



**August 14, 2024**

**To  
BSE Limited  
Department of Corporate Services  
Floor 25, PJ Towers,  
Dalal Street, Mumbai- 400001**

**To  
National Stock Exchange of India Limited  
Listing Department  
Plot No. C/1, G Block, Exchange Plaza,  
Bandra Kurla Complex, Bandra(E),  
Mumbai- 400051**

**Scrip Code: 532740**

**Company Code: LOKESHMACH**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on August 14, 2024, and submission of Un-audited financial results for the quarter ended on June 30, 2024.**

In compliance with the Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their Meeting held today i.e., Wednesday, August 14, 2024, has considered, approved, and taken on record, inter-alia the following item: -

1. The Statement of Un-audited financial results, Segment wise revenue along with the Limited Review Report for the quarter ended on June 30, 2024.

The meeting commenced at 12.10 P.M. (IST) and concluded at 05:30 P.M. (IST)

This is for your information and records.

**Thanking You,**

**Yours faithfully,  
For Lokesh Machines Limited**

**Gurprit Singh  
Company Secretary & Compliance Officer**

**Encl.: a/a**

<b>Lokesh Machines Ltd</b>					
<b>STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024</b>					
Sl. No	PARTICULARS	Rs.in lakhs			
		QUARTER ENDED			YEAR
		30.06.24 (Un-Audited)	31.03.24 (Audited)	30.06.23 (Un-Audited)	31.03.24 (Audited)
<b>1</b>	<b>Income from Operations</b>				
	a. Revenue from Operations (Net of excise duty)	<b>6,252.55</b>	8,033.50	5,029.92	<b>29,353.99</b>
	b. Other Income	<b>49.69</b>	65.08	39.54	<b>168.18</b>
	<b>Total Income (net) (a+b)</b>	<b>6,302.24</b>	<b>8,098.58</b>	<b>5,069.46</b>	<b>29,522.17</b>
<b>2</b>	<b>Expenses</b>				
	a. Cost of materials consumed	<b>3,352.21</b>	4,855.34	3,270.04	<b>17,115.10</b>
	b. Purchase of stock-in-trade	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	<b>(278.16)</b>	(187.90)	(767.93)	<b>(377.09)</b>
	d. Employee benefits expense	<b>1,401.57</b>	1,445.37	1,184.54	<b>5,403.61</b>
	e. Finance Costs	<b>368.71</b>	296.21	263.81	<b>1,147.96</b>
	f. Depreciation and amortisation expense	<b>330.87</b>	245.13	239.24	<b>997.14</b>
	g. Other Manufacturing Expenses	<b>1,101.52</b>	1,574.70	968.91	<b>4,661.90</b>
	h. Less : Capative consumption	<b>(128.25)</b>	(839.41)	(198.00)	<b>(1,481.78)</b>
	<b>Total expenses</b>	<b>6,148.47</b>	<b>7,389.44</b>	<b>4,960.61</b>	<b>27,466.84</b>
<b>3</b>	<b>Profit before Tax (1-2)</b>	<b>153.77</b>	709.14	108.85	<b>2,055.33</b>
	<b>Exceptional items</b>		-	-	-
	<b>Profit after exceptional items &amp; before Tax (1-2)</b>	<b>153.77</b>	<b>709.14</b>	<b>108.85</b>	<b>2,055.33</b>
<b>4</b>	<b>Tax Expense</b>				
	Current Tax	<b>50.74</b>	45.03	32.65	<b>475.81</b>
	Deferred Tax	-	194.73	-	<b>194.73</b>
<b>5</b>	<b>Net Profit for the Period (3-4)</b>	<b>103.03</b>	<b>469.38</b>	<b>76.20</b>	<b>1384.79</b>
<b>6</b>	<b>Other Comprehensive Income</b>				
	<b>A. i) Items that will be reclassified to Profit or loss</b>	-	-	-	-
	ii) Income tax on items that will be reclassified to profit or loss	-	-	-	-
	<b>B. i) Items that will not be reclassified to profit or loss</b>	-	-	-	-
	a) Remeasurement of Defined Employee benefit plans	-	<b>(66.38)</b>	-	<b>(66.38)</b>
	ii) Income tax on items that will not be reclassified to profit or loss	-	<b>18.46</b>	-	<b>18.46</b>
	<b>Total Other Comprehensive Income (net of taxes)</b>	-	<b>(47.92)</b>	-	<b>(47.92)</b>
	<b>Total Comprehensive Income for the Period</b>	<b>103.03</b>	<b>421.46</b>	<b>76.20</b>	<b>1,336.87</b>
	<b>Paid-up Equity Share Capital</b>	<b>1,849.68</b>	1,849.68	1,789.68	<b>1,849.68</b>
	<b>Earnings Per Share (EPS) Face Value of Rs. 10 per Share</b>				
	a Basic	<b>0.56</b>	2.54	0.43	7.68
	b Diluted	<b>0.56</b>	2.54	0.43	7.68

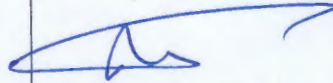


**Notes:**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2024. The Statutory auditors have carried out their limited review for the quarter ended June 30, 2024, and have issued the Limited review report with unmodified opinion.
2. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. The figures for the quarter ended March 31, 2024, as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published unaudited year to date figures upto the third quarter of the relevant financial year, which were subject to limited review.
4. During the financial year ended on March 31, 2024, the Company has issued & allotted 6,00,000 Equity Shares of Rs 10/- each at a premium of Rs. 233.25/- on Preferential basis to non-promoters. Due to this, the Paid-up Equity Share Capital has increased by Rs. 60,00,000/-. In addition to above, the company has also issued & allotted 15,00,000 convertible warrants of Rs. 10/- each at a premium of Rs. 233.25/- on Preferential basis to the members of promoters/promoters group and the same are pending for conversion.
5. The financial results for the quarter ended June 30, 2024, are being published in the newspaper as per the format prescribed under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015. The financial results are also available on the Stock Exchange websites: [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and on the company's website: <https://www.lokeshmachines.com/>
6. Previous figures have been regrouped/rearranged wherever necessary.

**Date: August 14, 2024**  
**Place: Hyderabad**

**For and on behalf Board of Directors**



**Mullapudi Srinivas**  
**Whole-time Director**  
**DIN: 00917565**



<b>Lokesh Machines Limited</b>				
<b>Segment-wise Revenue, Results and Capital employed under Regulation 33 of the SEBI (LODR) 2015</b>				
Particulars	Rs. In Lakhs			
	QUARTER ENDED			YEAR ENDED
	30.06.24 (Un-Audited)	31.03.24 (Audited)	30.06.23 (Un-Audited)	31.03.24 (Audited)
<b>1 Segment Revenue</b>				
a) Machinery Division	3,782.97	5,387.89	2,592.73	19,010.92
b) Components Division	2,469.58	2,645.62	2,437.19	10,343.07
c) Unallocated	-	-	-	-
<b>TOTAL</b>	<b>6,252.55</b>	<b>8,033.51</b>	<b>5,029.92</b>	<b>29,353.99</b>
Less : Inter Segment Revenue	-	-	-	-
<b>Net Revenue from Operations</b>	<b>6,252.55</b>	<b>8,033.51</b>	<b>5,029.92</b>	<b>29,353.99</b>
<b>2 Segment Results:</b>				
<b>Profit before Interest &amp; Tax</b>				
a) Machinery Division	480.79	1,190.70	299.60	3,230.90
b) Components Division	313.61	491.58	307.21	1,479.60
c) Unallocated	-	-	-	-
<b>TOTAL</b>	<b>794.40</b>	<b>1,682.28</b>	<b>606.81</b>	<b>4,710.50</b>
Less: Interest	368.71	296.21	263.81	1,147.96
Other unallocable Expenses net of Income	271.92	676.93	234.15	1,507.21
<b>TOTAL PROFIT BEFORE TAX</b>	<b>153.77</b>	<b>709.14</b>	<b>108.85</b>	<b>2,055.33</b>
<b>3 Segment Assets</b>				
a) Machinery Division	26,332.33	26,247.30	26,332.33	26,247.30
b) Components Division	13,226.08	12,810.69	13,226.08	12,810.69
c) Unallocated	-	-	-	-
<b>TOTAL</b>	<b>39,558.41</b>	<b>39,057.99</b>	<b>39,558.41</b>	<b>39,057.99</b>
<b>4 Segment Liabilities</b>				
a) Machinery Division	13,055.97	12,478.90	13,055.97	12,478.90
b) Components Division	6,800.24	6,979.91	6,800.24	6,979.91
c) Unallocated	-	-	-	-
<b>TOTAL</b>	<b>19,856.21</b>	<b>19,458.81</b>	<b>19,856.21</b>	<b>19,458.81</b>
<b>3 Capital Employed</b>				
a) Machinery Division	13,276.36	13,768.40	13,276.36	13,768.40
b) Components Division	6,425.84	5,830.78	6,425.84	5,830.78





CHARTERED ACCOUNTANTS

VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, TANUKU & KAKINADA

Independent Auditor's Review Report on Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To the Board of Directors of **LOKESH MACHINES LIMITED**.

1. We have reviewed the accompanying statement of unaudited financial results of **LOKESH MACHINES LIMITED** ("the Company") for the quarter ended June 30, 2024 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity", issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **BRAHMAYYA & CO.**  
Chartered Accountants  
Firm's Regn No. 000513S



*K. Sharan*  
(K. SHARAN)  
Partner

Membership No. 215798

Date : 14.08.2024  
Place : Hyderabad

UDIN: 24215798BKESTV9720