



# LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

(formerly Lakshmi Automatic Loom Works Limited)

CIN : L29269TZ1973PLC000680

LWEL:CS:INTMN:REG(30):

2024-25

10.02.2025

The Secretary  
BSE Ltd  
Phiroze Jeejeebhoy Towers  
Dalal Street  
MUMBAI - 400 001

**Security Code : 505302**

Dear Sirs,

Sub: Integrated Filing (Financial) for the Quarter and Nine Months ended 31<sup>st</sup>  
December, 2024 - Reg.

Pursuant to SEBI Circular No.SEBI/HO/CFD/CFD-Pod-2/CIR/P/2024/185 dated 31<sup>st</sup>  
December 2024, read with BSE Circular No.20250102-4 we are submitting herewith the  
Integrated Filing (Financial) for the Quarter and Nine months ended 31<sup>st</sup> December 2024.

The Board Meeting commenced at 12.05 PM and concluded at 1.30 PM.

The above information will be made available on the Company's website  
[www.lakshmiew.com](http://www.lakshmiew.com)

- A. Unaudited Financial Results and Limited Review Report - Enclosed
- B. Statement on Deviation or Variation for proceeds of Public Issue / Rights Issue/  
Preferential Issue, Qualified Institutions Placement etc - Not Applicable
- C. Format for disclosing outstanding default on Loans and Debt Securities - No default on  
Outstanding Loans and Debt Securities
- D. Format for disclosure of Related Party Transactions - Not Applicable pursuant to  
Regulation 15 of SEBI (LODR) Regulations 2015 applicable to the Company.
- E. Statement on impact of Audit Qualifications (for Audit Report with modified opinion)  
submitted along with Annual Audited Financial Results (applicable only for Annual  
Filing i.e. 4<sup>th</sup> Quarter) - Not Applicable for the quarter ended 31.12.2024.

Please take the above on record.

Thanking you,

Yours faithfully,  
For Lakshmi Engineering and  
Warehousing Limited

Rajamanickam  
Muthukumar

Digitally signed by  
Rajamanickam Muthukumar  
Date: 2025.02.15 17:42:19  
+05'30'

Company Secretary

Registered Office : 686, Avinashi Road, Pappanaickenpalayam, Coimbatore - 641 037, Tamilnadu

☎ +91 422 2245484-85 ☒ contact@lakshmiew.com 🌐 lakshmiew.com

Unit - I Warehousing Rental Services : Hosur Industrial Complex, Hosur - 635 126, Tamilnadu

☎ +91 99949 76930 ☒ wrs@lakshmiew.com

Unit - II Engineering Services : Singarampalayam, Kinathukadavu Post, Coimbatore - 642 109, Tamilnadu

☎ +91 99949 02315 ☒ eng@lakshmiew.com



**Unaudited Financial Results (Standalone) for the Quarter and Nine Months Ended 31.12.2024**

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2024 (Audited)
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	
1	<b>INCOME</b>						
	a. Revenue from operations	308.52	329.43	407.76	961.63	1,152.17	1,479.16
	b. Other income	29.61	26.15	29.73	85.48	113.73	148.76
	<b>Total Income (a + b)</b>	<b>338.13</b>	<b>355.58</b>	<b>437.49</b>	<b>1,047.11</b>	<b>1,265.90</b>	<b>1,627.92</b>
2	<b>EXPENSES</b>						
	a. Cost of materials consumed	25.94	35.27	35.60	85.57	98.58	120.28
	b. Purchase of stock-in-trade	-	-	-	-	-	-
	c. Changes in stock of finished goods, work-in-progress and stock-in-trade	(5.51)	(5.73)	23.81	(14.55)	(1.02)	(2.28)
	d. Employee benefits expense	130.19	131.35	131.75	395.70	372.58	508.41
	e. Finance costs	20.86	19.25	19.44	58.92	59.08	76.74
	f. Depreciation and amortisation expense	30.93	30.05	30.02	90.92	86.84	116.35
	g. Other expenses	166.96	102.72	151.34	375.92	419.46	531.40
	<b>Total Expenses</b>	<b>369.36</b>	<b>312.91</b>	<b>391.96</b>	<b>992.47</b>	<b>1,035.52</b>	<b>1,350.89</b>
3	<b>Profit before Exceptional Items and tax (1 - 2)</b>	<b>(31.23)</b>	<b>42.67</b>	<b>45.53</b>	<b>54.64</b>	<b>230.38</b>	<b>277.03</b>
4	Exceptional Items	-	-	27.93	-	27.93	27.93
5	<b>Profit Before Tax (3 + 4)</b>	<b>(31.23)</b>	<b>42.67</b>	<b>73.46</b>	<b>54.64</b>	<b>258.31</b>	<b>304.96</b>
6	<b>Tax expense</b>						
	Current tax	(13.28)	7.58	12.21	2.19	51.15	47.58
	Earlier Year tax	4.75	-	-	4.75	-	(8.23)
	Deferred tax	(3.22)	(18.03)	5.30	(14.57)	21.07	34.76
	<b>Total Tax</b>	<b>(11.75)</b>	<b>(10.45)</b>	<b>17.51</b>	<b>(7.63)</b>	<b>72.22</b>	<b>74.12</b>
7	<b>Profit for the period after Tax (5 - 6)</b>	<b>(19.48)</b>	<b>53.12</b>	<b>55.95</b>	<b>62.28</b>	<b>186.09</b>	<b>230.84</b>
8	<b>Other Comprehensive Income/(Loss) (net of tax)</b>						
	(i) Items that will not be reclassified to the statement of profit or loss						
	(a) Remeasurement of employee defined benefit plans	(0.22)	(0.91)	(0.30)	(0.64)	(1.37)	(0.85)
	(b) Income tax on (a) above	0.05	0.23	0.07	0.16	0.34	0.21
	(ii) Items that will be reclassified to the statement of profit or loss	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and other Comprehensive Income (after Tax)] (7+8)</b>	<b>(19.65)</b>	<b>52.43</b>	<b>55.72</b>	<b>61.79</b>	<b>185.06</b>	<b>230.21</b>



10	Paid-up Equity Share Capital (Face value ₹100/- per share)	668.75	668.75	668.75	668.75	668.75	668.75
11	Other Equity (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)						1,498.32
12	Earnings Per Share (EPS) (Face value ₹100/-per share) (Not Annualised)						
	a. Basic (in ₹)	(2.91)	7.94	8.37	9.31	27.83	34.52
	b. Diluted (in ₹)	(2.91)	7.94	8.37	9.31	27.83	34.52

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER  
AND NINE MONTHS ENDED 31.12.2024**

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2024 (Audited)
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	
1	<b>Segment Revenue</b>						
	Net Sales / Income						
	a. Warehousing						
	Rental Services	224.96	221.57	214.79	662.93	631.99	843.86
	b. Engineering Services	97.88	118.53	237.96	335.63	620.83	755.28
	c. Unallocated	15.29	15.48	12.68	48.55	41.01	56.72
	<b>Total</b>	<b>338.13</b>	<b>355.58</b>	<b>465.43</b>	<b>1,047.11</b>	<b>1,293.83</b>	<b>1,655.86</b>
	Less: Inter-Segment Revenue	-	-	-	-	-	-
	<b>Net Sales / Income</b>	<b>338.13</b>	<b>355.58</b>	<b>465.43</b>	<b>1,047.11</b>	<b>1,293.83</b>	<b>1,655.86</b>
2	<b>Segment Results</b>						
	Profit / (Loss)						
	a. Warehousing						
	Rental Services	42.62	98.42	77.10	239.31	257.75	329.99
	b. Engineering Services	(57.57)	(41.44)	16.32	(144.59)	49.87	36.87
	<b>Total</b>	<b>(14.95)</b>	<b>56.98</b>	<b>93.42</b>	<b>94.72</b>	<b>307.62</b>	<b>366.86</b>
	Less: Finance costs	20.86	19.25	19.44	58.92	59.08	76.74
	Add/(Less): Other unalloc- -able Income net of unallocable expenses	4.57	4.94	(0.52)	18.83	9.77	14.84
	<b>Total Profit before Tax</b>	<b>(31.23)</b>	<b>42.67</b>	<b>73.46</b>	<b>54.64</b>	<b>258.31</b>	<b>304.96</b>
3	<b>Segment Assets</b>						
	a. Warehousing						
	Rental Services	3,082.51	3,118.59	2,737.56	3,082.51	2,737.56	2,797.62
	b. Engineering Services	457.94	452.84	454.81	457.94	454.81	407.69
	c. Unallocated	84.97	77.20	53.40	84.97	53.40	79.00
	<b>Total</b>	<b>3,625.41</b>	<b>3,648.63</b>	<b>3,245.77</b>	<b>3,625.41</b>	<b>3,245.77</b>	<b>3,284.31</b>
4	<b>Segment Liabilities</b>						
	a. Warehousing						
	Rental Services	1,306.02	1,330.95	952.63	1,306.02	952.63	951.75
	b. Engineering Services	65.56	58.23	71.23	65.56	71.23	62.85
	c. Unallocated	105.24	91.18	99.99	105.24	99.99	102.64
	<b>Total</b>	<b>1,476.82</b>	<b>1,480.37</b>	<b>1,123.85</b>	<b>1,476.82</b>	<b>1,123.85</b>	<b>1,117.24</b>
	<b>Capital Employed</b>	<b>2,148.60</b>	<b>2,168.26</b>	<b>2,121.92</b>	<b>2,148.60</b>	<b>2,121.92</b>	<b>2,167.07</b>



**Notes:**

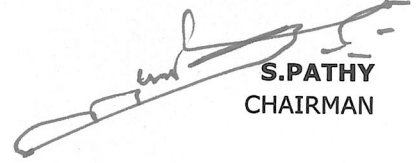
- 1 The above unaudited results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 10, 2025. The Statutory Auditors have carried out limited review of the above results.
- 2 Exceptional items of Rs.27.93 lakhs represent compensation on compulsory acquisition of land in Engineering Services Unit of the Company by NHA1 under the RFCTLARR Act, 2013 including interest awarded thereon.
- 3 The name of the Company has been changed from "Lakshmi Automatic Loom Works Limited" to "Lakshmi Engineering and Warehousing Limited" w.e.f October 25,2024.
- 4 Previous period / year figures have been regrouped / rearranged wherever necessary to conform to the classification of this quarter.

**For LAKSHMI ENGINEERING AND WAREHOUSING LIMITED**

Coimbatore  
10.02.2025

**For Subbachar & Srinivasan**  
Chartered Accountants  
Firm Regd. No: 004083S

  
Partner  
Abhinav Venkatesh, M.No: 263357

  
**S.PATHY**  
CHAIRMAN

**Independent Auditor's Review Report on the Quarterly and Nine months Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended**

Review Report to  
The Board of Directors of  
**Lakshmi Engineering and Warehousing Limited**

1. We have reviewed the accompanying statement of Unaudited financial results of **LAKSHMI ENGINEERING AND WAREHOUSING LIMITED, COIMBATORE-641037** for the **Quarter and Nine months** ended **31<sup>st</sup> December 2024** ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 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 the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 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 the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and 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 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 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Coimbatore  
Date: 10/02/2025



For **SUBBACHAR & SRINIVASAN**  
**CHARTERED ACCOUNTANTS**  
Firm Regn. No: 0040835

  
**PARTNER, ABHINAV VENKATESH**  
Membership No: 263357

UDIN: 25263357BMIXEJ1766