LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

(formerly Lakshmi Automatic Loom Works Limited)

CIN : L29269TZ1973PLC000680

LEWL

LEWL:CS:OC:BD: :2025-26 23.05.2025

BSE Ltd
Listing Department
1 Floor, New Trading Ring
Rotunda Building
P.J.Towers, Dalal Street
Fort Mumbai - 400 001

Scrip Code: 505302

Dear Sirs,

Sub: Outcome of Board Meeting held on 23.05.2025 and Disclosure under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref.: Our letter dated 16.05.2025.

The Board of Directors of the Company at its meeting held on 23.05.2025, had inter-alia considered and approved the following:

1. **Financial Results:**

   a. The Audited Financial Results for the quarter and year ended 31.03.2025 in the prescribed format.

   b. Independent Auditors Report for the quarter and year ended March 31, 2025.

   c. We declare that the Statutory Auditors of the Company have in their report issued an unmodified opinion on the Standalone Financial Results of the Company for the year ended 31.03.2025.

2. **Dividend:**

   The Board of Directors have recommended a dividend of ₹ 10 /- per share of ₹ 100/- each (10 % on the face value of ₹ 100/- each) for the Financial Year ended 31st March, 2025.

The Board Meeting commenced at 12.05 P.M. and concluded at 1.25 P.M. on 23.05.2025.

Kindly acknowledge and take the same on record.

Thanking you,

Yours faithfully,
For Lakshmi Engineering and Warehousing Limited

Rajamanickam Muthukumar

Digitally signed by Rajamanickam Muthukumar
Date: 2025.05.23 13:26:32 +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

LEWL

LAKSHMI ENGINEERING AND WAREHOUSING LIMITED
(Formerly " LAKSHMI AUTOMATIC LOOM WORKS LIMITED")
Regd. Office: 686, Avinashi Road, Coimbatore - 641 037
CIN: L29269TZ1973PLC000680 Website: www.lakshmiew.com

Audited Financial Results (Standalone) for the Quarter and Year Ended 31-03-2025

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	**INCOME**					
	a. Revenue from operations	318.24	308.52	326.99	1,279.87	1,479.16
	b. Other Income	36.91	29.61	35.03	122.39	148.76
	Total Income (a + b)	**355.15**	**338.13**	**362.02**	**1,402.26**	**1,627.92**
2	**EXPENSES**					
	a. Cost of materials consumed	23.80	25.94	21.70	109.37	120.28
	b. Purchase of stock-in-trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.76	(5.51)	(1.26)	(13.79)	(2.28)
	d. Employee benefits expense	121.35	130.19	135.83	517.05	508.41
	e. Finance costs	26.22	20.86	17.66	85.14	76.74
	f. Depreciation and amortisation expense	28.16	30.93	29.51	119.08	116.35
	g. Other expenses	129.11	166.96	111.94	505.03	531.40
	Total Expenses	**329.39**	**369.36**	**315.37**	**1,321.88**	**1,350.89**
3	**Profit before Exceptional Items and Tax (1 - 2)**	**25.76**	**(31.23)**	**46.65**	**80.38**	**277.03**
4	Exceptional Items	-	-	-	-	27.93
5	**Profit Before Tax (3 + 4)**	**25.76**	**(31.23)**	**46.65**	**80.38**	**304.96**
6	**Tax expense**					
	Current tax	6.41	(13.28)	(3.57)	8.60	47.58
	Prior period tax	-	4.75	(8.23)	4.75	(8.23)
	Deferred tax	(2.45)	(3.22)	13.69	(17.02)	34.76
	Total Tax	**3.97**	**(11.75)**	**1.90**	**(3.66)**	**74.12**
7	**Profit for the year after Tax (5 - 6)**	**21.79**	**(19.48)**	**44.75**	**84.04**	**230.84**
8	**Other Comprehensive Income / (loss) (net of tax)**					
	(i) Items that will not be reclassified to the statement of profit or loss					
	(a) Remeasurement of employee defined benefit plans	6.14	(0.22)	0.52	5.50	(0.85)
	(b) Income tax on (a) above	(1.55)	0.05	(0.13)	(1.38)	0.21
9	**Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and other Comprehensive Income (after Tax)] (7 + 8)**	**26.39**	**(19.65)**	**45.14**	**88.16**	**230.21**

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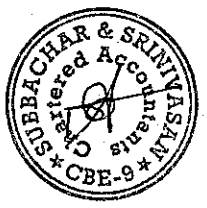
10	Paid-up Equity Share Capital (Face value ₹ 100/- per share)	668.75	668.75	668.75	668.75	668.75
11	Other Equity (excluding Revaluation Reserve as in the Balance Sheet)				1,506.22	1,498.32
12	Earnings Per Share (EPS) (Face value ₹ 100/- per share)					
	a. Basic (in ₹)	3.26	(2.91)	6.69	12.57	34.52
	b. Diluted (in ₹)	3.26	(2.91)	6.69	12.57	34.52

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	**Segment Revenue**					
	Net Sales/Income					
	a. Warehousing Rental Services	227.87	224.96	211.87	890.80	843.86
	b. Engineering Services	110.94	97.88	134.45	446.57	755.28
	c. Unallocated	16.34	15.29	15.70	64.89	56.72
	Total	**355.15**	**338.13**	**362.02**	**1,402.26**	**1,655.86**
	Less: Inter-Segment revenue	-	-	-	-	-
	Net Sales/ Income	**355.15**	**338.13**	**362.02**	**1,402.26**	**1,655.86**
2	**Segment Results**					
	Profit / (Loss)					
	a. Warehousing Rental Services	75.46	42.62	72.24	314.76	329.99
	b. Engineering Services	(28.34)	(57.57)	(13.00)	(172.93)	36.87
	Total	**47.12**	**(14.95)**	**59.24**	**141.83**	**366.86**
	Less: Finance costs	26.22	20.86	17.66	85.14	76.74
	Add /(Less): Other unallocable Income net of unallocable expenses	4.86	4.57	5.07	23.69	14.84
	Total Profit/(Loss) before Tax	**25.76**	**(31.23)**	**46.65**	**80.38**	**304.96**
3	**Segment Assets**					
	a. Warehousing Rental Services	3,320.49	3,082.51	2,797.62	3,320.49	2,797.62
	b. Engineering Services	413.53	457.94	407.69	413.53	407.69
	c. Unallocated	104.47	84.97	79.00	104.47	79.00
	Total	**3,838.49**	**3,625.41**	**3,284.31**	**3,838.49**	**3,284.31**
4	**Segment Liabilities**					
	a. Warehousing Rental Services	1,537.73	1,306.02	951.75	1,537.73	951.75
	b. Engineering Services	21.45	65.56	62.85	21.45	62.85
	c. Unallocated	104.33	105.24	102.64	104.33	102.64
	Total	**1,663.52**	**1,476.82**	**1,117.24**	**1,663.52**	**1,117.24**
	Capital Employed (3 - 4)	**2,174.97**	**2,148.60**	**2,167.07**	**2,174.97**	**2,167.07**



BALANCE SHEET AS AT 31-03-2025

STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sl. No.	Particulars	As at 31-03-2025	As at 31-03-2024
	ASSETS		
1	**Non - Current Assets**		
(a)	Property, Plant and Equipment	291.61	307.51
(b)	Right -of- use assets	101.76	10.12
(c)	Capital work-in-progress	518.81	65.43
(d)	Investment Property	1,560.08	1,578.34
(e)	Financial assets		
	(i) Loans	5.97	6.96
	(ii) Other financial assets	87.24	410.17
(f)	Other non-current assets	34.80	38.99
	Sub total Non - Current Assets	**2,600.27**	**2,417.53**
2	**Current Assets**		
(a)	Inventories	79.21	72.53
(b)	Financial assets		
	(i) Trade receivables	147.36	134.63
	(ii) Cash and cash equivalents	3.71	4.13
	(iii) Bank balances other than (ii) above	878.30	558.48
	(iv) Loans	8.20	7.03
	(v) Other financial assets	26.09	39.37
(c)	Current tax assets (net)	83.11	41.68
(d)	Other current assets	12.23	8.94
	Sub total Current Assets	**1,238.22**	**866.78**
	Total - ASSETS	**3,838.49**	**3,284.31**
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity share capital	668.75	668.75
(b)	Other equity	1,506.22	1,498.32
	Sub total Equity	**2,174.97**	**2,167.07**
	LIABILITIES		
1	**Non - Current Liabilities**		
(a)	Financial liabilities		
	(i) Borrowings	495.70	33.66
	(ia) Lease liablities	88.48	-
	(ii) Other financial liabilities	232.67	323.89
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	87.01	102.64
	Sub total Non - Current Liabilities	**903.86**	**460.19**
2	**Current Liabilities**		
(a)	Financial liabilities		
	(i) Borrowings	403.39	460.89
	(ia) Lease liablities	17.03	12.24

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	(ii) Trade Payables		
	(a) Total outstanding dues of Micro enterprises and Small enterprises	12.50	19.44
	(b) Total outstanding dues of creditors other than Micro enterprises and Small enterprises	1.15	1.46
	(iii) Other financial liabilities	294.86	125.43
(b)	Provisions	7.20	18.17
(c)	Other current liabilities	23.53	19.42
(d)	Current tax liabilities (net)	-	-
	Sub total Current Liabilities	**759.66**	**657.05**
	Total - LIABILITIES	**1,663.52**	**1,117.24**
	Total - EQUITY AND LIABILITIES	**3,838.49**	**3,284.31**

Statement of Cash Flow for the year ended March 31, 2025

(₹ in Lakhs)

	Particulars	**For the year ended March 31, 2025**	**For the year ended March 31, 2024**
	A. Cash flow from operating activities		
	Profit before tax	80.38	304.96
	Adjustments for:		
	Exceptional item	-	(27.93)
	Depreciation and amortisation expense	119.08	116.35
	Expected credit loss	0.04	0.02
	Net loss/(gain) on disposal of property, plant and equipment	3.34	(10.50)
	Interest income	(100.55)	(85.58)
	Interest expense	85.14	76.74
	Operating profit before working capital changes	**187.43**	**374.06**
	Adjustments for:		
	(Increase)/decrease in inventories	(6.68)	0.58
	(Increase)/decrease in trade receivables	(12.73)	15.46
	(Increase)/decrease in other current financial assets	2.22	(3.59)
	(Increase)/decrease in loans	(0.18)	(2.55)
	(Increase)/decrease in other current assets	(3.29)	1.24
	(Increase)/decrease in other non-current financial assets	322.92	(48.42)
	(Increase)/decrease in other non-current assets	30.42	(32.30)
	Increase/(decrease) in trade payables	(7.25)	(3.19)
	Increase/(decrease) in provisions	(5.47)	(6.39)
	Increase/(decrease) in other non-current financial liabilities	(91.22)	0.21
	Increase/(decrease) in other current financial liabilities	137.30	(11.04)
	Increase/(decrease) in other current liabilities	4.11	16.00
	Cash generated from operations	**557.59**	**300.08**
	Net income tax (paid) / refunds	(54.40)	(60.24)
	Net cash flow from operating activities (A)	**503.19**	**239.84**

SUBBACHAR & SRINIVASAN Chartered Accountants CBE-9

	B. Cash flow from investing activities		
	Capital expenditure on property, plant and equipment (including capital advances)	(523.41)	(235.72)
	Proceeds from sale of property, plant and equipment	2.50	38.55
	Bank balances other than cash and cash equivalents	(319.83)	118.16
	Interest received	111.61	72.73
	Net cash used in investing activities (B)	**(729.13)**	**(6.28)**
	C. Cash flow from financing activities		
	Proceeds from non-current borrowings	600.00	-
	Repayment of non-current borrowings	(137.96)	(106.17)
	Current borrowings (net)	(57.50)	36.55
	Finance costs	(78.91)	(73.66)
	Dividend paid	(74.08)	(70.17)
	Interest portion of lease liabilities	(6.23)	(3.08)
	Payment of Lease liablities	(19.80)	(21.71)
	Net cash flow used in financing activities (C)	**225.52**	**(238.23)**
	Net increase/(decrease) in Cash and cash equivalents (A+B+C)	**(0.42)**	**(4.67)**
	Cash and cash equivalents at the beginning of the year	4.13	8.80
	Cash and cash equivalents at the end of the year	**3.71**	**4.13**
	Net increase/(decrease) in Cash and cash equivalents	**(0.42)**	**(4.67)**
	Cash and cash equivalents which are restricted and not available for use by the company	-	-

Notes:

1 The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 23.05.2025. The statutory auditors have expressed an unmodified opinion on these financial results.

2 The figures of the last quarters ended March 31, 2025 and March 31, 2024 are the balancing figures between Audited figures in respect of the full financial year and unaudited limited reviewed figures in respect of the financial results upto the third quarter of the respective financial years.

3 The Board of Directors have recommended a dividend of ₹ 10 (10 %) per Equity share of ₹ 100/- each for the year 2024-25, subject to the approval of the shareholders in the Annual General Meeting.

4 Exceptional items of ₹ 27.93 lakhs for the year ended 31.03.2024 represent compensation on compulsory acquisition of land in the Engineering Services Unit of the company by NHAI under the RFCTLARR Act, 2013 including interest awarded thereon.

5 Previous period / year figures have been regrouped / rearranged wherever necessary to conform to the classification of the current period / year.

For LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

S. PATHY
CHAIRMAN

Coimbatore
23.05.2025

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

Partner
Abhinav Venkatesh, M.No: 263357

SUBBACHAR & SRINIVASAN
Chartered Accountants

T.S.V. RAJAGOPAL B.Com., FCA
T.S. ANANDATHIRTHAN B.Com., FCA
S. BHARGAVI B.Com., FCA
ABHINAV VENKATESH B.Com., ACA

Independent Auditors' Report on Quarterly and Annual audited Standalone Financial Results of **LAKSHMI ENGINEERING AND WAREHOUSING LIMITED** pursuant to **Regulation 33 of SEBI** (Listing Obligations and Disclosure Requirements) Regulations, 2015as amended

The Board of Directors
LAKSHMI ENGINEERING AND WAREHOUSING LIMITED
Coimbatore

Independent Auditors' Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of quarterly and annual Standalone Financial Results of **LAKSHMI ENGINEERING AND WAREHOUSING LIMITED**(the "Company"), for the quarter and year ended **March 31, 2025** (the "Statement"), 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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and Other comprehensive income and other financial information for the quarter ended **March 31, 2025** and the year ended **March 31, 2025.**

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

SUBBACHAR & SRINIVASAN Chartered Accountants CBE-9

No. 34, (Upstairs), Kalingarayar Street, Ram Nagar, Coimbatore - 641 009, Tamilnadu, India. 0422 2234095, 4380513
: tsvrajagopalan@gmail.com, tamsethuanand@gmail.com, infosands.ca@gmail.com
GSTIN : 33AALFS8959F1ZO

SUBBACHAR & SRINIVASAN
Chartered Accountants

T.S.V. RAJAGOPAL B.Com., FCA
T.S. ANANDATHIRTHAN B.Com., FCA
S. BHARGAVI B.Com., FCA
ABHINAV VENKATESH B.Com., ACA

Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared and compiled on the basis of the aforesaid standalone annual financial statements. This Statement is the responsibility of the Company's Board of Directors and has been approved by them for issuance.

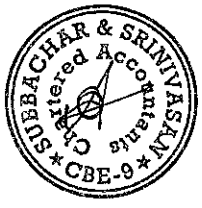
The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and Other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Sec. 133 of the Companies Act, 2013 read with the relevant Rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the aforesaid Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the aforesaid Statement of Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the aforesaid Statement of Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance,but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the aforesaidStatement of Standalone Financial Results.



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GSTIN : 33AALFS8959F1ZO

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Sec. 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the aforesaid Statement of Standalone financial results made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the aforesaid Statement of Standalone Financial Results, including the disclosures, and whether the aforesaid Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Statement of Standalone financial results of the company to express an opinion on the same.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.



SUBBACHAR & SRINIVASAN
Chartered Accountants

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S. BHARGAVI B.Com., FCA
ABHINAV VENKATESH B.Com., ACA

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The aforesaid standalone annual financial results include the results for the quarter ended **March 31, 2025**being the balancing figure between the audited figures in respect of the full financial year ended **March 31, 2025** and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of these matters.

For M/s.Subbachar& Srinivasan
Chartered Accountants
Firm Registration No.004083S

Place: Coimbatore
Date: 23rd May, 2025

SUBBACHAR & SRINIVASAN Chartered Accountants CBE-9

Abhinav Venkatesh
Partner
Membership No.263357

UDIN: 25263357BMIXFF7419

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LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

(formerly Lakshmi Automatic Loom Works Limited)

CIN : L29269TZ1973PLC000680

LEWL

23-05-2025

DECLARATION in terms of SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25.05.2016 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. CIR/CFD/CMD/56/ 2016 dated 27th May, 2016

It is hereby declared that the Auditors Report dated 23.05.2025 on the Audited Quarterly Financial Results ended 31.03.2025 and year to Date Results ended 31.03.2025 of Lakshmi Engineering and Warehousing Limited is with unmodified opinion(s).

For LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

(K.P.KRISHNAKUMAR)
Chief Financial Officer

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