



LAKSHYA POWERTECH LIMITED

(Formerly Lakshya Powertech Private Limited)

CIN: L74900GJ2012PLC071218

GSTIN: 24AACCL3031F1Z4

E-mail: cs@lakshyapowertech.com

(M): 079-48007211

Regd. Office: A-620 & 621 Siddhivinayak Tower - A, B/H DCP Office,
Off. S.G. Highway, Makarba, Ahmedabad-380051, Gujarat, India.

Website: www.lakshyapowertech.com

November 13, 2025

To,
Listing Compliance Department,
National Stock Exchange of India Limited (SME Emerge),
Exchange Plaza, Plot No. C/1,
Block G, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051
Company Symbol – LAKSHYA (NSE Emerge)

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held today i.e. November 13, 2025

Ref.: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), we would like to inform you that the Board of the Company at its meeting held today i.e. November 13, 2025 which commenced at 03.30 p.m. and concluded at 03.47 p.m., has considered and approved, inter-alia, the Un-audited Financial Results of the Company for the half year ended September 30, 2025 along with the Statement of Assets and Liabilities and the Cashflow Statement for that date and Limited Review Report thereon (**Annexed here**).

Further, we hereby declare that we are not required to submit the certificate of utilization of money raised through the public issue (IPO Proceeds) as all the IPO proceeds have been utilized.

Thanking you,
Yours faithfully,

For Lakshya Powertech Limited

Akash Patel
Company Secretary
& Compliance Officer
M. No.: A68826

Encl.: A/a

Lakshya Powertech Limited (Formerly known as "Lakshya Powertech Private Limited") CIN: L74900GJ2012PLC071218 STATEMENT OF UNAUDITED PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025 (₹ in Lakhs)					
Particulars		For the Half-Year Ended			For the year ended March 31, 2025
		September 30, 2025	March 31, 2025	September 30, 2024	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	8,870.26	9,340.05	6,670.37	16,010.42
II	Other income	40.34	79.15	43.74	122.89
III	Total Revenue (I + II)	8,910.60	9,419.20	6,714.11	16,133.31
IV	Expenses:				
	Cost of material consumed	228.36	234.19	307.68	541.87
	Purchases of Stock-in-Trade	2,378.44	3,448.91	1,045.60	4,494.51
	Direct Expenses	4,229.78	4,251.37	3,338.78	7,590.15
	Changes in Inventories of Work-in-progress and Stock in trade	(1,284.39)	(2,173.10)	(1,356.27)	(3,529.37)
	Employee benefits expense	1,833.14	1,998.66	2,079.03	4,077.69
	Finance costs	249.06	184.64	187.39	372.03
	Depreciation and amortization expense	37.16	36.88	30.42	67.30
	Other expenses	387.78	348.72	222.56	571.28
	Total Expenses	8,059.33	8,330.27	5,855.19	14,185.46
V	Profit before prior-period items, extraordinary items and tax (III - IV)	851.27	1,088.93	858.92	1,947.85
VI	Prior-Period Items	-	-	-	-
VII	Profit before extraordinary items and tax (V- VI)	851.27	1,088.93	858.92	1,947.85
VIII	Extra Ordinary Items	-	3.08	-	3.08
IX	Profit before tax (VII-VIII)	851.27	1,085.85	858.92	1,944.77
X	Tax expense:				
	Current tax expense	178.24	254.03	201.53	455.56
	Deferred tax credit	(13.20)	(7.30)	(8.79)	(16.09)
	Short/(Excess) Provision of Income Tax	-	-	(74.88)	(74.88)
	Tax Expense (X)	165.04	246.73	117.86	364.59
XI	Profit from continuing operations (IX-X)	686.23	839.12	741.06	1,580.18
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,008.39	1,008.39	731.11	1,008.39
	Reserves excluding revaluation reserves as per balance sheet				8322.89
XIII	Earnings per Equity Share :-				
	Face Value of ₹ 10/- each				
	Basic	6.81	8.58	10.14	18.50
	Diluted	6.81	8.58	10.14	18.50
	See accompanying notes forming part of the Financial Statements				
For and on behalf of the Board of Directors of Lakshya Powertech Ltd Rajesh Anne (Managing Director) DIN: 05294345 Place : Ahmedabad Date : Nov 13, 2025					

Lakshya Powertech Limited
(Formerly known as "Lakshya Powertech Private Limited")
CIN: L74900GJ2012PLC071218
BALANCE SHEET AS AT SEPTEMBER 30, 2025

(₹ in Lakhs)

Particulars		As at September 30, 2025	As at March 31, 2025
		(Unaudited)	(Audited)
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	1,108.39	1,208.39
	(b) Reserves and Surplus	8,965.07	8,322.89
		10,073.46	9,531.28
(2)	Non-current liabilities		
	(a) Long-term borrowings	120.15	-
	(b) Long-term provisions	8.00	25.23
		128.15	25.23
(3)	Current liabilities		
	(a) Short Term Borrowings	5,648.18	2,530.40
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	384.85	479.91
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,898.48	1,782.63
	(c) Other current liabilities	467.42	451.74
	(d) Short-term provisions	383.23	325.83
		8,782.16	5,570.51
	TOTAL	18,983.77	15,127.02
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	Property, Plant & Equipment	349.35	203.51
	Intangible assets under development	8.00	8.00
	(b) Deferred tax assets (net)	49.19	35.99
	(c) Long-term loans and advances	409.58	405.86
	(d) Other Non-Current Assets	170.05	194.13
		986.17	847.49
(2)	Current assets		
	(a) Current Investments	-	0.10
	(b) Inventories	5,587.38	3,996.25
	(c) Trade receivables	6,013.00	6,717.75
	(d) Cash and bank balances	436.94	203.82
	(e) Short-term loans and advances	2,461.84	1,178.85
	(f) Other current assets	3,498.44	2,182.76
		17,997.60	14,279.53
	TOTAL	18,983.77	15,127.02

Lakshya Powertech Ltd

Rajesh Anne
(Managing Director)
DIN: 05294345
Place : Ahmedabad
Date : Nov 13, 2025

Lakshya Powertech Limited
(Formerly known as "Lakshya Powertech Private Limited")
CIN: L74900GJ2012PLC071218

UNAUDITED CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025

Particulars	For the Half-Year Ended September 30, 2025		For the Half-Year Ended September 30, 2024	
	(Unaudited)		(Unaudited)	
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		851.27		858.92
Add/ (Less) : Adjustment for				
Depreciation and amortisation	37.16		30.42	
Interest Costs	166.59		175.27	
Bad Debt	-		0.01	
Reversal of gratuity expense	(13.33)		-	
Provision for Gratuity	-		26.66	
Interest Income	(25.67)	164.75	(27.43)	204.93
2 Operating Profit before working capital changes		1,016.02		1,063.85
Changes in Working Capital :				
Adjustment for (increase)/ decrease in operating assets:				
Trade Receivables	704.75		840.91	
Loans and Advances	(1,286.71)		(238.39)	
Other Assets	(1,292.38)		(482.00)	
Other Bank Balances	7.62		-	
Inventories	(1,591.13)		(1,645.15)	
Adjustment for increase/ (decrease) in operating Liabilities:				
Trade Payables	20.79		564.11	
Provisions and Other Current Liabilities	14.88	(3,422.18)	268.77	(691.75)
Net Changes in Working Capital		(2,406.16)		372.10
3 Cash generated from operations				
Income Tax Paid (Net)		(123.97)		(98.54)
Net Cash flow from Operating Activities		(2,530.13)		273.56
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(183.00)		(39.05)
Sale of Investment		0.10		-
Interest received		26.43		23.71
Net Cash flow used in Investing Activities		(156.47)		(15.34)

Lakshya Powertech Limited
(Formerly known as "Lakshya Powertech Private Limited")
CIN: L74900GJ2012PLC071218

UNAUDITED CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025

Particulars	For the Half-Year Ended September 30, 2025		For the Half-Year Ended September 30, 2024	
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Shares (Net of Issue Expenses)		-		100.00
Redemption of Preference Shares		(144.00)		-
Proceeds/(Repayment) of Borrowings		3,237.93		23.03
Finance Cost Paid		(166.59)		(175.27)
Preference Dividend Paid		-		-
Net Cash flow from Financing Activities		2,927.34		(52.24)
Net increase/(decrease) in Cash and cash equivalents (A+B+C)		240.74		205.98
Cash and cash equivalents at the beginning of the year		121.71		41.27
Cash and cash equivalents as at the end of the year		362.45		247.25
Cash and Cash Equivalents consists of :-				
(i) Cash-in-hand		15.96		16.04
(ii) Balance with Banks in Current Accounts		341.13		226.06
(iii) Balance with Banks in Fixed Deposits (having original maturity of less than 3 months)		5.36		5.15
Total		362.45		247.25

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors
of
Lakshya Powertech Ltd

Rajesh Anne
(Managing Director)
DIN: 05294345
Place : Ahmedabad
Date : Nov 13, 2025

Notes to Financial Results

- 1 The above unaudited Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on November 13, 2025.
- 2 The Results for the half-year ended September 30, 2025 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2025, September 2025 and 2024 are not annualised.
- 5 The comparative results for the half-year ended September 30, 2024 have been reviewed by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 6 The figures for the half-year ended March 31, 2025 are balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the unaudited unpublished half-year figures up to the period ended September 30, 2024 as calculated above in Pt. 5.
- 7 The Company is exclusively engaged in the business of Engineering, Procurement and Construction business (EPC) and ancillary operations and maintenance services relating to infrastructure interalia products, projects and systems and related activities for power transmission and distribution sector. This in the context of Accounting Standard (AS 17) "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2021, constitutes one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.
- 8 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors

Rajesh Anne
(Managing Director)
DIN: 05294345
Place : Ahmedabad
Date : Nov 13, 2025

GOYAL GOYAL & CO.

Chartered Accountants

Independent Auditors' Review Report on the Unaudited Financial Results of the Company for the half-year ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Lakshya Powertech Limited
(formerly known as 'Lakshya Powertech Private Limited')

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Lakshya Powertech Limited** (formerly known as 'Lakshya Powertech Private Limited') (the "Company"), for the half-year ended September 30, 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).
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Goyal Goyal & Co.
Chartered Accountants
Firm's Registration N – 015069C

CA Hemant Goyal
Partner
MRN: 405884
UDIN: 25405884BMKTAX6654
Place: Indore
Date: November 13, 2025