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 07, 2026

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 07, 2026

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 07, 2026 which commenced at 03.42 p.m. and concluded at 04.21 p.m., has considered and approved, inter-alia, the Un-audited Standalone & Consolidated, Financial Results of the Company for the half year ended September 30, 2026 along with the Statement of Assets and Liabilities and the Cashflow Statement for that date and Limited Review Report thereon **(Annexed here)**.

Thanking you,
Yours faithfully,
For Lakshya Powertech Limited

PATEL AKASH NARESHBHAI
Digitally signed by PATEL AKASH NARESHBHAI
Date: 2026.11.07 17:20:08 +05'30'

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

Encl.: A/a

GOYAL GOYAL & CO.

Chartered Accountants

Independent Auditors' Review Report on the Unaudited Standalone Financial Results of the Company for the half-year endedSeptember 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TotheBoardofDirectorsof Lakshya Powertech Limited (Formerly Known as 'Lakshya Powertech Private Limited')

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Lakshya Powertech Limited**(Formerly Known as 'Lakshya Powertech Private Limited')(the "Company"), for the half-year ended September 30, 2026 (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 No. – 015069C)

GOYAL GOYAL & CO. M No. 405884 CHARTERED ACCOUNTANTS

Hemant Goyal
(Partner)
(M. No. 405884)
UDIN - 26405884TKRJHS4412
Place: Indore
Date: 07/11/2026

Br. Off.: "Sai Sharnam', 70, Jaora Compound, Indore-452 001 (M.P)
H. O.: 387, M.G. Road, Opp. Bank of India, Anjad-451 556 (M.P.)
Email-ID: hemantgoyalca@gmail.com; **Mobile No.:** 9826812377

Lakshya Powertech Limited

(Formerly known as "Lakshya Powertech Private Limited")

CIN: L74900GJ2012PLC071218

Statement of Unaudited Financial Results for the half-year ended as on September 30, 2026
(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ in Lakhs)

Sr. No.	Particulars	Half year ended			Year ended March 31, 2026
		September 30, 2026	March 31, 2026	September 30, 2025	
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	8,242.91	9,122.69	8,870.26	17,992.95
II	Other income	37.15	46.39	40.34	86.73
III	**Total Revenue (I + II)**	**8,280.06**	**9,169.08**	**8,910.60**	**18,079.68**
IV	**Expenses:**				
	Cost of material consumed	640.72	752.71	228.36	981.07
	Purchases of Stock-in-Trade	2,165.02	1,929.52	2,378.44	4,307.96
	Direct Expenses	1,867.46	3,365.05	4,229.78	7,594.83
	Changes in Inventories of Work-in-progress and Stock in trade	412.20	(129.83)	(1,284.39)	(1,414.22)
	Employee benefits expense	1,668.33	1,932.20	1,833.14	3,765.34
	Finance costs	387.40	333.05	249.06	582.11
	Depreciation and amortization expense	99.04	61.73	37.16	98.89
	Other expenses	451.00	366.92	387.78	754.70
	Total Expenses (IV)	**7,691.17**	**8,611.35**	**8,059.33**	**16,670.68**
V	**Profit before prior period items, extra-ordinary items and tax (III - IV)**	**588.89**	**557.73**	**851.27**	**1,409.00**
VI	Prior-Period Items	-	-	-	-
VII	**Profit before extra-ordinary items and tax (V - VI)**	**588.89**	**557.73**	**851.27**	**1,409.00**
VIII	Extra-Ordinary Items	-	-	-	-
IX	**Profit before tax (VII - VIII)**	**588.89**	**557.73**	**851.27**	**1,409.00**
X	**Tax expense:**				
	Current tax expense	157.96	208.08	178.24	386.32
	Deferred tax expenses / (credit)	(9.44)	21.98	(13.20)	8.78
	Tax Expense (X)	**148.52**	**230.06**	**165.04**	**395.10**
XI	**Profit for the period (IX - X)**	**440.37**	**327.67**	**686.23**	**1,013.90**
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,008.39	1,008.39	1,008.39	1,008.39
XIII	Reserves excluding revaluation reserves as per balance sheet of previous accounting year				9,204.77
XIV	**Earnings per Equity Share (Face Value of ₹ 10/- each) (not annualised for half years):**				
	Basic (₹)	4.37	3.25	6.81	10.06
	Diluted (₹)	4.37	3.25	6.81	10.06

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

Rajesh Arne
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: November 07, 2026

LAKSHYA POWERTECH LIMITED AHMEDABAD

Lakshya Powertech Limited

(Formerly known as "Lakshya Powertech Private Limited")

CIN: L74900GJ2012PLC071218

Statement of Standalone Balance Sheet as at September 30, 2026
(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ in Lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
A EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	1,008.39	1,008.39
(b) Reserves and Surplus	9,645.14	9,204.77
	10,653.53	**10,213.16**
(2) Non-current liabilities		
(a) Long-term borrowings	1,550.28	533.32
(b) Other Long term liabilities	-	-
(c) Long-term provisions	45.67	8.94
	1,595.95	**542.26**
(3) Current liabilities		
(a) Short Term Borrowings	6,846.28	6,738.60
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	160.89	124.08
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,093.48	1,611.16
(c) Other current liabilities	583.47	471.58
(d) Short-term provisions	184.45	126.48
TOTAL	**9,868.57**	**9,071.90**
	22,118.05	**19,827.32**
B ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	835.11	764.56
(ii) Intangible assets under development	8.00	8.00
(iii) Capital Work-in-Progress	-	-
(b) Non-current investments	37.46	37.46
(c) Deferred tax assets (net)	36.66	27.21
(d) Long-term loans and advances	422.94	403.32
(e) Other Non-Current Assets	623.27	477.28
	1,963.44	**1,717.83**
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	5,772.88	6,216.06
(c) Trade receivables	6,534.92	5,598.37
(d) Cash and bank balances	512.70	480.33
(e) Short-term loans and advances	1,940.33	1,520.66
(f) Other current assets	5,393.78	4,294.07
	20,154.61	**18,109.49**
TOTAL	**22,118.05**	**19,827.32**

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

LAKSHYA POWERTECH LIMITED AHMEDABAD

Rajesh Anne
Managing Director
DIN: 05294345
Place: Ahmedabad
Date: November 07, 2026

LAKSHYA POWERTECH LIMITED AHMEDABAD

Lakshya Powertech Limited

(Formerly known as "Lakshya Powertech Private Limited")

CIN: L74900GJ2012PLC071218

Unaudited Standalone Cash Flow Statement for the half-year ended September 30, 2026

(₹ in Lakhs)

Particulars	Half year ended September 30, 2026 Unaudited	Half year ended September 30, 2025 Unaudited
A) CASH FLOW FROM OPERATING ACTIVITIES		
1 **Profit before Tax**	**588.89**	**851.27**
Add / (Less): Adjustment for		
Depreciation and amortisation	99.04	37.16
Interest Costs	387.40	166.59
Bad Debt	-	-
Provision/(Reversal) of gratuity expense	17.81	(13.33)
Provision for Gratuity	-	-
Foreign Exchange Loss	-	-
Interest Income	(36.55)	(25.67)
2 **Operating Profit before working capital changes**	**1,056.59**	**1,016.02**
Changes in Working Capital:		
Adjustment for (increase)/decrease in operating assets:		
Trade Receivables	(936.55)	1,434.96
Loans and Advances	(439.29)	(1,286.71)
Other Assets	(1,245.70)	(2,022.59)
Other Bank Balances	(308.51)	7.62
Inventories	443.18	(1,591.13)
Adjustment for increase/(decrease) in operating liabilities:		
Trade Payables	519.13	20.79
Provisions and Other Current Liabilities	104.49	14.93
Net Changes in Working Capital	**(1,863.25)**	**(3,422.13)**
3 **Cash generated from operations**	**(806.66)**	**(2,406.11)**
Income Tax Paid (Net)	(73.68)	(123.97)
Net Cash flow from Operating Activities (A)	**(880.34)**	**(2,530.08)**
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(169.59)	(183.00)
Sale of Investment	-	0.10
Interest received	36.55	26.43
Investment in subsidiaries	-	-
Net Cash flow used in Investing Activities (B)	**(133.04)**	**(156.47)**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Redemption of Preference Shares	-	(144.00)
Premium on Redemption of Preference Shares	-	-
Proceeds of Borrowings	1,124.64	3,237.93
Repayment of Borrowings	-	-
Finance Cost Paid	(387.40)	(166.59)
Preference Dividend Paid	-	(0.05)
Net Cash flow from Financing Activities (C)	**737.24**	**2,927.29**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(276.14)**	**240.74**
Cash and cash equivalents at the beginning of the period	386.53	121.71
Cash and cash equivalents at the end of the period	**110.39**	**362.45**
Cash and cash equivalents consist of:		
Cash-in-hand	4.21	15.96
Balance with Banks in Current Accounts	100.61	341.13
Balance with Banks in Fixed Deposits (original maturity of less than 3 months)	5.57	5.36
Total	**110.39**	**362.45**

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

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

Rajesh Ahue
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: November 07, 2026

LAKSHYA POWERTECH LIMITED AHMEDABAD

Lakshya Powertech Limited

(Formerly known as "Lakshya Powertech Private Limited")

CIN: L74900GJ2012PLC071218

Notes to Standalone Financial Results

1 The above unaudited standalone financial results of the Company for the half-year ended September 30, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 7, 2026.

2 The Statutory Auditors of the Company have carried out a limited review of the unaudited standalone financial results for the half-year ended September 30, 2026, in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These standalone financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards ("AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act"), read with the relevant rules issued thereunder, and other accounting principles generally accepted in India.

4 Earnings Per Share (EPS) has been computed in accordance with Accounting Standard 20 "Earnings Per Share". EPS for the half-years ended September 30, 2026, March 31, 2026 and September 30, 2025 is not annualised.

5 The comparative standalone figures for the half-year ended September 30, 2025 were subjected to limited review by the Statutory Auditors of the Company.

6 The standalone figures for the half-year ended March 31, 2026 are the balancing figures between the audited standalone figures in respect of the full financial year ended March 31, 2026 and the published unaudited standalone figures for the half-year ended September 30, 2025, which were subjected to limited review by the Statutory Auditors.

7 The Company is exclusively engaged in the business of Engineering, Procurement and Construction (EPC) and ancillary operation and maintenance services relating to infrastructure, inter alia, products, projects and systems, and related activities for the power transmission and distribution sector. In the context of Accounting Standard 17 "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2021, this constitutes a single primary segment. The Company does not have a secondary segment. Accordingly, the disclosures required under AS 17 are not applicable to these standalone financial results.

8 Previous period/year figures have been regrouped/reclassified wherever necessary to conform to the current period's classification.

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

Rajesh Arne
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: November 7, 2026

LAKSHYA POWERTECH LIMITED AHMEDABAD

GOYAL GOYAL & CO.

Chartered Accountants

Independent Auditors' Review Report on the Unaudited Consolidated Financial Results of the Group for the half-year ended September 30, 2026 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 Consolidated Financial Results of Lakshya Powertech Limited (formerly known as 'Lakshya Powertech Private Limited') (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the half-year ended September 30, 2026 (the "Statement"), being submitted by the Holding 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 Holding Company's Management and approved by the Holding 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 Holding 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. This Statement includes the results of the following entities:

Name of Entity	Relationship	Country of Incorporation	% of Ownership
Lakshya Powertech Contracting LLC	Wholly owned foreign subsidiary	United Arab Emirates (Dubai)	100%
Lakshya EPC Private Limited	Subsidiary	India	51%

Br. Off.: "Sai Sharnam', 70, Jaora Compound, Indore-452 001 (M.P)
H. O.: 387, M.G. Road, Opp. Bank of India, Anjad-451 556 (M.P.)
Email-ID: hemantgoyalca@gmail.com; **Mobile No.:** 9826812377

5. Based on our review conducted and procedures performed 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.

6. **Other Matters**

- We did not review the interim financial information of one Indian subsidiary, Lakshya EPC Private Limited, included in the consolidated financial results, whose interim financial information reflects total assets of ₹ 0.70 lakhs as at September 30, 2026, total revenues of ₹ NIL, total net loss after tax of ₹ 0.30 lakhs and net cash outflows of ₹ 0.30 lakhs for the half-year ended September 30, 2026, as considered in the Statement. This interim financial information has been reviewed by other auditors, whose report has been furnished to us by the management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the consolidated financial results is not modified in respect of this matter.
- We did not review the interim financial information of one foreign subsidiary, Lakshya Powertech Contracting LLC, included in the consolidated financial results, whose interim financial information reflects total assets of ₹ 38.65 lakhs as at September 30, 2026, total revenues of ₹ NIL, total net profit/(loss) after tax of ₹ NIL and net cash inflows/(outflows) of ₹ NIL for the half-year ended September 30, 2026, as considered in the Statement. Such interim financial information is unaudited and has been certified by the management of the Holding Company. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such interim financial information certified by the management. According to the information and explanations given to us by the management, this interim financial information is not material to the Group. Our conclusion on the consolidated financial results is not modified in respect of this matter.
- The comparative consolidated figures for the half-year ended March 31, 2026 included in the Statement are the balancing figures between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the unaudited standalone figures of the Holding Company for the half-year ended September 30, 2025. Further, as the subsidiaries were incorporated / acquired during the half-year ended March 31, 2026, consolidated figures for the half-year ended September 30, 2025 have not been presented (refer Note 8 to the Statement). Our conclusion is not modified in respect of this matter.

For Goyal Goyal& Co.
Chartered Accountants
Firm's Registration No. - 015069C



CA Hemant Goyal
Partner
M. No.: 405884
UDIN: 26405884LSDLOG9069
Place: Ahmedabad
Date: November 7, 2026

Br. Off.: "Sai Sharnam', 70, Jaora Compound, Indore-452 001 (M.P)
H. O.: 387, M.G. Road, Opp. Bank of India, Anjad-451 556 (M.P.)
Email-ID: hemantgoyalca@gmail.com; **Mobile No.:** 9826812377

Lakshya Powertech Limited

(Formerly known as "Lakshya Powertech Private Limited")

CIN: L74900GJ2012PLC071218

Statement of Unaudited Consolidated Financial Results for the Half-Year ended September 30, 2026

(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ in Lakhs)

Sr. No.	Particulars	Half year ended			Year ended March 31, 2026
		September 30, 2026	March 31, 2026	September 30, 2025 (Refer note no. 8)	
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	8,242.91	9,122.69	-	17,992.95
II	Other income	37.15	46.39	-	86.73
III	**Total Revenue (I + II)**	**8,280.06**	**9,169.08**	**-**	**18,079.68**
IV	**Expenses:**				
	Cost of material consumed	640.72	752.71	-	981.07
	Purchases of Stock-in-Trade	2,165.02	1,929.52	-	4,307.96
	Direct Expenses	1,867.46	3,365.05	-	7,594.83
	Changes in Inventories of Work-in-progress and Stock in trade	412.20	(129.83)	-	(1,414.22)
	Employee benefits expense	1,668.33	1,932.20	-	3,765.34
	Finance costs	387.40	333.05	-	582.11
	Depreciation and amortization expense	99.04	61.73	-	98.89
	Other expenses	451.30	378.69	-	766.47
	Total Expenses (IV)	**7,691.47**	**8,623.12**	**-**	**16,682.45**
V	**Profit before prior period items, extra-ordinary items and tax (III - IV)**	**588.59**	**545.96**	**-**	**1,397.23**
VI	Prior-Period Items	-	-	-	-
VII	**Profit before extra-ordinary items and tax (V - VI)**	**588.59**	**545.96**	**-**	**1,397.23**
VIII	Extra-Ordinary Items	-	-	-	-
IX	**Profit before tax (VII - VIII)**	**588.59**	**545.96**	**-**	**1,397.23**
X	**Tax expense:**				
	Current tax expense	157.96	208.08	-	386.32
	Deferred tax expenses / (gain)	(9.44)	21.98	-	8.78
	Tax Expense (X)	**148.52**	**230.06**	**-**	**395.10**
XI	**Profit for the period before minority interest (IX - X)**	**440.07**	**315.90**	**-**	**1,002.13**
XII	Share of loss / (profit) attributable to minority interest	0.15	-	-	-
XIII	**Profit for the period after minority interest (XI + XII)**	**440.22**	**315.90**	**-**	**1,002.13**
XIV	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,008.39	1,008.39	-	1,008.39
XV	Reserves excluding revaluation reserves as per balance sheet of previous accounting year				9,193.00
XVI	**Earnings per Equity Share (Face Value of ₹ 10/- each) (not annualised for half years):**				
	Basic (₹)	4.37	3.13	0.00	9.94
	Diluted (₹)	4.37	3.13	0.00	9.94

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

Rajesh Anne
Managing Director
DIN: 05294345
Place: Ahmedabad
Date: November 07, 2026

LAKSHYA POWERTECH LIMITED AHMEDABAD

Lakshya Powertech Limited

(Formerly known as "Lakshya Powertech Private Limited")

CIN: L74900GJ2012PLC071218

Statement of Unaudited Consolidated Balance Sheet as at September 30, 2026
(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ in Lakhs)

	Particulars	As at September 30, 2026	As at March 31, 2026
		Unaudited	Audited
A	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' funds**		
	(a) Share capital	1,008.39	1,008.39
	(b) Reserves and Surplus	9,633.22	9,193.00
		10,641.61	**10,201.39**
(2)	**Minority Interest**	0.34	0.49
(3)	**Non-current liabilities**		
	(a) Long-term borrowings	1,550.28	533.32
	(b) Other Long term liabilities	-	-
	(c) Long-term provisions	45.67	8.94
		1,595.95	**542.26**
(4)	**Current liabilities**		
	(a) Short Term Borrowings	6,846.28	6,738.60
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	160.89	124.08
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,093.48	1,611.16
	(c) Other current liabilities	544.82	432.93
	(d) Short-term provisions	184.45	126.48
		9,829.92	**9,033.25**
	TOTAL	**22,067.82**	**19,777.39**
B	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	835.11	764.56
	(ii) Intangible assets under development	8.00	8.00
	(iii) Capital Work-in-Progress	-	-
	(b) Deferred tax assets (net)	36.66	27.21
	(c) Long-term loans and advances	422.94	403.32
	(d) Other Non-Current Assets	623.27	477.28
		1,925.98	**1,680.37**
(2)	**Current assets**		
	(a) Current Investments	-	-
	(b) Inventories	5,772.88	6,216.06
	(c) Trade receivables	6,534.92	5,598.37
	(d) Cash and bank balances	513.40	481.33
	(e) Short-term loans and advances	1,940.33	1,520.66
	(f) Other current assets	5,380.31	4,280.60
		20,141.84	**18,097.02**
	TOTAL	**22,067.82**	**19,777.39**

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

Rajesh Anne
Managing Director
DIN: 05294345
Place: Ahmedabad
Date: November 07, 2026

LAKSHYA POWERTECH LIMITED AHMEDABAD

Lakshya Powertech Limited

(Formerly known as "Lakshya Powertech Private Limited")

CIN: L74900GJ2012PLC071218

Unaudited Consolidated Cash Flow Statement for the half-year ended September 30, 2026

(₹ in Lakhs)

Particulars		Half year ended September 30, 2026		Half year ended September 30, 2025 (Refer note no. 8)	
		Unaudited		Unaudited	
	A) CASH FLOW FROM OPERATING ACTIVITIES				
1	**Profit before Tax**		588.59		-
	Add / (Less): Adjustment for				
	Depreciation and amortisation	99.04		-	
	Interest Costs	387.40		-	
	Provision for Gratuity	17.81		-	
	Interest Income	(36.55)		-	
2	**Operating Profit before working capital changes**		1,056.29		-
	Changes in Working Capital:				
	Adjustment for (increase)/decrease in operating assets:				
	Trade Receivables	(936.55)		-	
	Loans and Advances	(439.29)		-	
	Other Assets	(1,245.70)		-	
	Other Bank Balances	(308.51)		-	
	Inventories	443.18		-	
	Adjustment for increase/(decrease) in operating liabilities:				
	Trade Payables	519.13		-	
	Provisions and Other Current Liabilities	104.49		-	
	Net Changes in Working Capital		(1,863.25)		-
3	**Cash generated from operations**		(806.96)		-
	Income Tax Paid (Net)		(73.68)		-
	Net Cash flow from Operating Activities (A)		(880.64)		-
	B) CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant & Equipment		(169.59)		-
	Interest received		36.55		-
	Net Cash flow used in Investing Activities (B)		(133.04)		-
	C) CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds of Borrowings		1,124.64		-
	Finance Cost Paid		(387.40)		-
	Net Cash flow from Financing Activities (C)		737.24		-
	Net increase / (decrease) in cash and cash equivalents (A+B+C)		(276.44)		-
	Cash and cash equivalents at the beginning of the period		387.53		-
	Cash and cash equivalents at the end of the period		111.09		-
	Cash and cash equivalents consist of:				
	Cash-in-hand		4.21		-
	Balance with Banks in Current Accounts		101.31		-
	Balance with Banks in Fixed Deposits (original maturity of less than 3 months)		5.57		-
	Total		111.09		-

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

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

Rajesh Anne
Managing Director
DIN: 05294345
Place: Ahmedabad
Date: November 07, 2026

LAKSHYA POWERTECH LIMITED AHMEDABAD

Lakshya Powertech Limited

(Formerly known as "Lakshya Powertech Private Limited")

CIN: L74900GJ2012PLC071218

Notes to Consolidated Financial Results

1 The above unaudited consolidated financial results of Lakshya Powertech Limited (the "Holding Company") and its subsidiaries (together, the "Group") for the half-year ended September 30, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 7, 2026.

2 The Statutory Auditors of the Holding Company have carried out a limited review of the unaudited consolidated financial results for the half-year ended September 30, 2026, in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These consolidated financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards ("AS"), including Accounting Standard 21 "Consolidated Financial Statements", prescribed under Section 133 of the Companies Act, 2013 (the "Act"), read with the relevant rules issued thereunder, and other accounting principles generally accepted in India.

4 Earnings Per Share (EPS) has been computed in accordance with Accounting Standard 20 "Earnings Per Share". EPS for the half-years ended September 30, 2026 and March 31, 2026 is not annualised.

5 The Group is exclusively engaged in the business of Engineering, Procurement and Construction (EPC) and ancillary operation and maintenance services relating to infrastructure, inter alia, products, projects and systems, and related activities for the power transmission and distribution sector. In the context of Accounting Standard 17 "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2021, this constitutes a single primary segment. The Group does not have a secondary segment. Accordingly, the disclosures required under AS 17 are not applicable.

6 The consolidated financial results include the financial results of the Holding Company and its two subsidiaries, namely Lakshya EPC Private Limited and Lakshya Powertech Contracting LLC. The interim financial results of Lakshya EPC Private Limited for the half-year ended September 30, 2026 have been reviewed by its auditors, and the interim financial results of Lakshya Powertech Contracting LLC have not been reviewed by its auditors and have been certified by the management.

7 Lakshya Powertech Contracting LLC, incorporated on February 4, 2026, is a wholly owned subsidiary of the Holding Company. The subsidiary has not commenced commercial operations up to September 30, 2026. For the purpose of consolidation for the half-year ended September 30, 2026, its financial results have been considered on an unreviewed basis, as certified by the management. The management has assessed the subsidiary to be non-material to the Group, considering that it has not commenced business operations as at the reporting date.

8 The comparative consolidated results for the half-year ended September 30, 2025 have not been furnished, since consolidated financial results were not applicable to the Holding Company for that period, as the subsidiaries were incorporated/acquired during the half-year ended March 31, 2026.

9 The consolidated figures for the half-year ended March 31, 2026 are the balancing figures between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the published unaudited standalone figures for the half-year ended September 30, 2025, which were subjected to limited review by the Statutory Auditors.

10 Previous period/year figures have been regrouped/reclassified wherever necessary to conform to the current period's classification.

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

Rajesh Arne
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: November 7, 2026

LAKSHYA POWERTECH LIMITED AHMEDABAD