



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

May 27, 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. May 27, 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. May 27, 2026 which commenced at 04.48 p.m. and concluded at 05.15 p.m., has considered and approved, inter-alia,

1. the Audited (Standalone and Consolidated) Financial Results, Statement of Assets & Liabilities & Cashflow Statement of the Company for the Six Months and Financial Year ended on March 31, 2026, along with the Auditor’s Report thereon. Further, we hereby confirm and declare that the Statutory Auditors of the Company have issued the aforesaid Audit Report with unmodified opinion;

A copy of the Audited Financial Results of the Company for the Six Months and Financial Year ended on March 31, 2026, with the Audit Report thereon and the declaration of unmodified opinion pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations are enclosed herewith.

2. the Audited Financial Statements for the financial year ended on March 31, 2026.

Pursuant to Regulation 33 of the Listing Regulations, we hereby annex the Audited Financial Results, Statement of Assets & Liabilities & Cashflow Statement of the Company for the half year and financial year ended on March 31, 2026 along with the Audit Report thereon.

Thanking you,
Yours faithfully,

For Lakshya Powertech Limited

Akash Patel
Company Secretary
& Compliance Officer
M. No.: A68826
Encl.: A/a

GOYAL GOYAL & CO.

Chartered Accountants

Independent Auditors' Report on Half-yearly and Annual financial results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (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)**

We have audited the accompanying half-yearly standalone financial results of **Lakshya Powertech Limited (formerly known as Lakshya Powertech Private Limited)** ("the Company") for the half-year ended March 31, 2026 and the Annual standalone financial results for the year ended March 31, 2026, 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 ("Listing Regulations").

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

- (i) are presented in accordance with the requirements of Regulation 33 of 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 accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half-year ended March 31, 2026 as well as year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the financial results

These half-yearly financial results as well as the year-to-date financial results have been prepared on the basis of the interim and annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 - Interim Financial Reporting prescribed under Section 133 of the Act read with relevant rules issued 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 for safeguarding

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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 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone financial results

Our objectives are to obtain reasonable assurance about whether the 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 these Standalone financial results.

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

- a. 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, 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.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. 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 Company's ability 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 standalone financial results 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.

- e. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

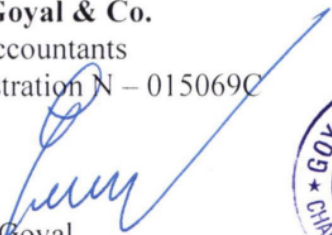
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matters

The figures for the half - year ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited figures up to the half-year period ended September 30, 2025 and the unaudited figures up to the half- year period ended September 30, 2024 respectively.

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



CA Hemant Goyal
Partner
MRN: 405884
UDIN: 26405884ALQENC2944
Place: Ahmedabad
Date: May 27, 2026

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

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND FINANCIAL YEAR ENDED
MARCH 31, 2026**

(₹ in Lakhs)

Particulars	For the half year ended			For the year ended	For the year ended
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	9,122.69	8,870.26	9,340.04	17,992.95	16,010.42
II Other income	46.39	40.34	79.15	86.73	122.89
III Total Revenue (I + II)	9,169.08	8,910.60	9,419.19	18,079.68	16,133.31
IV Expenses:					
Cost of material consumed	752.71	228.36	234.19	981.07	541.87
Purchases of Stock-in-Trade	1,929.52	2,378.44	3,448.91	4,307.96	4,494.51
Direct Expenses	3,365.05	4,229.78	4,251.37	7,594.83	7,590.15
Changes in Inventories of Work-in-progress and Stock in trade	(129.83)	(1,284.39)	(2,173.10)	(1,414.22)	(3,529.37)
Employee benefits expense	1,932.20	1,833.14	1,998.65	3,765.34	4,077.69
Finance costs	333.05	249.06	184.64	582.11	372.03
Depreciation and amortization expense	61.73	37.16	36.88	98.89	67.30
Other expenses	366.92	387.78	348.72	754.70	571.28
Total Expenses	8,611.35	8,059.33	8,330.26	16,670.68	14,185.46
V Profit before prior period items, extra-ordinary items and tax (II - IV)	557.73	851.27	1,088.93	1,409.00	1,947.85
VI Prior-Period Items	-	-	-	-	-
VII Profit before extra-ordinary items and tax (V - VI)	557.73	851.27	1,088.93	1,409.00	1,947.85
VIII Extra-Ordinary Items	-	-	3.08	-	3.08
IX Profit before tax (VII - VIII)	557.73	851.27	1,085.85	1,409.00	1,944.77
X Tax expense:					
Current tax expense	208.08	178.24	254.03	386.32	455.56
Deferred tax expenses/ (credit)	21.98	(13.20)	(7.30)	8.78	(16.09)
Short/(Excess) Provision of Income Tax	-	-	-	-	(74.88)
Tax Expense (X)	230.06	165.04	246.73	395.10	364.59
XI Profit from continuing operations (IX-X)	327.67	686.23	839.12	1,013.90	1,580.18
XII Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,008.39	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	8,322.89
XIV Earnings per Equity Share :- Face Value of ₹ 10/- each					
Basic	3.25	6.81	8.58	10.06	18.50
Diluted	3.25	6.81	8.58	10.06	18.50

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

Rajesh Anne
Rajesh Anne
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: May 27, 2026



Lakshya Powertech Limited
(Formerly known as "Lakshya Powertech Private Limited")
CIN: L74900GJ2012PLC071218
STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
A EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	1,008.39	1,208.39
(b) Reserves and Surplus	9,204.77	8,322.89
	10,213.16	9,531.28
(2) Non-current liabilities		
(a) Long-term borrowings	533.32	-
(b) Long-term provisions	8.94	25.23
	542.26	25.23
(3) Current liabilities		
(a) Short Term Borrowings	6,738.60	2,530.40
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	124.08	434.98
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,611.16	1,782.63
(c) Other current liabilities	471.58	496.67
(d) Short-term provisions	126.48	325.83
	9,071.90	5,570.51
TOTAL	19,827.32	15,127.02
B ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	764.56	203.51
Intangible assets under development	8.00	8.00
(b) Non Current investments	37.46	-
(c) Deferred tax assets (net)	27.21	35.99
(d) Long-term loans and advances	403.32	405.86
(e) Other Non-Current Assets	477.28	194.13
	1,717.83	847.49
(2) Current assets		
(a) Current Investments	-	0.10
(b) Inventories	6,216.06	3,996.25
(c) Trade receivables	6,891.41	6,717.75
(d) Cash and bank balances	480.33	203.82
(e) Short-term loans and advances	1,520.66	1,178.85
(f) Other current assets	3,001.03	2,182.76
	18,109.49	14,279.53
TOTAL	19,827.32	15,127.02

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


Rajesh Anne
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: May 27, 2026



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

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	As at March 31, 2026		As at March 31, 2025	
	(Audited)		(Audited)	
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		1,409.00		1,944.77
Add / (Less) : Adjustment for				
Depreciation and amortisation	98.89		67.30	
Extraordinary loss due to loss by Fire	-		3.08	
Interest Costs	489.65		329.62	
Bad Debt	9.34		-	
Reversal of gratuity expense	(16.40)		-	
Provision for Gratuity	-		46.21	
Foreign Exchange Loss	78.25		-	
Interest Income	(56.01)	603.72	(60.00)	386.21
		2,012.72		2,330.98
2 Operating Profit before working capital changes				
Changes in Working Capital :				
Adjustment for (increase)/ decrease in operating assets:				
Trade Receivables	(183.00)		(3,351.26)	
Loans and Advances	(339.27)		643.04	
Other Assets	(1,113.18)		(239.11)	
Other Bank Balances	(11.69)		(81.11)	
Inventories	(2,219.81)		(3,747.38)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	(605.55)		906.86	
Provisions and Other Current Liabilities	18.45	(4,454.05)	(9.90)	(5,878.86)
Net Changes in Working Capital		(2,441.33)		(3,547.88)
3 Cash generated from operations		(584.13)		(377.37)
Income Tax Paid (Net)		(3,025.46)		(3,925.25)
Net Cash flow from Operating Activities				
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(659.94)		(84.39)
Sale of Investment		0.10		(0.10)
Interest received		67.77		60.00
Investment in subsidiaries		(37.46)		-
Net Cash flow used in Investing Activities		(629.53)		(24.49)



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

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026


(₹ in Lakhs)

Particulars	As at March 31 2026	As at March 31 2025
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares (Net of Issue Expenses)	-	4,729.49
Redemption of Preference Shares	(200.00)	-
Premium on Redemption of Preference shares	(132.00)	-
Proceeds of Borrowings	7,082.72	275.79
Repayment of Borrowings	(2,341.19)	(645.43)
Finance Cost Paid	(489.65)	(329.62)
Preference Dividend Paid	(0.07)	(0.05)
Net Cash flow from Financing Activities	3,919.81	4,030.18
Net increase /(decrease) in Cash and cash equivalents (A+B+C)	264.82	80.44
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	386.53	121.71
Cash and Cash Equivalents consists of :-		
(i) Cash-in-hand	0.81	5.19
(ii) Balance with Banks in Current Accounts	380.26	111.27
(iii) Balance with Banks in Fixed Deposits (having original maturity of less than 3 months)	5.46	5.25
Total	386.53	121.71

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: Ahemdabad
Date: May 27, 2026



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

Notes to Standalone Financial Results

- 1 The above Audited Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on May 27, 2026.
- 2 The Results for the half-year ended March 31, 2026 are audited 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, 2026, September 30, 2025 and March 31, 2025, are not annualised.
- 5 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(AS1) "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.
- 6 The comparative results and other information for the six months ended September 30, 2025 have been unaudited by the statutory auditors of the Company and for the six months ended March 31, 2025 have been audited 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.
- 7 The figures for the half - year ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited figures upto the half- year period ended September 30, 2025 and the unaudited figures upto the half- year period ended September 30, 2024 respectively.
- 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 of Lakshya Powertech Ltd

Rajesh Anne
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: May 27, 2026



GOYAL GOYAL & CO.

Chartered Accountants

Independent Auditors' Report on Half-yearly and Annual financial results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (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)

Opinion

We have audited the accompanying consolidated annual financial results of **Lakshya Powertech Limited (formerly known as Lakshya Powertech Private Limited)** (hereinafter referred to as the 'Holding Company') and its subsidiaries (the Holding company and its subsidiaries together referred to as "the Group"), which comprise the consolidated statement of assets and liabilities as at 31st March, 2026, the consolidated statement of profit and loss and the consolidated cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information, 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).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of unaudited separate financial statements /financial results/ financial information of the subsidiary certified by the management, the aforesaid consolidated financial results:

(i) includes the annual financial results of the following entities:

Name of Entity	Relationship	Country of Incorporation	% of Ownership
Lakshya Power tech Contracting LLC.	Foreign Subsidiary	Dubai	100%
Lakshya EPC Private Limited.	Subsidiary	India	51%

(ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended: and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit/(loss) and other financial information of the Group for the half-year ended and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards

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are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its subsidiary 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 Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the management of subsidiary in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Director's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding company's Management and approved by the Holding company's Board of Directors, has been compiled from the related audited interim consolidated financial information. The Holding company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit/loss and other financial information of the Group 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 Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group and of its subsidiaries.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 this Consolidated Financial Results.

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 Consolidated 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, 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 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 Group and its subsidiaries 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 Consolidated Financial Results 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 Group and its subsidiaries to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated Financial Results.



We communicate with those charged with governance of the Holding company and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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 Matters

- (a) We did not review / audit the interim financial information / annual financial results of one Indian subsidiary included in the consolidated financial results, whose financial statements reflect total assets of Rs.1.00 Lakhs as at March 31, 2026 and total revenues of Rs. NIL and Rs. NIL for the half-year and year ended March 31, 2026 respectively, total net profit/(loss) after tax of Rs. NIL and Rs. NIL for the half-year and year ended March 31, 2026 respectively and net cash inflows/outflows of Rs. NIL for the year ended March 31, 2026, as considered in the Statement have been audited by other auditors. Our conclusion on the Statement, in so far as it relates to the balances and transactions of the subsidiary is based solely on the reports by the other auditors.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done by other auditor.

- (b) We did not review / audit the interim financial information / annual financial results of one foreign subsidiary included in the consolidated financial results, whose financial statements reflect total assets of Rs.38.65 Lakhs as at March 31, 2026 and total revenues of Rs. NIL and Rs. NIL for the half-year and year ended March 31, 2026 respectively, total net profit/(loss) after tax of Rs. (11.77 Lakhs) and Rs. (11.77 Lakhs) for the half-year and year ended March 31, 2026 respectively and net cash inflows/outflows of Rs. NIL for the year ended March 31, 2026, as considered in the Statement. These financial statements are unaudited and have been furnished to us by the management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the Financial Results/financial information certified by the Board of Directors.

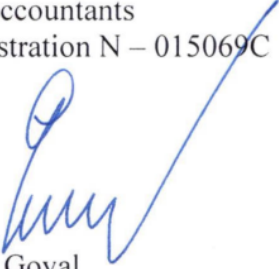


(c) The figures for the half - year ended March 31, 2026 is the balancing figures between audited consolidated figures in respect of the full financial year and the unaudited standalone figures up to the half- year period ended September 30, 2025.

For Goyal Goyal & Co.

Chartered Accountants

Firm's Registration N – 015069C



CA Hemant Goyal

Partner

MRN: 405884

UDIN: **26405884PHCKGY8024**

Place: Ahmedabad

Date: May 27, 2026

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

**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR AND FINANCIAL YEAR ENDED
MARCH 31, 2026**

(₹ in Lakhs)

Particulars	For the half year ended			For the year ended	For the year ended
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	9,122.69	-	-	17,992.95	-
II Other income	46.39	-	-	86.73	-
III Total Revenue (I + II)	9,169.08	-	-	18,079.68	-
IV Expenses:					
Cost of material consumed	752.71	-	-	981.07	-
Purchases of Stock-in-Trade	1,929.52	-	-	4,307.96	-
Direct Expenses	3,365.05	-	-	7,594.83	-
Changes in Inventories of Work-in-progress and Stock in trade	(129.83)	-	-	(1,414.22)	-
Employee benefits expense	1,932.20	-	-	3,765.34	-
Finance costs	333.05	-	-	582.11	-
Depreciation and amortization expense	61.73	-	-	98.89	-
Other expenses	378.69	-	-	766.47	-
Total Expenses	8,623.12	-	-	16,682.45	-
V Profit before prior period items, extra-ordinary items and tax (III - IV)	545.96	-	-	1,397.23	-
VI Prior-Period Items	-	-	-	-	-
VII Profit before extra-ordinary items and tax (V- VI)	545.96	-	-	1,397.23	-
VIII Extra-Ordinary Items	-	-	-	-	-
IX Profit before tax (VII - VIII)	545.96	-	-	1,397.23	-
X Tax expense:					
Current tax expense	208.08	-	-	386.32	-
Deferred tax expenses/(gain)	21.98	-	-	8.78	-
Short/(Excess) Provision of Income Tax	-	-	-	-	-
Tax Expense (X)	230.06	-	-	395.10	-
XI Profit from continuing operations (IX-X)	315.90	-	-	1,002.13	-
XII Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,008.39	-	-	1,008.39	-
XIII Reserves excluding revaluation reserves as per balance sheet of previous accounting year				9,193.00	-
XIV Earnings per Equity Share :- Face Value of ₹ 10/- each					
Basic	3.13	-	-	9.94	-
Diluted	3.13	-	-	9.94	-

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

Rajesh Anand
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: May 27, 2026



Lakshya Powertech Limited
(Formerly known as "Lakshya Powertech Private Limited")
CIN: L74900GJ2012PLC071218
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Lakhs)

Particulars	Note No.	As at	As at
		March 31, 2026	March 31, 2025
		(Audited)	(Audited)
A EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3	1,008.39	-
(b) Reserves and Surplus	5	9,193.00	-
		10,201.39	-
(2) Minority Interest	4	0.49	-
(3) Non-current liabilities			
(a) Long-term borrowings	6	533.32	-
(b) Long-term provisions	7	8.94	-
		542.26	-
(4) Current liabilities			
(a) Short Term Borrowings	8	6,738.60	-
(b) Trade payables	9		-
(i) Total outstanding dues of micro enterprises and small enterprises		124.08	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,611.16	-
(c) Other current liabilities	10	432.93	-
(d) Short-term provisions	11	126.48	-
		9,033.25	-
TOTAL		19,777.39	-
B ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets	12		-
Property, Plant & Equipment		764.56	-
Intangible assets under development		8.00	-
(b) Deferred tax assets (net)	13	27.21	-
(c) Long-term loans and advances	14	403.32	-
(d) Other Non-Current Assets	15	477.28	-
		1,680.37	-
(2) Current assets			
(a) Current Investments	16	-	-
(b) Inventories	17	6,216.06	-
(c) Trade receivables	18	6,891.41	-
(d) Cash and bank balances	19	481.33	-
(e) Short-term loans and advances	20	1,520.66	-
(f) Other current assets	21	2,987.56	-
		18,097.02	-
TOTAL		19,777.39	-

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

Rajesh Ann
Rajesh Ann
(Managing Director)
DIN: 05294345
Place: Ahmedabad
Date: May 27, 2026



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

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	As at March 31 2026	As at March 31 2025
A) CASH FLOW FROM OPERATING ACTIVITIES :		
1 Profit before Tax	1,397.23	-
Add / (Less) : Adjustment for		
Depreciation and amortisation	98.89	-
Prior Period Items	-	-
Extraordinary loss due to loss by Fire	-	-
Interest Costs	489.65	-
Bad Debt	9.34	-
Reversal of gratuity expense	(16.40)	-
Provision for Gratuity	-	-
Foreign Exchange Loss	76.54	-
Interest Income	(56.01)	-
	602.01	-
2 Operating Profit before working capital changes	1,999.24	-
Changes in Working Capital :		
Adjustment for (increase)/ decrease in operating assets:		
Trade Receivables	(183.00)	-
Loans and Advances	(339.27)	-
Other Assets	(1,086.93)	-
Other Bank Balances	(11.69)	-
Inventories	(2,219.81)	-
Adjustment for increase/(decrease) in operating Liabilities:		
Trade Payables	(603.84)	-
Provisions and Other Current Liabilities	(295.72)	-
	(4,740.26)	-
Net Changes in Working Capital	(2,741.02)	-
3 Cash generated from operations	(308.66)	-
Income Tax Paid (Net)	(308.66)	-
Net Cash flow from Operating Activities	(3,049.68)	-
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(659.94)	-
Sale of Investment	-	-
Interest received	55.09	-
Minority Interest	0.49	-
Net Cash flow used in Investing Activities	(604.36)	-



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

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	As at		As at	
	March 31, 2026		March 31, 2025	
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Shares (Net of Issue Expenses)		-		-
Redemption of Preference Shares		(200.00)		-
Premium on Redemption of Preference shares		(132.00)		-
Proceeds of Borrowings		7,082.72		-
Repayment of Borrowings		(2,341.19)		-
Finance Cost Paid		(489.65)		-
Preference Dividend Paid		(0.02)		-
Net Cash flow from Financing Activities		3,919.86		-
Net increase/(decrease) in Cash and cash equivalents (A+B+C)		265.82		-
Cash and cash equivalents at the beginning of the year		121.71		-
Cash and cash equivalents as at the end of the year		387.53		-
Cash and Cash Equivalents consists of :-				
(i) Cash-in-hand		0.81		-
(ii) Balance with Banks in Current Accounts		381.26		-
(iii) Balance with Banks in Fixed Deposits (having original maturity of less than 3 months)		5.46		-
Total		387.53		-

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 Po

Rajesh Anand

Rajesh Anand
 (Managing Director)
 DIN: 05294345
 Place: Ahmedabad
 Date: May 27, 2026




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

Notes to Consolidated Financial Results

- 1 The above Consolidated Audited Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on May 27, 2026.
- 2 The Results for the half-year ended March 31, 2026 are audited 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, 2026 is not annualised.
- 5 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(AS1) "SegmentReporting",notified under the Companies(AccountingStandards)Rules,2021,constitutes one single primary segment.The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.
- 6 The consolidated financial results include unaudited financial results of one subsidiary, namely Lakshya Powertech Contracting LLC and audited financial results of one subsidiary, namely Lakshya EPC Private Limited.
- 7 Lakshya Powertech Contracting LLC, incorporated on February 4, 2026, is a subsidiary of the Company in which the Company holds 100% of the equity share capital. The subsidiary has not commenced commercial operations up to March 31, 2026. Accordingly, in the standalone financial statements, the investment in equity shares has been recognised against the corresponding payable towards share application money.

Further, for the purpose of consolidation of the financial results for the year ended March 31, 2026, the financial statements of the subsidiary have been considered on an unaudited basis, as certified by the management. The management has assessed the subsidiary to be non-material in nature, considering that the entity has not commenced business operations as on the reporting date.
- 8 The comparative results and other information for the half year ended on September 30 ,2025 and March 31, 2025 and year ended March 31, 2025 have been not been furnished since consolidated financial results for the said periods were not applicable to the company as the Subsidiaries have been incorporated / acquired during the half-year ended March 31, 2026.
- 9 The figures for the half - year ended March 31, 2026 is the balancing figures between audited consolidated figures in respect of the full financial year and the unaudited standalone figures upto the half- year period ended September 30, 2025.
- 10 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 of Lakshya Powertech Ltd


Rajesh Anne
(Managing Director)
DIN: 05294345
Place: Ahemdabad
Date: May 27, 2026





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

May 27, 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,

Subject: Submission of Declaration regarding non-applicability of Statement on Impact of Audit Qualifications for the Financial Year ended on March 31, 2026

With reference to the captioned subject, the Company do hereby declare that the Statement on Impact of Audit Qualifications is not applicable for the financial year 2025-26 as the Statutory Auditor has expressed an Unmodified Opinion in their Report on Audited Financial Results, Statement of Assets and Liabilities & Cash Flow Statement for the Financial Year ended on March 31, 2026.

Kindly take note of the above.

Thanking you,
Yours faithfully,
For Lakshya Powertech Limited

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