LEEL ELECTRICALS LIMITED
(Formerly Lloyd Electric & Engineering Limited)
Reg. Office: A-603 & 604. Logix Technova, Sec-132, Noida, U.P. PIN 201304
Contact No: 0120-4098444, 9910616750
E-mail: info@leelelectric.com

Date: 11th November, 2025

To,

BSE Limited **Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001** **Fax No.: 022-22721919**	**National Stock Exchange of India Limited** **Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex, Bandra (E), Mumbai – 400051** **Fax No.: 022-26598120**
Ref.: LEEL Electricals Limited **(Scrip Code: 517518)**	**Ref.: LEEL Electricals Limited** **(NSE Symbol: LEEL)**

Dear Sirs,

Subject: Outcome of the Board Meeting held on Tuesday, 11th November, 2025

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of LEEL Electricals Limited (the Company) at their meeting held today i.e., 11th November, 2025, *inter alia*:

Discussed, considered, taken note and approved the Quarterly Financial Results of the Company along with Limited Review Report, for the period and quarter ended 30.09.2025, in pursuance of relevant provisions of the Regulation 33 of SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015.

The Board meeting commenced at 01:00 pm and concluded at 01:50 PM.

A copy of the said results along with the report thereon issued by the Statutory Auditors of the Company is annexed herewith as ***Annexure-A***.

This is for your information and record.

Thanking you.
Yours faithfully,

For LEEL Electricals Limited

NEERAJ GUPTA
Digitally signed by NEERAJ GUPTA
Date: 2025.11.11 13:55:56 +05'30'

NEERAJ GUPTA
Managing Director
DIN: 07176093

LEEL ELECTRICALS LIMITED

ENGINEERING AIR

Regd. Office. A-603, Logix Technova, Sector-132, Noida, Uttar Pradesh-201306

CIN: L29120UP1987PLC091016

Email: info@leelelectric.com Website :www.leelelectric.com

Statement of Standalone Unaudited Financial Results for the Half-Year ended September 30, 2025

(Rs. In lacs)

Sl No.	Particulars	Unaudited Results for the Quarter Ended			Unaudited Results for the Half Year Ended		for the Year Ended
		30.09.25	30.06.25	30.09.24	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Unaudited)	(Audited)
I	Revenue From Operations	475.48	148.11	-	623.60	-	1.25
	Other Operating Revenue	-	-	-	-	-	-
II	Other Income	0.20	-	0.58	0.20	0.58	1.61
III	**Total Income (I+II)**	**475.68**	**148.11**	**0.58**	**623.79**	**0.58**	**2.87**
IV	**Expenses**						
	Cost of Materials Consumed	-	-		-	-	-
	Purchase of Stock-in-Trade	565.20	507.76	-	1,072.96	-	12.70
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(251.28)	(413.26)	-	(664.54)	-	(11.56)
	Employee Benefits Expense	55.98	13.14	3.16	69.13	3.16	9.16
	Finance Costs	0.17	5.39	-	5.56	-	30.90
	Depreciation and Amortization Expense	20.08	17.10	-	37.18	-	-
	Other Expenses	42.78	10.14	7.07	52.93	7.07	48.53
	Total Expenses	**432.93**	**140.28**	**10.23**	**573.21**	**10.23**	**89.73**
V	**Profit before tax & Exceptional Items (III-IV)**	**42.75**	**7.83**	**(9.66)**	**50.58**	**9.66**	**(86.86)**
VI	**Exceptional Items**						
	Exceptional Items [net credit/ (charge)]	-	-	-	-	-	-
	Profit before tax (V-VI)	**42.75**	**7.83**	**(9.66)**	**50.58**	**9.66**	**(86.86)**
VII	Tax Expenses						
	(1) Current Tax	-	-		-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
VIII	**Profit for the period (VI-VII)**	**42.75**	**7.83**	**(9.66)**	**50.58**	**9.66**	**(86.86)**
IX	**Other Comprehensive Income**						
	Other Comprehensive Income For The Period (net of tax)	-	-	-	-	-	-
X	**Total Comprehensive Income For The Period (VIII+IX)**	**42.75**	**7.83**	**(9.66)**	**50.58**	**9.66**	**(86.86)**
XI	**Paid-Up Equity Share Capital (Face value Rs 10/- each)**	-	-	-	-	-	-
XII	**Earnings Per Share (of Rs. 10 each) (not annualised):**			-			
	(a) Basic	-	-	-	-	-	-
	(a) Diluted	-	-	-	-	-	-

Notes:

1. The Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under the Companies (indian Accounting Standards) Rules, 2015. Ind AS) prescribed under Section 133 of The Companies Act, 2013 read with the relevant rules, issued there under and other accounting principles generally accepted in India.
2. The Company operates in one business segment therefore segment reporting is not applicable as per Ind AS 108.
3. The Company is currently undergoing a restructuring process. As a result, the total number of shares is not yet determined, and accordingly, the Basic and Diluted Earnings Per Share (EPS) cannot be computed at this stage. Once the restructuring is completed and the share structure is finalized, the Company will report the Basic and Diluted EPS accordingly.
4. *The above un-audited financial results have been reviewed by the audit committee and the Board of Directors in the Board Meeting held on 11th Nov 2025*

For and on behalf of the Board of Directors of

LEEL ELECTRICALS LIMITED

VIVEK MITTAL

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LEEL ELECTRICALS LIMITED

Neeraj Gupta
Managing Director
DIN : 07176093

Place: Noida , U.P.
Date: 11.11.2025

LEEL ELECTRICALS LIMITED

Regd. Office. A-603, Logix Technova, Sector-132, Noida, Uttar Pradesh-201304
CIN : L29120UP1987PLC091016
E-mail : neerajgupta@leelelectric.com Website : www.leelelectric.com

Standalone Un-Audited Statement of Assets & Liabilities for the Half Yearly Ended September 30, 2025

		Statement of Assets and Liabilities	Audited As at 30 September 2025	Audited As at 31 March 2025
A		**ASSETS**		
	1	**Non-Current Assets**		
		* Property,Plant & Equipments	827.82	-
		* Capital Work-in-Progress	7,536.28	464.69
		* Goodwill	-	-
		* Other Intangible Assets	-	-
		* Financial Assets-	-	-
		-Investment in subsidiaries, associates and joint venture	-	-
		-Investments	-	-
		-Loans	-	-
		-Other Financial Assets	-	-
		* Non-Current Tax Assets (Net)	2,214.72	-
		* Other Non Current Assets	-	-
		Total Non Current Assets	**10,578.82**	**464.69**
	2	**Current Assets**		
		* Inventories	676.09	11.56
		* Financial Assets		
		-Investments	16.00	-
		-Deposits	56.43	105.82
		-Trade Receivables	240.36	-
		-Cash & Cash Equivalent	0.12	4.12
		-Bank Balance	72.09	9.82
		-Short Loans & Advances	1.00	294.51
		* Other Current Assets	308.70	35.82
		Total Current Assets	**1,370.78**	**461.65**
		TOTAL ASSETS	**11,949.60**	**926.34**
B		**EQUITY AND LIABILITIES**		
	1	**EQUITY**		
		* Equity Share Capital	-	-
		* Other Equity	9,631.14	(86.86)
		Total Equity	**9,631.14**	**(86.86)**
	2	**LIABILITIES**		
		*** Non Current Liabilities**		
		-Financial Liabilities	1,061.89	-
		-Provisions	-	-
		-Deferred tax liabilities (net)	-	-
		-Other Non-current liabilities	562.71	946.00
		Total - Non-current liabilities	**1,624.60**	**946.00**
		*** Current Liabilities**		
		-Financial Liabilities	-	-
		-Trade Payables	-	-
		total outstanding dues of micro enterprises and small enterprises	-	-
		total outstanding dues of creditors other than micro&small ent.	516.34	20.86
		-Other Financial Liabilities	87.32	-
		* Other current liabilities	39.26	45.88
		* Provisions	0.38	0.46
		Profit	50.57	-
		Total Current Liabilities	**693.87**	**67.20**
		TOTAL - EQUITY AND LIABILITIES	**11,949.60**	**926.34**

***Note:** Due to Non availability of previous period Financial Statements of the company, the balances as on date could not be accertained, hence not reported.

FOR and On Behalf of Board Of Directors
LEEL ELECTRICALS LIMITED

VIVEK MITTAL

Place: Noida
Date: 11.11.2025

Neeraj Gupta
Director
DIN:07176093

LEEL ELECTRICALS LIMITED

Regd. Office. A-603, Logix Technova, Sector-132, Noida, Uttar Pradesh-201304
CIN : L29120UP1987PLC091016
E-mail : neerajgupta@leelelectric.com Website : www.leelelectric.com

Standalone Cash Flow Statement for the Half Yearly Ended September 30, 2025

(Rs in LAKHS)

		Six months ended 30th September, 2025	Six months ended 30th September, 2024
A	**CASH FLOWS FROM OPERATING ACTIVITIES:**		
	Profit before tax	50.58	(9.66)
	Adjustments for:		
	Depreciation and amortisation expenses	37.18	-
	(Profit) / loss on sale of property, plant and equipment	-	-
	Contingent consideration true up for business combination	-	-
	Miscellaneous Income	-	(0.58)
	Dividend income	-	-
	Other non operating income - Fair value gain on investments	-	-
	Profit on sale of brand rights	-	-
	Inventory written off net of Provision/ (write back) for Inventory	-	-
	Bad debts/assets written off net of Provision/ (write back)	-	-
	Mark-to-market (gain)/ loss on derivative financial instruments	-	-
	Finance Cost	5.56	-
	Cash generated from operations before working capital changes	**93.32**	**(10.24)**
	Adjustments for:		
	(Increase)/decrease in Non-Current Assets	(2,214.72)	-
	(Increase)/decrease in Other Current Assets	(272.88)	-
	(Increase)/decrease in Inventories	(664.53)	-
	(Increase)/decrease in Trade Receiveable	(240.36)	-
	(Increase)/decrease in Other Financial Assets	-	-
	Increase/(decrease) in Non-Current Liabilities	678.60	788.00
	Increase/(decrease) in Trade Payable	495.48	1.10
	Increase/(decrease) in Provision	(0.09)	-
	Increase/(decrease) in Current Liabilities	80.70	3.22
	(Increase)/decrease in current loans & advances	-	(376.67)
	Cash flows generated from operations	**(2,044.48)**	**405.41**
	Taxes paid (net of refunds)	-	-
	Net cash flows generated from operating activities - [A]	**(2,044.48)**	**405.41**
B	**CASH FLOWS FROM INVESTING ACTIVITIES:**		
	Addition of property, plant and equipment	(7,952.43)	-
	Sale proceeds of property, plant and equipment	-	-
	Addition to Capital work in progress	-	-
	Purchase of Intangible assets	-	-
	Investment in subsidiary	-	-
	Contingent consideration paid on business combination	-	-
	Purchase of current investments	-	-
	Sale Proceeds of current investments	-	-
	Loans given to subsidiaries	-	-
	Loans repaid by subsidiaries	-	-
	Loans given to others	-	-
	Investment in term deposits (having original maturity of more than 3 months)	(0.16)	(375.00)
	Redemption/maturity of term deposits (having original maturity of more than 3 months)	49.39	-
	Interest received	-	0.58
	Dividend received from subsidiaries	-	-
	Net cash flows generated from investing activities - [B]	**(7,903.20)**	**(374.42)**
C	**CASH FLOWS FROM FINANCING ACTIVITIES:**		
	Dividends paid	-	-
	Principal payment of lease liabilities	293.51	-
	Interest paid on lease liabilities	-	-
	Interest paid other than on lease liabilities	-	-
	Proceeds from share allotment under employee stock options/ performance share schemes	9,718.00	-
	Short term Borrowings availed	-	-
	Payment of Finance Cost	(5.56)	-
	Net cash flows used in financing activities - [C]	**10,005.95**	**-**
	Net Increase in cash and cash equivalents - [A+B+C]	58.26	30.99
	Add: Cash and cash equivalents at the beginning of the year	13.94	-
	Cash and cash equivalents at the end of the Period	**72.20**	**30.99**

Note: The above Standalone Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

VIVEK MITTAL

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For and on behalf of Board of Directors
LEEL ELECTRICALS LIMITED

LEEL ELECTRICALS LIMITED

Neeraj Gupta
Director
DIN: 07176093

Place : Noida
Date: 11.11.2025

VIVEK MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS
KE-22, NEW KAVI NAGAR, GHAZIABAD – 201002 (U.P.) PH: 9810197960, 8860160290
E Mail: vivekmittalgzb@yahoo.co.in,

Limited Review Report on unaudited Standalone financial results of Leel Electricals Limited for the Quarter and Six months ended on 30 September 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
Leel Electricals Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Leel Electricals Limited ("the Company") for the Quarter and Six months ended on September 30th , 2025 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

2. This statement , which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review 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. This standard requires that we plan and perform the review to

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obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 above, nothing has come to our attention except as mention in **Other Matters below** that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters:

1. The Hon'ble National Company Law Tribunal Allahabad Bench (NCLT) vide its order dated 06.12.2021 initiated the liquidation proceedings against Leel Electricals Limited (Company). Thereafter, Hon'ble NCLT by its order dated 21.03.2024 and 23.10.2024 inter-alia approved the directions for implementing sale of the Company as a going concern to a Successful Auction Purchaser i.e. Krishna Ventures Limited (KVL/Acquirer). The Liquidator has already issued the Sale Certificate dated 12.06.2024 for sale of the Company as going concern pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 (Code). The Acquirer has initiated the process for taking over of the Company. The process related to change in management has been done but other restructuring exercise such as change in capital of the Company is in process. The Acquirer is in the process of complete takeover of the Company including but not limited to records & papers of the Company. Also, the Company is in the process of obtaining the latest data of Shareholding from the Registrar & Transfer Agent (RTA) of the Company. Hence Unaudited Standalone Financial Results of Leel

VIVEK MITTAL

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Electricals Limited as on dated 30.09.2025 are subject to final adjustment in absence of pending information / data before the Sale Certificate dated 12.06.2024.

Our Conclusions are modified in respect of others matter 5(1) above .

Thanking You,

FOR VIVEK MITTAL & ASSOCIATES,
CHARTERED ACCOUNTANTS

VIVEK MITTAL

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serialNumber=187ccf9bb9797b48d3c0bd9735baa007fb2eab2afb9ef665c439cea0d870ec82,
cn=VIVEK MITTAL
Date: 2025.11.11 12:19:27 +05'30'

CA VIVEK MITTAL
PARTNER
MEMBERSHIP NO.: 74613
FRN: 005847C
Place : Ghaziabad
Date: 11.11.2025
UDIN : 25074613BMIJTG4990