



February 13, 2026

**To**  
**BSE Limited**  
**Department of Corporate Services**  
**Floor 25, PJ Towers,**  
**Dalal Street, Mumbai- 400001**

**Scrip Code: 532740**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on February 13, 2026, and submission of Un-audited financial results for the quarter ended on December 31, 2025.**

In compliance with the Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their Meeting held today i.e., Friday, February 13, 2026, has considered, approved, and taken on record, inter-alia the following item: -

1. The Statement of Un-audited financial results, Segment wise revenue along with the Limited Review Report for the quarter ended on December 31, 2025.

The meeting commenced at 11.30 A.M. (IST) and concluded at 04:30 P.M. (IST)

This is for your information and records.

**Thanking You,**

**Yours faithfully,**  
**For Lokesh Machines Limited**

**P. Kodanda Rami Reddy**  
**Company Secretary & Compliance Officer**

**Encl.: a/a**

Lokesh Machines Limited							
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025							
Sl. No	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED (Audited)
		31.12.25	30.09.25	31.12.24	31.12.25	31.12.24	
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	
<b>1</b>	<b>Income from Operations</b>						
	a. Revenue from Operations (Net of GST)	<b>5,073.04</b>	5,043.03	5,178.64	14,920.78	18,962.89	<b>22,832.16</b>
	b. Other Income	<b>15.68</b>	20.58	31.54	63.92	101.42	<b>147.31</b>
	<b>Total Income (net) (a+b)</b>	<b>5,088.72</b>	<b>5,063.61</b>	<b>5,210.18</b>	<b>14,984.70</b>	<b>19,064.31</b>	<b>22,979.47</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	<b>3,261.00</b>	2,729.27	3,090.17	8,259.93	10,984.26	<b>13,454.92</b>
	b. Purchase of stock-in-trade	-	-	-			-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	<b>(1,128.42)</b>	(683.35)	(569.99)	(1,790.92)	(1,222.61)	<b>(1,776.94)</b>
	d. Employee benefits expense	<b>1,112.12</b>	1,154.48	1,477.61	3,221.63	4,340.38	<b>5,315.92</b>
	e. Finance Costs	<b>475.26</b>	501.10	382.99	1,415.99	1,130.31	<b>1,517.92</b>
	f. Depreciation and amortisation expense	<b>399.96</b>	391.47	363.06	1,168.84	1,028.92	<b>1,387.07</b>
	g. Other Manufacturing Expenses	<b>875.31</b>	952.50	1,082.72	2,609.22	3,397.99	<b>4,337.38</b>
	h. Less : Capative consumption	-	(71.25)	-	(154.72)	(652.44)	<b>(1,345.81)</b>
	<b>Total expenses</b>	<b>4,995.23</b>	<b>4,974.22</b>	<b>5,826.56</b>	<b>14,729.97</b>	<b>19,006.81</b>	<b>22,890.46</b>
<b>3</b>	<b>Profit before Tax (1-2)</b>	<b>93.49</b>	89.39	(616.38)	<b>254.73</b>	<b>57.50</b>	<b>89.01</b>
	<b>Exceptional items</b>		-	-	-	-	-
	<b>Profit after exceptional items &amp;before Tax (1-2)</b>	<b>93.49</b>	<b>89.39</b>	<b>(616.38)</b>	<b>254.73</b>	<b>57.50</b>	<b>89.01</b>
<b>4</b>	<b>Tax Expense</b>						
	Current Tax		(1.00)	(222.38)		-	-
	Deferred Tax	30.90	27.77	16.34	83.97	16.34	<b>35.33</b>
<b>5</b>	<b>Net Profit for the Period (3-4)</b>	<b>62.59</b>	<b>62.62</b>	<b>(410.34)</b>	<b>170.76</b>	<b>41.16</b>	<b>53.68</b>
<b>6</b>	<b>Other Comprehensive Income</b>						
	A. i) Items that will be reclassified to Profit or loss	-	-	-			-
	ii) Income tax on items that will be reclassified to profit or loss	-	-	-			-
	<b>B</b> i) Items that will not be reclassified to profit or loss	-	-	-			-
	a) Remeasurement of Defined Employee benefit plans	<b>22.62</b>			<b>22.62</b>		<b>99.73</b>
	ii) Income tax on items that will not be reclassified to profit or loss	<b>(6.29)</b>		-	<b>(6.29)</b>		<b>(27.74)</b>
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>16.33</b>	-	-	<b>16.33</b>		<b>71.99</b>
	<b>Total Comprehensive Income for the Period</b>	<b>78.92</b>	<b>62.62</b>	<b>(410.34)</b>	<b>187.09</b>	<b>41.16</b>	<b>125.67</b>
	<b>Paid-up Equity Share Capital</b>	<b>1,999.68</b>	1,999.68	1,917.38	1,999.68	1,917.38	<b>1,935.03</b>
	<b>Other Equity</b>						<b>19,346.94</b>
	<b>Earnings Per Share (EPS) Face Value of Rs. 10 per Share</b>						
	a Basic	<b>0.31</b>	0.31	(2.14)	0.86	0.21	0.28
	b Diluted	<b>0.31</b>	0.31	(2.14)	0.86	0.21	0.28

**Lokesh Machines Limited**  
 Segment-wise Revenue, Results and Capital employed under Regulation 33 of the SEBI (LODR) 2015

Rs. In Lakhs

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.25	30.09.25	31.12.24	31.12.25	31.12.24	31.03.25
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
<b>1 Segment Revenue</b>						
a) Machinery Division	<b>4,681.72</b>	4,897.86	2,803.11	14,216.01	11,341.09	<b>15,038.26</b>
b) Components Division	<b>407.00</b>	165.75	2,407.07	768.69	7,723.22	<b>7,941.21</b>
c) Unallocated	-	-	-	-	-	-
<b>TOTAL</b>	<b>5,088.72</b>	<b>5,063.61</b>	<b>5,210.18</b>	<b>14,984.70</b>	<b>19,064.31</b>	<b>22,979.47</b>
Less : Inter Segment Revenue	-	-	-	-	-	-
<b>Net Revenue from Operations</b>	<b>5,088.72</b>	<b>5,063.61</b>	<b>5,210.18</b>	<b>14,984.70</b>	<b>19,064.31</b>	<b>22,979.47</b>
<b>2 Segment Results:</b>						
<b>Profit before Interest &amp; Tax</b>						
a) Machinery Division	<b>658.98</b>	803.09	17.07	2,080.71	955.00	<b>1,456.89</b>
b) Components Division	<b>8.26</b>	6.08	90.40	24.86	589.67	<b>665.97</b>
c) Unallocated	-	-	-	-	-	-
<b>TOTAL</b>	<b>667.24</b>	<b>809.17</b>	<b>107.47</b>	<b>2,105.57</b>	<b>1,544.67</b>	<b>2,122.86</b>
Less: Interest	<b>475.26</b>	501.10	382.99	1,415.99	1,130.31	<b>1,517.92</b>
Other unallocable Expenses net of Income	<b>98.49</b>	218.68	340.86	434.85	356.86	<b>515.93</b>
<b>TOTAL PROFIT BEFORE TAX</b>	<b>93.49</b>	<b>89.39</b>	<b>(616.38)</b>	<b>254.73</b>	<b>57.50</b>	<b>89.01</b>
<b>3 Segment Assets</b>						
a) Machinery Division	<b>29,978.40</b>	29,882.46	26,812.90	29,978.40	26,812.90	<b>27,072.09</b>
b) Components Division	<b>17,874.86</b>	15,971.72	14,751.57	17,874.86	14,751.57	<b>15,714.44</b>
c) Unallocated	-	-	-	-	-	-
<b>TOTAL</b>	<b>47,853.26</b>	<b>45,854.18</b>	<b>41,564.47</b>	<b>47,853.26</b>	<b>41,564.47</b>	<b>42,786.53</b>
<b>4 Segment Liabilities</b>						
a) Machinery Division	<b>14,779.26</b>	13,950.43	12,420.58	14,779.26	12,420.58	<b>13,216.60</b>
b) Components Division	<b>10,425.59</b>	9,334.25	8,252.15	10,425.59	8,252.15	<b>8,287.94</b>
c) Unallocated	-	-	-	-	-	-
<b>TOTAL</b>	<b>25,204.85</b>	<b>23,284.68</b>	<b>20,672.73</b>	<b>25,204.85</b>	<b>20,672.73</b>	<b>21,504.54</b>
<b>3 Capital Employed</b>						
a) Machinery Division	<b>15,199.14</b>	15,932.03	14,392.32	15,199.14	14,392.32	<b>13,855.49</b>
b) Components Division	<b>7,449.27</b>	6,637.47	6,499.42	7,449.27	6,499.42	<b>7,426.50</b>
c) Unallocated	-	-	-	-	-	-
<b>TOTAL</b>	<b>22,648.41</b>	<b>22,569.50</b>	<b>20,891.74</b>	<b>22,648.41</b>	<b>20,891.74</b>	<b>21,281.99</b>

S. No.	Notes: -
1.	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13, 2026. Statutory auditors have carried out their limited review for the quarter ending December 31, 2025, and have issued the Limited review report with unmodified conclusion.
2.	The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3.	The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The incremental impact of these changes, assessed by the Company, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is not material and has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
4.	The figures for the quarter ended March 31, 2025, as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the end of the third quarter of the relevant financial year.
5.	Shri. Mullapudi Lokeswara Rao, Managing Director of the Company is authorized to sign and submit the financial results to the Stock Exchanges as per the Board resolution dated February 13, 2026.
6.	<p>The Company soon after becoming aware that its name was featured in the sanctions list of the United States Department of Treasury published on October 30, 2024, informed the Stock Exchanges vide letter dated November 02, 2024, stating that the company is not aware of any machines being sold or having dealt with any sanctioned entities or individuals, which lead to the inclusion of Company's name in the list. Furthermore, due to OFAC Sanctions, during the period starting from October 30, 2024, the Company was unable to enter into any foreign currency transactions.</p> <p>Further, the Company is in the process of getting its name removed from the sanction list of the United State Department of Treasury for which the Company through a US based law firm filed an application before Office of Foreign Assets Control, U.S. Department of the Treasury ("OFAC") for expedited removal/reconsideration of Designation on the list of Specially Designated Nationals and Blocked Persons on January 31, 2025 (EST) and had also intimated to the Stock Exchanges vide letter dated February 01, 2025 (IST).</p>
7.	The financial results for the quarter ending December 31, 2025, are being published in the newspaper as per the format prescribed under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015. The financial results are also available on the Stock Exchange websites: <a href="http://www.bseindia.com">www.bseindia.com</a> and <a href="http://www.nseindia.com">www.nseindia.com</a> and on the company's website: <a href="http://www.lokeshmachines.com">www.lokeshmachines.com</a> .
8.	We confirm that the Company has no subsidiary(ies)/associate(s)/joint venture company(ies), as on December 31, 2025.
9.	Previous figures have been regrouped/rearranged wherever necessary.
<b>For and on behalf of the Board of Directors</b>	
<b>Mullapudi Lokeswara Rao</b>	
<b>Place: Hyderabad</b>	<b>Managing Director</b>
<b>Date: February 13, 2026</b>	<b>DIN: 00989447</b>

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

**To the Board of Directors of LOKESH MACHINES LIMITED.**

1. We have reviewed the accompanying statement of unaudited financial results of LOKESH MACHINES LIMITED ("the Company") for the quarter ended December 31, 2025 and year-to-date results for the period from April 01, 2025 to December 31, 2025 ("the statement") 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 (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 Engagement (SRE) 2410, *"Review of Interim Financial information performed by the Independent Auditor of the Entity"*, issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 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 that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We draw attention to Note No.6 to the financial results, with respect to Company's name features in the sanction list of the United States Department of Treasury published on 30th October, 2024, and, as a result, the Company is unable to enter into any foreign currency transactions. The management is in process of removal of name of the Company from the sanction list of the United State Department of Treasury published. Our opinion is not modified in respect of this matter.
6. Our opinion is not modified in respect of this matter.

for BRAHMAYYA & CO.  
Chartered Accountants  
Firm's Regn No. 000513S



*K. Shrajan*  
(K.SHRAVAN)

Partner

Membership No. 215798

UDIN: 26215798TSSACQ3514

Date : 13.02.2026  
Place : Hyderabad