



May 28, 2025

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

To
National Stock Exchange of India Limited
Listing Department
Plot No. C/1, G Block, Exchange Plaza,
Bandra Kurla Complex, Bandra(E),
Mumbai- 400051

Scrip Code: 532740

Company Code: LOKESHMACH

Dear Sir/Madam,

Sub: Outcome of Board Meeting

In compliance with the Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company in their Board Meeting held today i.e., Wednesday, May 28, 2025, has considered and approved, inter-alia the following items:

1. The Audited financial results for the quarter and year ended on March 31, 2025.
2. The Auditors Report on Financial Results for the quarter and year ended on March 31, 2025, with an unmodified opinion issued by M/s Brahmayya & Co., Chartered Accountants (FRN: 000513S), Statutory Auditors of the Company.

The meeting commenced at 11:30 A.M. and concluded at 03:10 P.M. (IST).

Thanking you,

Yours faithfully,
For Lokesh Machines Limited

Gurprit Singh
Company Secretary & Compliance Officer

Encl.: a/a

Lokesh Machines Limited

Regd. Office: B-29, EEIE, Stage-II, Balanagar, Hyderabad, TS-500 037

CIN No.:- L29219TG1983PLC004319

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2025

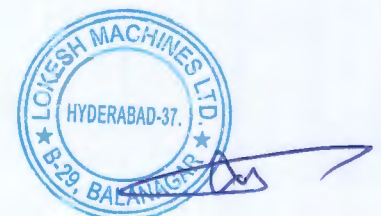
		Rs. in lakhs				
Sl. No	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.25	31.12.24	31.03.24	31.03.25	31.03.24
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Income from Operations					
	a. Revenue from Operations	3,869.27	5,178.64	8,033.50	22,832.16	29,353.99
	b. Other Income	45.89	31.54	65.08	147.31	168.18
	Total Income (a+b)	3,915.16	5,210.18	8,098.58	22,979.47	29,522.17
2	Expenses					
	a. Cost of materials consumed	2,470.66	3,090.17	4,855.34	13,454.92	17,115.10
	b. Purchase of stock-in-trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(554.33)	(569.99)	(187.90)	(1,776.94)	(377.09)
	d. Employee benefits expense	975.54	1,477.61	1,445.37	5,315.92	5,407.11
	e. Finance Costs	387.61	382.99	296.21	1,517.92	1,147.96
	f. Depreciation and amortisation expense	358.15	363.06	245.13	1,387.07	997.14
	g. Other Manufacturing Expenses	939.39	1,082.72	1,574.70	4,337.38	4,658.40
	h. Less : Capative consumption	(693.37)	-	(839.41)	(1,345.81)	(1,481.78)
	Total expenses	3,883.65	5,826.56	7,389.44	22,890.46	27,466.84
3	Profit before Tax (1-2)	31.51	(616.38)	709.14	89.01	2,055.33
	Exceptional items		-	-	-	-
	Profit after exceptional items & before Tax (1-2)	31.51	(616.38)	709.14	89.01	2,055.33
4	Tax Expense					
	Current Tax		(222.38)	(58.65)	-	372.13
	Provision for earlier years			103.68	-	103.68
	Deferred Tax	18.99	16.34	194.73	35.33	194.73
5	Net Profit for the Period (3-4)	12.52	(410.34)	469.38	53.68	1384.79
6	Other Comprehensive Income					
	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 i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	a) Remeasurement of Defined Employee benefit plans	124.89	-	(66.38)	99.73	(66.38)
	ii) Income tax on items that will not be reclassified to profit or loss	-	-	18.46	(27.74)	18.46
7	Total Other Comprehensive Income (net of taxes)	124.89	-	(47.92)	71.99	(47.92)
8	Total Comprehensive Income for the Period	137.41	(410.34)	421.46	125.67	1,336.87
9	Paid-up Equity Share Capital	1,935.03	1,917.38	1,849.68	1,935.03	1,849.68
10	Earnings Per Share (EPS) Face Value of Rs. 10 per Share					
	a Basic	0.06	(2.14)	2.54	0.28	7.68
	b Diluted	0.06	(2.14)	2.54	0.28	7.68



Lokesh Machines Limited
Regd. Office: B-29, EEIE, Stage-II, Balanagar, Hyderabad, TS-500 037
CIN No.:- L29219TG1983PLC004319

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

Rs. In Lakhs					
Particulars	QUARTER ENDED			YEAR ENDED	
	31.03.25	31.12.24	31.03.24	31.03.25	31.03.24
	(Audited)	(Un -Audited)	(Audited)	(Audited)	(Audited)
1 Segment Revenue					
a) Machinery Division	3,651.29	2,773.62	5,387.89	14,899.87	19,010.92
b) Components Division	217.98	2,405.02	2,645.62	7,932.29	10,343.07
c) Unallocated	-	-	-	-	-
TOTAL	3,869.27	5,178.64	8,033.51	22,832.16	29,353.99
Less : Inter Segment Revenue	-	-	-	-	-
Net Revenue from Operations	3,869.27	5,178.64	8,033.51	22,832.16	29,353.99
2 Segment Results:					
Profit before Interest & Tax					
a) Machinery Division	829.34	17.07	1,190.70	2,029.45	3,230.90
b) Components Division	38.08	115.99	491.58	968.67	1,479.60
c) Unallocated	-	-	-	-	-
TOTAL	867.42	133.06	1,682.28	2,998.12	4,710.50
Less: Interest	387.61	382.99	296.21	1,517.92	1,147.96
Other unallocable Expenses net of Income	448.30	366.45	676.93	1,391.19	1,507.21
TOTAL PROFIT BEFORE TAX	31.51	(616.38)	709.14	89.01	2,055.33
3 Segment Assets					
a) Machinery Division	27,072.09	26,812.90	26,247.30	27,072.09	26,247.30
b) Components Division	15,714.44	14,751.57	12,810.69	15,714.44	12,810.69
c) Unallocated	-	-	-	-	-
TOTAL	42,786.53	41,564.47	39,057.99	42,786.53	39,057.99
4 Segment Liabilities					
a) Machinery Division	13,216.60	12,420.58	12,478.90	13,216.60	12,478.90
b) Components Division	8,287.94	8,252.15	6,979.91	8,287.94	6,979.91
c) Unallocated	-	-	-	-	-
TOTAL	21,504.54	20,672.73	19,458.81	21,504.54	19,458.81
5 Capital Employed					
a) Machinery Division	13,855.49	14,392.32	13,768.40	13,855.49	13,768.40
b) Components Division	7,426.50	6,499.42	5,830.78	7,426.50	5,830.78
c) Unallocated	-	-	-	-	-
TOTAL	21,281.99	20,891.74	19,599.18	21,281.99	19,599.18



Lokesh Machines Limited
Regd. Office: B-29, EEIE, Stage-II, Balanagar, Hyderabad, TS-500 037
CIN No.:- L29219TG1983PLC004319
Statement of Assets and Liabilities

Rs in Lakhs

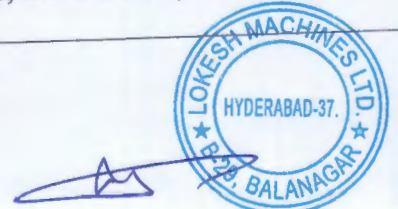
PARTICULARS		As at 31.03.2025 Audited	As at 31.03.2024 Audited
ASSETS			
1	Non-Current Assets.		
	(a) Property, Plant and Equipment	19,930.78	16,645.30
	(b) Capital Work-in-Progress	583.38	1,585.03
	(c) Right of Use Asset	383.14	389.70
	(d) Intangible Assets	45.50	55.66
	(e) Intangible Assets under development	131.66	51.87
	(f) Financial Assets		
	(i) Investments	149.25	130.00
	(ii) Other Financial Assets	206.18	195.72
	(g) Income Tax Asset (net)	356.22	-
	(h) Other Non-Current Assets	955.05	1,244.67
	Total Non-Current Assets	22,741.16	20,297.95
2	Current Assets		
	(a) Inventories	13,692.23	11,745.20
	(b) Financial Assets		
	(i) Trade Receivables	4,039.40	4,839.58
	(ii) Cash and Cash Equivalents	17.50	21.17
	(iii) Bank Balances other than (ii) above	915.29	827.64
	(iv) Other Financial Assets	148.21	138.86
	(c) Other Current Assets	1,232.73	1,187.59
	Total Current Assets	20,045.36	18,760.04
TOTAL ASSETS		42,786.52	39,057.99
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity Share capital	1,935.03	1,849.68
	(b) Other Equity	19,346.94	17,749.50
	Total Equity	21,281.97	19,599.18
2	Liabilities		
	Non-Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,118.75	4,530.28
	(b) Provisions	437.57	560.28
	(c) Deferred Tax Liabilities (Net)	1,164.22	1,101.15
	Total Non-Current Liabilities	6,720.54	6,191.71
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	8,254.70	7,274.51
	(ii) Trade payables		
	a) Total outstanding dues of MSME	291.62	328.10
	b) Total outstanding dues of other than MSME	3,332.06	3,334.41
	(iii) Other Financial liabilities	731.34	503.09
	(b) Other current liabilities	2,163.68	1,785.59
	(c) Income Tax Assets (net)	-	41.40
	(d) Provision	10.61	-
	Total Current liabilities	14,784.01	13,267.10
TOTAL EQUITY AND LIABILITIES		42,786.52	39,057.99


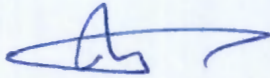


Lokesh Machines Limited Regd. Office: B-29, EEIE, Stage-II, Balanagar, Hyderabad, TS-500 037 CIN No.:- L29219TG1983PLC004319 Statement of Cash Flow		
Particulars	Rs in Lakhs	
	As at 31.03.25 (Audited)	As at 31.03.24 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxes	89.01	2,055.33
Adjusted for		
Depreciation	1,387.07	997.14
Finance cost	1,517.92	1,147.96
(Profit)/Loss on Sale of property, Plant & Equipment	(0.11)	(1.41)
Fair value changes of financial instruments	(19.25)	10.00
Bad Debts/Provision for ECL	75.77	76.07
Interest Income	(106.01)	(85.43)
Operating profit before working capital changes	2,944.40	4,199.66
Adjustment for changes in		
Decrease/(Increase) in Receivables & Other advances	935.77	(1,170.91)
Decrease/(Increase) in Inventories	(1,947.02)	(515.23)
Decrease/(Increase) in Trade and other payables	555.14	(563.18)
Cash generated from operations	2,488.29	1,950.34
Direct taxes paid	(397.63)	(206.30)
Net Cash Flow from Operating Activity (A)	2,090.66	1,744.04
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets including CWIP and capital advances	(3,734.37)	(5,910.25)
Proceed from sale of Property, Plant and Equipment	0.51	2.12
Interest received	119.32	106.62
Movement in other bank balances	(87.65)	(155.50)
Net Cash Flow from Investing Activity (B)	(3,702.19)	(5,957.01)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Bank Borrowings	1,570.11	2,990.55
Proceeds from sale of shares with premium	1,557.13	1,452.63
Money Received against share warrants (25% advance)	-	912.19
Dividend paid (Earlier Issued DD's now return back by bank)	-	(0.81)
Interest paid	(1,519.38)	(1,142.23)
Net Cash Flow from Financing Activity (C)	1,607.86	4,212.33
Net Increase/(Decrease) in Cash/Cash equivalents (A+B+C)	(3.67)	(0.64)
Add: Cash/Cash equivalents at the beginning of the year	21.17	21.81
Cash/Cash equivalents at the end of the year	17.50	21.17



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 May 28, 2025. The Statutory auditors have carried out their statutory audit for the year ended on March 31, 2025, and have issued the Audit Report with unmodified opinion.
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 figures for the quarter ended March 31, 2025, and March 31, 2024, 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
4.	<p>During the financial year ended on March 31, 2025, the Company has issued & allotted 6,00,000 Equity Shares of Rs 10/- each at a premium of Rs. 233.25/- on Preferential basis to non-promoters.</p> <p>In addition to above, the company has also issued & allotted 15,00,000 convertible warrants of Rs. 10/- each at a premium of Rs. 233.25/- on Preferential basis to the members of promoters/promoters group.</p> <p>During the financial year ended on March 31, 2025, 8,53,562 warrants have been converted into equity shares by the members of promoters/promoters group and because of that paid up equity share capital of the Company has increased by 8,53,562 equity shares, and as on date of meeting, 6,46,438 warrants are pending for conversion.</p>
5.	<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.</p> <p>Furthermore, due to OFAC Sanctions, during the period starting from October 30, 2024, to March 31, 2025, 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 lawyer 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> <p>During the quarter ended on March 31, 2025, in view of the OFAC sanctions and challenging macro-economic conditions, the company has taken certain cost cutting initiative and as a result of which, the Company is able to minimize the impact of sanctions on the operations of the Company.</p> <p>Furthermore, the Company has undertaken renewed strategic initiatives aimed at recouping the business. These measures have begun to yield positive outcomes, evidenced by the emergence of new opportunities and the onboarding of new customers</p>



6.	Subsequent to the end of the quarter on March 31, 2025, Mr. Raman Sekharipuram Seshadri an Independent Director on the Board of the Company resigned w.e.f. April 29, 2025.
7.	The financial results for the quarter and year ended March 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: www.bseindia.com and www.nseindia.com and on the company's website: https://www.lokeshmachines.com/
8.	We confirm that the Company has no subsidiary(ies)/associate(s)/joint venture company(ies), as on March 31, 2025.
9.	Previous figures have been regrouped/rearranged wherever necessary.
For and on behalf of the Board of Directors	
 	
Place: Hyderabad	Mullapudi Srinivas
Date: May 28, 2025	Whole-time Director
	DIN: 00917565

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

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

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **LOKESH MACHINES LIMITED** (the "Company") for the quarter and the year ended March 31, 2025 ("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").

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

- i. are presented in accordance with the requirements of Regulation 33 of the 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 comprehensive income and other financial information for the quarter and year ended March 31, 2025.

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 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.



Emphasis of Matter:

We draw attention to Note No.5 to the financial results, with respect to Company's name features in the sanction list of the United States Department of Treasury published on October 30, 2024. 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.

Management's Responsibilities for the Financial Results

The statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards 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 in accordance with the provisions of the Act for safeguarding of the 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 the statement.



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 statement, 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 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 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 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.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents 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 Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Date : 28.05.2025
Place : Hyderabad



for **BRAHMAYYA & CO.**
Chartered Accountants
Firm's Regn No. 0005135

K. Shraavan

(K.SHRAVAN)

Partner

Membership No. 215798

UDIN: 25215798BMTYVZ4061



May 28, 2025

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

To
National Stock Exchange of India Limited
Listing Department
Plot No. C/1, G Block, Exchange Plaza,
Bandra Kurla Complex, Bandra(E),
Mumbai- 400051

Scrip Code: 532740

Company Code: LOKESHMACH

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In terms of the regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Brahmayya & Co., Statutory Auditors of the Company, have issued the Auditor's Report with Unmodified opinion on the Audited Financial results of the Company for the financial year ended on March 31, 2025.

We request you to kindly take the same on record.

Thanking You,

**Yours faithfully,
For Lokesh Machines Limited**

**Gurprit Singh
Company Secretary & Compliance Officer**