

SYLODHA AND ASSOCIATES

Unit No 309, New Sonal Link Industrial Service Premises
New Link Road, Malad West, Mumbai 400064; Contact: 022-35635006;

E-mail: query@syla.in; Website: www.syla.in



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

The Board of Directors

Lloyds Engineering Works Limited

(Formerly Known as Lloyds Steels Industries Limited)

Plot No. A-5/5, MIDC Industrial Area,
Murbad, Thane – 421 401.

Dear Sirs,

Re: Limited Review Report of the Unaudited Standalone Financial Results for the Quarter ended 31st December, 2024.

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Lloyds Engineering Works Limited** for the quarter ended **31st December 2024**, (“the Statement”) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, (‘the Regulation’) as amended (the “Listing Regulations”).

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 the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

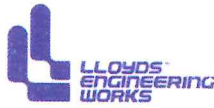
We have conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information performed by the Independent Auditor of the Entity,” issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement), read with the Circular, including the matter in which it is to be disclosed, or that it contains any material misstatement.

For S Y Lodha & Associates
Chartered Accountants
ICAI Firm Reg No. - 136002W

Shashank Digitally signed
by Shashank
Lodha Lodha

Shashank Lodha
Partner
M. No.: 153498
UDIN.: 25153498BMOQJA6772
Date: 13th February, 2025
Place: Mumbai



LLOYDS ENGINEERING WORKS LIMITED
(Formerly known LLOYDS STEELS INDUSTRIES LIMITED)

Regd Off. : PLOT NO. A 5/5, MIDC INDUSTRIAL AREA, MURBAD, DIST. THANE: 421401.

Phone no : +91-2524 222271 E-mail : infoengg@lloyds.in

CIN : L28900MH1994PLC081235. Website : www.lloydsengg.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. In Lakhs)

Sr No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I	Revenue From Operations	22,971.59	21,214.60	20,144.14	57,728.59	43,633.35	62,423.61
II	Other Income	958.16	575.81	116.93	1,717.67	448.48	744.00
III	Total Revenue (I+II)	23,929.75	21,790.41	20,261.07	59,446.26	44,081.83	63,167.61
IV	Expenses						
	a) Cost of Materials Consumed	12,780.26	11,747.96	9,167.56	29,410.65	26,292.09	33,646.66
	b) Purchase of Traded Goods	1,721.57	1,394.79	1,143.65	5,110.97	2,089.99	3,332.79
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	818.67	1,618.15	2,531.00	3,436.01	(1,272.96)	3,285.52
	d) Employee Benefits Expense	1,031.57	907.49	812.89	2,802.28	2,221.00	3,004.75
	e) Manufacturing and Other Expenses	2,691.52	2,362.87	2,917.96	7,341.81	6,880.80	9,054.20
	f) Finance Cost	201.12	166.72	71.64	502.07	289.23	416.94
	g) Depreciation & Amortisation Expense	219.55	211.15	106.28	630.19	251.75	404.56
	Total Expenses (a to g)	19,464.26	18,409.13	16,750.98	49,233.98	36,751.90	53,145.42
V	Profit / (Loss) before Exceptional Items and Tax (III-IV)	4,465.49	3,381.28	3,510.09	10,212.28	7,329.93	10,022.19
VI	Exceptional Items						
VII	Profit / (Loss) before Tax (V-VI)	4,465.49	3,381.28	3,510.09	10,212.28	7,329.93	10,022.19
VIII	Tax Expense - Current Tax	1,109.75	871.27	877.81	2,360.00	1,890.96	2,591.13
	- Deferred Tax Expenses / (Income)	(12.48)	(284.86)	(75.35)	(432.64)	(431.51)	(552.77)
IX	Profit / (Loss) for the period (VII-VIII)	3,368.22	2,794.87	2,707.63	8,284.92	5,870.48	7,983.83
X	Other Comprehensive Income (OCI)						
	a) Items that will not be reclassified to Profit & Loss	(12.24)	(12.21)	(3.94)	(31.63)	41.18	39.70
	b) Income Tax relating to (a) above	3.08	3.07	0.99	7.96	(10.37)	(9.99)
	c) Items that will be reclassified to profit and loss						
	d) Income Tax relating to (c) above						
	Other Comprehensive Income	(9.16)	(9.14)	(2.95)	(23.67)	30.81	29.71
XI	Total Comprehensive Income/(loss) for the period (IX+X)	3,359.06	2,785.73	2,704.68	8,261.25	5,901.29	8,013.54
XII	Paid-up Equity Share Capital (of Re 1/- each)	11,622.35	11,446.29	10,788.98	11,622.35	10,788.98	11,446.29
XIII	Other Equity excluding Revaluation Reserve						29,673.52
XIV	EPS - Basic (in Rs) (not annualised)	0.29	0.24	0.25	0.72	0.55	0.74
	EPS - Diluted (in Rs) (not annualised)	0.29	0.24	0.25	0.71	0.55	0.73

Supts

Notes :

1	The above Financial Results were reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on February 13, 2025.
2	These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
3	The Statutory Auditors have carried out Limited Review of the Financial Results for the quarter ended December 31, 2024. An unqualified report has been issued by them thereon.
4	During the nine months , the Company has granted 8,84,000 options on July 30, 2024 under 'Lloyds Steels Industries Limited Employee Stock Option Plan - 2021' to the eligible employees of the Company at an exercise price of Rs. 9.50 each which is approved in the Nomination and Remuneration Committee . These Stock Options shall vest as per the vesting schedule as mentioned in LLOYDS STEELS ESOP-2021.
5	Details of Employee Stock Option for the quarter ended 31 st Dec, 2024 are as follows
	Lloyds Steels Industries Limited - Employee Stock Option Plan 2021
	Number of Options Outstanding at the beginning of the period Oct 1, 2024
	Number of Options Exercisable at the beginning of the period Oct 1, 2024
	Number of Options Granted during the period
	Number of Options Vested during the period
	Number of Options Lapsed (Unvested) during the period
	Number of Options Lapsed (Unexercised) during the period
	Number of Options Exercised during the period
	Number of Options Outstanding at the end of the period Dec 31, 2024
	Number of Options Exercisable at the end of the period Dec 31, 2024
6	The Company has granted 7,34,708 options on January 1, 2025 under 'Lloyds Steels Industries Limited Employee Stock Option Plan - 2021' to the eligible employees at an exercise price of Rs. 9.50 each which is approved in the Nomination and Remuneration Committee . These Stock Options shall vest as per the vesting schedule as mentioned in LLOYDS STEELS ESOP-2021.
7	The Company was already holding 12.25% stake in Lloyds Infrastructure & Construction Limited (LICL). On January 30, 2025 the Company has further acquired a Stake of 12.25% in LICL aggregating to 24.50% stake in LICL : Hence pursuant to such acquisition , LICL became an associate of the company from January 30, 2025.
8	On January 24, 2025 the Company has allotted 26,98,100 Equity shares to the eligible employees at an exercise price of Rs. 7.50 each and 5,77,240 Equity shares to the eligible employees at an exercise price of Rs. 9.50 each under Lloyds Steels Industries Limited- Employee Stock Option Plan -2021, which is approved in the Nomination and Remuneration Committee. Paidup Capital of the Company has increased from 11,622.35 Lakhs to 11,655.10 Lakhs after December 31, 2024.
9	On October 10, 2024 the Company entered into a Memorandum of Understanding ("MOU") with Bhilai Engineering Corporation Limited for acquisition of Engineering Assets of Bhilai Engineering Corporation Limited.
10	On October 15, 2024 Company acquired 77% stake in Techno Industries Private Limited. Out of 77%, 66% was through 1,76,05,634 Equity shares on Preferential Allotment in exchange of Techno Industries Private Limited shares and 11% was in Cash Consideration.
11	The Company has single business segment namely Engineering Products and Services.
12	Earning Per Share are not annualised except for the year ended March 31, 2024
13	The Orders in hand as on December 31, 2024 is Rs. 1,27,813 lakhs.
14	Figures for the previous periods have been regrouped/ reclassified to confirm to the classification of the current periods.
15	The results for the quarter and nine months ended December 31, 2024 are available on the website of BSE at www.bseindia.com , NSE at www.nseindia.com and on company's website at www.lloydsengg.in .

PLACE : MUMBAI
DATE : February 13, 2025



Mukesh R. Gupta
Chairman and Whole Time Director
DIN: 00028347

S Y LODHA AND ASSOCIATES

Unit No 309, New Sonal Link Industrial Service Premises
New Link Road, Malad West, Mumbai 400064; Contact: 022-
35635006;

E-mail: query@syla.in; Website: www.syla.in



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

To,
The Board of Directors
Lloyds Engineering Works Limited
(Formerly Known as Lloyds Steels Industries Limited)
Plot No. A-5/5, MIDC Industrial Area,
Murbad , Thane – 421 401.

Dear Sirs,

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 31st December, 2024 and year to date from 1st April, 2024 to 31st December, 2024.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Lloyds Engineering Works Limited** (“the Parent”), and its share of Profit after tax and total comprehensive loss of its subsidiary entity for the quarter ended **31st December, 2024, and year to date from 1st April, 2024 to 31st December, 2024** (“the Statement”) attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, (‘the Regulation’) as amended (the “Listing Regulations”).
2. This Statement which is the responsibility of the Parent’s Management and approved by the Board of Directors has been compiled from the related interim unaudited consolidated financial results/interim unaudited consolidated financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

S Y LODHA AND ASSOCIATES

Unit No 309, New Sonal Link Industrial Service Premises
New Link Road, Malad West, Mumbai 400064; Contact: 022-35635006;

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3. We have 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 the 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 Consolidated 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 recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters:

5. This Statement includes the results of the following:

Name of Subsidiary:

1. Techno Industries Private Limited.
6. The Statement includes the financial information of one subsidiary which has not been reviewed by us, whose financial results from 15th October, 2024 to 31st December, 2024 reflect total revenue (before consolidated adjustments) of INR 3,672.97 lakhs, total net profit after tax (before consolidated adjustment) of INR 264.29 lakhs, total other comprehensive income (before consolidated adjustment) of INR 264.29 lakhs. These financial results have been reviewed by other auditors whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in above paragraph.

S Y LODHA AND ASSOCIATES

Unit No 309, New Sonal Link Industrial Service Premises
New Link Road, Malad West, Mumbai 400064; Contact: 022-35635006;

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These unaudited consolidated interim Financial Statements have been furnished to us by the Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the Subsidiary is based solely on such unaudited interim Financial Statements.

Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the reports of the other auditors referred to in paragraph 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our opinion on the Unaudited 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 Management.

For S Y Lodha & Associates
Chartered Accountants
ICAI Firm Reg No. - 136002W

Shashank Lodha Digitally signed
by Shashank
Lodha

Shashank Lodha
Partner
M. No.: 153498
UDIN.: 25153498BMOQJB1192
Date: 13th February, 2025
Place: Mumbai



LLOYDS ENGINEERING WORKS LIMITED
(Formerly known LLOYDS STEELS INDUSTRIES LIMITED)

Regd Off. : PLOT NO. A 5/5, MIDC INDUSTRIAL AREA, MURBAD, DIST. THANE: 421401.

Phone no : +91-2524 222271 E-mail : infoengg@lloyds.in

CIN : L28900MH1994PLC081235. Website : www.lloydsengg.in

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. In Lakhs)

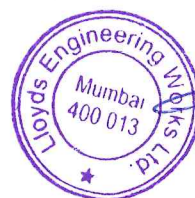
Sr. No.	Particulars	Quarter Ended	Nine Months Ended
		December 31, 2024	December 31, 2024
		(Reviewed)	(Reviewed)
I	Revenue From Operations	26,620.78	61,377.78
II	Other Income	979.74	1,739.25
III	Total Revenue (I+II)	27,600.52	63,117.03
	Expenses		
	a) Cost of Materials Consumed	15,151.60	31,781.99
	b) Purchase of Traded Goods	1,721.57	5,110.97
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade	825.82	3,443.16
IV	d) Employee Benefits Expense	1,536.50	3,307.21
	e) Manufacturing and Other Expenses	3,033.29	7,683.58
	f) Finance Cost	253.80	554.75
	g) Depreciation & Amortisation Expense	254.70	665.34
	Total Expenses (a to g)	22,777.28	52,547.00
V	Profit / (Loss) before Exceptional Items and Tax (III-IV)	4,823.24	10,570.03
VI	Exceptional Items	-	-
VII	Profit / (Loss) before Tax (V-VI)	4,823.24	10,570.03
VIII	Tax Expense - Current Tax	1,109.75	2,360.00
	- Deferred Tax Expenses / (Income)	80.98	(339.18)
IX	Profit / (Loss) for the period (VII-VIII)	3,632.51	8,549.21
X	Share in Profit/(Loss) of Associates	-	-
	Profit / (Loss) for the period & share in profit /(Loss) of Associate (IX+X)	3,632.51	8,549.21
XI	Attributable to : Shareholders of the company	3,571.72	8,488.42
	Non-controlling interest	60.79	60.79
	Other Comprehensive Income (OCI)		
	a) Items that will not be reclassified to Profit & Loss	(12.24)	(31.63)
	b) Income Tax relating to (a) above	3.08	7.96
	c) Items that will be reclassified to profit and loss	-	-
	d) Income Tax relating to (c) above	-	-
	Other Comprehensive Income	(9.16)	(23.67)
	Attributable to : Shareholders of the company	(9.16)	(23.67)
	Non-controlling interest	-	-
	Total Comprehensive Income/(loss) for the period (XI+XII)	3,623.35	8,525.54
XIII	Attributable to : Shareholders of the company	3,562.56	8,464.75
	Non-controlling interest	60.79	60.79
XIV	Paid up Equity Share Capital (of Re 1/- each)	11,622.35	11,622.35
XV	Other Equity excluding Revaluation Reserve		
XVI	EPS - Basic (in Rs) (not annualised)	0.31	0.74
	EPS - Diluted (in Rs) (not annualised)	0.31	0.73

[Signature]

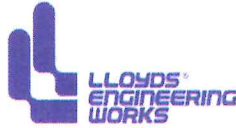
Notes :

1	The above Consolidated Financial Results were reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on February 13, 2025.						
2	The Consolidated Financial Results of the company are being submitted for the first time under the provision of Ind AS110 Consolidated Financial Statements Since Techno Industries Pvt Ltd became subsidiary in this Quarter. There is no requirement of presentation of Consolidated Financial Results in the earlier periods and hence, for Quarter ended Sept 30 2024 , Quarter ended Dec 31 2023 , Nine months ended Dec 31 2023 & year ended March 31 2024 consolidated Financial results have not been provided.						
3	The above Consolidated Financial Results of the Parent Company including its subsidiary have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.						
4	The Statutory Auditors have carried out Limited Review of the Financial Results for the quarter ended December 31, 2024. An unqualified report has been issued by them thereon.						
5	During the nine months , the Company has granted 8,84,000 options on July 30, 2024 under 'Lloyds Steels Industries Limited Employee Stock Option Plan - 2021' to the eligible employees of the Company at an exercise price of Rs. 9.50 each which is approved in the Nomination and Remuneration Committee . These Stock Options shall vest as per the vesting schedule as mentioned in LLOYDS STEELS ESOP-2021.						
6	Details of Employee Stock Option for the quarter ended 31 st Dec, 2024 are as follows						
	Lloyds Steels Industries Limited - Employee Stock Option Plan 2021						
	Number of Options Outstanding at the beginning of the period Oct 1, 2024						1,08,31,300
	Number of Options Exercisable at the beginning of the period Oct 1, 2024						1,78,500
	Number of Options Granted during the period						-
	Number of Options Vested during the period						-
	Number of Options Lapsed (Unvested) during the period						71,000
	Number of Options Lapsed (Unexercised) during the period						-
	Number of Options Exercised during the period						1,26,100
	Number of Options Outstanding at the end of the period Dec 31, 2024						1,07,60,300
	Number of Options Exercisable at the end of the period Dec 31, 2024						52,400
7	The Company has granted 7,34,708 options on January 1, 2025 under 'Lloyds Steels Industries Limited Employee Stock Option Plan - 2021' to the eligible employees at an exercise price of Rs. 9.50 each which is approved in the Nomination and Remuneration Committee . These Stock Options shall vest as per the vesting schedule as mentioned in LLOYDS STEELS ESOP-2021.						
8	The Company was already holding 12.25% stake in Lloyds Infrastructure & Construction Limited (LICL). On January 30, 2025 the Company has further acquired a Stake of 12.25% in LICL aggregating to 24.50% stake in LICL . Hence pursuant to such acquisition , LICL became an associate of the company from January 30, 2025.						
9	On January 24, 2025 the Company has allotted 26,98,100 Equity shares to the eligible employees at an exercise price of Rs. 7.50 each and 5,77,240 Equity shares to the eligible employees at an exercise price of Rs. 9.50 each under Lloyds Steels Industries Limited- Employee Stock Option Plan -2021, which is approved in the Nomination and Remuneration Committee. Paidup Capital of the Company has increased from 11,622.35 Lakhs to 11,655.10 Lakhs after December 31, 2024.						
10	On October 10, 2024 the Company entered into a Memorandum of Understanding ("MOU") with Bhilai Engineering Corporation Limited for acquisition of Engineering Assets of Bhilai Engineering Corporation Limited.						
11	On October 15, 2024 Company acquired 77 % stake in Techno Industries Private Limited. Out of 77 %, 66 % was through 1,76,05,634 Equity shares on Preferential Allotment in exchange of Techno Industries Private Limited shares and 11 % was in Cash Consideration.						
12	Earning Per Share are not annualised except for the year end.						
13	The Consolidated Orders in hand as on December 31 , 2024 is Rs. 1,33,416.65 lakhs.						
14	The results for the quarter and nine months ended December 31, 2024 are available on the website of BSE at www.bseindia.com , NSE at www.nseindia.com and on company's website at www.lloydseng.in . The specified items of the standalone financials results of the company for the Quarter and nine months ended December 31, 2024 are given below:						
Sr No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
a)	Revenue From Operations	22,971.59	21,214.60	20,144.14	57,728.59	43,633.35	62,423.61
b)	Profit / (Loss) before Exceptional Items and Tax	4,465.49	3,381.28	3,510.09	10,212.28	7,329.93	10,022.19
c)	Profit / (Loss) before tax	4,465.49	3,381.28	3,510.09	10,212.28	7,329.93	10,022.19
d)	Net Profit after tax	3,368.22	2,794.87	2,707.63	8,284.92	5,870.48	7,983.83

PLACE : MUMBAI
DATE : February 13, 2025



Mukesh R. Gupta
Chairman and Whole Time Director
DIN: 00028347



LLOYDS ENGINEERING WORKS LIMITED
(Formerly known LLOYDS STEELS INDUSTRIES LIMITED)

Regd Off. : PLOT NO. A 5/5, MIDC INDUSTRIAL AREA, MURBAD, DIST. THANE: 421401.

Phone no : +91-2524 222271 E-mail : infoengg@lloyds.in

CIN : L28900MH1994PLC081235. Website : www.lloydsengg.in

UNAUDITED CONSOLIDATED SEGMENT -WISE REVENUE & RESULT

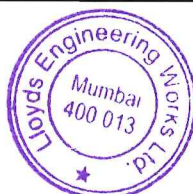
(Rs. in Lakhs)

Particulars	Quarter Ended	Nine Months Ended
	December 31, 2024	December 31, 2024
	(Reviewed)	(Reviewed)
Gross Segment Revenue		
a) Engineering	23,929.75	59,446.26
b) Electrical	3,672.97	3,672.97
Total	27,602.72	63,119.23
Less: Inter Segment Revenue	2.20	2.20
Net Segment Revenue	27,600.52	63,117.03
Segment Result		
a) Engineering	4,627.44	10,665.94
b) Electrical	410.56	410.56
Total	5,038.00	11,076.50
Less: Finance Cost	253.80	554.75
Add: Unallocable corporate income net of expenditure	39.04	48.28
Profit before exceptional items & tax	4,823.24	10,570.03
Add: Exceptional items	-	-
Profit before tax	4,823.24	10,570.03
Segment Asset		
a) Engineering	67,411.10	67,411.10
b) Electrical	13,571.54	13,571.54
Unallocable Assets	11,530.15	11,530.15
Net Segment Asset	92,512.79	92,512.79
Segment Liabilities		
a) Engineering	21,829.90	21,829.90
b) Electrical	6,437.50	6,437.50
Unallocable Liabilities	(8.61)	(8.61)
Net Segment Liabilities	28,258.79	28,258.79

Notes :

1	The Group has reported segment information as per Ind AS 108 "Operating Segments".The identification of operating segments is consistent with performance assessment and resource allocation by the management.
2	Segment wise revenue & result of the Group are being submitted for the first time under Ind AS108 Operating Segments since Techno Industries Pvt Ltd became subsidiary in this Quarter. There is no requirement of presentation of Segment wise revenue & results in the earlier periods and hence, for Quarter ended Sept 30 2024 , Quarter ended Dec 31 2023 , Nine months ended Dec 31 2023 & year ended March 31 2024 Segment wise revenue & results have not been provided.
3	The Segment composition: 1. Engineering segment comprises of a) Hydrocarbon - Manufacturing & supplying process equipment such as Pressure vessels, Columns, Heat Exchangers, Waste heat recovery boilers, Air/Gas /Liquid Dryer Packages. b) Steel - Fabrication of various equipment for steel melting shop,Manufacturing equipment used in Hot rolling mill & Cold rolling mill , Pickling & other equipment required for iron & steel making. c) Marine/ Navy - Manufacture & supply of equipment for Navy Warships & Marine ships. Manufacture of Marine Loading arms d) Power - Design & manufacture of thermal power plants & various equipments like boilers, condensor , heater etc 2. Electrical segment comprises Manufacture & supply of a) Elevators b) Pumps & Motors.
4	Segment revenue comprises sales and operational income allocable specifically to a segment . Segment results represents profit before interest & tax. Unallocable corporate income includes recoveries from vendor, Gain on sale of Fixed Assets, Gain on termination of Lease, Liabilities no longer required
5	In respect of segment of the Group , revenue & margin do not accrue uniformly during the period

PLACE : MUMBAI
DATE : February 13, 2025



Mukesh R. Gupta
Chairman and Whole Time Director
DIN: 00028347