



**Lokesh  
Machines Limited**



**Regd. Office :**

**B-29, EEIE Stage II, Balanagar,  
Hyderabad - 500 037. T.S. INDIA.**

**Phones : +91-40-23079310, 11, 12, 13**

**Fax : +91-40-23078274**

**e-mail : info@lokeshmachines.com**

**URL : www.lokeshmachines.com**

**CIN : L29219TG1983PLC004319**

**May 26, 2023**

**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 and submission of financial results for the quarter and year ended on March 31, 2023**

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 on today i.e., Friday, May 26, 2023, has considered, approved, and taken on record, inter-alia the following items:

The Audited financial results along with the Auditors report for the quarter and year ended on March 31, 2023.

The Auditors Report on Financial Results for the quarter and year ended on March 31, 2023, with an unmodified opinion issued by M/s Brahmayya & Co, Chartered Accountants (FRN: 000513S), Statutory Auditors of the Company.

Declaration with respect to Auditors Report with Unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations read with SEBI circular no. CIR/CFD/CMD/56/2016, dated May 27, 2016.

The meeting commenced at 12.30 P.M. and concluded at 04:30 P.M.



**Thanking You,**

**Yours faithfully,  
For Lokesh Machines Limited**

**Gurprit Singh  
Company Secretary & Compliance Officer**



**Encl.: a/a**

<b>LOKESH MACHINES LIMITED</b>						
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023						
Rs.in Lakhs						
Sl. No	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.23 (Audited)	31.12.22 (Un Audited)	31.03.22 ( Audited)	31.03.23 (Audited)	31.03.22 (Audited)
<b>1</b>	<b>Income From operations</b>					
	a) Revenue from Operations (Net of GST duty)	<b>6,700.13</b>	6,292.40	6,521.30	24,030.24	<b>20,183.76</b>
	(b) Other Income	<b>61.84</b>	324.83	29.78	420.82	<b>82.20</b>
	<b>Total Income (net) (a+b)</b>	<b>6,761.97</b>	<b>6,617.23</b>	<b>6,551.08</b>	<b>24,451.06</b>	<b>20,265.96</b>
<b>2</b>	<b>Expenses</b>					
	a. Cost of materials consumed	<b>4,051.06</b>	3,956.15	3,533.56	14,641.36	<b>10,882.18</b>
	b. Purchase of stock-in-trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	<b>(472.09)</b>	50.65	347.78	(989.88)	<b>14.98</b>
	d. Employee benefits expense	<b>1,231.72</b>	1,217.02	1,071.62	4,620.15	<b>3,711.09</b>
	e. Finance Costs	<b>249.04</b>	251.90	328.04	1,074.37	<b>1,220.83</b>
	f. Depreciation and amortisation expense	<b>234.83</b>	236.12	249.19	908.45	<b>902.23</b>
	g. Other Manufacturing Expenses	<b>1,553.96</b>	1,022.52	1,138.50	4,350.73	<b>3,169.41</b>
	h. Less : Capative consumption	<b>(578.28)</b>	(472.35)	(548.15)	(1,445.63)	<b>(570.00)</b>
	<b>Total expenses</b>	<b>6,270.24</b>	<b>6,262.01</b>	<b>6,120.54</b>	<b>23,159.55</b>	<b>19,330.72</b>
<b>3</b>	<b>Profit before Tax (1-2)</b>	<b>491.73</b>	355.22	430.54	1,291.51	<b>935.24</b>
	Exceptional items (Note No. 4)	-	159.14	-	159.14	-
	<b>Profit after exceptional items &amp; before Tax</b>	<b>491.73</b>	<b>514.36</b>	<b>430.54</b>	<b>1,450.65</b>	<b>935.24</b>
<b>4</b>	<b>Tax Expense</b>					
	Current Tax	<b>0.21</b>	154.31	40.09	287.89	<b>181.41</b>
	Deferred Tax	<b>195.41</b>	-	119.23	195.41	<b>119.23</b>
<b>5</b>	<b>Net Profit for the Period (3-4)</b>	<b>296.11</b>	<b>360.05</b>	<b>271.22</b>	<b>967.35</b>	<b>634.60</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)i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	a) Remeasurement of Defined Employee benefit plans	<b>4.29</b>	-	<b>40.97</b>	<b>4.29</b>	<b>(33.23)</b>
	ii) Income tax on items that will not be reclassified to profit or loss	<b>1.25</b>	-	<b>(11.40)</b>	<b>1.25</b>	<b>9.24</b>
	<b>Total Other Comprehensive Income (net of taxes)</b>	<b>5.54</b>	-	<b>29.57</b>	<b>5.54</b>	<b>(23.99)</b>
	<b>Total Comprehensive Income for the Period</b>	<b>301.65</b>	<b>360.05</b>	<b>300.79</b>	<b>972.89</b>	<b>610.61</b>
	<b>Paid-up Equity Share Capital</b>	<b>1,789.68</b>	1,789.68	1,789.68	1,789.68	<b>1,789.68</b>
	<b>Earnings Per Share (EPS) Face Value of Rs. 10 per Share</b>					
	(a) Basic	<b>1.65</b>	2.01	1.52	<b>5.41</b>	<b>3.55</b>
	(b) Diluted	<b>1.65</b>	2.01	1.52	<b>5.41</b>	<b>3.55</b>
<b>Notes</b>						
The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective						
<b>1</b>	meetings held on May 26, 2023. The Statutory Auditors have carried out their statutory audit for the year ended March 31, 2023					
The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian						
<b>2</b>	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					
The figures for the quarter ended March 31, 2023, and March 31, 2022, as reported in these financial results are the balancing						
<b>3</b>	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					
Exceptional item of Rs. 159.14 lacs during the quarter ended december 31, 2022 & year ended March 31, 2023 represents						
<b>4</b>	insurance claim received with respect to damaged machinery in transit .					
The results of the Company are available at <a href="http://www.lokeshmachines.com">www.lokeshmachines.com</a> , BSE & NSE website.						
<b>5</b>						
<b>6</b>	Previous figures have been regrouped/rearranged wherever necessary.					
<b>For and on behalf of Board of Directors</b>						
 <b>Mullapudi Lokerwara Rao</b> <b>Managing Director</b> <b>DIN: 00989447</b>						
						
<b>Date: May 26, 2023</b>						
<b>Place: Hyderabad</b>						

**LOKESH MACHINES LIMITED**

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

Rs. In Lakhs

Particulars	QUARTER ENDED			YEAR ENDED	
	31.03.23	31.12.22	31.03.22	31.03.23	31.03.22
	(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
<b>1 Segment Revenue</b>					
a) Machinery Division	4,030.56	3,702.10	4,275.56	13,739.61	12,957.61
b) Components Division	2,669.57	2,590.30	2,245.74	10,290.63	7,226.15
c) Unallocated	-	-	-	-	-
<b>TOTAL</b>	<b>6,700.13</b>	<b>6,292.40</b>	<b>6,521.30</b>	<b>24,030.24</b>	<b>20,183.76</b>
Less : Inter Segment Revenue	-	-	-	-	-
<b>Net Revenue from Operations</b>	<b>6,700.13</b>	<b>6,292.40</b>	<b>6,521.30</b>	<b>24,030.24</b>	<b>20,183.76</b>
<b>2 Segment Results:</b>					
<b>Profit before Interest &amp; Tax</b>					
a) Machinery Division	832.31	705.43	946.50	2,357.12	2,326.06
b) Components Division	332.04	322.65	261.00	1,258.67	739.39
c) Unallocated	-	-	-	-	-
<b>TOTAL</b>	<b>1,164.35</b>	<b>1,028.08</b>	<b>1,207.50</b>	<b>3,615.79</b>	<b>3,065.45</b>
Less: Interest	249.04	251.90	328.04	1,074.37	1,220.83
Other unallocable Expenses net of Income	423.58	261.82	448.92	1,090.77	909.38
<b>TOTAL PROFIT BEFORE TAX</b>	<b>491.73</b>	<b>514.36</b>	<b>430.54</b>	<b>1,450.65</b>	<b>935.24</b>
<b>3 Segment Assets</b>					
a) Machinery Division	22,367.66	21,502.04	19,814.67	22,367.66	19,814.67
b) Components Division	10,272.29	9,634.61	9,601.92	10,272.29	9,601.92
c) Unallocated	-	-	-	-	-
<b>TOTAL</b>	<b>32,639.95</b>	<b>31,136.65</b>	<b>29,416.59</b>	<b>32,639.95</b>	<b>29,416.59</b>
<b>4 Segment Liabilities</b>					
a) Machinery Division	12,000.01	10,982.21	9,862.36	12,000.01	9,862.36
b) Components Division	4,742.45	4,558.60	4,629.63	4,742.45	4,629.63
c) Unallocated	-	-	-	-	-
<b>TOTAL</b>	<b>16,742.46</b>	<b>15,540.81</b>	<b>14,491.99</b>	<b>16,742.46</b>	<b>14,491.99</b>
<b>3 Capital Employed</b>					
a) Machinery Division	10,367.65	10,519.83	9,952.31	10,367.65	9,952.31
b) Components Division	5,529.84	5,076.01	4,972.29	5,529.84	4,972.29
c) Unallocated	-	-	-	-	-
<b>TOTAL</b>	<b>15,897.49</b>	<b>15,595.84</b>	<b>14,924.60</b>	<b>15,897.49</b>	<b>14,924.60</b>

For and on behalf of Board of Directors

Date: May 26, 2023  
Place: Hyderabad




*M. D. Rao*

Mullapudi Lokerwara Rao  
Managing Director  
DIN: 00989447

**LOKESH MACHINES LIMITED**  
**BALANCE SHEET AS AT MARCH 31, 2023**

Rs in lakhs

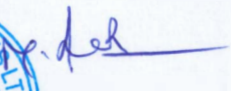
	Note No.	As at 31.03.2023	As at 31.03.2022
<b>ASSETS</b>			
<b>1 Non-Current Assets.</b>			
(a) Propety, Plant and Equipment		11,820.93	11,254.99
(b) Right of Use Asset		396.49	403.06
(c) Capital Work-in-Progress		1,515.73	697.43
(d) Intangible Assets		30.14	32.04
(e) Intangible Assets under development		51.87	-
(f) Financial Assets			
(i) Investments		140.00	150.00
(ii) Other Financial Assets		174.77	147.20
(g) Income Tax Assets(net)		228.10	205.08
(h) Other Non-Current Assets		874.51	796.59
<b>Total Non-Current Assets</b>		<b>15,232.54</b>	<b>13,686.39</b>
<b>2 Current Assets</b>			
(a) Inventories		11,229.97	9,827.65
(b) Financial Assets			
(i) Trade Receivables		4,081.57	4,384.47
(ii) Cash and Cash Equivalents		21.81	17.67
(iii) Bank Balances other than (ii) above		672.14	502.73
(iv) Other Financial Assets		120.47	83.00
(c) Other Current Assets		1,281.45	937.50
<b>Total Current Assets</b>		<b>17,407.41</b>	<b>15,753.02</b>
<b>TOTAL ASSETS</b>		<b>32,639.95</b>	<b>29,439.41</b>
<b>EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share capital		1,789.68	1,789.68
(b) Other Equity		14,107.81	13,134.92
<b>Total Equity</b>		<b>15,897.49</b>	<b>14,924.60</b>
<b>Liabilities</b>			
<b>2 Non-Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		2,058.54	2,400.72
(b) Provisions		454.79	439.82
(c) Deferred Tax Liabilities (Net)		924.88	730.72
<b>Total Non-Current Liabilities</b>		<b>3,438.21</b>	<b>3,571.26</b>
<b>3 Current liabilities</b>			
(a) <b>Financial liabilities</b>			
(i) Borrowings		6,749.98	6,291.64
(ii) Trade payables			
a) Total outstanding dues of MSME		8.72	5.06
b) Total outstanding dues of other then MSME		2,949.06	2,775.68
(iii) Other Financial liabilities		270.41	264.31
(b) Other current liabilities		3,326.08	1,606.86
<b>Total Current liabilities</b>		<b>13,304.25</b>	<b>10,943.55</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>32,639.95</b>	<b>29,439.41</b>
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 45%;"> <p>Date: May 26, 2023 Place: Hyderabad</p> </div> <div style="width: 45%; text-align: center;"> <p>On behalf of Board of Directors</p>  <p>Mallapudi Lokerwara Rao Managing Director DIN: 00989447</p> </div> </div>			



<b>LOKESH MACHINES LIMITED</b>		
<b>CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023</b>		<b>Rs in lakhs</b>
<b>Particulars</b>	<b>Year ended 31.03.2023</b>	<b>Year ended 31.03.2022</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before taxes	1,450.65	935.24
Adjusted for		
Depreciation	908.45	902.23
Financial charges	1,074.37	1,220.83
Unrealised loss on investment	10.00	0.00
Loss on Sale of asset ( Plant & Machinery )	9.36	4.24
Interest Income	-352.32	-28.09
Other Comprehensive Income	4.29	-33.23
<b>Operating profit before working capital changes</b>	<b>3,104.80</b>	<b>3,001.22</b>
Adjustment for changes in		
Decrease/(Increase) in Receivables & Other advances	-146.41	-751.91
Decrease/(Increase) in Inventories	-1,402.33	97.11
Decrease/(Increase) in Trade and other payables	1,918.19	57.36
<b>Cash generated from operations</b>	<b>3,474.25</b>	<b>2,403.78</b>
Direct taxes paid	-310.90	-95.22
<b>Net Cash Flow from Operating Activity (A)</b>	<b>3,163.35</b>	<b>2,308.56</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets including CWIP and capital advances	-2,355.73	-1,217.09
Sale of assets	10.27	-4.24
Interest received	314.72	30.35
Movement in other bank balances	-169.41	70.44
<b>Net Cash Flow from Investing Activity (B)</b>	<b>-2,200.15</b>	<b>-1,120.54</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) in Bank Borrowings	116.16	2.00
Dividend paid ( Earlier issued DD's now return back by bank )	-0.85	-0.41
Interest paid	-1,074.37	-1,230.08
<b>Net Cash Flow from Financing Activity (C)</b>	<b>(959.06)</b>	<b>-1,228.49</b>
Net Increase/(Decrease) in Cash/Cash equivalents (A+B+C)	4.14	-40.47
Add: Cash/Cash equivalents at the beginning of the year	17.67	58.14
Cash/Cash equivalents at the end of the year	<b>21.81</b>	<b>17.67</b>

For and on behalf of Board of Directors



  
 M. Harudini Lokerwara Rao  
 Managing Director  
 DIN: 00989447

Date: May 26, 2023  
Place: Hyderabad



**Lokesh  
Machines Limited**



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**CIN : L29219TG1983PLC004319**

**May 26, 2023**

**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 and vide SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.**

Dear Sir/Madam,

In accordance with the aforesaid SEBI Circular and Regulations, we hereby declare that the Statutory Auditor of the Company, M/s Brahmayya & Co., Chartered Accountants (FRN: 000513S), have issued an Audit Report with Unmodified opinion on the Audited Financial results of the Company for the year ended on March 31, 2023.

We request you to kindly take the same on record.

**Thanking You,**

**Yours faithfully,  
For Lokesh Machines Limited**



**Gurprit Singh  
Company Secretary & Compliance Officer**



VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, TANUKU ALSO AT CHENNAI, BANGALORE AND ADONI

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, 2023 ("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, 2023.

### 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.

### 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

- a) The annual financial results of the Company for the year ended March 31, 2022 were audited by the predecessor auditor who had expressed an unmodified opinion as per their Report dated May 26, 2022.
- b) The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 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 : 26.05.2023  
Place : Hyderabad



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

*K. Shraavan*  
**(K.SHRAVAN)**

Partner

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