

L.T. ELEVATOR LIMITED

CIN: U31909WB2008PLC128871

(Formerly Known as L.T. Elevator Private Limited)

Corporate & Registered Office:

Capricorn Nest, 3 Gobinda Auddy Road,

P.O.: Alipore Kolkata – 700027, West Bengal India

Phone: 033-2448-0447

Email: Info@lteelevator.com / Web: www.lteelevator.com

L.T. ELEVATOR[®]**Date: 11-11-2025**

To,
BSE Limited
The Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
1st Floor, Dalal Street

Ref: Scrip Code: 544518**ISIN: INE0TJ801010****Sub: Outcome of the meeting of Board of Directors pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Ma'am,

Pursuant to regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) 2015 we would like to inform you that the Board of Directors of the Company, at its meeting held on today i.e. on 11th of November 2025 which was commenced at 02:30 P.M at the registered office of the Company situated at “Capricorn Nest”, 3, Gobinda Auddy Road, Kolkata – 700027 has inter-alia;

1. Considered, approved & taken on record the Standalone Un-Audited Financial Results of the Company for the half year ended on 30th September, 2025 along with Limited Review Report (As attached).
2. Considered, approved & taken on record the Consolidated Un-Audited Financial Results of the Company for the half year ended on 30th September, 2025 along with Limited Review Report (As attached).

The Meeting was concluded at 3.40 PM.

Please take the same on your record.

Thanking You,
For, **L. T. Elevator Limited**

Sandipan Lai
Company Secretary & Compliance Officer
Place: Kolkata



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF THE UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

To
The Board of Directors of
L. T. Elevator Limited (Formerly known as L. T. Elevator Private Limited)
"Capricorn Nest", 3, Gobinda Auddy Road, Kolkata – 700027

1. We have reviewed the accompanying statement of consolidated un-audited financial results of **L. T. Elevator Limited** (Formerly known as L. T. Elevator Private Limited) ("the Company") and its wholly owned subsidiary, **Park Smart Solutions Limited**, formerly known as Park Smart Solutions Private Limited (together referred to as "the Group") for the Half-Year ended September 30, 2025 ("the statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors and Committees of directors at their meeting held on November 11, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 issued by ICAI on "Interim Financial Reporting" ("AS-25") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 the Institute of Chartered Accountants of India. 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8), of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.





5. The Statement includes the results of the following entity:

Name of the Entity	Relationship with the Entity
Park Smart Solutions Limited, formerly known as Park Smart Solutions Private Limited	Wholly Owned Subsidiary

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. The consolidated unaudited financial results include the interim financial information of the Wholly Owned Subsidiary for the half year ended September 30, 2025 and information were prepared by the management of the wholly owned subsidiary and have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount of disclosures included in respect of the wholly owned subsidiary is based solely on the reports of the management of the company and the procedures performed by us as stated above.

Our conclusion on the statement is not modified in respect of the above matter.

For **KSA & Co.**
Chartered Accountants
FRN: 003822C

Rakesh Agarwal

Signature
CA Rakesh Kumar Agarwal
Partner
Membership No.:056051
UDIN: 25056051BMNSWH5613
Peer Review No.:015415

Place:Kolkata
Date: 11th November, 2025



L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

Particulars	Half Year Ended			Year Ended
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Revenue from Operations	4,689.32	3,696.54	1,955.60	5,652.14
II Other Income	9.98	18.12	3.65	21.77
<i>Total Income</i>	4,699.30	3,714.66	1,959.26	5,673.91
III Expenses:				
Cost of Material Consumed	2,239.64	1,451.54	1,156.42	2,607.96
Changes in Inventories	28.99	4.68	(298.71)	(294.03)
Employee Benefit Expense	677.18	515.11	467.25	982.36
Finance Costs	92.60	123.62	65.98	189.60
Selling & Distribution Expense	21.98	30.71	3.32	34.03
Depreciation and Amortization Expense	43.50	44.98	36.40	81.38
Other Expenses	730.78	447.25	373.51	820.76
<i>Total Expenses</i>	3,834.68	2,617.89	1,804.17	4,422.07
IV Profit Before Tax	864.63	1,096.76	155.08	1,251.84
I.T. Adjusted Related to Earlier Year	-	32.09	3.01	35.11
V Tax Expense:				
(1) Current tax	219.41	281.94	44.35	326.29
(2) Deferred tax asset/(liability)	0.25	3.24	0.65	3.89
VI Profit/(Loss) for the year	645.46	785.96	108.38	894.34
VI Earning per Equity Share of Rs 10 each				
(1) Basic	9.14	6.15	2.35	8.50
(2) Diluted	9.14	6.15	2.35	8.50

For L. T. ELEVATOR LIMITED
(Formerly known as L. T. Elevator Private Limited)



Arvind Gupta
ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata

Dated : November 11, 2025

L. T. ELEVATOR LIMITED (Formerly Known as L. T. Elevator Private Limited) CIN:U31909WB2008PLC128871 Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027		
CONSOLIDATED UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2025		
(Rs. In Lakhs)		
Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,916.31	1,366.71
(b) Reserves and Surplus	7,308.68	3,176.56
(2) Non Current Liabilities		
(a) Long-Term Borrowings	195.24	97.82
(b) Long Term Provisions	84.25	84.25
(3) Current Liabilities		
(a) Short-Term Borrowings	453.60	1,632.35
(b) Trade Payable	759.31	667.37
(c) Other Current Liabilities	1,486.42	1,304.88
(d) Short-Term Provisions	556.55	369.42
Total Equity & Liabilities	12,760.36	8,699.35
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	965.75	844.72
Capital Work-in-Progress	155.36	-
(b) Goodwill	808.47	1,057.98
(c) Deferred Tax Asset (Net)	25.89	49.01
(d) Other Non Current Assets	317.14	289.71
(2) Current Assets		
(a) Inventories	3,515.37	3,032.11
(b) Trade Receivables	3,324.05	2,193.93
(c) Cash and cash equivalents	2,069.92	427.42
(d) Short Term Loans and Advances	1,409.88	654.44
(e) Other Current Assets	168.52	150.03
Total Assets	12,760.36	8,699.35
For L. T. ELEVATOR LIMITED (Formerly known as L. T. Elevator Private Limited)   ARVIND GUPTA Managing Director DIN 00253202 Place : Kolkata Dated : November 11, 2025		

L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

Particulars	For the half year ended September 30, 2025	For the half year ended September 30, 2024
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	864.63	155.08
Adjusted For		
Depreciation and amortisation expenses	43.50	36.40
Interest Expenses	92.60	65.98
Interest Income	-4.78	-3.60
Operating profit before working capital changes	995.95	253.86
Adjusted For working capital Change		
Trade and Other Receivables	-1,130.12	-394.22
Inventories	-483.26	-298.71
Other Current Assets	-25.22	118.92
Trade and other Paybles	91.94	132.37
Other Current Liabilities	171.90	94.83
Change in working capital	-1,374.76	-346.82
Cash Generated from Operations	-378.81	-92.96
Direct Taxes Paid	-0.39	-29.36
Net Cash from Operating Activities	-379.20	-122.33
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Asset	-164.53	-14.86
Increase in share capital	4,286.88	0.00
Capital Work-in-progress	-155.36	0.00
Movement in short-term Loans & Advances	-748.71	-26.57
Interest Received	4.78	3.60
Movement in other Non-Current assets	-27.43	-91.28
Net Cash flow from Investing Activities	3,195.63	-129.11
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Brrowings	97.42	38.50
Proceeds from Short Term Brrowings	-1,178.75	189.07
Interest Paid	-92.60	-65.98
Net Cash used in Financing Activities	-1,173.93	161.59
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	1,642.50	-89.85
CASH AND CASH EQUIVALENTS AS AT BEGINNING OF THE YEAR	427.42	404.37
CASH AND CASH EQUIVALENTS AS AT END OF THE YEAR	2,069.92	314.53

For L. T. ELEVATOR LIMITED
Formerly known as L. T. Elevator Private Limited)A. Gupta
ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata

Dated : November 11, 2025

L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Road, P.O. Alipore, Kolkata - 700 027

NOTES TO CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR HALF YEAR, 2025

Notes: -

1. The above Consolidated un-audited Financial Results of **L. T. Elevator Limited** ("the Holding Company") and its wholly owned subsidiary **Park Smart Solutions Limited** (the Holding Company along with its subsidiary referred to as "the Group") for the Half Year ended September, 2025 and has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11/11/2025 and Statutory Auditors of the Company have carried out Limited review audit of the same.
2. This statement has been prepared in accordance with the Companies (Accounting Standards) Rule 2021 prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extend applicable.
3. The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4. The Company is operating in single segment. The above financial results are based on single segment only.
5. As per MCA Notification dated February 16 2015, Companies whose shares are listed on SME Exchange referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2009, are exempt from the compulsory requirement of adoption of IND-AS.

For L. T. Elevator Limited
(Formerly known as L. T. Elevator Private Limited)

L. T. ELEVATOR LIMITED



A handwritten signature in blue ink, appearing to read "Arvind Gupta".

Director

ARVIND GUPTA
Managing Director
DIN: 00253202

Place: Kolkata

Date: November 11, 2025



Independent Auditor's Limited Review Report for the half year ended 30th September 2025
[Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To

The Board of Directors

L. T. Elevator Limited (Formerly known as L. T. Elevator Private Limited)

"Capricorn Nest", 3, Gobinda Auddy Road, Kolkata – 700027

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **L. T. Elevator Limited** for the half year ended **30th September 2025**, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 (the listing regulations).

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and Committees of directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 (AS-25), issued by ICAI on "Interim Financial Reporting" prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the listing regulations. Our responsibility is to issue a report on these financial statements based on our review.

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 obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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 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 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.





Our conclusion is not modified in respect of this matter.

For **KSA & Co.**
Chartered Accountants
FRN: 003822C

Rakesh Agarwal

Signature
CA Rakesh Kumar Agarwal
Partner
Membership No.:056051
UDIN:25056051BMNSWG3687
Peer Review No.:015415

Place: Kolkata
Date: 11th November 2025



L. T. ELEVATOR LIMITED
(Formerly Known as L. T. Elevator Private Limited)
CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

Particulars	Half Year Ended		Year Ended	
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Revenue from Operations	3,186.76	2,732.18	1,955.60	4,687.78
II Other Income	4.34	12.32	3.65	15.97
Total Income	3,191.09	2,744.50	1,959.26	4,703.75
III Expenses:				
Cost of Material Consumed	1,351.07	1,426.16	1,156.42	2,582.58
Changes in Inventories	196.65	(458.18)	(298.71)	(756.89)
Employee Benefit Expense	565.12	471.06	467.25	938.31
Finance Costs	74.63	69.34	65.98	135.32
Selling & Distribution Expense	4.41	16.41	3.32	19.73
Depreciation and Amortization Expense	39.87	42.24	36.40	78.64
Other Expenses	429.44	388.65	373.51	762.16
Total Expenses	2,661.18	1,955.68	1,804.17	3,759.86
IV Profit Before Tax	529.91	788.81	155.08	943.90
I.T.Adjusted Related to Earlier Year	-	32.20	3.01	35.21
V Tax Expense:				
(1) Current tax	134.05	202.43	44.35	246.78
(2) Deferred tax asset/(liability)	-0.41	3.47	0.65	4.12
VI Profit/(Loss) for the year	395.45	557.65	108.38	666.01
VI Earning per Equity Share of Rs 10 each				
(1) Basic	5.60	3.98	2.35	6.33
(2) Diluted	5.60	3.98	2.35	6.33

For L. T. ELEVATOR LIMITED
(Formerly known as L. T. Elevator Private Limited)



Ar
ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata
Dated : November 11, 2025

L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

STANDALONE UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2025

(Rs. In Lakhs)		
Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,916.31	1,366.71
(b) Reserves and Surplus	7,308.68	3,176.57
(2) Non Current Liabilities		
(a) Long-Term Borrowings	95.87	70.11
(b) Long Term Provisions	84.25	84.25
(3) Current Liabilities		
(a) Short-Term Borrowings	83.61	1,531.10
(b) Trade Payable	509.97	562.07
(c) Other Current Liabilities	801.73	901.48
(d) Short-Term Provisions	331.26	229.10
Total Equity & Liabilities	11,131.68	7,921.38
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	939.67	815.01
Capital Work-in-Progress	155.36	-
(b) Non-Current Investment	2,046.91	2,046.91
(c) Deferred Tax Asset (Net)	23.41	46.69
(d) Other Non Current Assets	158.92	188.60
(2) Current Assets		
(a) Inventories	1,950.01	2,078.02
(b) Trade Receivables	2,888.67	1,916.74
(c) Cash and cash equivalents	2,020.22	389.65
(d) Short Term Loans and Advances	780.24	302.37
(e) Other Current Assets	168.26	137.38
Total Assets	11,131.68	7,921.38

For L. T. ELEVATOR LIMITED
(Formerly known as L. T. Elevator Private Limited)



Arvind Gupta
ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata

Dated : November 11, 2025

L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2025

(Rs. in Lakhs)

Particulars	For the half year ended September 30, 2025	For the half year ended September 30, 2024
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	529.91	155.08
Adjusted For		
Depreciation and amortisation expenses	39.87	36.40
Interest Expenses	74.63	65.98
Interest Income	-4.31	-3.60
Operating profit before working capital changes	640.10	253.86
Adjusted For working capital Change		
Trade and Other Receivables	-971.93	-394.22
Inventories	128.01	-298.71
Other Current Assets	-37.60	118.92
Trade and other Payables	-52.10	132.37
Other Current Liabilities	-109.38	94.83
Change in working capital	-1,043.00	-346.82
Cash Generated from Operations	-402.90	-92.96
Direct Taxes Paid	0.00	-29.36
Net Cash from Operating Activities	-402.90	-122.32
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Asset	-164.53	-14.86
Increase in share capital	4,286.88	0.00
Capital Work-in-progress	-155.36	0.00
Movement in short-term Loans & Advances	-471.15	-26.57
Interest Received	4.31	3.60
Movement in other Non-Current assets	29.68	-91.28
Net Cash flow from Investing Activities	3,529.83	-129.11
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	25.76	38.50
Proceeds from Short Term Borrowings	-1,447.49	189.07
Interest Paid	-74.63	-65.98
Net Cash used in Financing Activities	-1,496.36	161.59
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	1,630.57	-89.84
CASH AND CASH EQUIVALENTS AS AT BEGINNING OF THE YEAR	389.65	404.37
CASH AND CASH EQUIVALENTS AS AT END OF THE YEAR	2,020.22	314.53

For L. T. ELEVATOR LIMITED
Formerly known as L. T. Elevator Private Limited)A. Gupta
ARVIND GUPTA
Managing Director
DIN 00253202Place : Kolkata
Dated : November 11, 2025

L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Road, P.O. Alipore, Kolkata - 700 027

NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR HALF YEAR, 2025

Notes: -

1. The above Standalone un-audited Financial statement of **L. T. Elevator Limited** for the Half Year ended September, 2025 and has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11/11/2025 and Statutory Auditors of the Company have carried out Limited review audit of the same.
2. This statement has been prepared in accordance with the Companies (Accounting Standards) Rule 2021 prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extend applicable.
3. The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4. The Company is operating in single segment. The above financial results are based on single segment only.
5. As per MCA Notification dated February 16 2015, Companies whose shares are listed on SME Exchange referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2009, are exempt from the compulsory requirement of adoption of IND-AS.

For **L. T. Elevator Limited**
(Formerly known as L. T. Elevator Private Limited)

L. T. ELEVATOR LIMITED



A. U.

Director

ARVIND GUPTA
Managing Director
DIN: 00253202

Place: Kolkata

Date: November 11, 2025