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@Itelevator.com / Web: www.ltelevator.com

Date: 14-11-2025

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

Ref: Scrip Code: 544518 ISIN: INEOTJ801010

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 11<sup>th</sup> 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 interalia;

- 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 Agarwas Signature

CA Rakesh Kumar Agarwal

Partner

Membership No.:056051

**UDIN:** 

Peer Review No.:015415

Place: Kolkata



(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)

		Half Year Ended			Year Ended
	Particulars	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
	Total Income	4,699.30	3,714.66	1,959.26	5,673.91
Ш	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 <b>3,834.68</b>	447.25 <b>2,617.89</b>	373.51 <b>1,804.17</b>	820.76 <b>4,422.07</b>
	Total Expenses	3,634.00	2,017.09	1,004.17	4,422.07
IV	Profit Before Tax	864.63	1,096.76	155.08	1,251.84
V	I.T.Adjusted Related to Earlier Year  Tax Expense:	-	32.09	3.01	35.11
	(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
	٠			-	
VI	Earning per Equity Share of Rs 10 each			S) Markan	
	(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)

KOL-27 K

ARVIND GUPTA Managing Director DIN 00253202

Place : Kolkata

(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)	
	As at	As at
Particulars	September 30, 2025	March 31, 2025
	(Unaudited)	(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	-	-
Mirco and Small Enterprises	150.74	192.34
Other than Mirco and Small Enterprises	608.57	475.03
(c) Other Current Liabilities	1,486.42	1,304.88
(d) Short-Term Provisions	556.55	369.42
Total Equity & Liabilitie	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 Asset	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

(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

	For the helt week	(Rs. In Lakh
Particulars	For the half year	For the half year ende
Particulars	ended September 30,	September 30, 2024
	(Unaudited)	(Unaudited)
A. Cash flows from used in operating activities		
Profit before extraordinary items and tax	864.63	155
Adjustments for reconcile profit (loss)		
Adjustments for depreciation and amortisation expense	43.50	36
Adjustments for finance costs	92.60	65
Interest Received	-4.78	-3
Operating profit before working capital changes	995.95	253
Adjustments For working capital Change		
Adjustments for decrease (increase) in trade receivables	-1,130.12	-394
Adjustments for decrease (increase) in inventories	-483.26	-298
Adjustments for decrease (increase) in other current assets	-25.22	118
Adjustments for increase (decrease) in trade payables	91.94	132
Adjustments for increase (decrease) in other current liabilities	171.90	94
Total adjustments for working capital	-1,374.76	-346
Cash Generated from Operations	-378.81	-92
Direct Taxes Paid	-0.39	-29
Net Cash from Operating Acivities	-379.20	-122
B. Cash flows from used in investing activities		
Purchase of Fixed Asset	-164.53	-14
Capital Work-in-progress	-155.36	0
Movement in short-term Loans & Advances	-748.71	-26
Interest Received	4.78	3
Movement in other Non-Current assets	-27.43	-91
Net cash flows from (used in) investing activities	-1,091.25	-129
C. Cash flows from used in financing activities		
	4 200 00	,
Increase in share capital	4,286.88	(
Proceeds from borrowings	-1,081.33	227
Interest Paid	-92.60	-65
Net cash flows from (used in) financing activities	3,112.95	161
NET INCREASE //DECREASE) IN CASH AND CASH FOUNTAL ENTS	1 640 50	0/
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	1,642.50	-89
CASH AND CASH EQUIVALENTS AS AT BEGINNING OF THE YEAR	427.42	404
CASH AND CASH EQUIVALENTS AS AT END OF THE YEAR	2,069.92	314

For L. T. ELEVATOR LIMITED

(Formerly known as L. T. Elevator Private Limited

KOL-27 K

ARVIND GUPTA Managing Director DIN 00253202

Place : Kolkata

(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

KOL-27 C

Director

ARVIND GUPTA

Managing Director

DIN: 00253202

Place: Kolkata





Independent Auditor's Limited Review Report for the half year ended 30<sup>th</sup> 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

Rokesh Againan

Signature

CA Rakesh Kumar Agarwal

**Partner** 

Membership No.:056051

**UDIN:** 

Peer Review No.:015415

Place: Kolkata

(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)

		Half Year Ended			Year Ended
Particulars		September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I II	Revenue from Operations Other Income	3,186.76 4.34	2,732.18 12.32	1,955.60 3.65	4,687.78 15.97
	Total Income	3,191.09	2,744.50	1,959.26	4,703.75
	Expenses: Cost of Material Consumed Changes in Inventories Employee Benefit Expense Finance Costs Selling & Distribution Expense Depreciation and Amortization Expense Other Expenses  Total Expenses  Profit Before Tax	1,351.07 196.65 565.12 74.63 4.41 39.87 429.44	1,426.16 (458.18) 471.06 69.34 16.41 42.24 388.65 1,955.68	1,156.42 (298.71) 467.25 65.98 3.32 36.40 373.51 1,804.17	2,582.58 (756.89) 938.31 135.32 19.73 78.64 762.16 3,759.86
	I.T.Adjusted Related to Earlier Year	10 sa	32.20	3.01	35.21
v		134.05 -0.41 <b>395.4</b> 5			4.12
V	I Earning per Equity Share of Rs 10 each (1) Basic (2) Diluted	5.60 5.60	The state of the s		

For L. T. ELEVATOR LIMITED

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

KOL-27 C

ARVIND GUPTA Managing Director DIN 00253202

Place : Kolkata

(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)		
	As at	As at	
Particulars	<b>September 30, 2025</b>	March 31, 2025	
	(Unaudited)	(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		04.20	
(a) Short-Term Borrowings	83.61	1,531.10	
(b) Trade Payable	-	1,001:10	
Mirco and Small Enterprises	87.64	141.00	
Other than Mirco and Small Enterprises	422.33	421.07	
(c) Other Current Liabilities	801.73	901.48	
(d) Short-Term Provisions	331.26	229.10	
Total Equity & Liabilities	11,131.67	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)

KOL-27 S

ARVIND GUPTA Managing Director

DIN 00253202

Place : Kolkata

(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) For the half year ended For the half year ended **Particulars September 30, 2025** September 30, 2024 (Unaudited) (Unaudited) A. Cash flows from used in operating activities Profit before extraordinary items and tax 529.91 155.08 Adjustments for reconcile profit (loss) Adjustments for depreciation and amortisation expense 39.87 36.40 Adjustments for finance costs 74.63 65.98 Other adjustments for which cash effects are investing or financing cash flow/Interest Received -4.31 -3.60Profit on Sales of Fixed Assets / Investments 0.00 0.00 Operating profit before working capital changes 640.10 253.86 Adjustments For working capital Change Adjustments for decrease (increase) in trade receivables -971.93 -394.22 Adjustments for decrease (increase) in inventories 128.01 -298.71 Adjustments for decrease (increase) in other current assets -37.60118.92 Adjustments for increase (decrease) in trade payables -52.10 132.37 Adjustments for increase (decrease) in other current liabilities -109.38 94.83 Total adjustments for 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 Acivities** -402.90 B. Cash flows from used in investing activities Purchase of property plant and equipment -164.53-14.86Cash advances and loans made to other parties -471.15 -26.57Movement in long-term Loans & Advances 0.00 0.00 Interest Received 4.31 3.60 Other inflows (outflows) of cash -125.68 -91.28 Net cash flows from (used in) investing activities -757.05 -129.11 C. Cash flows from used in financing activities Increase in share capital 4,286.88 Proceeds from borrowings -1,421.73 227.57 Interest Paid -74.63 -65.98 Net cash flows from (used in) financing activities 2,790.52 161.59 Net increase (decrease) in cash and cash equivalents 1,630.57 -89.84 Cash and cash equivalents cash flow statement at beginning of period 389.65

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

2,020.22

ARVIND GUPTA Managing Director DIN 00253202

404.37

314.53

Place: Kolkata

Dated: November 11, 2025

Cash and cash equivalents cash flow statement at end of period

(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.
- 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

KOL-27 F

H-U Director ARVIND GUPTA Managing Director DIN: 00253202

Place: Kolkata