

REF: LTF/SE/2026-27

Date: 14.05.2026

To,

The Department of Corporate Relations
BSE Limited
Phiroze Jeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

The Secretary
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G-Block
Bandra-Kurla Complex
Bandra (E), Mumbai.

Ref. Code: 532783, Scrip ID: LTFOODS

Sub: Outcome of the Board Meeting held on Thursday, 14th May, 2026.

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), we hereby wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. May 14, 2026, has *inter-alia* considered the following:

1. Approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026.

Accordingly, pursuant to Regulation 33 of the Listing Regulation, copy of the Audited Financial Results (Standalone & Consolidated) along with the Audit Report of the Statutory Auditors thereon are enclosed herewith. It is hereby further confirmed that the Statutory Auditors have issued the Audit Report on the aforesaid Audited Financial Results with unmodified opinion- **Annexure I**. Aforesaid Audited Financial Results will also be available on the website of the Company, www.ltfoods.com

2. Recommended a final equity dividend for the financial year 2025-26 of Re. 1 (@100%) per equity share of face value of Re. 1 each, subject to approval of the shareholders at the ensuing Annual General Meeting ("**AGM**") of the Company for the financial year ended March 31, 2026.
3. Based on the recommendation of the Nomination and Remuneration Committee, and subject to approval of shareholders, the Board considered and approved the appointment of Mr. Raj Kumar Jain (DIN:01741527) as an Additional Independent Director of the Company for a term of five consecutive years effective from May 14, 2026 to May 13, 2031.
Seeking approval of shareholders of the Company by way of postal ballot for the aforesaid appointment. The process, timelines and other requisite details of the postal ballot will be communicated in due course.

Details under Regulation 30 read with Schedule III of the Listing Regulations, read with SEBI Master Circular issued vide circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, as amended from time to time, for the aforementioned matter, is provided in **Annexure II**.

Our Trusted Brands





www.ltfoods.com

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Gurugram - 122001, Haryana, India.
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Email: info@ltfoods.com
CIN NO.: L74899DL1990PLC041790

REGISTERED OFFICE
Unit - 134, 1st Floor, Rectangle-1,
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New Delhi-110017, India.
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4. Reconstitution of various Committees of Board with effect from May 14, 2026, as provided in **Annexure III**.

The Board meeting commenced at 12:30 p.m (IST) and concluded at 3:20 p.m. (IST).

You are requested to kindly take the above information on record.

Thanking you.

Yours truly,

For **LT Foods Limited**

Monika Chawla Jaggia
Company Secretary
Membership No. F5150

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MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

Magnum Global Park
Unit No-2101-2115A & B, Floor 21
Sector-58, Arch View Drive
Gurugram 122011, INDIA

Independent Auditor's Report on Consolidated Audited Annual Financial Results of the LT Foods Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of LT Foods Limited

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying Consolidated Annual Financial Results of LT Foods Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the year ended March 31, 2026, attached herewith, which are included in the accompanying 'Statement of Financial Results' (the "Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been initialled by us only for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditor(s) on separate audited financial statements of the subsidiaries, associates and joint ventures, the aforesaid Consolidated Annual Financial Results:

(i) includes the annual financial results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Daawat Foods Limited	Subsidiary
2	LT Overseas North America Inc.	Subsidiary
3	LT Foods Americas Inc.	Subsidiary
4	LT Food USA, LLC	Subsidiary
5	Nature Bio Foods Inc.	Subsidiary
6	Raghunath Agro Industries Private Limited	Subsidiary
7	Nature Bio Foods Limited	Subsidiary
8	Ecopure Specialties Limited	Subsidiary
9	Nature Bio Foods B.V.	Subsidiary
10	LT Foods Holdings ME Limited	Subsidiary
11	LT Foods Middle East DMCC	Subsidiary

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12	LT Foods Europe Holdings Limited	Subsidiary
13	LT Foods Europe B.V.	Subsidiary
14	LT Foods UK Limited	Subsidiary
15	Deva Singh Shyam Singh Exports Private Limited	Subsidiary
16	Bonne Nature Limited	Subsidiary
17	LT Foods Arabia Company Limited	Subsidiary
18	LT Foods Middle East L.L.C	Subsidiary
19	Golden Star Trading Inc.	Subsidiary (w.e.f. May 22, 2025)
20	LTF Global Investment L.L.C.	Subsidiary (w.e.f. February 19, 2026)
21	LT Foods Hungary Holding KFT	Subsidiary (w.e.f. October 14, 2025)
22	Raghuvesh Warehousing Private Limited	Associate
23	Raghuvesh Agri Foods Private Limited	Associate
24	Raghuvesh Infrastructure Private Limited	Associate
25	Marius Brun Et Fils	Associate (w.e.f. March 31, 2026)
26	Biomass India Private Limited	Associate
27	Kameda LT Foods (India) Private Limited	Joint Venture
28	Leev. Nu. B.V.	Joint Venture

(ii) are presented in accordance with the requirements of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (“the Act”), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group, its associates and joint ventures for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the ‘Auditor’s Responsibilities for the Audit of the Consolidated Annual Financial Results’ section of our report. We are independent of the Group, its associates and joint ventures 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

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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 obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 3 to the Consolidated Annual Financial Results, with reference to a subsidiary, Daawat Foods Limited (“DFL”), with regard to a litigation about the recoverability of an insurance claim (asset) amounting to Rs. 13,410.53 lakhs as at March 31, 2026. The note further explains that the Insurance Company had repudiated the claim, against which DFL had filed a commercial suit with the District Court of Raisen, Bhopal (‘District Court’), which passed a decree in the favour of DFL on December 22, 2023, and the subsequent developments thereof. The Insurance Company, against the order of the District Court, has filed an appeal with the Hon’ble High Court of Madhya Pradesh which has been admitted by the High Court on May 31, 2024; however, the hearing is pending.

Our opinion is not modified in respect of this matter.

Management’s and Board of Directors’ Responsibilities for the Consolidated Annual Financial Results

These Consolidated Annual Financial Results have been prepared on the basis of the Consolidated Annual Financial Statements. The Holding Company’s Management and Board of Directors are responsible for the preparation and presentation of these Consolidated Annual Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and joint ventures in accordance with the recognition and measurement principles laid down in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Annual Financial Results, the respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate such companies included in the Group, its associates and joint ventures or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group, its associates and joint ventures are responsible for overseeing the financial reporting process of such companies.

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Tel: +91 22 6974 0200 | LLPIN: ACT-3789

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Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Annual Financial Results as a whole are 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 these Consolidated Annual Financial Results.

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 Consolidated Annual Financial Results, 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 Holding Company has adequate internal financial controls with reference to Consolidated Annual 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 ability of the Group, its associates and joint ventures 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 Consolidated Annual 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 Group, its associates and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Annual Financial Results, including the disclosures, and whether the Consolidated Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group and of its associates and joint ventures to express an opinion on the Consolidated Annual Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Annual Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Annual Financial Results, which

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have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Annual Financial Results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

- We did not audit the financial statements of eight subsidiaries included in the Consolidated Annual Financial Results, whose financial statements reflect total assets of Rs. 1,65,905.73 lakhs as at March 31, 2026, total revenues of Rs. 1,14,190.62 lakhs, total net loss after tax of Rs. 2,772.92 lakhs, total comprehensive loss of Rs. 2,100.62 lakhs, and net cash inflows of Rs. 2,457.14 lakhs, for the year ended March 31, 2026. The Consolidated Annual Financial Results also include the Group's share of net profit after tax of Rs. 434.54 lakhs, total comprehensive income of Rs. 434.54 lakhs, for the year ended March 31, 2026, as considered in the Consolidated Annual Financial Results, in respect of three associates, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Consolidated Annual Financial Results, in so far as it relates to these amounts and disclosures included in respect of these subsidiaries and associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

Further, the Consolidated Annual Financial Results also include the audited financial results of three subsidiaries, incorporated outside India, whose financial statements reflect total assets of Rs. 26,701.01 lakhs as at March 31, 2026, total revenues of Rs. 35,828.99 lakhs, total net loss after tax of Rs. 71.66 lakhs, total comprehensive loss of Rs. 318.83 lakhs, and net cash inflow of Rs. 185.09 lakhs, for the year ended March 31, 2026, which have been audited by other auditors. These financial statements of subsidiaries have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors under the standards of auditing applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries from accounting principles generally accepted in their respective countries to Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the audit reports of such other auditors as furnished to us by the management and the conversion adjustments prepared by the management of the Holding Company which have been audited by us. Further, the Consolidated Annual Financial Results also include the financial results of a subsidiary, whose financial statements reflects total assets of Rs. Nil as at March 31, 2026 and

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total revenue of Rs. Nil, total net profit after tax of Rs. Nil, total comprehensive income of Rs. Nil, and net cash inflows of Rs. Nil, for the year ended March 31, 2026. The Consolidated Annual Financial Results also include the Group's share of net profit after tax of Rs. 29.66 lakhs and total comprehensive income of Rs. 29.66 lakhs for the year ended March 31, 2026, in respect of two associates and a joint venture. The financial statements of these subsidiary, associates and joint venture are unaudited and certified by the management. According to the information and explanations given to us, this financial information is not material to the Group.

- The Consolidated Annual Financial Results includes results for the quarter ended March 31, 2026, being the balancing figures between the audited figures for the financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

Rahul Aggarwal

Partner

Membership No.: 505676

UDIN: 26505676OYRKSX8790

Place: Gurugram

Date: May 14, 2026

LT FOODS LIMITED

REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017

CIN : L74899DL1990PLC041790

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Amount in ₹ Lakhs except per share data)

S. No.	Particulars	CONSOLIDATED						STANDALONE				
		Three months ended			Year ended			Three months ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	
	Audited (Refer note 5)	Unaudited	Audited (Refer note 5)	Audited	Audited	Audited (Refer note 5)	Unaudited	Audited (Refer note 5)	Audited	Audited		
1	Income											
	Revenue from operations	2,90,670.35	2,80,920.11	2,22,836.12	10,94,555.66	8,68,146.63	91,047.96	1,06,263.06	97,133.24	4,04,044.98	4,08,531.69	
	Other income	3,093.61	275.34	3,127.39	7,750.32	8,847.32	2,945.05	677.75	693.50	8,771.45	7,089.01	
	Total income	2,93,763.96	2,81,195.45	2,25,963.51	11,02,305.98	8,76,993.95	93,993.01	1,06,940.81	97,826.74	4,12,816.43	4,15,620.70	
2	Expenses											
(a)	Cost of materials consumed	2,03,058.70	2,13,949.33	1,60,260.84	6,95,421.16	6,05,731.66	82,471.34	85,951.27	65,971.67	2,80,700.37	2,73,569.67	
(b)	Purchases of stock-in-trade	29,210.76	18,431.95	4,967.59	97,754.89	27,742.75	15,347.69	10,933.69	14,595.74	49,082.41	58,371.74	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(30,007.30)	(47,493.04)	(22,037.36)	(60,129.96)	(59,448.10)	(32,385.60)	(19,554.89)	(7,043.89)	(28,677.50)	(14,491.66)	
(d)	Employee benefits expense	15,826.96	16,154.30	12,802.93	62,258.43	49,075.60	3,001.27	3,416.57	2,929.90	13,015.71	11,503.78	
(e)	Finance costs	3,989.90	3,494.94	2,571.17	13,086.05	8,767.78	842.52	810.80	734.35	2,763.82	1,927.11	
(f)	Depreciation and amortisation expenses	6,978.16	6,287.83	5,310.66	24,488.75	18,568.17	1,279.29	1,095.76	1,128.09	4,475.38	3,892.51	
(g)	Other expenses	45,632.52	48,444.30	41,015.94	1,83,383.70	1,47,218.28	15,136.55	15,408.38	14,533.39	60,779.00	53,921.70	
	Total expenses	2,74,689.70	2,59,269.61	2,04,891.77	10,16,263.02	7,97,656.14	85,693.06	98,061.58	92,849.25	3,82,139.19	3,88,694.85	
3	Total profit before tax	19,074.26	21,925.84	21,071.74	86,042.96	79,337.81	8,299.95	8,879.23	4,977.49	30,677.24	26,925.85	
4	Total profit before share of profit of associates and joint ventures	19,074.26	21,925.84	21,071.74	86,042.96	79,337.81	8,299.95	8,879.23	4,977.49	30,677.24	26,925.85	
5	Share of (loss)/ profit of associates and joint ventures accounted for using equity method	(217.10)	110.88	522.07	593.48	2,861.97	-	-	-	-	-	
	Total profit before tax	18,857.16	22,036.72	21,593.81	86,636.44	82,199.78	8,299.95	8,879.23	4,977.49	30,677.24	26,925.85	
6	Tax expense											
7	Current tax	5,341.16	7,138.76	5,574.35	25,378.37	21,633.82	1,532.80	2,293.88	1,162.06	6,544.43	5,753.43	
8	Deferred tax	(51.39)	(837.25)	(32.42)	(1,280.36)	(614.17)	(140.89)	(31.52)	5.90	(216.34)	(44.06)	
9	Total tax expense	5,289.77	6,301.51	5,541.93	24,098.01	21,019.65	1,391.91	2,262.36	1,167.96	6,328.09	5,709.37	
10	Total profit for the period	13,567.39	15,735.21	16,051.88	62,538.43	61,180.13	6,908.04	6,616.87	3,809.53	24,349.15	21,216.48	
11	Other comprehensive income/ (loss) net of taxes											
(i)	Items that will be reclassified to profit and loss	3,088.23	3,773.75	1,536.84	12,979.57	3,058.43	(1,603.59)	701.04	180.82	(2,492.92)	60.82	
(ii)	Income tax relating to items that will be reclassified to profit and loss	919.25	(432.09)	(17.87)	1,476.95	19.46	403.58	(176.46)	(45.51)	627.42	(15.31)	
(iii)	Items that will not be reclassified to profit and loss	217.65	(26.42)	(138.97)	135.13	(190.98)	165.78	(29.63)	(78.23)	80.89	(110.51)	
(iv)	Income tax relating to items that will not be reclassified to profit and loss	(54.77)	6.64	34.96	(34.01)	48.06	(41.72)	7.45	19.68	(20.36)	27.81	
12	Total comprehensive income for the period	17,737.75	19,057.09	17,466.84	77,096.07	64,115.10	5,832.09	7,119.27	3,886.29	22,544.18	21,179.29	
13	Total profit attributable to :											
	Profit attributable to owners of parent	13,567.39	15,735.21	16,051.88	62,538.43	60,534.05	6,908.04	6,616.87	3,809.53	24,349.15	21,216.48	
	Profit attributable to non-controlling interests	-	-	-	-	646.09	-	-	-	-	-	
14	Total comprehensive income for the period attributable to :											
	Total comprehensive income for the period attributable to owners of parent	17,737.75	19,057.09	17,466.84	77,096.07	63,494.11	5,832.09	7,119.27	3,886.29	22,544.18	21,179.29	
	Total comprehensive income for the period attributable to non-controlling interests	-	-	-	-	620.99	-	-	-	-	-	
15	Details of equity share capital											
	Paid-up equity share capital	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	
	Face value per equity share	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
16	Earnings per equity share											
	Basic	3.91	4.53	4.62	18.01	17.43	1.99	1.91	1.10	7.01	6.11	
	Diluted	3.91	4.53	4.62	18.01	17.43	1.99	1.91	1.10	7.01	6.11	

LT FOODS LIMITED

REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017

CIN : L74899DL1990PLC041790

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Statement of assets and liabilities

(Amount in ₹ Lakhs)

Particulars	CONSOLIDATED	CONSOLIDATED	STANDALONE	STANDALONE
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Audited	Audited	Audited	Audited
ASSETS				
Non-current assets				
a) Property, plant and equipment	1,03,350.67	82,888.01	28,493.34	26,183.69
b) Capital work in progress	6,719.59	4,466.97	2,053.66	685.40
c) Right of use assets	59,887.47	48,654.80	5,501.08	3,236.90
d) Goodwill	6,005.11	2,925.93	0.24	0.24
e) Other intangible assets	15,969.86	5,931.04	181.56	72.56
f) Investments accounted for using the equity method	2,305.29	19,827.44	-	-
g) Financial assets				
i) Investments	2,463.67	2,514.51	46,705.85	42,244.73
ii) Loans	914.53	1,198.48	25.03	30.57
iii) Other financial assets	43,071.95	15,357.67	948.48	430.58
h) Deferred tax assets (net)	7,882.01	4,206.13	1,112.21	288.80
i) Other non-current assets	4,646.32	3,724.93	1,246.62	668.97
j) Non current tax assets (net)	4,578.06	4,165.46	2,272.51	3,221.01
	2,57,794.53	1,95,861.37	88,540.58	77,063.45
Current assets				
a) Inventories	4,99,059.56	4,36,032.48	1,79,301.49	1,53,037.89
b) Financial assets				
i) Trade receivables	86,023.44	75,199.80	17,887.37	19,044.78
ii) Cash and cash equivalents	23,294.85	14,263.10	5,992.10	6,576.84
iii) Bank balances other than (ii) above	10,410.53	152.67	109.08	90.93
iv) Loans	50.77	50.82	50.77	50.82
v) Other financial assets	5,084.82	3,243.21	834.42	1,097.09
c) Other current assets	24,725.38	17,465.93	10,520.94	11,453.20
	6,48,649.35	5,46,408.01	2,14,696.17	1,91,351.55
	9,06,443.88	7,42,269.38	3,03,236.75	2,68,415.00
EQUITY AND LIABILITIES				
Equity				
a) Equity share capital	3,472.53	3,472.53	3,472.53	3,472.53
b) Other equity	4,48,571.10	3,81,892.67	1,88,743.83	1,76,617.29
	4,52,043.63	3,85,365.20	1,92,216.36	1,80,089.82
Non-current liabilities				
a) Financial liabilities				
i) Borrowings	330.21	405.88	116.87	-
ii) Lease liabilities	52,324.87	44,111.17	4,331.55	2,509.96
iii) Other financial liabilities	26,503.50	-	-	-
b) Long-term provisions	2,728.78	2,326.74	1,917.31	1,622.59
c) Deferred tax liabilities (net)	4,655.54	970.72	-	-
d) Other non-current liabilities	-	14,141.05	-	43.26
	86,542.90	61,955.56	6,365.73	4,175.81
Current liabilities				
a) Financial liabilities				
i) Borrowings	96,994.40	73,936.32	7,322.90	9,019.83
ii) Lease liabilities	11,355.13	7,650.52	1,482.82	829.07
iii) Trade payables				
Due to micro and small enterprises	48,927.84	23,229.12	20,099.56	3,450.65
Due to others	1,54,101.54	1,54,028.44	64,013.25	63,882.94
iv) Other financial liabilities	36,835.14	24,031.17	8,992.66	5,307.66
b) Other current liabilities	5,829.00	3,852.80	1,760.59	1,259.25
c) Short term provisions	503.68	699.65	89.69	356.89
d) Current tax liabilities (net)	13,310.62	7,520.60	893.19	43.08
	3,67,857.35	2,94,948.62	1,04,654.66	84,149.37
	9,06,443.88	7,42,269.38	3,03,236.75	2,68,415.00

LT FOODS LIMITED

REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017

CIN : L74899DL1990PLC041790

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Standalone statement of cash flows

(Amount in ₹ Lakhs)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
	Audited	Audited
Cash flow from operating activities		
Net profit before tax	30,677.24	26,925.85
Adjustments for:-		
Depreciation and amortisation expenses	4,475.38	3,892.51
Unrealised foreign exchange gain	(200.27)	47.51
Profit on sale of property, plant and equipment	(27.63)	52.35
Interest income	(649.08)	(8.67)
Finance cost	2,763.82	1,927.11
Dividend income	(5,667.29)	(4,990.94)
Provision for doubtful debts	-	30.00
Liabilities written back	(18.98)	(59.43)
Gain on fair valuation of investments	(17.24)	(6.12)
Operating profit before working capital changes	31,335.95	27,810.17
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	1,257.00	2,303.10
Inventories	(26,263.60)	(13,083.32)
Other financial assets (current and non current)	129.46	(385.76)
Other assets (current and non current)	939.04	(3,146.98)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	16,774.54	16,948.61
Other liabilities and provisions (current and non-current)	566.51	(76.17)
Other financial liabilities (current and non-current)	1,103.25	1,118.55
Cash generated from operations	25,842.15	31,488.20
Income tax paid (net of refunds)	(4,745.82)	(6,273.38)
Net cash generated from operating activities	21,096.33	25,214.82
Cash flows from investing activities		
Purchase of property, plant and equipment (including movement in capital work-in-progress, capital advances and payables for property, plant and equipment)	(7,426.83)	(4,472.50)
Proceeds from sale of property, plant and equipment	139.41	105.26
Interest received	649.08	8.67
Investments in subsidiaries and non-current investments	(4,443.88)	(51.28)
Proceeds from loan & advances given (current and non current)	5.59	23.13
Dividends on non current investment	5,667.29	4,990.94
Investment in fixed deposits (net)	(379.32)	(18.28)
Net (cash used in)/ generated from investing activities	(5,788.66)	585.94
Cash flows from financing activities		
Transaction with non controlling interest	-	(11,000.00)
Proceeds from long-term borrowings	221.87	-
Repayment of long-term borrowings	(61.49)	(36.10)
(Repayment of)/ Proceeds from short term borrowings (net)	(1,740.44)	2,839.42
Finance charges paid	(2,378.61)	(1,748.93)
Payment towards lease liabilities	(1,534.89)	(810.44)
Payment towards dividend	(10,398.85)	(10,395.15)
Net cash used in financing activities	(15,892.41)	(21,151.20)
Net (decrease)/ increase in cash and cash equivalents	(584.74)	4,649.56
Cash and cash equivalents at the beginning of the year	6,576.84	1,927.28
Cash and cash equivalents at the end of the year	5,992.10	6,576.84

Particulars	Year ended	
	March 31, 2026	March 31, 2025
	Audited	Audited
Non-cash financing and investing activities		
Acquisition of right-of-use assets	3,641.95	2,895.62

LT FOODS LIMITED**REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017****CIN : L74899DL1990PLC041790****STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

Notes

- 1 The financial results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. The standalone and consolidated financial results of LT Foods Limited ("the Company" or "the Holding Company"), are available on the website of BSE (www.bseindia.com) or/and NSE (www.nseindia.com) and on the Company's website (www.lffoods.com).
- 2 The Company, its subsidiaries, its associates and its joint ventures (the "Group") are primarily engaged in the business of manufacturing, trading and marketing of rice which is a single primary reportable segment as per Indian Accounting Standard "Operating Segment" ("IND AS 108") which is in line with review of operating result by chief operating decision maker.
- 3 The Group has an insurance claim recoverable of ₹13,410.53 lakhs (non-current asset) relating to loss of raw materials due to fire at the premises of Daawat Foods Limited ("the Subsidiary Company") in financial year 2014-15. The Group had recognized the insurance claim recoverable (asset) amounting to ₹17,810.88 lakhs in financial year 2014-15, based on the management's assessment of the loss amount and the positive outcome in the reports of the surveyors, then appointed by the Insurance Company, and subsequently the Group had written off claim amounting to ₹4,400.35 lakhs in financial year 2015-16 pursuant to repudiation of the claim by the Insurance Company in February 2016 and report of the surveyors which were received subsequent to the reports submitted by the surveyors initially appointed by the Insurance Company. The Subsidiary Company filed a commercial suit with Hon'ble District Court of Raisen, Bhopal ("District Court"). The District Court passed a decree in favour of the Subsidiary Company in December 2023, allowing the claim to the extent of ₹16,120.27 lakhs along with interest of 6% p.a with effect from date of fire incident amounting to ₹10,383.23 lakhs. The Insurance Company filed an appeal before the Hon'ble High Court of Madhya Pradesh ("High Court") on two grounds: (i) Challenging the decree on merits and (ii) Seeking stay on execution order of the District Court. While the appeal on merits has been admitted and remains pending before the High Court, the stay applications were rejected successively by both the High Court and the Hon'ble Supreme Court ("Supreme Court"). The Hon'ble Supreme Court's vide its order dated January 10, 2025, clarified that the entire decretal amount needs to be deposited by the Insurance Company within two months and the underlying bank guarantee charges shall be borne equally by the Insurance Company and the Subsidiary Company. The Insurance Company as per the order of the Hon'ble Supreme Court deposited the amount of ₹26,503.50 lakhs (₹16,120.27 lakhs claim amount and ₹10,383.23 lakhs interest) on March 04, 2025, which was released by the District Court to the Subsidiary Company on April 08, 2025 against a 100% bank guarantee which is valid till final disposal of the First Appeal pending before the High Court. Further, the amount so received has been recorded as a liability, considering that the matter is sub-judice. In April 2026, basis directions from the bank, the Subsidiary Company renewed the bank guarantee for ₹26,503.50 lakhs, being the original amount released pursuant to the District Court decree, but excluding interest accrued thereon since the collection of the amount. Based on management's assessment, supported by external legal opinion and favourable orders from the Courts, the Group considers the carrying value of ₹13,410.53 lakhs (March 31, 2025: ₹13,410.53 lakhs) as recoverable and appropriate as at March 31, 2026, in light of the applicable accounting guidance. However, considering the matter is sub-judice before the High Court and subject to further legal proceedings, the Group has not recognised the differential excess amount awarded over and above the carrying value of the claim and the recoverability of such differential amount will be established once the verdict is passed by the higher courts leaving no further course of appeal.
- 4 The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 14, 2026.
- 5 The figures of last quarter are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figures upto December 31, 2025, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 6 The Board of Directors at their meeting held on May 14, 2026 recommended a final dividend of ₹ 1.00 per equity share of ₹ 1.00 each of the Company, making a total dividend of ₹ 3.00 per equity share of ₹ 1.00 each (₹2.00 per equity share has been already paid in previous quarters) for the financial year 2025-26. The Final Dividend is subject to the approval of the shareholders. The final dividend shall be paid/ dispatched within the period as stipulated in the Companies Act, 2013. The Company shall be required to deduct tax at Source (TDS) at the time of making the payment of dividend.
- 7 During the year, Ecopure Specialities Limited ("Ecopure"), a subsidiary of the Company which is engaged into the business of manufacturing and selling organic soybean products, has been served with a preliminary determination of countervailing duty ("CVD") by the U.S. Department of Commerce ("US-DOC") under its Administrative Review on organic soybean meal exports from India for the period January 01, 2023, to December 31, 2023. US-DOC in its preliminary determination, based on an 'Adverse Facts Available' methodology, has imposed a CVD rate of 340.27% on the exports amounting to 50 crores (approx.) made by Ecopure during the said period. The US-DOC vide its final order dated February 23, 2026, reduced the CVD rate applicable to Ecopure's exports of organic soybean meal to the United States from 340.27% to 75.48%. Nature Bio Foods Inc., being the importer on record in the United States, shall be liable for payment of the applicable duty (if any) upon final disposal of the matter. In response to the above results, Ecopure has filed a summons with the United States Court of International Trade ("U.S. CIT") on March 27, 2026, followed by an appeal on April 27, 2026. On May 11, 2026, the U.S. CIT issued an injunction enjoining the liquidation of the Company's entries until the final outcome of the proceedings. Based on the legal opinion and management assessment of facts of the case, the management believes that it has a strong legal position and accordingly, does not expect a material impact on these financial results.
- 8 In June 2022, LT Foods Americas Inc. ("LTFA"), a subsidiary of the Holding Company, had acquired 51% stake in Golden Star Trading Inc. ("GS") for a consideration of USD 8.16 million (₹ 6,708.90 lakhs). In accordance with the terms of share purchase agreement then executed, the investment was accounted for as a Joint Venture. During the current year, On May 22, 2025 (the "acquisition date"), LTFA has acquired remaining 49% stake in Golden Star Trading Inc. for a cash consideration of USD 15 million (₹ 12,849.80 lakhs). Consequently, GS has become a wholly owned subsidiary of the Group effective the acquisition date. Pursuant to obtaining control, in accordance with Indian Accounting Standard – 103 Business Combinations ("Ind AS – 103"), LTFA has remeasured, its previously held equity interest in GS i.e., 51% at its fair value and recognized gain amounting to ₹ 934.10 lakhs in the Consolidated financial results (Other Income). Further, LTFA has concluded determination of fair values of identified assets and liabilities for the purpose of Purchase price allocation based on the fair valuation report of external independent expert and management's assessment. The consolidated financial results for the current quarter, preceding quarters and year ended March 31, 2026, includes financial results of GS.
- 9 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Codes viz Code on Wages, 2019, Industrial Relations Code, 2020, Code on Social Security, 2020, and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the New Labour Codes'). The New Labour Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Basis the Group's assessment, there is no material impact on the financial results. The Group continues to monitor the finalization of Central/State rules and clarifications from the Government on other aspects of the New Labour Codes and would provide appropriate accounting effect on the basis of such developments as needed.
- 10 The consolidated financial results include the results of the Holding Company, twenty one subsidiaries, two joint ventures and five associates.

For and on the behalf of the Board of Directors

Ashwani Kumar Arora
Managing Director
DIN No. 01574773Place: Gurugram
Date : May 14, 2026

MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

Magnum Global Park
Unit No-2101-2115A & B, Floor 21
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Gurugram 122011, INDIA

Independent Auditor's Report on Standalone Audited Annual Financial Results of the LT Foods Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of LT Foods Limited

Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying Standalone Annual Financial Results of LT Foods Limited (hereinafter referred to as "the Company") for the year ended March 31, 2026, attached herewith, which are included in the accompanying 'Statement of Financial Results' (the "Statement") 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") which has been initialled by us only for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Results:

(i) are presented in accordance with the requirements 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 Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Annual 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These Standalone Annual Financial Results have been prepared on the basis of the Standalone Annual Financial Statements. The Company's Management and Board of Directors are responsible for the preparation

MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

and presentation of these Standalone Annual Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Annual Financial Results, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results as a whole are 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 these Standalone Annual Financial Results.

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 Standalone Annual Financial Results, 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 Standalone Annual 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 ability of the Company to continue as a going concern.

Page 2 of 3

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Chartered Accountants

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 Standalone Annual 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 Standalone Annual Financial Results, including the disclosures, and whether the Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Standalone Annual Financial Results includes results for the quarter ended March 31, 2026, being the balancing figures between the audited figures for the financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

Rahul Aggarwal

Partner

Membership No.: 505676

UDIN: 26505676FYLHEV6710

Place: Gurugram

Date: May 14, 2026

LT FOODS LIMITED

REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017

CIN : L74899DL1990PLC041790

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Amount in ₹ Lakhs except per share data)

S. No.	Particulars	CONSOLIDATED					STANDALONE				
		Three months ended			Year ended		Three months ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited (Refer note 5)	Unaudited	Audited (Refer note 5)	Audited	Audited	Audited (Refer note 5)	Unaudited	Audited (Refer note 5)	Audited	Audited	
1	Income										
	Revenue from operations	2,90,670.35	2,80,920.11	2,22,836.12	10,94,555.66	8,68,146.63	91,047.96	1,06,263.06	97,133.24	4,04,044.98	4,08,531.69
	Other income	3,093.61	275.34	3,127.39	7,750.32	8,847.32	2,945.05	677.75	693.50	8,771.45	7,089.01
	Total income	2,93,763.96	2,81,195.45	2,25,963.51	11,02,305.98	8,76,993.95	93,993.01	1,06,940.81	97,826.74	4,12,816.43	4,15,620.70
2	Expenses										
(a)	Cost of materials consumed	2,03,058.70	2,13,949.33	1,60,260.84	6,95,421.16	6,05,731.66	82,471.34	85,951.27	65,971.67	2,80,700.37	2,73,569.67
(b)	Purchases of stock-in-trade	29,210.76	18,431.95	4,967.59	97,754.89	27,742.75	15,347.69	10,933.69	14,595.74	49,082.41	58,371.74
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(30,007.30)	(47,493.04)	(22,037.36)	(60,129.96)	(59,448.10)	(32,385.60)	(19,554.89)	(7,043.89)	(28,677.50)	(14,491.66)
(d)	Employee benefits expense	15,826.96	16,154.30	12,802.93	62,258.43	49,075.60	3,001.27	3,416.57	2,929.90	13,015.71	11,503.78
(e)	Finance costs	3,989.90	3,494.94	2,571.17	13,086.05	8,767.78	842.52	810.80	734.35	2,763.82	1,927.11
(f)	Depreciation and amortisation expenses	6,978.16	6,287.83	5,310.66	24,488.75	18,568.17	1,279.29	1,095.76	1,128.09	4,475.38	3,892.51
(g)	Other expenses	45,632.52	48,444.30	41,015.94	1,83,383.70	1,47,218.28	15,136.55	15,408.38	14,533.39	60,779.00	53,921.70
	Total expenses	2,74,689.70	2,59,269.61	2,04,891.77	10,16,263.02	7,97,656.14	85,693.06	98,061.58	92,849.25	3,82,139.19	3,88,694.85
3	Total profit before tax	19,074.26	21,925.84	21,071.74	86,042.96	79,337.81	8,299.95	8,879.23	4,977.49	30,677.24	26,925.85
4	Total profit before share of profit of associates and joint ventures	19,074.26	21,925.84	21,071.74	86,042.96	79,337.81	8,299.95	8,879.23	4,977.49	30,677.24	26,925.85
5	Share of (loss)/ profit of associates and joint ventures accounted for using equity method	(217.10)	110.88	522.07	593.48	2,861.97	-	-	-	-	-
	Total profit before tax	18,857.16	22,036.72	21,593.81	86,636.44	82,199.78	8,299.95	8,879.23	4,977.49	30,677.24	26,925.85
6	Tax expense										
7	Current tax	5,341.16	7,138.76	5,574.35	25,378.37	21,633.82	1,532.80	2,293.88	1,162.06	6,544.43	5,753.43
8	Deferred tax	(51.39)	(837.25)	(32.42)	(1,280.36)	(614.17)	(140.89)	(31.52)	5.90	(216.34)	(44.06)
9	Total tax expense	5,289.77	6,301.51	5,541.93	24,098.01	21,019.65	1,391.91	2,262.36	1,167.96	6,328.09	5,709.37
10	Total profit for the period	13,567.39	15,735.21	16,051.88	62,538.43	61,180.13	6,908.04	6,616.87	3,809.53	24,349.15	21,216.48
11	Other comprehensive income/ (loss) net of taxes										
(i)	Items that will be reclassified to profit and loss	3,088.23	3,773.75	1,536.84	12,979.57	3,058.43	(1,603.59)	701.04	180.82	(2,492.92)	60.82
(ii)	Income tax relating to items that will be reclassified to profit and loss	919.25	(432.09)	(17.87)	1,476.95	19.46	403.58	(176.46)	(45.51)	627.42	(15.31)
(iii)	Items that will not be reclassified to profit and loss	217.65	(26.42)	(138.97)	135.13	(190.98)	165.78	(29.63)	(78.23)	80.89	(110.51)
(iv)	Income tax relating to items that will not be reclassified to profit and loss	(54.77)	6.64	34.96	(34.01)	48.06	(41.72)	7.45	19.68	(20.36)	27.81
12	Total comprehensive income for the period	17,737.75	19,057.09	17,466.84	77,096.07	64,115.10	5,832.09	7,119.27	3,886.29	22,544.18	21,179.29
13	Total profit attributable to :										
	Profit attributable to owners of parent	13,567.39	15,735.21	16,051.88	62,538.43	60,534.05	6,908.04	6,616.87	3,809.53	24,349.15	21,216.48
	Profit attributable to non-controlling interests	-	-	-	-	646.09	-	-	-	-	-
14	Total comprehensive income for the period attributable to :										
	Total comprehensive income for the period attributable to owners of parent	17,737.75	19,057.09	17,466.84	77,096.07	63,494.11	5,832.09	7,119.27	3,886.29	22,544.18	21,179.29
	Total comprehensive income for the period attributable to non-controlling interests	-	-	-	-	620.99	-	-	-	-	-
15	Details of equity share capital										
	Paid-up equity share capital	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53
	Face value per equity share	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
16	Earnings per equity share										
	Basic	3.91	4.53	4.62	18.01	17.43	1.99	1.91	1.10	7.01	6.11
	Diluted	3.91	4.53	4.62	18.01	17.43	1.99	1.91	1.10	7.01	6.11

LT FOODS LIMITED

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CIN : L74899DL1990PLC041790

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Statement of assets and liabilities

(Amount in ₹ Lakhs)

Particulars	CONSOLIDATED	CONSOLIDATED	STANDALONE	STANDALONE
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Audited	Audited	Audited	Audited
ASSETS				
Non-current assets				
a) Property, plant and equipment	1,03,350.67	82,888.01	28,493.34	26,183.69
b) Capital work in progress	6,719.59	4,466.97	2,053.66	685.40
c) Right of use assets	59,887.47	48,654.80	5,501.08	3,236.90
d) Goodwill	6,005.11	2,925.93	0.24	0.24
e) Other intangible assets	15,969.86	5,931.04	181.56	72.56
f) Investments accounted for using the equity method	2,305.29	19,827.44	-	-
g) Financial assets				
i) Investments	2,463.67	2,514.51	46,705.85	42,244.73
ii) Loans	914.53	1,198.48	25.03	30.57
iii) Other financial assets	43,071.95	15,357.67	948.48	430.58
h) Deferred tax assets (net)	7,882.01	4,206.13	1,112.21	288.80
i) Other non-current assets	4,646.32	3,724.93	1,246.62	668.97
j) Non current tax assets (net)	4,578.06	4,165.46	2,272.51	3,221.01
	2,57,794.53	1,95,861.37	88,540.58	77,063.45
Current assets				
a) Inventories	4,99,059.56	4,36,032.48	1,79,301.49	1,53,037.89
b) Financial assets				
i) Trade receivables	86,023.44	75,199.80	17,887.37	19,044.78
ii) Cash and cash equivalents	23,294.85	14,263.10	5,992.10	6,576.84
iii) Bank balances other than (ii) above	10,410.53	152.67	109.08	90.93
iv) Loans	50.77	50.82	50.77	50.82
v) Other financial assets	5,084.82	3,243.21	834.42	1,097.09
c) Other current assets	24,725.38	17,465.93	10,520.94	11,453.20
	6,48,649.35	5,46,408.01	2,14,696.17	1,91,351.55
	9,06,443.88	7,42,269.38	3,03,236.75	2,68,415.00
EQUITY AND LIABILITIES				
Equity				
a) Equity share capital	3,472.53	3,472.53	3,472.53	3,472.53
b) Other equity	4,48,571.10	3,81,892.67	1,88,743.83	1,76,617.29
	4,52,043.63	3,85,365.20	1,92,216.36	1,80,089.82
Non-current liabilities				
a) Financial liabilities				
i) Borrowings	330.21	405.88	116.87	-
ii) Lease liabilities	52,324.87	44,111.17	4,331.55	2,509.96
iii) Other financial liabilities	26,503.50	-	-	-
b) Long-term provisions	2,728.78	2,326.74	1,917.31	1,622.59
c) Deferred tax liabilities (net)	4,655.54	970.72	-	-
d) Other non-current liabilities	-	14,141.05	-	43.26
	86,542.90	61,955.56	6,365.73	4,175.81
Current liabilities				
a) Financial liabilities				
i) Borrowings	96,994.40	73,936.32	7,322.90	9,019.83
ii) Lease liabilities	11,355.13	7,650.52	1,482.82	829.07
iii) Trade payables				
Due to micro and small enterprises	48,927.84	23,229.12	20,099.56	3,450.65
Due to others	1,54,101.54	1,54,028.44	64,013.25	63,882.94
iv) Other financial liabilities	36,835.14	24,031.17	8,992.66	5,307.66
b) Other current liabilities	5,829.00	3,852.80	1,760.59	1,259.25
c) Short term provisions	503.68	699.65	89.69	356.89
d) Current tax liabilities (net)	13,310.62	7,520.60	893.19	43.08
	3,67,857.35	2,94,948.62	1,04,654.66	84,149.37
	9,06,443.88	7,42,269.38	3,03,236.75	2,68,415.00

LT FOODS LIMITED

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Standalone statement of cash flows

(Amount in ₹ Lakhs)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
	Audited	Audited
Cash flow from operating activities		
Net profit before tax	30,677.24	26,925.85
Adjustments for:-		
Depreciation and amortisation expenses	4,475.38	3,892.51
Unrealised foreign exchange gain	(200.27)	47.51
Profit on sale of property, plant and equipment	(27.63)	52.35
Interest income	(649.08)	(8.67)
Finance cost	2,763.82	1,927.11
Dividend income	(5,667.29)	(4,990.94)
Provision for doubtful debts	-	30.00
Liabilities written back	(18.98)	(59.43)
Gain on fair valuation of investments	(17.24)	(6.12)
Operating profit before working capital changes	31,335.95	27,810.17
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	1,257.00	2,303.10
Inventories	(26,263.60)	(13,083.32)
Other financial assets (current and non current)	129.46	(385.76)
Other assets (current and non current)	939.04	(3,146.98)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	16,774.54	16,948.61
Other liabilities and provisions (current and non-current)	566.51	(76.17)
Other financial liabilities (current and non-current)	1,103.25	1,118.55
Cash generated from operations	25,842.15	31,488.20
Income tax paid (net of refunds)	(4,745.82)	(6,273.38)
Net cash generated from operating activities	21,096.33	25,214.82
Cash flows from investing activities		
Purchase of property, plant and equipment (including movement in capital work-in-progress, capital advances and payables for property, plant and equipment)	(7,426.83)	(4,472.50)
Proceeds from sale of property, plant and equipment	139.41	105.26
Interest received	649.08	8.67
Investments in subsidiaries and non-current investments	(4,443.88)	(51.28)
Proceeds from loan & advances given (current and non current)	5.59	23.13
Dividends on non current investment	5,667.29	4,990.94
Investment in fixed deposits (net)	(379.32)	(18.28)
Net (cash used in)/ generated from investing activities	(5,788.66)	585.94
Cash flows from financing activities		
Transaction with non controlling interest	-	(11,000.00)
Proceeds from long-term borrowings	221.87	-
Repayment of long-term borrowings	(61.49)	(36.10)
(Repayment of)/ Proceeds from short term borrowings (net)	(1,740.44)	2,839.42
Finance charges paid	(2,378.61)	(1,748.93)
Payment towards lease liabilities	(1,534.89)	(810.44)
Payment towards dividend	(10,398.85)	(10,395.15)
Net cash used in financing activities	(15,892.41)	(21,151.20)
Net (decrease)/ increase in cash and cash equivalents	(584.74)	4,649.56
Cash and cash equivalents at the beginning of the year	6,576.84	1,927.28
Cash and cash equivalents at the end of the year	5,992.10	6,576.84

Particulars	Year ended	
	March 31, 2026	March 31, 2025
	Audited	Audited
Non-cash financing and investing activities		
Acquisition of right-of-use assets	3,641.95	2,895.62

LT FOODS LIMITED**REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017****CIN : L74899DL1990PLC041790****STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

Notes

- 1 The financial results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. The standalone and consolidated financial results of LT Foods Limited ("the Company" or "the Holding Company"), are available on the website of BSE (www.bseindia.com) or/and NSE (www.nseindia.com) and on the Company's website (www.lffoods.com).
- 2 The Company, its subsidiaries, its associates and its joint ventures (the "Group") are primarily engaged in the business of manufacturing, trading and marketing of rice which is a single primary reportable segment as per Indian Accounting Standard "Operating Segment" ("IND AS 108") which is in line with review of operating result by chief operating decision maker.
- 3 The Group has an insurance claim recoverable of ₹13,410.53 lakhs (non-current asset) relating to loss of raw materials due to fire at the premises of Daawat Foods Limited ("the Subsidiary Company") in financial year 2014-15. The Group had recognized the insurance claim recoverable (asset) amounting to ₹17,810.88 lakhs in financial year 2014-15, based on the management's assessment of the loss amount and the positive outcome in the reports of the surveyors, then appointed by the Insurance Company, and subsequently the Group had written off claim amounting to ₹4,400.35 lakhs in financial year 2015-16 pursuant to repudiation of the claim by the Insurance Company in February 2016 and report of the surveyors which were received subsequent to the reports submitted by the surveyors initially appointed by the Insurance Company. The Subsidiary Company filed a commercial suit with Hon'ble District Court of Raisen, Bhopal ("District Court"). The District Court passed a decree in favour of the Subsidiary Company in December 2023, allowing the claim to the extent of ₹16,120.27 lakhs along with interest of 6% p.a with effect from date of fire incident amounting to ₹10,383.23 lakhs. The Insurance Company filed an appeal before the Hon'ble High Court of Madhya Pradesh ("High Court") on two grounds: (i) Challenging the decree on merits and (ii) Seeking stay on execution order of the District Court. While the appeal on merits has been admitted and remains pending before the High Court, the stay applications were rejected successively by both the High Court and the Hon'ble Supreme Court ("Supreme Court"). The Hon'ble Supreme Court's vide its order dated January 10, 2025, clarified that the entire decretal amount needs to be deposited by the Insurance Company within two months and the underlying bank guarantee charges shall be borne equally by the Insurance Company and the Subsidiary Company. The Insurance Company as per the order of the Hon'ble Supreme Court deposited the amount of ₹26,503.50 lakhs (₹16,120.27 lakhs claim amount and ₹10,383.23 lakhs interest) on March 04, 2025, which was released by the District Court to the Subsidiary Company on April 08, 2025 against a 100% bank guarantee which is valid till final disposal of the First Appeal pending before the High Court. Further, the amount so received has been recorded as a liability, considering that the matter is sub-judice. In April 2026, basis directions from the bank, the Subsidiary Company renewed the bank guarantee for ₹26,503.50 lakhs, being the original amount released pursuant to the District Court decree, but excluding interest accrued thereon since the collection of the amount. Based on management's assessment, supported by external legal opinion and favourable orders from the Courts, the Group considers the carrying value of ₹13,410.53 lakhs (March 31, 2025: ₹13,410.53 lakhs) as recoverable and appropriate as at March 31, 2026, in light of the applicable accounting guidance. However, considering the matter is sub-judice before the High Court and subject to further legal proceedings, the Group has not recognised the differential excess amount awarded over and above the carrying value of the claim and the recoverability of such differential amount will be established once the verdict is passed by the higher courts leaving no further course of appeal.
- 4 The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 14, 2026.
- 5 The figures of last quarter are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figures upto December 31, 2025, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 6 The Board of Directors at their meeting held on May 14, 2026 recommended a final dividend of ₹ 1.00 per equity share of ₹ 1.00 each of the Company, making a total dividend of ₹ 3.00 per equity share of ₹ 1.00 each (₹2.00 per equity share has been already paid in previous quarters) for the financial year 2025-26. The Final Dividend is subject to the approval of the shareholders. The final dividend shall be paid/ dispatched within the period as stipulated in the Companies Act, 2013. The Company shall be required to deduct tax at Source (TDS) at the time of making the payment of dividend.
- 7 During the year, Ecopure Specialities Limited ("Ecopure"), a subsidiary of the Company which is engaged into the business of manufacturing and selling organic soybean products, has been served with a preliminary determination of countervailing duty ("CVD") by the U.S. Department of Commerce ("US-DOC") under its Administrative Review on organic soybean meal exports from India for the period January 01, 2023, to December 31, 2023. US-DOC in its preliminary determination, based on an 'Adverse Facts Available' methodology, has imposed a CVD rate of 340.27% on the exports amounting to 50 crores (approx.) made by Ecopure during the said period. The US-DOC vide its final order dated February 23, 2026, reduced the CVD rate applicable to Ecopure's exports of organic soybean meal to the United States from 340.27% to 75.48%. Nature Bio Foods Inc., being the importer on record in the United States, shall be liable for payment of the applicable duty (if any) upon final disposal of the matter. In response to the above results, Ecopure has filed a summons with the United States Court of International Trade ("U.S. CIT") on March 27, 2026, followed by an appeal on April 27, 2026. On May 11, 2026, the U.S. CIT issued an injunction enjoining the liquidation of the Company's entries until the final outcome of the proceedings. Based on the legal opinion and management assessment of facts of the case, the management believes that it has a strong legal position and accordingly, does not expect a material impact on these financial results.
- 8 In June 2022, LT Foods Americas Inc. ("LTFA"), a subsidiary of the Holding Company, had acquired 51% stake in Golden Star Trading Inc. ("GS") for a consideration of USD 8.16 million (₹ 6,708.90 lakhs). In accordance with the terms of share purchase agreement then executed, the investment was accounted for as a Joint Venture. During the current year, On May 22, 2025 (the "acquisition date"), LTFA has acquired remaining 49% stake in Golden Star Trading Inc. for a cash consideration of USD 15 million (₹ 12,849.80 lakhs). Consequently, GS has become a wholly owned subsidiary of the Group effective the acquisition date. Pursuant to obtaining control, in accordance with Indian Accounting Standard – 103 Business Combinations ("Ind AS – 103"), LTFA has remeasured, its previously held equity interest in GS i.e., 51% at its fair value and recognized gain amounting to ₹ 934.10 lakhs in the Consolidated financial results (Other Income). Further, LTFA has concluded determination of fair values of identified assets and liabilities for the purpose of Purchase price allocation based on the fair valuation report of external independent expert and management's assessment. The consolidated financial results for the current quarter, preceding quarters and year ended March 31, 2026, includes financial results of GS.
- 9 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Codes viz Code on Wages, 2019, Industrial Relations Code, 2020, Code on Social Security, 2020, and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the New Labour Codes'). The New Labour Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Basis the Group's assessment, there is no material impact on the financial results. The Group continues to monitor the finalization of Central/State rules and clarifications from the Government on other aspects of the New Labour Codes and would provide appropriate accounting effect on the basis of such developments as needed.
- 10 The consolidated financial results include the results of the Holding Company, twenty one subsidiaries, two joint ventures and five associates.

For and on the behalf of the Board of Directors

Ashwani Kumar Arora
Managing Director
DIN No. 01574773Place: Gurugram
Date : May 14, 2026

Annexure- II

Particulars	Details
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Raj Kumar Jain (DIN:01741527) as an Independent Director of the Company
Date of appointment/cessation (as applicable) & term of appointment	Appointment of Mr. Raj Kumar Jain (DIN:01741527) as an Additional Director, in the category of 'Non-Executive Independent', with effect from May 14, 2026 to May 13, 2031.
Brief profile (in case of appointment)	Attached as Annexure A
Disclosure of relationships between directors (In case of appointment of a director).	Not related to any Director
Information as required under BSE circular Number LIST/COM/14/2018-19 dated June 20, 2018 and NSE circular no. NSE/CML/2018/24 dated June 20, 2018.	Mr. Raj Kumar Jain is not debarred from holding the office of Director by virtue of any Securities and Exchange Board of India order or any other such authority

Our Trusted Brands



Raj Jain



Raj Jain is currently the Managing Director of Clicktech Retail Private Limited. Clicktech is a Premium Pro seller of Electronics and other merchandise on E-commerce platforms within India.

Raj founded Bounce Inc. in 2020. Bounce Inc. is a boutique management and operations consulting firm helping clients with India market entry, operating efficiency improvement and 'phygital' transformation initiatives.

Prior to founding Bounce Inc., Raj was Chief Executive Officer, The Times of India Group, India's largest Media Company across Print, Television, Out of Home and Digital Business.

In year 2006 Raj spearheaded entry of Walmart Inc. into India through a JV with Bharti Group. He led the business to establish a Pan India Wholesale Cash & Carry, Multi format Retail and Supply Chain Business.

Prior to Walmart, Raj was APAC Head, Marketing & Supply Chain at Whirlpool Corporation based in Shanghai, China. During his 10 years at Whirlpool, he also served as MD & CEO of Whirlpool India Ltd. and launched the Whirlpool Brand in India.

Raj started his career at Hindustan Lever Ltd. His successful and distinctive career spanning over 16 years in Unilever India and U.K. included several key managerial positions in Sales, Marketing, and Supply Chain.

Raj is Ex-Chairperson of the Board of American Chamber of Commerce & Industry (AMCHAM), served on the advisory board of HOPE Foundation. He also served on the Board of ASCI (The Advertising Standards Council of India).

Raj holds an Engineering Degree from Delhi College of Engineering, and MBA from Kellogg School of Business. He lives with his spouse in Delhi NCR region, is an avid golfer and deeply associated with Sabhyata Foundation which is dedicated to preservation of historical monuments and cultural Heritage of India.

Annexure- III

Sl. NO.	Name of the Member	Status	Category of Directorship
Audit Committee:			
1.	Mr. Abhiram Seth	Chairman	Independent Director
2.	Mrs. Ambika Sharma	Member	Independent Director
3.	Mr. Alrumaih Sulaiman Abdulrahman S	Member	Non- Executive Non-Independent Director
4.	Mr. Raju Lal	Member	Independent Director
Nomination and Remuneration Committee:			
1	Mr. Abhiram Seth	Chairman	Independent Director
2	Mrs. Ambika Sharma	Member	Independent Director
3	Mr. Raj Kumar Jain	Member	Independent Director
Corporate Social Responsibility & Environment, Social, Governance Committee:			
1	Mr. Raj Kumar Jain	Chairman	Independent Director
2	Mr. Vijay Kumar Arora	Member	Managing Director
3	Mr. Ashwani Kumar Arora	Member	Managing Director
4	Mr. Abhiram Seth	Member	Independent Director
5.	Mr. Raju Lal	Member	Independent Director
Stakeholders & Relationship Committee:			
1	Mr. Raju Lal	Chairman	Independent Director
2	Mr. Abhiram Seth	Member	Independent Director
3	Mr. Ashwani Kumar Arora	Member	Managing Director
4.	Mr. Surinder Kumar Arora	Member	Managing Director
Risk Management Committee:			
1	Mr. Ashwani Kumar Arora,	Chairman	Managing Director
2	Mr. Ashok Kumar Arora	Member	Whole Time Director
3	Mr. Abhiram Seth	Member	Independent Director
4	Mr. Alrumaih Sulaiman Abdulrahman S	Member	Non-Executive Non-Independent Director
5	Mr. Raju Lal	Member	Independent Director
6	Mr. Raj Kumar Jain	Member	Independent Director

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