

REF: LTF/SE/2026-27**Date: 27.10.2026**

To,

The Department of Corporate Relations BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001	The Secretary National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G-Block Bandra-Kurla Complex Bandra (E), Mumbai.
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Sub: Outcome of the Board Meeting held on Tuesday, October 27, 2026.**Ref. Code: 532783, Scrip ID: LTFOODS**

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. October 27, 2026, has inter-alia considered and approved the following:

1. Un-Audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2026.

Accordingly, pursuant to Regulation 33 of the Listing Regulation, copy of the Un-Audited Financial Results (Standalone & Consolidated) along with the Limited Review Report issued by the Statutory Auditors thereon are enclosed herewith.

The Board Meeting commenced at 12:30 P.M. (IST) and concluded at 03:40 P.M. (IST).

You are requested to kindly take the information on record.

Thanking You,

Yours faithfully,

For LT Foods Limited

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Monika Chawla Jaggia

Company Secretary & Compliance Officer

Membership No. - F5150

Our Trusted Brands

Independent Auditor's Review Report on consolidated unaudited financial results of LT Foods Limited for the quarter and year to date pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To the Board of Directors of LT Foods Limited**

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of LT Foods Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations'). The Statement is digitally initialed by us for identification purposes only.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 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. 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 specified under section 143(10) of the Act 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulations, to the extent applicable.

4. This Statement includes the 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

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Chartered Accountants

Sr. No	Name of the Entity	Relationship with the Holding Company
9	Nature Bio Foods B.V.	Subsidiary
10	LT Foods Holdings ME Limited	Subsidiary
11	LT Foods Middle East DMCC	Subsidiary
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), Liquidated on August 05, 2026
22	LT Foods Australia PTY Limited	Subsidiary (w.e.f. June 23, 2026)
23	Leev. Nu. B.V.	Subsidiary (w.e.f. September 29, 2026) Joint venture (till September 28, 2026)
24	Raghuvesh Warehousing Private Limited	Associate
25	Raghuvesh Agri Foods Private Limited	Associate
26	Raghuvesh Infrastructure Private Limited	Associate
27	Marius Brun Et Fils	Associate (w.e.f. March 31, 2026)
28	Biomass India Private Limited	Associate
29	KLT Foods (India) Private Limited [formerly known as Kameda LT Foods (India) Private Limited]	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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6. We draw attention to Note 3 to the Statement, 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 September 30, 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 conclusion is not modified in respect of this matter.

7. We did not review the interim financial results of eleven subsidiaries included in the Statement, whose interim financial results reflect total assets of Rs. 1,90,502.66 lakhs as at September 30, 2026, total revenues of Rs. 36,959.29 lakhs and Rs. 71,042.81 lakhs, total net loss after tax of Rs. 815.24 lakhs and Rs. 2,759.79 lakhs and total comprehensive loss of Rs. 667.11 lakhs and Rs. 2,603.18 lakhs, for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and net cash outflows of Rs. 754.30 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 141.04 lakhs and Rs. 293.88 lakhs and total comprehensive income of Rs. 141.04 lakhs and Rs. 293.88 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, as considered in the Statement, in respect of three associates, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

8. The Statement includes the interim financial results of three subsidiaries which are not subject to review, whose interim financial results reflect total assets of Rs. 2,093.79 lakhs as at September 30, 2026, total revenue of Rs. Nil and Rs. Nil, total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and net cash outflows of Rs. 42.06 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 36.55 lakhs and Rs. 42.30 lakhs and total comprehensive income of Rs. 36.55 lakhs and Rs. 42.30 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, as considered in the Statement, in respect of two associates, based on their interim financial results which are not subject to review. These interim financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates is based solely on such management prepared unaudited interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

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

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

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Sriparna De

Partner

Membership No.: 060978

UDIN: 26060978ZQYBNW8051

Place: Gurugram

Date: October 27, 2026

(Amount in ₹ Lakhs except per share data)

S. No.	Particulars	CONSOLIDATED						STANDALONE					
		Three months ended			Period ended			Three months ended			Period ended		
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income												
	Revenue from operations	323,414.34	315,183.14	276,573.53	638,597.48	522,965.20	1,094,555.66	121,135.24	117,208.12	101,677.66	238,343.36	206,733.96	404,044.98
	Other income	1,836.31	945.97	674.96	2,782.28	4,381.37	7,750.32	2,969.02	402.45	4,031.67	5,148.65	3,371.47	8,771.45
	Total income	325,250.65	316,129.11	277,248.49	641,379.76	527,346.57	1,102,305.98	124,104.26	117,610.57	105,709.33	241,714.83	211,882.61	412,816.43
2	Expenses												
(a)	Cost of materials consumed	146,534.68	163,786.14	128,500.45	310,320.82	278,413.13	695,421.16	60,971.92	74,354.62	47,344.41	135,326.54	112,277.76	280,700.37
(b)	Purchases of stock-in-trade	30,754.65	39,740.36	37,475.39	70,495.01	50,112.18	97,754.89	15,084.71	15,084.07	9,570.39	30,168.78	22,801.03	49,082.41
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	42,194.75	9,658.53	16,498.99	51,853.28	17,370.38	(60,129.96)	15,057.46	(2,981.98)	20,656.27	12,075.48	23,262.99	(28,677.50)
(d)	Employee benefits expense	17,506.63	17,996.86	15,716.29	35,503.49	30,277.17	62,258.43	3,593.16	3,606.86	3,462.78	7,200.02	6,597.87	13,015.71
(e)	Finance costs	3,438.31	4,027.63	2,802.54	7,465.94	5,601.21	13,086.05	1,016.80	1,106.49	463.24	2,123.29	1,110.50	2,763.82
(f)	Depreciation and amortisation expenses	7,687.62	7,405.83	5,987.90	15,093.45	11,222.76	24,488.75	1,446.02	1,423.58	1,128.66	2,869.60	2,100.33	4,475.38
(g)	Other expenses	52,487.51	48,613.84	47,437.91	101,101.35	89,306.88	183,383.70	19,058.58	15,576.64	14,593.73	34,635.22	30,234.07	60,779.00
	Total expenses	300,604.15	291,229.19	254,419.47	591,833.34	482,303.71	1,016,263.02	116,228.65	108,170.28	97,219.48	224,398.93	198,384.55	382,139.19
3	Total profit before tax	24,646.50	24,899.92	22,829.02	49,546.42	45,042.86	86,042.96	7,875.61	9,440.29	8,489.85	17,315.90	13,498.06	30,677.24
4	Total profit before share of profit of associates and joint ventures	24,646.50	24,899.92	22,829.02	49,546.42	45,042.86	86,042.96	7,875.61	9,440.29	8,489.85	17,315.90	13,498.06	30,677.24
5	Share of profit of associates and joint ventures accounted for using equity method	79.88	89.93	83.10	169.81	699.70	593.48	-	-	-	-	-	-
	Total profit before tax	24,726.38	24,989.85	22,912.12	49,716.23	45,742.56	86,636.44	7,875.61	9,440.29	8,489.85	17,315.90	13,498.06	30,677.24
6	Tax expense												
7	Current tax	7,045.27	8,065.51	6,806.52	15,110.78	12,898.45	25,378.37	1,508.92	2,483.52	1,401.05	3,992.44	2,717.75	6,544.43
8	Deferred tax	(338.78)	(1,420.24)	(279.77)	(1,759.02)	(391.72)	(1,280.36)	(35.49)	(59.00)	(36.65)	(94.49)	(43.93)	(216.34)
9	Total tax expense	6,706.49	6,645.27	6,526.75	13,351.76	12,506.73	24,098.01	1,473.43	2,424.52	1,364.40	3,897.95	2,673.82	6,328.09
10	Total profit for the period/ year	18,019.89	18,344.58	16,385.37	36,364.47	33,235.83	62,538.43	6,402.18	7,015.77	7,125.45	13,417.95	10,824.24	24,349.15
11	Other comprehensive income net of taxes												
(i)	Items that will be reclassified to profit and loss	4,323.15	1,917.74	4,193.39	6,240.89	6,117.59	12,979.57	952.68	1,373.99	(952.87)	2,326.67	(1,590.37)	(2,492.92)
(ii)	Income tax relating to items that will be reclassified to profit and loss	(306.36)	(810.80)	513.73	(1,117.16)	989.79	1,476.95	(239.77)	(345.81)	239.84	(585.58)	400.30	627.42
(iii)	Items that will not be reclassified to profit and loss	16.98	17.89	(24.42)	34.87	(56.10)	135.13	20.23	20.22	(27.63)	40.45	(55.26)	80.89
(iv)	Income tax relating to items that will not be reclassified to profit and loss	(4.28)	(4.50)	6.15	(8.78)	14.12	(34.01)	(5.09)	(5.09)	6.96	(10.18)	13.91	(20.36)
12	Total comprehensive income for the period/ year	22,049.38	19,464.91	21,074.22	41,514.29	40,301.23	77,096.07	7,130.23	8,059.08	6,391.75	15,189.31	9,592.82	22,544.18
13	Total profit attributable to :												
	Profit attributable to owners of parent	18,019.89	18,344.58	16,385.37	36,364.47	33,235.83	62,538.43	6,402.18	7,015.77	7,125.45	13,417.95	10,824.24	24,349.15
	Profit attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
14	Total comprehensive income for the period/ year attributable to :												
	Total comprehensive income for the period/ year attributable to owners of parent	22,049.38	19,464.91	21,074.22	41,514.29	40,301.23	77,096.07	7,130.23	8,059.08	6,391.75	15,189.31	9,592.82	22,544.18
	Total comprehensive income for the period/ year attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
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	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	1.00	1.00
16	Earnings per equity share (not annualised for quarter)												
	Basic	5.19	5.28	4.72	10.47	9.57	18.01	1.84	2.02	2.05	3.86	3.12	7.01
	Diluted	5.19	5.28	4.72	10.47	9.57	18.01	1.84	2.02	2.05	3.86	3.12	7.01

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LT FOODS LIMITED

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

CIN : L74899DL1990PLC041790

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED SEPTEMBER 30, 2026

Statement of assets and liabilities

(Amount in ₹ Lakhs)

	CONSOLIDATED	CONSOLIDATED	STANDALONE	STANDALONE
Particulars	As at September 30, 2026	As at March 31, 2026	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited	Unaudited	Audited
ASSETS				
Non-current assets				
a) Property, plant and equipment	107,892.43	103,350.67	30,739.79	28,493.34
b) Capital work in progress	13,698.52	6,719.59	5,185.02	2,053.66
c) Right of use assets	68,751.81	59,887.47	8,034.46	5,501.08
d) Goodwill	6,384.79	6,005.11	0.24	0.24
e) Other intangible assets	16,048.80	15,969.86	175.50	181.56
f) Investments accounted for using the equity method	2,144.99	2,305.29	-	-
g) Financial assets				
i) Investments	6,680.52	2,463.67	51,686.59	46,705.85
ii) Loans	905.52	914.53	16.59	25.03
iii) Other financial assets	42,712.56	43,071.95	623.23	948.48
h) Deferred tax assets (net)	8,629.59	7,882.01	610.94	1,112.21
i) Other non-current assets	18,200.25	4,646.32	609.52	1,246.62
j) Non current tax assets (net)	3,882.38	4,578.06	1,454.46	2,272.51
	295,932.16	257,794.53	99,136.34	88,540.58
Current assets				
a) Inventories	374,841.46	499,059.56	143,198.32	179,301.49
b) Financial assets				
i) Trade receivables	92,331.99	86,023.44	25,206.18	17,887.37
ii) Cash and cash equivalents	131,521.37	23,294.85	42,487.52	5,992.10
iii) Bank balances other than (ii) above	130.01	10,410.53	100.09	109.08
iv) Loans	1,747.43	50.77	46.62	50.77
v) Other financial assets	3,455.45	5,084.82	1,437.82	834.42
c) Other current assets	26,372.32	24,725.38	11,071.84	10,520.94
	630,400.03	648,649.35	223,548.39	214,696.17
	926,332.19	906,443.88	322,684.73	303,236.75
EQUITY AND LIABILITIES				
Equity				
a) Equity share capital	3,472.53	3,472.53	3,472.53	3,472.53
b) Other equity	486,611.96	448,571.10	200,460.60	188,743.83
c) Non-controlling interest	345.48	-	-	-
	490,429.97	452,043.63	203,933.13	192,216.36
Non-current liabilities				
a) Financial liabilities				
i) Borrowings	2,072.48	330.21	-	116.87
ii) Lease liabilities	59,589.65	52,324.87	6,365.88	4,331.55
iii) Other financial liabilities	26,503.50	26,503.50	-	-
b) Long-term provisions	3,032.15	2,728.78	2,032.80	1,917.31
c) Deferred tax liabilities (net)	4,720.90	4,655.54	-	-
	95,918.68	86,542.90	8,398.68	6,365.73
Current liabilities				
a) Financial liabilities				
i) Borrowings	106,803.83	96,994.40	20,541.91	7,322.90
ii) Lease liabilities	11,313.15	11,355.13	2,141.94	1,482.82
iii) Trade payables				
Due to micro and small enterprises	45,048.74	48,927.84	42,738.24	20,099.56
Due to others	54,763.77	154,101.54	24,991.67	64,013.25
iv) Other financial liabilities	98,070.27	36,835.14	13,087.88	8,992.66
b) Other current liabilities	9,595.90	5,829.00	5,348.71	1,760.59
c) Short term provisions	726.92	503.68	89.69	89.69
d) Current tax liabilities (net)	13,660.96	13,310.62	1,412.88	893.19
	339,983.54	367,857.35	110,352.92	104,654.66
	926,332.19	906,443.88	322,684.73	303,236.75

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LT FOODS LIMITED
REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017
CIN : L74899DL1990PLC041790
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED SEPTEMBER 3

Consolidated statement of cash flows

(Amount in ₹ Lakhs)

Particulars	Period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
Cash flow from operating activities		
Net profit before tax	49,716.23	45,742.56
Adjustments for:-		
Depreciation and amortisation expense	15,093.45	11,222.76
Unrealised foreign exchange loss/ (gain)	149.24	(18.14)
Profit on sale of property, plant and equipment	(1.05)	(33.73)
Interest income	(1,367.32)	(43.57)
Finance costs	7,465.94	5,601.21
Gain on fair valuation of investments	-	(574.16)
Liabilities written back	(33.02)	(205.43)
Trade receivables and other amounts written off	33.87	-
Provision for doubtful debts and advances	220.48	1,103.05
Share of profit in associates and joint ventures	(169.81)	(699.70)
Operating profit before working capital changes	71,108.01	62,094.85
Adjustments for (increase) /decrease in operating assets:		
Trade receivables	(6,009.61)	(5,752.85)
Inventories	125,149.65	95,865.24
Loans (current and non-current)	(1,687.65)	563.75
Other financial assets (current and non-current)	1,655.18	(1,651.06)
Other assets (current and non-current)	(2,064.22)	(166.19)
Adjustments for increase /(decrease) in operating liabilities:		
Trade payables	(103,962.92)	(101,753.03)
Other liabilities (current and non-current)	3,584.30	2,507.52
Other financial liabilities (current and non-current)	62,868.99	31,975.57
Provisions	561.48	247.49
Cash generated from operations	151,203.21	83,931.29
Income tax paid (net of refunds)	(14,086.56)	(14,777.50)
Net cash generated from operating activities	137,116.65	69,153.79
Cash flows from investing activities		
Purchase of property, plant and equipment (including capital work-in-progress, movement in capital advances and payables for property, plant and equipment)	(33,233.89)	(21,033.90)
Proceeds from sale of property, plant and equipment	348.88	113.11
Interest received	1,367.32	43.57
Proceeds from/ (Investment in) fixed deposits	10,280.52	(27,825.91)
Increase in non-current investment	(4,216.85)	-
Payment made towards acquisition of subsidiary (net of cash received)	(437.68)	(12,358.16)
(Purchase of)/ proceeds from non-current investments	-	(5.51)
Net cash used in investing activities	(25,891.70)	(61,066.80)
Cash flows from financing activities		
Proceeds from long-term borrowings	1,768.86	792.43
Repayment of long-term borrowings	-	(29.08)
Proceeds from short term borrowings (net)	9,782.84	43,212.46
Finance charges paid	(7,402.70)	(4,205.25)
Payment towards lease liabilities	(8,579.70)	(5,492.17)
Payment towards dividend	(371.29)	(3,843.14)
Net cash (used in)/ generated from financing activities	(4,801.99)	30,435.25
Net (decrease)/ increase in cash and cash equivalents	106,422.96	38,522.24
Effect of change in foreign exchange rate	1,803.56	8,336.74
Cash and cash equivalents at the beginning of the period	23,294.85	14,263.10
Cash and cash equivalents at the end of the period	131,521.37	61,122.08

Particulars	Period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
Non-cash financing and investing activities		
Acquisition of right-of-use assets	15,619.47	10,355.84

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LT FOODS LIMITED
REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017
CIN : L74899DL1990PLC041790
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED SEPTEMBER

Standalone statement of cash flows

(Amount in ₹ Lakhs)

Particulars	Period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
Cash flow from operating activities		
Net profit before tax	17,315.90	13,498.06
Adjustments for:-		
Depreciation and amortisation expense	2,869.60	2,100.33
Unrealised foreign exchange loss/ (gain)	244.79	(172.57)
Profit on sale of property, plant and equipment	(0.02)	(18.23)
Interest income	(457.25)	(19.29)
Finance costs	2,123.29	1,110.50
Dividend income	(2,190.22)	(3,298.82)
Provision for doubtful debts	7.94	-
Liabilities written back	(33.02)	(160.82)
Gain on fair valuation of investments	-	(5.92)
Operating profit before working capital changes	19,881.01	13,033.24
Adjustments for (increase) /decrease in operating assets:		
Trade receivables	(7,574.70)	(1,429.85)
Inventories	36,103.17	56,919.33
Loans (current and non current)	12.59	(21.35)
Other financial assets (current and non current)	(1,107.46)	(148.89)
Other assets (current and non current)	(539.75)	4,584.19
Adjustments for increase /(decrease) in operating liabilities:		
Trade payables	(16,386.06)	(35,486.47)
Other liabilities and provisions (current and non-current)	3,744.06	1,983.73
Other financial liabilities (current and non-current)	3,616.99	1,399.22
Cash generated from operations	37,749.85	40,833.15
Income tax paid (net of refunds)	(2,654.70)	(2,959.61)
Net cash generated from operating activities	35,095.15	37,873.54
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)	(6,307.86)	(3,941.14)
Proceeds from sale of property, plant and equipment	0.02	35.23
Interest received	457.25	19.29
Investments in subsidiaries and non-current investments	(4,980.74)	(2,032.71)
Proceeds from loan & advances given (current and non current)	12.59	-
Dividends on non current investment	2,190.22	3,298.82
Investment in fixed deposits (net)	369.16	(349.45)
Net cash used in investing activities	(8,259.36)	(2,969.96)
Cash flows from financing activities		
Proceeds from long-term borrowings	-	182.68
Repayment of long-term borrowings	(176.87)	(29.08)
Proceeds from short term borrowings (net)	13,279.01	8,958.06
Finance charges paid	(1,725.53)	(942.84)
Payment towards lease liabilities	(1,345.69)	(681.61)
Payment towards dividend	(371.29)	(3,843.14)
Net cash generated from financing activities	9,659.63	3,644.07
Net increase in cash and cash equivalents	36,495.42	38,547.65
Cash and cash equivalents at the beginning of the period	5,992.10	6,576.84
Cash and cash equivalents at the end of the period	42,487.52	45,124.49

Particulars	Period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
Non-cash financing and investing activities		
Acquisition of right-of-use assets	3,751.65	1,763.45

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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.ltfoods.com).
2	The Company, it's subsidiaries, it's associates and it's 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 Raissen, 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 it's 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, 2026: ₹13,410.53 lakhs) as recoverable and appropriate as at September 30, 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 October 27, 2026.
5	During the previous year, Ecopure Specialities Limited ("Ecopure"), a subsidiary of the Company which is engaged in 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 1, 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 the 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. Further, during current period the U.S. Department of Commerce issued preliminary results in administrative reviews concerning Ecopure Specialities Limited (ESL). For the countervailing duty review covering January 1, 2024, to December 31, 2024, a preliminary CVD rate of 3.57% was determined. The management is awaiting the final result for the same. Additionally, on August 7, 2026, the U.S. Department of Commerce announced preliminary results for the period May 1, 2024, to April 30, 2025, determining a 26.60% dumping margin on ESL's U.S. organic soybean meal sales of USD 55.73 lakhs (₹ 5,349.14 lakhs), covering 8,289.71 MT, with a preliminary dumping amount of USD 14.82 lakhs (₹ 1,422.47 lakhs). The management is awaiting the final result for the same.
6	In July 2022, Nature Bio Foods B.V. ("NBFL BV"), a subsidiary of the Holding Company, had acquired 30% stake in Leev.nu B.V. ("Leev") for a consideration of Euro 1.36 lakhs (₹ 114.40 lakhs). In accordance with the terms of share purchase agreement then executed, the investment was accounted for as a Joint Venture. During the current period, on September 29, 2026 (the "acquisition date"), NBFL BV has acquired additional 40.75% stake in Leev for a cash consideration of Euro 7.07 lakhs (₹ 771.55 lakhs). Consequently, Leev has become a subsidiary of the Group effective the acquisition date. Pursuant to obtaining control, in accordance with Indian Accounting Standard 103, "Business Combinations" ("Ind AS 103"), NBFL BV remeasured its previously held 30% equity interest in Leev at its acquisition-date fair value. Further, the identifiable assets acquired and liabilities assumed have been recognised at their acquisition-date fair values on a provisional basis, subject to finalisation of the purchase price allocation within the measurement period prescribed under Ind AS 103. The consolidated financial results for the current quarter, preceeding quarters includes financial results of Leev.
7	LT Foods Americas Inc., a subsidiary of LT Foods Limited, received refunds of customs duties previously paid pursuant to the ruling of the US Supreme Court concerning tariffs imposed under the International Emergency Economic Powers Act (IEEPA) during the period ended September 30, 2026. During the period, the Company passed on a portion of the refunds to certain customers, while discussions with other customers regarding the quantum and mode of settlement are ongoing. The amounts payable to customers, as assessed by the Company, have been recognised under Other Financial Liabilities in the financial results.
8	During the previous quarter, a new wholly owned subsidiary has been incorporated by the Company under the name LT Foods Australia PTY Limited in Australia, vide Australian Company No. 699353805 dated June 23, 2026.
9	The consolidated financial results include the results of the Holding Company, twenty three subsidiaries, one joint venture and five associates.

For and on the behalf of the Board of Directors

Place: Gurugram
Date : October 27, 2026

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Ashwani Kumar Arora
Managing Director
DIN No. 01574773

Independent Auditor's Review Report on Standalone unaudited financial results of LT Foods Limited for the quarter and year to date pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**To The Board of Directors of LT Foods Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of LT Foods Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations'). The Statement is digitally initialed by us for identification purposes only.
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 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. 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 specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

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Partner

Membership No.: 060978

UDIN: 26060978BEDFAD3948

Place: Gurugram

Date: October 27, 2026

(Amount in ₹ Lakhs except per share data)

S. No.	Particulars	CONSOLIDATED						STANDALONE					
		Three months ended			Period ended			Three months ended			Period ended		
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income												
	Revenue from operations	323,414.34	315,183.14	276,573.53	638,597.48	522,965.20	1,094,555.66	121,135.24	117,208.12	101,677.66	238,343.36	206,733.96	404,044.98
	Other income	1,836.31	945.97	674.96	2,782.28	4,381.37	7,750.32	2,969.02	402.45	4,031.67	5,148.65	3,371.47	8,771.45
	Total income	325,250.65	316,129.11	277,248.49	641,379.76	527,346.57	1,102,305.98	124,104.26	117,610.57	105,709.33	241,714.83	211,882.61	412,816.43
2	Expenses												
(a)	Cost of materials consumed	146,534.68	163,786.14	128,500.45	310,320.82	278,413.13	695,421.16	60,971.92	74,354.62	47,344.41	135,326.54	112,277.76	280,700.37
(b)	Purchases of stock-in-trade	30,754.65	39,740.36	37,475.39	70,495.01	50,112.18	97,754.89	15,084.71	15,084.07	9,570.39	30,168.78	22,801.03	49,082.41
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	42,194.75	9,658.53	16,498.99	51,853.28	17,370.38	(60,129.96)	15,057.46	(2,981.98)	20,656.27	12,075.48	23,262.99	(28,677.50)
(d)	Employee benefits expense	17,506.63	17,996.86	15,716.29	35,503.49	30,277.17	62,258.43	3,593.16	3,606.86	3,462.78	7,200.02	6,597.87	13,015.71
(e)	Finance costs	3,438.31	4,027.63	2,802.54	7,465.94	5,601.21	13,086.05	1,016.80	1,106.49	463.24	2,123.29	1,110.50	2,763.82
(f)	Depreciation and amortisation expenses	7,687.62	7,405.83	5,987.90	15,093.45	11,222.76	24,488.75	1,446.02	1,423.58	1,128.66	2,869.60	2,100.33	4,475.38
(g)	Other expenses	52,487.51	48,613.84	47,437.91	101,101.35	89,306.88	183,383.70	19,058.58	15,576.64	14,593.73	34,635.22	30,234.07	60,779.00
	Total expenses	300,604.15	291,229.19	254,419.47	591,833.34	482,303.71	1,016,263.02	116,228.65	108,170.28	97,219.48	224,398.93	198,384.55	382,139.19
3	Total profit before tax	24,646.50	24,899.92	22,829.02	49,546.42	45,042.86	86,042.96	7,875.61	9,440.29	8,489.85	17,315.90	13,498.06	30,677.24
4	Total profit before share of profit of associates and joint ventures	24,646.50	24,899.92	22,829.02	49,546.42	45,042.86	86,042.96	7,875.61	9,440.29	8,489.85	17,315.90	13,498.06	30,677.24
5	Share of profit of associates and joint ventures accounted for using equity method	79.88	89.93	83.10	169.81	699.70	593.48	-	-	-	-	-	-
	Total profit before tax	24,726.38	24,989.85	22,912.12	49,716.23	45,742.56	86,636.44	7,875.61	9,440.29	8,489.85	17,315.90	13,498.06	30,677.24
6	Tax expense												
7	Current tax	7,045.27	8,065.51	6,806.52	15,110.78	12,898.45	25,378.37	1,508.92	2,483.52	1,401.05	3,992.44	2,717.75	6,544.43
8	Deferred tax	(338.78)	(1,420.24)	(279.77)	(1,759.02)	(391.72)	(1,280.36)	(35.49)	(59.00)	(36.65)	(94.49)	(43.93)	(216.34)
9	Total tax expense	6,706.49	6,645.27	6,526.75	13,351.76	12,506.73	24,098.01	1,473.43	2,424.52	1,364.40	3,897.95	2,673.82	6,328.09
10	Total profit for the period/ year	18,019.89	18,344.58	16,385.37	36,364.47	33,235.83	62,538.43	6,402.18	7,015.77	7,125.45	13,417.95	10,824.24	24,349.15
11	Other comprehensive income net of taxes												
(i)	Items that will be reclassified to profit and loss	4,323.15	1,917.74	4,193.39	6,240.89	6,117.59	12,979.57	952.68	1,373.99	(952.87)	2,326.67	(1,590.37)	(2,492.92)
(ii)	Income tax relating to items that will be reclassified to profit and loss	(306.36)	(810.80)	513.73	(1,117.16)	989.79	1,476.95	(239.77)	(345.81)	239.84	(585.58)	400.30	627.42
(iii)	Items that will not be reclassified to profit and loss	16.98	17.89	(24.42)	34.87	(56.10)	135.13	20.23	20.22	(27.63)	40.45	(55.26)	80.89
(iv)	Income tax relating to items that will not be reclassified to profit and loss	(4.28)	(4.50)	6.15	(8.78)	14.12	(34.01)	(5.09)	(5.09)	6.96	(10.18)	13.91	(20.36)
12	Total comprehensive income for the period/ year	22,049.38	19,464.91	21,074.22	41,514.29	40,301.23	77,096.07	7,130.23	8,059.08	6,391.75	15,189.31	9,592.82	22,544.18
13	Total profit attributable to :												
	Profit attributable to owners of parent	18,019.89	18,344.58	16,385.37	36,364.47	33,235.83	62,538.43	6,402.18	7,015.77	7,125.45	13,417.95	10,824.24	24,349.15
	Profit attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
14	Total comprehensive income for the period/ year attributable to :												
	Total comprehensive income for the period/ year attributable to owners of parent	22,049.38	19,464.91	21,074.22	41,514.29	40,301.23	77,096.07	7,130.23	8,059.08	6,391.75	15,189.31	9,592.82	22,544.18
	Total comprehensive income for the period/ year attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
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	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	1.00	1.00
16	Earnings per equity share (not annualised for quarter)												
	Basic	5.19	5.28	4.72	10.47	9.57	18.01	1.84	2.02	2.05	3.86	3.12	7.01
	Diluted	5.19	5.28	4.72	10.47	9.57	18.01	1.84	2.02	2.05	3.86	3.12	7.01

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LT FOODS LIMITED

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

CIN : L74899DL1990PLC041790

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED SEPTEMBER 30, 2026

Statement of assets and liabilities

(Amount in ₹ Lakhs)

	CONSOLIDATED	CONSOLIDATED	STANDALONE	STANDALONE
Particulars	As at September 30, 2026	As at March 31, 2026	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited	Unaudited	Audited
ASSETS				
Non-current assets				
a) Property, plant and equipment	107,892.43	103,350.67	30,739.79	28,493.34
b) Capital work in progress	13,698.52	6,719.59	5,185.02	2,053.66
c) Right of use assets	68,751.81	59,887.47	8,034.46	5,501.08
d) Goodwill	6,384.79	6,005.11	0.24	0.24
e) Other intangible assets	16,048.80	15,969.86	175.50	181.56
f) Investments accounted for using the equity method	2,144.99	2,305.29	-	-
g) Financial assets				
i) Investments	6,680.52	2,463.67	51,686.59	46,705.85
ii) Loans	905.52	914.53	16.59	25.03
iii) Other financial assets	42,712.56	43,071.95	623.23	948.48
h) Deferred tax assets (net)	8,629.59	7,882.01	610.94	1,112.21
i) Other non-current assets	18,200.25	4,646.32	609.52	1,246.62
j) Non current tax assets (net)	3,882.38	4,578.06	1,454.46	2,272.51
	295,932.16	257,794.53	99,136.34	88,540.58
Current assets				
a) Inventories	374,841.46	499,059.56	143,198.32	179,301.49
b) Financial assets				
i) Trade receivables	92,331.99	86,023.44	25,206.18	17,887.37
ii) Cash and cash equivalents	131,521.37	23,294.85	42,487.52	5,992.10
iii) Bank balances other than (ii) above	130.01	10,410.53	100.09	109.08
iv) Loans	1,747.43	50.77	46.62	50.77
v) Other financial assets	3,455.45	5,084.82	1,437.82	834.42
c) Other current assets	26,372.32	24,725.38	11,071.84	10,520.94
	630,400.03	648,649.35	223,548.39	214,696.17
	926,332.19	906,443.88	322,684.73	303,236.75
EQUITY AND LIABILITIES				
Equity				
a) Equity share capital	3,472.53	3,472.53	3,472.53	3,472.53
b) Other equity	486,611.96	448,571.10	200,460.60	188,743.83
c) Non-controlling interest	345.48	-	-	-
	490,429.97	452,043.63	203,933.13	192,216.36
Non-current liabilities				
a) Financial liabilities				
i) Borrowings	2,072.48	330.21	-	116.87
ii) Lease liabilities	59,589.65	52,324.87	6,365.88	4,331.55
iii) Other financial liabilities	26,503.50	26,503.50	-	-
b) Long-term provisions	3,032.15	2,728.78	2,032.80	1,917.31
c) Deferred tax liabilities (net)	4,720.90	4,655.54	-	-
	95,918.68	86,542.90	8,398.68	6,365.73
Current liabilities				
a) Financial liabilities				
i) Borrowings	106,803.83	96,994.40	20,541.91	7,322.90
ii) Lease liabilities	11,313.15	11,355.13	2,141.94	1,482.82
iii) Trade payables				
Due to micro and small enterprises	45,048.74	48,927.84	42,738.24	20,099.56
Due to others	54,763.77	154,101.54	24,991.67	64,013.25
iv) Other financial liabilities	98,070.27	36,835.14	13,087.88	8,992.66
b) Other current liabilities	9,595.90	5,829.00	5,348.71	1,760.59
c) Short term provisions	726.92	503.68	89.69	89.69
d) Current tax liabilities (net)	13,660.96	13,310.62	1,412.88	893.19
	339,983.54	367,857.35	110,352.92	104,654.66
	926,332.19	906,443.88	322,684.73	303,236.75

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LT FOODS LIMITED
REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017
CIN : L74899DL1990PLC041790
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED SEPTEMBER 3

Consolidated statement of cash flows

(Amount in ₹ Lakhs)

Particulars	Period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
Cash flow from operating activities		
Net profit before tax	49,716.23	45,742.56
Adjustments for:-		
Depreciation and amortisation expense	15,093.45	11,222.76
Unrealised foreign exchange loss/ (gain)	149.24	(18.14)
Profit on sale of property, plant and equipment	(1.05)	(33.73)
Interest income	(1,367.32)	(43.57)
Finance costs	7,465.94	5,601.21
Gain on fair valuation of investments	-	(574.16)
Liabilities written back	(33.02)	(205.43)
Trade receivables and other amounts written off	33.87	-
Provision for doubtful debts and advances	220.48	1,103.05
Share of profit in associates and joint ventures	(169.81)	(699.70)
Operating profit before working capital changes	71,108.01	62,094.85
Adjustments for (increase) /decrease in operating assets:		
Trade receivables	(6,009.61)	(5,752.85)
Inventories	125,149.65	95,865.24
Loans (current and non-current)	(1,687.65)	563.75
Other financial assets (current and non-current)	1,655.18	(1,651.06)
Other assets (current and non-current)	(2,064.22)	(166.19)
Adjustments for increase /(decrease) in operating liabilities:		
Trade payables	(103,962.92)	(101,753.03)
Other liabilities (current and non-current)	3,584.30	2,507.52
Other financial liabilities (current and non-current)	62,868.99	31,975.57
Provisions	561.48	247.49
Cash generated from operations	151,203.21	83,931.29
Income tax paid (net of refunds)	(14,086.56)	(14,777.50)
Net cash generated from operating activities	137,116.65	69,153.79
Cash flows from investing activities		
Purchase of property, plant and equipment (including capital work-in-progress, movement in capital advances and payables for property, plant and equipment)	(33,233.89)	(21,033.90)
Proceeds from sale of property, plant and equipment	348.88	113.11
Interest received	1,367.32	43.57
Proceeds from/ (Investment in) fixed deposits	10,280.52	(27,825.91)
Increase in non-current investment	(4,216.85)	-
Payment made towards acquisition of subsidiary (net of cash received)	(437.68)	(12,358.16)
(Purchase of)/ proceeds from non-current investments	-	(5.51)
Net cash used in investing activities	(25,891.70)	(61,066.80)
Cash flows from financing activities		
Proceeds from long-term borrowings	1,768.86	792.43
Repayment of long-term borrowings	-	(29.08)
Proceeds from short term borrowings (net)	9,782.84	43,212.46
Finance charges paid	(7,402.70)	(4,205.25)
Payment towards lease liabilities	(8,579.70)	(5,492.17)
Payment towards dividend	(371.29)	(3,843.14)
Net cash (used in)/ generated from financing activities	(4,801.99)	30,435.25
Net (decrease)/ increase in cash and cash equivalents	106,422.96	38,522.24
Effect of change in foreign exchange rate	1,803.56	8,336.74
Cash and cash equivalents at the beginning of the period	23,294.85	14,263.10
Cash and cash equivalents at the end of the period	131,521.37	61,122.08

Particulars	Period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
Non-cash financing and investing activities		
Acquisition of right-of-use assets	15,619.47	10,355.84

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LT FOODS LIMITED
REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017
CIN : L74899DL1990PLC041790
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED SEPTEMBER

Standalone statement of cash flows

(Amount in ₹ Lakhs)

Particulars	Period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
Cash flow from operating activities		
Net profit before tax	17,315.90	13,498.06
Adjustments for:-		
Depreciation and amortisation expense	2,869.60	2,100.33
Unrealised foreign exchange loss/ (gain)	244.79	(172.57)
Profit on sale of property, plant and equipment	(0.02)	(18.23)
Interest income	(457.25)	(19.29)
Finance costs	2,123.29	1,110.50
Dividend income	(2,190.22)	(3,298.82)
Provision for doubtful debts	7.94	-
Liabilities written back	(33.02)	(160.82)
Gain on fair valuation of investments	-	(5.92)
Operating profit before working capital changes	19,881.01	13,033.24
Adjustments for (increase) /decrease in operating assets:		
Trade receivables	(7,574.70)	(1,429.85)
Inventories	36,103.17	56,919.33
Loans (current and non current)	12.59	(21.35)
Other financial assets (current and non current)	(1,107.46)	(148.89)
Other assets (current and non current)	(539.75)	4,584.19
Adjustments for increase /(decrease) in operating liabilities:		
Trade payables	(16,386.06)	(35,486.47)
Other liabilities and provisions (current and non-current)	3,744.06	1,983.73
Other financial liabilities (current and non-current)	3,616.99	1,399.22
Cash generated from operations	37,749.85	40,833.15
Income tax paid (net of refunds)	(2,654.70)	(2,959.61)
Net cash generated from operating activities	35,095.15	37,873.54
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)	(6,307.86)	(3,941.14)
Proceeds from sale of property, plant and equipment	0.02	35.23
Interest received	457.25	19.29
Investments in subsidiaries and non-current investments	(4,980.74)	(2,032.71)
Proceeds from loan & advances given (current and non current)	12.59	-
Dividends on non current investment	2,190.22	3,298.82
Investment in fixed deposits (net)	369.16	(349.45)
Net cash used in investing activities	(8,259.36)	(2,969.96)
Cash flows from financing activities		
Proceeds from long-term borrowings	-	182.68
Repayment of long-term borrowings	(176.87)	(29.08)
Proceeds from short term borrowings (net)	13,279.01	8,958.06
Finance charges paid	(1,725.53)	(942.84)
Payment towards lease liabilities	(1,345.69)	(681.61)
Payment towards dividend	(371.29)	(3,843.14)
Net cash generated from financing activities	9,659.63	3,644.07
Net increase in cash and cash equivalents	36,495.42	38,547.65
Cash and cash equivalents at the beginning of the period	5,992.10	6,576.84
Cash and cash equivalents at the end of the period	42,487.52	45,124.49

Particulars	Period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
Non-cash financing and investing activities		
Acquisition of right-of-use assets	3,751.65	1,763.45

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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.ltfoods.com).
2	The Company, it's subsidiaries, it's associates and it's 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 Raissen, 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 it's 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, 2026: ₹13,410.53 lakhs) as recoverable and appropriate as at September 30, 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 October 27, 2026.
5	During the previous year, Ecopure Specialities Limited ("Ecopure"), a subsidiary of the Company which is engaged in 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 1, 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 the 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. Further, during current period the U.S. Department of Commerce issued preliminary results in administrative reviews concerning Ecopure Specialities Limited (ESL). For the countervailing duty review covering January 1, 2024, to December 31, 2024, a preliminary CVD rate of 3.57% was determined. The management is awaiting the final result for the same. Additionally, on August 7, 2026, the U.S. Department of Commerce announced preliminary results for the period May 1, 2024, to April 30, 2025, determining a 26.60% dumping margin on ESL's U.S. organic soybean meal sales of USD 55.73 lakhs (₹ 5,349.14 lakhs), covering 8,289.71 MT, with a preliminary dumping amount of USD 14.82 lakhs (₹ 1,422.47 lakhs). The management is awaiting the final result for the same.
6	In July 2022, Nature Bio Foods B.V. ("NBFL BV"), a subsidiary of the Holding Company, had acquired 30% stake in Leev.nu B.V. ("Leev") for a consideration of Euro 1.36 lakhs (₹ 114.40 lakhs). In accordance with the terms of share purchase agreement then executed, the investment was accounted for as a Joint Venture. During the current period, on September 29, 2026 (the "acquisition date"), NBFL BV has acquired additional 40.75% stake in Leev for a cash consideration of Euro 7.07 lakhs (₹ 771.55 lakhs). Consequently, Leev has become a subsidiary of the Group effective the acquisition date. Pursuant to obtaining control, in accordance with Indian Accounting Standard 103, "Business Combinations" ("Ind AS 103"), NBFL BV remeasured its previously held 30% equity interest in Leev at its acquisition-date fair value. Further, the identifiable assets acquired and liabilities assumed have been recognised at their acquisition-date fair values on a provisional basis, subject to finalisation of the purchase price allocation within the measurement period prescribed under Ind AS 103. The consolidated financial results for the current quarter, preceeding quarters includes financial results of Leev.
7	LT Foods Americas Inc., a subsidiary of LT Foods Limited, received refunds of customs duties previously paid pursuant to the ruling of the US Supreme Court concerning tariffs imposed under the International Emergency Economic Powers Act (IEEPA) during the period ended September 30, 2026. During the period, the Company passed on a portion of the refunds to certain customers, while discussions with other customers regarding the quantum and mode of settlement are ongoing. The amounts payable to customers, as assessed by the Company, have been recognised under Other Financial Liabilities in the financial results.
8	During the previous quarter, a new wholly owned subsidiary has been incorporated by the Company under the name LT Foods Australia PTY Limited in Australia, vide Australian Company No. 699353805 dated June 23, 2026.
9	The consolidated financial results include the results of the Holding Company, twenty three subsidiaries, one joint venture and five associates.

For and on the behalf of the Board of Directors

Place: Gurugram
Date : October 27, 2026

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Ashwani Kumar Arora
Managing Director
DIN No. 01574773