

REF: LTF/SE/2026-27/**Date: 29.10.2026**

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, 5th Floor, Plot No. C/1, G-Block
Bandra-Kurla Complex
Bandra (E), Mumbai.

Subject: Newspaper Publication of Un-Audited financial results of the Company for the quarter and half year ended September 30, 2026.

Ref. Code: 532783, Scrip ID: LTFOODS

Dear Sir,

Please find enclosed herewith copies of the newspaper advertisement published in Financial Express and Jansatta on October 29, 2026, pertaining to Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2026.

Request you to kindly take the above information on records.

Thanking You,

Yours faithfully,
For LT Foods Limited

MONIKA Digitally signed
by MONIKA
JAGGIA
Date: 2026.10.29
14:40:58 +05'30'

Monika Chawla Jaggia
Company Secretary & Compliance Officer
Membership No. – F5150

Our Trusted Brands

TWO EMPLOYEES, ONE IN US AND ANOTHER IN INDIA, OFFER DIFFERING OUTLOOK ON EXIT OFFER

A tough call for Microsoft staff

VIDHEESHA KUNTAMALLA
Dehradun, October 28

AT 50, A senior Microsoft employee based in Washington state had mapped out the next five years of a career spanning nearly three decades. Recruited in India, the employee moved to the United States over two decades ago and eventually became a Level 69 (partner-level employee) working on artificial intelligence (AI) services.

The plan was to work until 55. The employee, who did not wish to be identified, said that the hope was to qualify for a stock-vesting arrangement they understood to be available to longtime employees who reached that age after at least 15 years of continuous service.

Then, on Monday, Microsoft offered a way out.

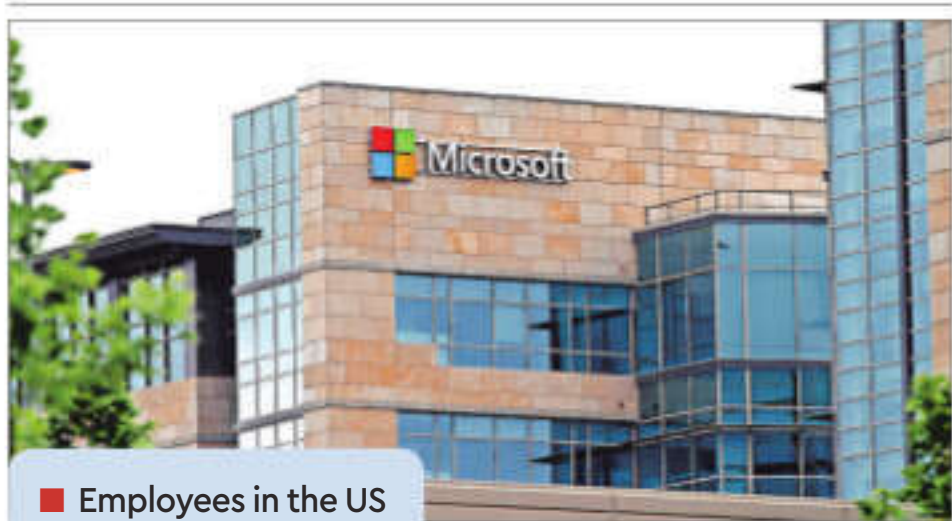
The company's voluntary exit offer (VEO) makes approximately 60,000 employees globally eligible to consider leaving with financial support. In India, where Microsoft employs around 23,000 people, the company has declined to disclose how many employees qualify. The offer comes as the technology giant expands its investment in AI and cloud infrastructure, raising questions about how its workforce may change and what the decision means for employees at different stages of their careers.

In India, eligible employees have until December 1 to decide. The package is broadly similar to Microsoft's standard severance arrangements, including one month of base salary for every completed year of service, health insurance and career-transition services.

'Microsoft continues to invest in India'

In a statement on Wednesday, a Microsoft spokesperson said the company remained committed to expanding its presence in India. "Microsoft continues to invest in India's talent and technology ecosystem and is backing the country's AI

THE DILEMMA: LEAVE OR STAY



■ Employees in the US have until December 9 to decide, with their last working day set for December 31. In India, eligible employees have until December 1 to decide

■ For employees in the US, employer-provided health insurance could be a factor in decision-making

■ Visa-related uncertainty adds another layer of complexity

Microsoft continues to invest in India's talent and technology ecosystem and is backing the country's AI ambitions with \$20.5 billion in committed investment between 2025 and 2029 across cloud and AI infrastructure, skilling and operations

Company spokesperson

ambitions with \$20.5 billion in committed investment between 2025 and 2029 across cloud and AI infrastructure, skilling and operations. We are also on track to fulfil our commitment of equipping 20 million people across India with AI skills by 2030," the spokesperson said.

Official sources at the company said India remained an important place for its business and talent to grow, describing the VEO as a voluntary, time-limited option for employees considering their next chapter.

"For most eligible employees, now won't be the right time to consider what's next outside of Microsoft, but we are giving them that option," sources said, adding that future workforce needs would continue to be determined by business priorities and that the offer was one of several approaches available to manage its workforce.

"I was not planning to retire right now. I was planning to work for at least a few more years," the US-based employee said. Now, the choice is between accepting a known financial package and staying in a job whose future feels less certain.

"I don't think it's easy to get jobs outside... I think there are just way too many applicants for

every role; it would at least take six months for me to find a decent role," the employee said, adding that one reason to consider the offer is to avoid the anxiety of remaining at Microsoft without knowing what might happen next. Leaving, however, would mean giving up a job they enjoy and the prospect of future stock.

The engineer said the company had undergone changes in workplace expectations and organisational structures that had contributed to a sense of instability. "It's not something you expected," the employee said. "In tech... Microsoft's not been known as a company where things are unstable."

For this senior employee, the terms of the VEO include a severance payment based on level and length of service, six months of stock vesting after separation, six months of health coverage and several months of career-transition support.

"Employees have until December 9 to decide, with their last working day set for December 31. The payout would be made as a lump sum in January 2027, with a seven-day window to reconsider the decision. Those who accept would be ineligible to rejoin Microsoft for two

years," the employee said.

The decision also extends beyond an employee's own career to their family's financial security and healthcare. Replacing employer-provided health insurance in the US could be expensive. "For a family of four, that's \$4,000 a month that you're spending on healthcare," the employee said, adding the loss of employer-provided insurance could be particularly difficult for households.

A different outlook

In Hyderabad, a 23-year-old Microsoft software engineer has arrived at a very different decision. The Azure engineer, at Level 60, has worked at the company for nearly three years and estimates that accepting the offer could bring around ₹11 lakh, based on their understanding of the payout. But satisfied with the current role and team, the employee sees little reason to leave. "I am happy with continuing working and I am in a peaceful team," the engineer said. "So I don't see any point in taking the offer."

"Each and every person in my team got the offer," the engineer said, describing those happy with their jobs, those who wanted to leave because they

were unhappy with their teams or work, and those who already had another offer lined up.

"For the last group, the package could make a planned departure more attractive." "Some people are really worried about this, as they are interpreting it as a forceful resignation, which is not the case," the engineer said.

The employee's estimate of a six-month payout is a personal calculation. Microsoft has said that in India, the package is broadly similar to its standard severance arrangements: one month of base salary for every completed year of service, along with health insurance and career-transition support. Despite expecting to stay, the engineer expressed concern about the wider hiring environment. "We can see that hiring across the board has reduced. And I expect the same to continue within this tight job market."

AI impact, H-1B fears

The responses of employees at different levels of seniority also reflect how AI is changing expectations of work, even though the company has not explicitly attributed the VEO to AI-driven job replacement.

The senior employee in Washington, who works on AI-related products and evaluation, said the tools had accelerated everyday tasks and raised expectations about what employees could accomplish. "It's like having an intern available to me; product managers could increasingly write code, engineers could build user-interface prototypes, and designers could produce working prototypes. Everybody has upskilled as a result of what the models can do," the employee said.

For Indian professionals working in the US on H-1B visas, the decision can carry another layer of risk. "Colleagues in my office who are particularly under the H-1B are under a timeline to find a job; else they have to relocate and sell all their assets and move out of the country," the senior employee said.

UAE HONOURS CAPTAIN SMIT



UAE President Sheikh Mohamed bin Zayed Al Nahyan greets Captain Smit Machchhar. Machchhar and his fellow flydubai crew members have been conferred the First Class Order of Zayed II in recognition of their courageous efforts to ensure passenger safety during an attempted mid-air attack aboard a Dubai-Tel Aviv flight on September 30

DPDP Act doesn't infringe press freedom: Vaishnaw

PRESS TRUST OF INDIA
New Delhi, October 28

ASHWINI VAISHNAW,
ELECTRONICS AND IT MINISTER

Journalistic freedom is guaranteed by the Constitution... There is not even an intention to affect journalistic freedom



istic activities could impede investigative reporting and threaten press freedom.

The court has sought the Centre's response and scheduled the matter for further hearing on November 17. The publishers have argued that requirements governing notice, consent and the deletion of personal data could make it difficult for journalists to report on matters involving public interest, particularly when investigating alleged wrongdoing. They have also raised concerns about the confidentiality of journalistic sources.

"The journalistic freedom is

guaranteed by the Constitution of India. That freedom is absolutely available. There is not even an intention to affect journalistic freedom. So, the privacy law absolutely maintains, fully maintains the journalistic freedom, the Constitution guarantees (it)," Vaishnaw said. The privacy law, he said, has been enacted as a consequence of the Supreme Court's judgment.

The law was framed after more than a year of consultations involving newspapers, television channels, media representatives, the information technology industry and other stakeholders, he said.



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LT FOODS LIMITED
REGD OFFICE: UNIT NO. 134, RECTANGLE-1, 1ST FLOOR, SAKET DISTRICT CENTRE, NEW DELHI-110017
CIN : L74899DL1990PLC041790
UNAUDITED FINANCIAL RESULTS FOR THE PERIOD AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in ₹Lakhs except per share data)

Extract of Consolidated Unaudited Financial Results for the Period and Half Year ended September 30, 2026							
Sl No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	3,25,250.65	3,16,129.11	2,77,248.49	6,41,379.76	5,27,346.57	11,02,305.98
2	Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary Items)*	24,646.50	24,899.92	22,829.02	49,546.42	45,042.86	86,042.96
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary Items)*	24,646.50	24,899.92	22,829.02	49,546.42	45,042.86	86,042.96
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary Items)*	18,019.89	18,344.58	16,385.37	36,364.47	33,235.83	62,538.43
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	22,049.38	19,464.91	21,074.22	41,514.29	40,301.23	77,096.07
6	Equity Share Capital	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53	3,472.53
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	4,48,571.10
8	Earnings Per Share (₹1 each) (for continuing and discontinued operations)						
	1. Basic	5.19	5.28	4.72	10.47	9.57	18.01
	2. Diluted	5.19	5.28	4.72	10.47	9.57	18.01

*Exceptional and / or Extraordinary items adjusted in the Statement of Profit & Loss in accordance with Ind-AS Rules / AS Rules, whichever is applicable.

Before share of profit / (loss) of associates and joint ventures accounted for using equity method

Brief of Standalone unaudited Financial Results for the Period and Half Year ended on September 30, 2026							
Sl No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	1,24,104.26	1,17,610.57	1,05,709.33	2,41,714.83	2,11,882.61	4,12,816.43
2	Profit Before Tax	7,875.61	9,440.29	8,489.85	17,315.90	13,498.06	30,677.24
3	Profit After Tax	6,402.18	7,015.77	7,125.45	13,417.95	10,824.24	24,349.15

Notes:

- 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).
- 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.
- The Group has an insurance claim recoverable of ₹13,410.53 lakhs (non-current asset) relating 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 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 Raipur, 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, 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.
- 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.
- "During the previous year, Ecopure Specialties 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 ("USDOC") under its Administrative Review on organic soybean meal exports from India for the period January 1, 2023 to December 31, 2023. USDOC, 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 USDOC, 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 Specialties 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.
- In July 2022, Nature Bio Foods B.V. ("NBFL BV"), a subsidiary of the Holding Company, had acquired 30% stake in Lavee nu B.V. ("Lavee") 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 23, 2026 (the "acquisition date"), NBFL BV has acquired additional 40.75% stake in Lavee for a cash consideration of Euro 7.07 lakhs (₹771.55 lakhs). Consequently, Lavee 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 reassessed its previously held 30% equity interest in Lavee 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, preceding quarters includes financial results of Lavee.
- 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.
- 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.
- The consolidated financial results include the results of the Holding Company, twenty three subsidiaries, one joint venture and five associates.

Place: Gurugram
Date: October 27, 2026

For and on the behalf of the Board of Directors
Ashwani Kumar Arora
Managing Director
DIN No. 01574773

epaper.jansatta.com