



LATTEYS INDUSTRIES LIMITED

(CIN No.: L29120GJ2013PLG074281)

Plot No. 16, Phase 1/2, GIDC Estate, Naroda, Ahmedabad -
382330, Gujarat, India **Date: 12th February, 2024**

Date : 12.11.2024

To
The National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra East, Mumbai-400051.

Dear Sir,

Sub: Outcome of Board Meeting in terms of Regulations 30 and Compliance of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Scrip Code: LATTEYS

Pursuant to the Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, we wish to inform that, a meeting of the Board of Directors of the Company was held today i.e. on Tuesday, 12th November, 2024 at the Registered Office of the Company situated at Plot No. 16, Phase ½ GIDC Estate, Naroda, Ahmedabad-382330
The outcome of the said Board Meeting is as follows:

1. The Board of Directors has considered and approved un-audited standalone & consolidated financial results for the Quarter & Half Year ended on Sept 30, 2024.
2. Limited Review Report on the aforesaid result by M/s Piyush J Shah & Co, Chartered Accountant, the Statutory Auditor of the Company.

The above financial result have been reviewed by the Audit Committee in its meeting held on 12th of November 2024.

The board meeting commenced at 1.30 PM and concluded at 3.45 PM

You are requested to kindly take the above information on your records and acknowledge the receipt of the same.

Thanking you.

Yours faithfully,

For Latteys Industries Limited

Sonika Jain
Sonika Jain

Company Secretary and Compliance Officer
M. No.: A60579

Digitally signed by Sonika Jain
DN: c=IN, o=null, ou=null, postalCode=382330,
l=Ahmedabad, st=Gujarat, street=ia-382330-
opp shirji Bunglows, title=6425,
2.5.4.20=2707011e3a01ba22d9237b3226c4a3be
90942c8b56c0ba5f599302756abe2a,
serialNumber=aa95a94fe608fe4feb0429505bd6
32e2e8b09a2499618bdfe1c8679c8bc26,
email=soni11jain@gmail.com, cn=Sonika Jain
Date: 2024.11.12 15:55:29 +05'30'



Piyush J. Shah & Co.
Chartered Accountants

Piyush J. Shah

B.Com, FCA, D.I.S.A.(ICA)

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Latteys Industries Limited
Plot No. 16, Phase - 1/2,
GIDC Estate, Naroda,
Ahmedabad, Gujarat, India - 382330

Dear Sir,

Re: Limited Review Report of the Unaudited Standalone Financial Results for the quarter ended 30th September, 2024

We have reviewed the accompanying statement of unaudited Standalone financial results of **Latteys Industries Ltd** ("the Company") for the quarter ended on September 30, 2024 ("the statement") attached herewith being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the regulation") as amended read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the circular").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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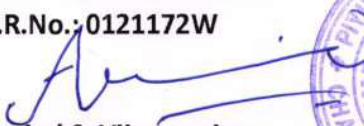
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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Piyush J. Shah & Co.
Chartered Accountants
F.R.No.: 0121172W


Arvind S. Vijayvargiya
Partner
M. No.: 165063
UDIN: 24165063BKAEHK6976



Place: Ahmedabad
Date: 12th November, 2024

Latteys Industries Limited

Latteys Industries Limited

(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)

Standalone Balance Sheet as at 30th September, 2024

Particulars	Note	As at 30-Sep-2024	As at 31-Mar-2024
I. ASSETS			
1. Non-current assets			
(a) Property, Plant & Equipment	2	861.23	858.74
(b) Right of Use Assets	2	26.99	26.79
(c) Intangible Assets under Development	2	10.79	10.51
(d) Financial Assets			
(i) Investments	3	0.51	0.51
(iv) Others	4	41.06	42.04
(e) Deferred Tax Assets (net)	5	35.20	40.82
		975.78	979.40
2. Current assets			
(a) Inventories			
(b) Financial Assets	6	1,583.67	2,072.55
(i) Investments	7	-	-
(ii) Trade Receivables	8	1,994.53	1,661.17
(iii) Cash and cash equivalents	9	8.39	6.69
(iv) Loans	10	10.00	14.55
(v) Others	11	77.65	95.09
(c) Current Tax Assets (net)	12	(18.42)	-
(c) Other current assets	13	89.42	50.65
		3,745.23	3,900.70
Total Assets		4,721.01	4,880.11
II. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital	14	1,149.92	1,149.92
(b) Other equity	15	802.24	694.40
		1,952.16	1,844.31
2. Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	16	44.05	69.33
(ii) Lease Liability	17	6.88	7.99
(iii) Other financial liabilities	18	5.82	5.56
(b) Provisions	19	41.24	33.70
		97.99	116.58
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	20	1,309.26	1,591.14
(ii) Trade payables	21		
i. Dues to micro and small enterprises		399.22	296.10
ii. Dues to other than micro and small enterprises		756.07	743.10
(iii) Lease Liability	22	22.01	20.90
(iv) Other financial liabilities	23	129.89	124.13
(b) Provisions	24	0.58	0.58
(c) Current Tax Liabilities (Net)	25	-	22.52
(d) Other current liabilities	26	53.83	120.75
		2,670.86	2,919.22
Total Equity and Liabilities		4,721.01	4,880.11



Latteys Industries Limited

(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)
CIN: L29120GJ2013PLC074281

Un-audited Standalone Financial Results for the Quarter ended on September 30, 2024

Sr. No.	Particulars	Amount in Lakhs					
		For Quarter ended			For Half Year Ended		For Year Ended
		30-Sep-24 Unaudited	30-Jun-24 Unaudited	30-Sep-23 Unaudited	30-Sep-24 Unaudited	30-09-2023 Unaudited	31-Mar-24 Audited
1	Revenue from Operations						
2	Other Income	1,873.46	1,970.11	1,575.77	3,843.57	3,385.33	6,364.61
3	Total : [1+2]	1,880.58	1,977.83	1,588.51	3,858.41	3,413.06	6,395.61
4	Expenses						
a)	Cost of material consumed						
b)	Changes in inventories	950.41	1,590.95	1,176.85	2,541.36	2,454.00	4,834.13
c)	Employee Benefit Expense	488.37	-45.13	-	443.24	51.33	-373.81
d)	Finance Cost	137.36	144.05	142.69	281.41	284.25	556.78
e)	Depreciation	39.68	56.27	31.63	95.95	72.62	166.21
f)	Other Expenditure	14.75	14.24	37.38	28.98	66.74	143.85
	Total Expenditure	156.15	166.71	166.88	322.87	328.83	851.32
5	Profit before exceptional items and tax (3-4)	1,786.72	1,927.09	1,555.43	3,713.81	3,257.78	6,178.48
6	Extraordinary Items	93.86	50.74	33.08	144.60	155.28	217.13
7	Profit/ (Loss) before tax (5-6)	93.86	50.74	33.08	144.60	155.28	14.11
8	Tax Expenses						
a)	Current tax						
b)	Deferred tax	20.97	10.17	10.35	31.14	43.20	62.07
c)	Short / (Excess) Provision	2.69	2.93	-1.76	5.62	-3.18	-8.30
9	Net Profit / (Loss) for the period (8-7)	70.18	37.66	25.38	107.84	116.15	149.55
10	Other Comperhensive income (net of tax)						
	(i) Item that will not reclassified to profit or Loss						
	(ii) Income tax relating to item that will not be reclassified to profit or Loss						
11	Total Comperhensive income for the period/year (9+10)	70.18	37.66	25.38	107.84	116.15	149.55
12	Paid- up Equity Share Capital(Equity Shares of Rs.2/- each)	1,149.92	1,149.92	1,149.92	1,149.92	1,149.92	1,149.92
13	Other Equity	802.24	732.06	656.35	802.24	656.35	694.40
14	Basic and Diluted Earnings per share (EPS) (Face value Rs. 2 per Share) (Not annualised) (in INR)	0.12	0.07	0.04	0.19	0.20	0.26



Latteys Industries Limited

(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)

Standalone Statement of Cash Flow for the Year ended 30th September, 2024

Particulars	(Amount in Lakhs)	
	For the Year Ended 30-Sep-24	For the Year Ended 31-Mar-24
Cash flow from Operating activities:		
Net profit before tax as per statement of profit and loss	144.60	203.02
Adjusted for:		
Depreciation & amortization	28.98	143.85
Interest & finance costs	95.95	166.21
Interest Income	(0.06)	(0.42)
Operating cash flow before working capital changes	269.48	512.66
Adjusted for:		
(Increase)/ decrease in inventories	488.88	(17.55)
(Increase)/ decrease in trade receivables	(333.36)	(385.01)
(Increase)/ decrease in other current assets	(38.77)	208.35
Increase/ (decrease) in other financial assets	18.42	(94.16)
Increase/ (decrease) in trade payables	116.09	(222.74)
Increase/ (decrease) in other financial liabilities	6.02	49.09
Increase/ (decrease) in other current liabilities	(66.93)	48.26
Increase/ (decrease) in short term provisions	-	0.10
Increase/ (decrease) in long term provisions	7.54	14.98
Cash generated from / (used in) operations	485.79	113.99
Income taxes paid	(53.65)	(57.54)
Net cash generated from/ (used in) operating activities [A]	432.14	56.45
Cash flow from Investing activities:		
Purchase of Property, Plant and Equipment	(32.28)	(380.98)
Sale of Property, Plant and Equipment	-	-
Interest Received	0.06	0.42
Increase/ decrease in short term loans and advances	4.56	1.13
Purchase/Sale of investments	-	41.82
Net cash flow from/(used in) investing activities [B]	(27.67)	(337.61)
Cash flow from Financing activities:		
Proceeds from long term borrowing (net)	(25.28)	(27.06)
Proceeds from short term borrowing (net)	(281.88)	456.48
Interest & finance costs	(95.95)	(166.21)
Increase/(decrease) in Lease Liability	0.34	17.59
Net cash flow from/(used in) financing activities [C]	(402.77)	280.79
Net increase/(decrease) in cash & cash equivalents [A+B+C]	1.70	(0.37)
Cash & cash equivalents as at beginning of the year	6.69	7.06
Cash & cash equivalents as at end of the year [Refer Note - 9]	8.39	6.69



Latteys Industries Limited

(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)

Standalone Statement of Cash Flow for the Year ended 30th September, 2024

Particulars	(Amount in Lakhs)	
	For the Year Ended 30-Sep-24	For the Year Ended 31-Mar-24
Cash and Cash equivalent comprises of:		
Cash on hand	6.54	2.77
Bank Balances:		
In current account	1.85	3.92
Cash & cash equivalents as at end of the year	8.39	6.69

For Latteys Industries Limited


Kapoor Chang Garg
Managing Director
DIN: 00434621



Notes To Standalone Financial Statements:

1. The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their respective meetings held on November 12, 2024.
2. The figures for the Quarter ended September 30, 2024 are in compliance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read together with Companies (Indian Accounting Standards) Rules, 2015 and in accordance with the guidelines issued by the Securities and Exchange Board of India ("SEBI").
3. The figures for the quarter ended on March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and unaudited published year-to-date figures upto the third quarter at the respective financial year.
4. The requirement of Segment Reporting is not applicable to the company as it is engaged in single business segment and no break up of revenue is available.
5. The Statutory Auditors of the Company carried out a limited review of the figures for the Quarter ended on September 30, 2024.
6. Tax expenses include current tax and deferred tax.
7. The figures for the previous periods have been regrouped / reclassified wherever necessary to confirm with the current period's classification.
8. The Result of the Quarter ended on 30th September, 2024 are available on National Stock Exchange India Limited website (www.nseindia.com) and also on Company Website www.latteysindustries.com
9. All figures are in lakhs except earnings per share. Figures in () denote negative/decrease.

For, Latteys Industries Limited



Date: 12.11.2024
Place: Ahmedabad



Piyush J. Shah & Co.
Chartered Accountants

Piyush J. Shah

B.Com, FCA, D.I.S.A.(ICA)

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**The Board of Directors,
Latteys Industries Limited
Plot No. 16, Phase - 1/2,
GIDC Estate, Naroda,
Ahmedabad, Gujarat, India – 382330**

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30th September, 2024

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Latteys Industries Limited** ("the Holding Company") and its subsidiaries (the Parent 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, if any, for the Quarter ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

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 ("IND AS 34"), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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Mobile No.: (M) 8758801260, (M) 6353042447 Email Id : devang@pjshahca.com; jay@pjshahca.com

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We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

The consolidated unaudited financial results include the interim financial statements /financial information / financial results of one subsidiaries which have been reviewed by us, whose unaudited interim financial results / financial information reflect total assets (before consolidation adjustments) of Rs. 1.24 Lakhs as at 30th September, 2024 and total revenues (before consolidation adjustments) of Rs. Nil and total net loss after tax (before consolidation adjustments) of Rs. 0.075 Lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 0.075 Lakhs, for the quarter ended 30th September, 2024.

Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration of the review report of other auditor, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including manner in which it is to be disclosed, or that it contains any material misstatement.



For Piyush J. Shah & Co.
Chartered Accountants
F.R.No.: 121172W

Arvind S. Vijayvargiya
Partner

M No.: 165063

UDIN: 24165063BKAEHL6100

Place: Ahmedabad
Date: 12th November, 2024

Latteys Industries Limited

Latteys Industries Limited

(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)

Consolidated Balance Sheet as at 30th September, 2024

Particulars	Note	As at 30-Sep- 2024	As at 31-Mar- 2024
I. ASSETS			
1. Non-current assets			
(a) Property, Plant & Equipment	2	861.23	858.74
(b) Right of Use Assets	2	26.99	26.79
(c) Intangible Assets under Development	2	10.79	10.51
(d) Financial Assets			
(i) Investments	3	-	-
(iv) Others	4	41.06	42.04
(e) Deferred Tax Assets (net)	5	35.20	40.82
		975.27	978.89
2. Current assets			
(a) Inventories	6	1,583.67	2,072.55
(b) Financial Assets			
(i) Investments	7	-	-
(ii) Trade Receivables	8	1,994.53	1,661.17
(iii) Cash and cash equivalents	9	9.63	7.93
(iv) Loans	10	10.00	14.55
(v) Others	11	77.65	95.09
(c) Current Tax Assets (net)	12	-	-
(c) Other current assets	13	89.42	50.65
		3,764.89	3,901.94
	Total Assets	4,740.15	4,880.83
II. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital	14	1,149.92	1,149.92
(b) Other equity	15	802.14	694.32
(c) Non-Controlling Interest		0.37	0.41
		1,952.43	1,844.64
2. Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	16	44.05	69.33
(ii) Lease Liability	17	6.88	7.99
(iii) Other financial liabilities	18	5.82	5.56
(b) Provisions	19	41.24	33.70
		97.99	116.58
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	20	1,309.51	1,591.39
(ii) Trade payables	21		
i. Dues to micro and small enterprises		399.22	296.10
ii. Dues to other than micro and small enterprises		756.07	743.10
(iii) Lease Liability	22	22.01	20.90
(iv) Other financial liabilities	23	130.12	124.28
(b) Provisions	24	0.58	0.58
(c) Current Tax Liabilities (Net)	25	18.40	22.52
(d) Other current liabilities	26	53.83	120.75
		2,689.73	2,919.62
	Total Equity and Liabilities	4,740.15	4,880.83



Latteys Industries Limited

(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)
CIN: L29120GJ2013PLC074281

Un-audited Consolidated Financial Results for the year ended on September 30,2024

		Amount in Lakhs					
Sr. No.		For Quarter ended			For Half Year Ended		For Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1,873.46	1,970.11	1,575.77	3,843.57	3,385.33	6,364.61
2	Other Income	7.12	7.72	12.74	14.84	27.73	31.00
3	Total : [1+2]	1,880.58	1,977.83	1,588.51	3,858.41	3,413.06	6,395.61
4	Expenses						
a)	Cost of material consumed	950.41	1,590.95	1,176.85	2,541.36	2,454.00	4,834.13
b)	Changes in inventories	488.37	(45.13)	-	443.24	51.33	(373.81)
c)	Employee Benefit Expense	137.36	144.05	142.69	281.41	284.25	556.78
d)	Finance Cost	39.68	56.27	31.63	95.95	72.63	166.23
e)	Depreciation	14.75	14.24	37.38	28.98	66.74	143.85
f)	Other Expenditure	156.23	166.71	166.88	322.94	328.98	851.47
	Total Expenditure	1,786.79	1,927.09	1,555.43	3,713.88	3,257.94	6,178.64
5	Profit before exceptional items and tax (3-4)	93.78	50.74	33.08	144.52	155.12	216.97
6	Exceptional Items	-	-	-	-	-	14.11
7	Profit/ (Loss) before tax (5-6)	93.78	50.74	33.08	144.52	155.12	202.86
8	Tax Expenses						
a)	Current tax	20.95	10.17	10.35	31.12	43.20	62.07
b)	Deferred tax	2.69	2.93	-1.76	5.62	(3.18)	(8.30)
c)	Short / (Excess) Provision	0.02	(0.03)	-0.89	(0.01)	(0.89)	(0.31)
9	Net Profit / (Loss) for the period (8-7)	70.12	37.66	25.37	107.79	115.99	149.39
10	Other Comperhensive income (net of tax)						
	(i) Item that will not reclassified to profit or Loss	-	-	-	-	-	5.76
	(ii) Income tax relating to item that will not be reclassified to profit or Loss	-	-	-	-	-	(1.50)
11	Total Comperhensive income for the period/year (9+10)	70.12	37.66	25.37	107.79	115.99	153.65
12	Paid- up Equity Share Capital(Equity Shares of Rs.10/- each)	1,149.92	1,149.92	1,149.92	1,149.92	1,149.92	1,149.92
13	Other Equity	-	-	-	-	-	-
14	Basic and Diluted Earnings per share (EPS)						
	(Face value Rs. 2 per Share) (Not annualised) (in INR)	0.12	0.07	0.04	0.19	0.20	0.26



Latteys Industries Limited

(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)

Consolidated Statement of Cash Flow for the Year ended 30th September, 2024

(Amount in Lakhs)

Particulars	For the Year Ended 30-Sep-24	For the Year Ended 31-Mar-24
Cash flow from Operating activities:		
Net profit before tax as per statement of profit and loss	144.52	202.86
Adjusted for:		
Depreciation & amortization	28.98	143.85
Interest & finance costs	95.95	166.23
Interest Income	(0.06)	(0.42)
Operating cash flow before working capital changes	269.40	512.51
Adjusted for:		
(Increase)/ decrease in inventories	488.88	(17.55)
(Increase)/ decrease in trade receivables	(333.36)	(385.01)
(Increase)/ decrease in other current assets	(38.77)	208.35
Increase/ (decrease) in other financial assets	18.42	(94.16)
Increase/ (decrease) in trade payables	116.09	(222.74)
Increase/ (decrease) in other financial liabilities	6.10	49.24
Increase/ (decrease) in other current liabilities	(66.93)	48.26
Increase/ (decrease) in short term provisions	-	0.10
Increase/ (decrease) in long term provisions	7.54	14.98
Cash generated from / (used in) operations	467.38	113.99
Income taxes paid	(35.23)	(57.54)
Net cash generated from/ (used in) operating activities [A]	432.14	56.45
Cash flow from Investing activities:		
Purchase of Property, Plant and Equipment	(32.28)	(380.98)
Sale of Property, Plant and Equipment	-	-
Interest Received	0.06	0.42
Increase/ decrease in short term loans and advances	4.56	1.13
Purchase/Sale of investments	-	42.33
Net cash flow from/(used in) investing activities [B]	(27.67)	(337.10)
Cash flow from Financing activities:		
Proceeds from long term borrowing (net)	(25.28)	(27.06)
Proceeds from short term borrowing (net)	(281.88)	456.73
Interest & finance costs	(95.95)	(166.23)
Proceeds from Issue of Capital	-	0.49
Increase/(decrease) in Lease Liability	0.34	17.59
Net cash flow from/(used in) financing activities [C]	(402.77)	281.52



Latteys Industries Limited

(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)

Consolidated Statement of Cash Flow for the Year ended 30th September, 2024

Net increase/(decrease) in cash & cash equivalents [A+B+C]	1.70	0.87
Cash & cash equivalents as at beginning of the year	7.93	7.06
Cash & cash equivalents as at end of the year [Refer Note - 9]	9.63	7.93

Particulars	(Amount in Lakhs)	
	For the Year Ended 30-Sep-24	For the Year Ended 31-Mar-24
Cash and Cash equivalent comprises of:		
Cash on hand	6.54	2.77
Bank Balances:		
In current account	3.09	5.16
Cash & cash equivalents as at end of the year	9.63	7.93



Notes To Consolidated Financial Statements:

1. The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their respective meetings held on November 12, 2024.
2. The figures for the Quarter ended September 30, 2024 are in compliance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read together with Companies (Indian Accounting Standards) Rules, 2015 and in accordance with the guidelines issued by the Securities and Exchange Board of India ("SEBI").
3. The figures for the quarter ended on March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and unaudited published year-to-date figures upto the third quarter at the respective financial year.
4. The requirement of Segment Reporting is not applicable to the company as it is engaged in single business segment and no break up of revenue is available.
5. The Statutory Auditors of the Company carried out a limited review of the figures for the Quarter ended on September 30, 2024.
6. Tax expenses include current tax and deferred tax.
7. The figures for the previous periods have been regrouped / reclassified wherever necessary to confirm with the current period's classification.
8. The Result of the Quarter ended on 30th September, 2024 are available on National Stock Exchange India Limited website (www.nseindia.com) and also on Company Website on www.latteysindustries.com
9. All figures are in lakhs except earnings per share. Figures in () denote negative/decrease.

For, Latteys Industries Limited

Date: 12.11.2024
Place: Ahmedabad

sdl
Kapoor Chand Garg
Director



A handwritten signature in blue ink, appearing to read "Kapoor Chand Garg", written over a horizontal line.