LeMerite

LE MERITE EXPORTS LIMITED
(CIN: L17111MH2003PLC143645)
Registered Office: A-307, Boomerang, Chandivali Farm Road, Powai, Andheri (East), Mumbai 400 072, Maharashtra
Tel: +91 22 45963506, Website: www.lemeriteexports.com
E-mail: compliance@lemeriteexports.com

August 14, 2026

To,
National Stock Exchange of India Limited
Exchange plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai – 400051.
SYMBOL: LEMERITE

Dear Sir /Ma'am,

Sub: Outcome of Board Meeting held today i.e. Friday, August 14, 2026.

With reference to the captioned subject matter, we would like to inform that the Board of Directors of the Company at its meeting held today i.e. Friday, August 14, 2026 has inter alia considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended on June 30, 2026, along with the limited review reports of Auditor's thereon pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"). The copy of the said financial results along with the limited review reports of Auditor's and the press communication are enclosed herewith.

2. Appointment of Ms. Kusum Naruka (DIN: 10679553) as Additional Director (Non-Executive, Independent Director) of the Company w.e.f., 14th August, 2026 for a term of 5 years subject to the approval of the shareholder at the ensuing General Meeting of the Company.

3. Resignation of Mr. Rohit Agarwal (DIN: 01924587) Independent Director of the Company with effect from 14th August, 2026.

   The Company has received confirmation from Mr. Rohit Agarwal that there are no material reasons for his resignation other than those, mentioned in his resignation letter dated 14th August, 2026. A copy of the resignation letter as received from Mr. Rohit Agarwal is enclosed as herewith.

The details as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/1/3762/2026 dated January 30, 2026 are also annexed herewith.

The Meeting of the Board of Directors of the Company commenced at 01:00 p.m. and concluded at 01:50 p.m.

You are requested to take the same on your record.

Thanking you,

Yours Faithfully,

For Le Merite Exports Limited

ARPIT SHARMA
Digitally signed by ARPIT SHARMA
Date: 2026.08.14 14:09:58 +05'30'

Arpit Sharma
Company Secretary and Compliance Officer
M. No.: A71673

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Disclosure pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/1/3762/2026 dated January 30, 2026.

Sr No	Particulars	Details for point 2	Details for point 3
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Ms. Kusum Naruka (DIN: 10679553) as Additional Director (Non-Executive, Independent Director) of the Company.	Resignation of Mr. Rohit Agarwal, Independent Director of the Company due to personal and professional engagements.
2	Date of appointment / reappointment / cessation (as applicable) & term of appointment / re-appointment	For a term of five years with effect from August 14, 2026, subject to the approval of shareholders.	with effect from close of business hours on August 14, 2026.
3	Brief profile (in case of appointment)	Ms. Kusum Naruka is a member of the Institute of Company Secretaries of India (ICSI) and has 3 years of professional experience in corporate and secretarial services . She holds a Bachelor's degree Commerce (B.Com.). She has experience in handling corporate secretarial matters, documentation, statutory compliance, and related corporate affairs. Her professional background reflects strong organizational, analytical, and coordination skills, with a sound understanding of corporate and secretarial practices.	Not Applicable
4	Disclosure of Relationship between Directors (in case of appointment as a director)	Ms. Kusum Naruka has no relationship with any member of the Board of Directors.	Not Applicable
5	Information as required pursuant to NSE ref. no. NSE/ML/2018/24 dated June 20, 2018, regarding the director not being debarred from holding the office by virtue of any SEBI order or any other such authority.	Ms. Kusum Naruka is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.	Not Applicable
6	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	Not Applicable	Nil

LE MERITE EXPORTS LIMITED DELIVERS POSITIVE UNDERLYING PROFITABILITY IN Q1 FY27; REPORTED LOSS PRIMARILY DUE TO ₹1,106.41 LAKH UNREALISED FVTPL FAIR-VALUE IMPACT

Underlying PBT of ₹596.22 lakh and Adjusted PAT of ₹496.50 lakh before unrealised FVTPL fair-value movement

The Company delivered **positive underlying profitability in Q1 FY27**, with **Profit Before Tax of ₹596.22 lakh before the impact of unrealised fair-value movements on investments classified as Fair Value Through Profit or Loss (FVTPL).**

The reported loss under Ind AS is primarily attributable to an **unrealised fair-value loss of ₹1,106.41 lakh** recognised on FVTPL investments in accordance with **Ind AS 109 – Financial Instruments.**

Q1 FY27 FINANCIAL PERFORMANCE – CLEAR RECONCILIATION ₹ IN LAKH

Particulars	Q1 FY27
Revenue from Operations	**8,975.44**
Add: Other Income	612.93
Total Income	**9588.37**
Less: Operating & Other Expenses	8991.52
Profit Before FVTPL Fair-Value Movement	**596.22**
Less: Unrealised Fair-Value Loss on FVTPL Investments	(1,106.41)
Reported Profit/(Loss) Before Tax under Ind AS	**(510.19)**
Less: Tax Expense / Tax Impact	(84.43)
Reported Profit/(Loss) After Tax under Ind AS	**(425.76)**
Add: Unrealised FVTPL Fair-Value Loss	**1,106.41**
Less: Related Deferred Tax Effect on FVTPL	(184.16)
Adjusted Profit After Tax before Unrealised FVTPL Fair-Value Movement	**496.50**

Strong Operating Performance Despite Market-Linked Accounting Impact

The Company's **₹596.22 lakh profit before tax, excluding the unrealised FVTPL fair-value movement,** demonstrates the positive underlying profitability generated during the quarter.

The reported Ind AS loss of ₹510.19 lakh at the PBT level should be understood in the context of the **₹1,106.41 lakh unrealised fair-value loss** recognised on FVTPL investments.

This fair-value movement:

- is **unrealised as at 30 June 2026;**
- arises from **changes in market valuations** of investments at the reporting date;
- **does not represent an operating cash outflow** during the quarter;
- does not arise from the Company's operating activities; and
- may reverse in future reporting periods depending upon market movements.

Ind AS 109 Requirement

Under **Ind AS 109 – Financial Instruments,** investments classified as FVTPL are required to be measured at fair value at each reporting date, with the resulting fair-value gain or loss recognised in the Statement of Profit and Loss.

Accordingly, the ₹1,106.41 lakh loss has been recognised in the current quarter even though the underlying investments have **not necessarily been sold and the fair-value movement has not resulted in a corresponding cash outflow.**

The Company has provided this reconciliation as **an additional analytical disclosure to enable investors to distinguish the underlying performance of the business from the market-driven, unrealised fair-value movement on FVTPL investments.** The disclosure is supplementary and should be read together with the financial results prepared in accordance with Ind AS.

MANAGEMENT COMMENTARY

"The Company's Q1 FY27 performance demonstrates positive underlying profitability, with Profit Before Tax of ₹596.22 lakh before the impact of unrealised fair-value movements on FVTPL investments. The reported loss under Ind AS is substantially influenced by the ₹1,106.41 lakh unrealised fair-value loss arising from market valuation of investments at the reporting date. This is a non-realised, market-linked accounting impact and does not represent an operating cash outflow. After considering the related tax effect, the Company's adjusted Profit After Tax before the unrealised FVTPL fair-value movement stands at ₹496.50 lakh."

NAGORI NUWAL & CO.

CHARTERED ACCOUNTANTS
229, Starlit Tower, 29 Y.N. Road, Indore, 452001
Email: nagorinuwal@yahoo.com

Independent Auditor's Limited Review Report on Standalone Unaudited Quarter Ended Financial Results of M/s Le Merite Exports Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors,
Le Merite Exports Limited.

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Le Merite Exports Limited ('the Company') for the quarter ended 30th June, 2026 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors.

2. The preparation of the statement is 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 there under and other accounting principles and generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by the Board of Director of the Company. Our responsibility is to issue a report on these financial statements based on our review.

Scope of 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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 the 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.

NAGORI NUWAL & CO.
CHARTERED ACCOUNTANTS
229, Starlit Tower, 29 Y.N. Road, Indore, 452001
Email: nagorinuwal@yahoo.com

Opinion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For,
Nagori Nuwal & Co.,
Chartered Accountants,
F.R.N.: 08185C

NAGORI NUWAL & CO.
INDORE
C.A.

CA Shankar Lal Laddha
Partner
Membership No.: 076554

Place: Mumbai
Date: 14-08-2026
UDIN: 26076554DSZFZO5762

LE MERITE EXPORTS LIMITED

(CIN: L17111MH2003PLC143645)

Registered Office: A-307, Boomerang, Chandivali Farm Road, Powai, Andheri (East), Mumbai, Maharashtra, India, 400072

Tel: +91 22 28579209/08/07/05, Fax: +91 22 28579207, Website: www.lemeriteexports.com

E-mail: compliance@lemeriteexports.com

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30 JUNE, 2026

CIN: L17111MH2003PLC143645

(Amount in Lakhs)

Particulars	Quarter Ended			Year ended
	30th June, 2026 (Unaudited)	31st March, 2026 (Audited)	30th June, 2025 (Unaudited)	31st March, 2026 (Audited)
(A) REVENUE				
Revenue From Operations	8,975.44	7,357.90	11,046.15	35,591.60
Other Income	612.93	372.26	258.92	1,070.47
Total Income	**9,588.37**	**7,730.16**	**11,305.07**	**36,662.07**
(B) EXPENDITURE				
Purchase of Stock in Trade	8,071.16	6,678.56	9,475.36	31,527.91
Changes in inventories of stock-in-trade	100.55	151.66	189.55	364.72
Employee Benefits Expenses	64.29	63.88	36.81	195.59
Depreciation and Amortization Expense	26.43	28.81	34.00	132.03
Other Expenses	1,684.13	607.81	814.74	2,303.04
Finance Costs	152.00	166.40	201.26	699.76
Total Expenses	**10,098.56**	**7,697.12**	**10,751.71**	**35,223.06**
Profit Before Tax	**(510.19)**	**33.04**	**553.36**	**1,439.00**
Prior Period Items	-	-	-	-
Tax Expense:				
(1) Current tax	142.02	55.06	115.00	340.06
(2) Deferred tax	(226.45)	(30.69)	8.63	(1.85)
Profit after Tax	**(425.76)**	**8.68**	**429.73**	**1,100.79**
Other comprehensive income				
Items that will not be reclassified to Statement of Profit and Loss in subsequent years				
- Re-measurement profit/(loss) on defined benefit plans	0.63	8.36	(1.95)	2.51
- Income tax effect on above	(0.16)	(2.10)	0.49	(0.63)
Other comprehensive loss for the period (net of tax)	0.47	6.26	(1.46)	1.88
Total comprehensive income for the period (net of tax)	**(425.29)**	**14.93**	**428.27**	**1,102.67**
Earnings per equity share of the face value of Rs.2/- each				
(1) Basic	(0.34)	0.01	0.35	0.89
(2) Diluted	(0.33)	0.01	0.34	0.88

For and on behalf of Board of Directors
of Le Merite Exports Limited

LE MERITE EXPORTS LIMITED MUMBAI

Abhishek Lath
MD & CFO
(DIN - 00331675)

LeMerite

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E-mail: compliance@lemeriteexports.com

NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE 2026:

1. The above Statement of Unaudited Financial Results ("Financial Results") for the Quarter ended 30 June 2026, are prepared and published in accordance with Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, as amended. These financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August 2026. These financial results are prepared in accordance with the principles laid down in Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the companies Act, 2013, ("the Act") read with the relevant Rules thereunder and other accounting principles generally accepted in India.

2. The Company has adopted Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs (MCA) effective from April 1, 2024. Accordingly, the financial results for the quarter ended 30 June, 2026, have been prepared in compliance with Ind AS. The comparative financial results for the quarter ended 30 June, 2025 have also been restated to comply with Ind AS.

3. During the period, the Company sub-divided its equity shares in the ratio of 1:5, whereby each equity share having a face value of Rs.10/- each was sub-divided into five equity shares having a face value of Rs.2/- each. The record date for the sub-division was 29 May 2026.

   The sub-division has been given effect to in the financial results for the quarter ended 30 June 2026. Accordingly, the number of equity shares and the related per-share information have been adjusted to give effect to the sub-division, as applicable.

   In accordance with the requirements relating to earnings per share as per Ind AS 33, the basic and diluted earnings per share for all periods presented have been adjusted retrospectively for the effect of the share split.

4. Pursuant to the approval granted by the shareholders at the Extraordinary General Meeting held on August 04, 2025, the Board of Directors, in its meeting held on September 17, 2025, allotted 5,26,000 convertible equity warrants on a preferential basis at a price of Rs.320/- per security, following receipt of in-principle approval from the NSE. As per the terms of the issue, 25% of the warrant price (Rs.80/- per warrant) was received at the time of allotment, with the remaining 75% payable upon conversion into equity shares. Each warrant entitles the holder to convert it into one equity share of the Company within 18 months from the date of allotment, at the holder's option.

   Subsequently, the Company sub-divided its equity shares in the ratio of 1:5, whereby each equity share having a face value of Rs. 10/- each was sub-divided into five equity shares of Rs. 2/- each, with 29 May 2026 being the record date for the said sub-division. Consequent to the said sub-division, and subject to the terms of the warrant issue, the 5,26,000 outstanding warrants represent entitlement to 26,30,000 equity shares of Rs. 2/- each upon conversion.

   As of 30 June, 2026, all 5,26,000 warrants remain outstanding and are eligible for conversion within the stipulated period.

5. EPS is computed by dividing the Net Profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average

number of equity shares outstanding and the corresponding earnings per share have been adjusted for the sub-division of equity shares in the ratio of 1:5, as applicable. Quarterly EPS is not annualised.

6. The requirement of Ind AS-108 "Operating Segments", Segment Reporting is not applicable to the Company as it is engaged in single business segment.

7. The Company has reported a loss after tax of Rs.425.76 lacs for the quarter ended 30 June 2026, primarily attributable to a fair value loss of Rs.1,106.41 lacs on investments measured at Fair Value through Profit or Loss (FVTPL), recognised in the Statement of Profit and Loss in accordance with the applicable requirements of Ind AS.

8. The Company has not received complete information from all its suppliers regarding their registration status under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. Accordingly, disclosures relating to Micro and Small Enterprises have been made to the extent such information is available with the Company.

9. The company has following subsidiaries namely - Le Merite Laxmi Spinning Private Limited, Le Merite Filament Private Limited and Le Merite Tactical & Defence Solutions Private Limited; therefore, standalone and consolidated financials are presented.

10. Previous period's figures have been regrouped/re-classified wherever necessary to make the same comparable.

11. As per requirements of regulation 33 of the Securities and Exchange Board of India, the company is required to publish standalone and consolidated financial results. Investors can view the standalone and consolidated financial results of the company for the quarter ended 30 June, 2026 on the Company's website www.lemeriteexports.com or on www.nseindia.com, the website of National Stock Exchange of India Limited (NSE).

For and on behalf of the Board
Le Merite Exports Limited

LE MERITE EXPORTS LIMITED MUMBAI

Abhishek Lath
Managing Director and CFO
DIN: 00331675
Place: Mumbai
Date: August 14, 2026

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarter Ended Financial Results of M/s Le Merite Exports Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors,
Le Merite Exports Limited.

Introduction

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Le Merite Exports Limited ('the Company') for the quarter ended 30th June, 2026 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors.

2. The preparation of the statement is 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 there under and other accounting principles and generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by the Board of Director of the Company. Our responsibility is to issue a report on these financial statements based on our review.

Scope of 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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 the 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.

NAGORI NUWAL & CO.

CHARTERED ACCOUNTANTS

229, Starlit Tower, 29 Y.N. Road, Indore, 452001

Email: nagorinuwal@yahoo.com

Opinion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For,
Nagori Nuwal & Co.,
Chartered Accountants,
F.R.N.: 08185C

NAGORI NUWAL & CO. INDORE C.A.

Place: Mumbai
Date: 14-08-2026
UDIN: 26076554UIPEWQ8904

CA Shankar Lal Laddha
Partner
Membership No.: 076554

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026
CIN: L17111MH2003PLC143645

(Amount in Lakhs)

Particulars	Quarter Ended			Year ended
	30th June, 2026 (Unaudited)	31st March, 2026 (Audited)	30th June, 2025 (Unaudited)	31st March, 2026 (Audited)
(A) INCOME				
Revenue From Operations	8,975.44	7,531.00	11,046.15	35,747.09
Other Income	595.08	310.22	258.92	1,009.03
Total Income	**9,570.52**	**7,841.23**	**11,305.07**	**36,756.12**
(B) EXPENDITURE				
Purchase of Stock in Trade	8,071.16	6,680.42	9,475.36	31,527.91
Changes in inventories of stock-in-trade	100.55	151.62	189.55	364.72
Employee Benefits Expenses	73.21	74.06	36.81	212.96
Depreciation and Amortization Expense	26.43	29.23	34.00	132.69
Other Expenses	1,688.23	633.13	814.82	2,324.09
Finance Cost	152.91	164.23	201.26	700.07
Total Expenses	**10,112.49**	**7,732.69**	**10,751.79**	**35,262.46**
Profit Before Tax	**(541.97)**	**108.54**	**553.28**	**1,493.66**
Prior Period Items	-	-	-	-
Tax Expense:				
(1) Current tax	142.02	54.99	115.00	339.99
(2) Deferred tax	(226.45)	(32.90)	8.63	(2.58)
Profit After Tax	**(457.53)**	**86.45**	**429.65**	**1,156.25**
Other comprehensive income				
Items that will not be reclassified to Statement of Profit and Loss in subsequent years				
- Re-measurement profit/(loss) on defined benefit plans	0.63	8.36	(1.95)	2.51
- Income tax effect on above	(0.16)	(2.10)	0.49	(0.63)
Other comprehensive loss for the year (net of tax)	0.47	6.26	(1.46)	1.88
Total comprehensive income for the year (net of tax)	**(457.06)**	**92.71**	**428.19**	**1,158.13**
Net profit/ (loss) attributable to:				
- Owners	(451.22)	79.78	429.69	1,159.87
- Non-controlling interest	(6.31)	6.67	(0.04)	(3.62)
Other comprehensive income attributable to:				
- Owners	0.47	6.26	(1.46)	1.88
- Non-controlling interest	-	-	-	-
Total comprehensive income attributable to:				
- Owners	(450.75)	86.04	428.23	1,161.75
- Non-controlling interest	(6.31)	6.67	(0.04)	(3.62)
Earnings per equity share of the face value of Rs.2/- each				
(1) Basic	(0.36)	0.07	0.35	0.94
(2) Diluted	(0.35)	0.07	0.34	0.92

For and on behalf of Board of Directors
of Le Merite Exports Limited

LE MERITE EXPORTS LIMITED
MUMBAI

Abhishek Lath
MD & CFO
(DIN - 00331675)

LeMerite

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NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE 2026:

1. The above Statement of Unaudited Financial Results ("Financial Results") for the Quarter ended 30 June 2026, are prepared and published in accordance with Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, as amended. These financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August 2026. These financial results are prepared in accordance with the principles laid down in Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the companies Act, 2013, ("the Act") read with the relevant Rules thereunder and other accounting principles generally accepted in India.

2. The Company has adopted Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs (MCA) effective from April 1, 2024. Accordingly, the financial results for the quarter ended 30 June, 2026, have been prepared in compliance with Ind AS. The comparative financial results for the quarter ended 30 June, 2025 have also been restated to comply with Ind AS.

3. During the period, the Company sub-divided its equity shares in the ratio of 1:5, whereby each equity share having a face value of Rs.10/- each was sub-divided into five equity shares having a face value of Rs.2/- each. The record date for the sub-division was 29 May 2026.

   The sub-division has been given effect to in the financial results for the quarter ended 30 June 2026. Accordingly, the number of equity shares and the related per-share information have been adjusted to give effect to the sub-division, as applicable.

   In accordance with the requirements relating to earnings per share as per Ind AS 33, the basic and diluted earnings per share for all periods presented have been adjusted retrospectively for the effect of the share split.

4. Pursuant to the approval granted by the shareholders at the Extraordinary General Meeting held on August 04, 2025, the Board of Directors, in its meeting held on September 17, 2025, allotted 5,26,000 convertible equity warrants on a preferential basis at a price of Rs.320/- per security, following receipt of in-principle approval from the NSE. As per the terms of the issue, 25% of the warrant price (Rs.80/- per warrant) was received at the time of allotment, with the remaining 75% payable upon conversion into equity shares. Each warrant entitles the holder to convert it into one equity share of the Company within 18 months from the date of allotment, at the holder's option.

   Subsequently, the Company sub-divided its equity shares in the ratio of 1:5, whereby each equity share having a face value of Rs. 10/- each was sub-divided into five equity shares of Rs. 2/- each, with 29 May 2026 being the record date for the said sub-division. Consequent to the said sub-division, and subject to the terms of the warrant issue, the 5,26,000 outstanding warrants represent entitlement to 26,30,000 equity shares of Rs. 2/- each upon conversion.

   As of 30 June, 2026, all 5,26,000 warrants remain outstanding and are eligible for conversion within the stipulated period.

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Tel: +91 22 45963506, Website: www.lemeriteexports.com
E-mail: compliance@lemeriteexports.com

5. EPS is computed by dividing the Net Profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding and the corresponding earnings per share have been adjusted for the sub-division of equity shares in the ratio of 1:5, as applicable. Quarterly EPS is not annualised.

6. The requirement of Ind AS-108 "Operating Segments", Segment Reporting is not applicable to the Company as it is engaged in single business segment.

7. The Company has reported a loss after tax of Rs.457.53 lacs for the quarter ended 30 June 2026, primarily attributable to a fair value loss of Rs.1,106.41 lacs on investments measured at Fair Value through Profit or Loss (FVTPL), recognised in the Statement of Profit and Loss in accordance with the applicable requirements of Ind AS.

8. The Company has not received complete information from all its suppliers regarding their registration status under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. Accordingly, disclosures relating to Micro and Small Enterprises have been made to the extent such information is available with the Company.

9. The company has following subsidiaries namely - Le Merite Laxmi Spinning Private Limited, Le Merite Filament Private Limited and Le Merite Tactical & Defence Solutions Private Limited; therefore, standalone and consolidated financials are presented.

10. Previous period's figures have been regrouped/re-classified wherever necessary to make the same comparable.

11. As per requirements of regulation 33 of the Securities and Exchange Board of India, the company is required to publish standalone and consolidated financial results. Investors can view the standalone and consolidated financial results of the company for the quarter ended 30 June, 2026 on the Company's website www.lemeriteexports.com or on www.nseindia.com, the website of National Stock Exchange of India Limited (NSE).

For and on behalf of the Board
Le Merite Exports Limited

LE MERITE EXPORTS LIMITED MUMBAI

Abhishek Lath
Managing Director and CFO
DIN: 00331675
Place: Mumbai
Date: August 14, 2026

Compliance Le Merite <compliance@lemeriteexports.com>

Resignation Letter

Rohit Agarwal [redacted] Fri, Aug 14, 2026 at 11:37 AM
To: Compliance Le Merite <compliance@lemeriteexports.com>
Cc: Abhishek-Lemerite

Date: August 14, 2026

To

The Board of Directors
Le Merite Exports Limited
A-307, Boomerang, Chandivali Farm Road,
Powai, Andheri (East),
Mumbai 400 072, Maharashtra

Subject: Resignation from the position of Non-Executive Independent Director of the Company.

Dear Sirs/Madam,

I, Rohit Agarwal (DIN: 01924587), hereby tender my resignation from the position of Non-Executive Independent Director of Le Merite Exports Limited and from all the Committees of the Board on which I am a member/chairperson, with effect from the close of business hours on August 14, 2026, due to personal and professional engagements.

I confirm that there are no material reasons for my resignation other than those stated above.

I take this opportunity to express my sincere appreciation to the Board of Directors, the management, and all stakeholders for their support and cooperation during my tenure with the Company. It has been a privilege to be associated with the Company, and I wish the Company continued success and growth in the years ahead.

Kindly acknowledge receipt of this letter and take the necessary steps to give effect to my resignation, including filing the requisite intimations with the stock exchange, the Registrar of Companies, and any other regulatory authorities, as may be applicable.

Thanking you.

Yours faithfully,

Rohit Agarwal
Independent Director
DIN: 01924587