August 19, 2026

To
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051

Trading Symbol: LCL

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Scrip Code: 544839

Dear Sir/Madam,

Sub: Consolidated and Standalone Unaudited Financial Results for the quarter ended June 30, 2026

In terms of Regulation 30 and 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach the Unaudited Financial Results (Consolidated and Standalone) for the quarter ended June 30, 2026, along with Independent Auditor's Review Report thereon.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The meeting of the Board of Directors commenced at 6:30 p.m. (IST) and concluded at 7:30 p.m. (IST).

This is for your information and records.

Sincerely,

***for* Lohia Corp Limited**

SHIKHA SRIVASTAVA
Digitally signed by SHIKHA SRIVASTAVA
Date: 2026.08.19 20:24:42 +05'30'

Shikha Srivastava
Company Secretary and Compliance Officer

Lohia Corp Limited
Regd. Off.: D-3/A, Panki Industrial Estate, Kanpur - 208 022, India | T: +91 512 2246500 | M: +91 9936294101 | E: lsl@lohiagroup.com
HO: Lohia Industrial Complex, Chaubepur, Kanpur - 209 203, India | T: +91 512 2593100 | M: +91 9936294000

Sales Offices in India:
Ahmedabad | Bengaluru | Delhi | Kolkata

Overseas Offices/Associates:
Bangkok | Burlington – NC | Dubai | Itajai-Brazil

www.lohiagroup.com
CIN: U28261UP2023PLC183476

Walker Chandiok & Co LLP
Chartered Accountants
21st Floor, DLF Square, Jacaranda Marg
DLF Phase II, Gurugram – 122002
Haryana, India

Telephone: +91 124 4628099

Anil Pariek & Garg
Chartered Accountants
33, Anand Bazar,
Swaroop Nagar - 208002
Kanpur, Uttar Pradesh

Telephone: +91 8853170720

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

To the Board of Directors of Lohia Corp Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Lohia Corp Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'). Attention is drawn to the fact that the figures for the corresponding quarter ended 30 June 2025 has been approved by the Holding Company's Board of Directors but have not been subjected to audit or review.

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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing 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 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.

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

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the one of the joint auditor of the Holding Company referred to in paragraph 5 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, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We did not jointly reviewed the interim financial results of 6 subsidiaries included in the Statement, whose financial results reflects total revenue of ₹ 250.61 million, total net loss after tax of ₹ 55.83 million, and total comprehensive loss of ₹ 70.48 million for the quarter ended on 30 June 2026, as considered in the Statement. These interim financial results have been reviewed by one of the joint auditors of the Holding Company (Anil Pariek & Garg), whose review report has been furnished to us by the Holding Company management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of one of the joint auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the report of the one of the joint auditor.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Tarun Gupta
Digitally signed by Tarun Gupta
Date: 2026.08.19 19:24:51 +05'30'

Tarun Gupta
Partner
Membership No. 507892

UDIN: 26507892MNNHCA4143

Place: Gurugram
Date: 19 August 2026

For Anil Pariek & Garg
Chartered Accountants
Firm Registration No: 01676C

HEMANT KUMAR PARIEK
Digitally signed by HEMANT KUMAR PARIEK
Date: 2026.08.19 20:23:24 +05'30'

H. K Pariek
Partner
Membership No. 070250

UDIN: 26070250ZPVMLH4791

Place: Kanpur
Date: 19 August 2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Lohia Corp Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

S. No.	Name	Relationship with the Holding Company
1	Sundarlam Industries Private Limited	Subsidiary Company
2	Leesona Corp, USA	Subsidiary Company
3	Lohia Global Solutions FZE	Subsidiary Company
4	LDB Importacao E Exportacao Ltda	Subsidiary Company
5	Leesona Machinery Private Limited	Subsidiary Company
6	OMGM Extrusiontechnik S.R.L	Subsidiary Company

Lohia Corp Limited
Registered office: D-3/A, Panki Industrial Estate, Kanpur, Uttar Pradesh - 208 022, India
Corporate Identification No.: U28261UP2023PLC183476
Email Id: investors@lohiagroup.com; **Website:** www.lohiagroup.com

Statement of consolidated unaudited financial results for the quarter ended 30 June 2026

(₹ in million, unless otherwise stated)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	Refer note 4	Refer note 5	Audited
I	**Income**				
	Revenue from operations	5,030.22	5,108.02	3153.51	17,169.95
	Other income	65.58	92.95	36.62	208.75
	Total income (I)	**5,095.80**	**5,200.97**	**3,190.13**	**17,378.70**
II	**Expenses**				
	Cost of materials consumed	2,607.75	2,820.31	1576.12	9,140.13
	Purchases of stock-in-trade	287.87	499.79	135.38	1,072.20
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(93.01)	(356.47)	77.06	(550.48)
	Employee benefits expense	533.58	490.15	474.31	1,917.84
	Finance costs	24.22	31.56	32.60	126.25
	Depreciation and amortisation expense	130.52	128.86	131.42	523.71
	Other expenses	692.23	619.92	528.41	2,404.50
	Total expenses (II)	**4,183.16**	**4,234.12**	**2,955.30**	**14,634.15**
III	**Profit before exceptional items and tax (I-II)**	**912.64**	**966.85**	**234.83**	**2,744.55**
	Exceptional items (note 7)	-	-	-	(94.16)
IV	**Profit before tax for the period/ year**	**912.64**	**966.85**	**234.83**	**2,650.39**
V	**Tax expense**				
	Current tax for current period/ year	256.40	213.88	91.11	716.99
	Tax relating to earlier period/years	0.53	7.27	-	4.89
	Deferred tax (credit)/ charge for current period/ year	(6.90)	31.11	(25.13)	(6.01)
	Total tax expense	**250.03**	**252.26**	**65.98**	**715.87**
VI	**Profit for the period/ year (IV-V)**	**662.61**	**714.59**	**168.85**	**1,934.52**
VII	**Other comprehensive income**				
	Items that will not be reclassified to statement of profit and loss				
	Re-measurement gains/(losses) on defined benefit plans	14.43	32.70	(5.89)	26.69
	Tax effect relating to these items	(3.63)	(8.23)	1.49	(6.71)
	Items that will be reclassified to profit or loss				
	Net gain/(loss) on cash flow hedges	30.07	(24.32)	6.00	(68.14)
	Income tax relating to above	(11.90)	5.92	(1.24)	17.22
	Foreign currency translation reserve	(15.21)	(8.17)	4.42	(18.80)
VIII	**Total comprehensive income for the period/ year (VI+VII)**	**676.37**	**712.49**	**173.63**	**1,884.78**
	Profit for the period attributable to:				
	Owners of Lohia Corp Limited	666.13	703.00	168.34	1,933.63
	Non-controlling interest	(3.52)	11.59	0.51	0.89
	Other comprehensive income attributable to:				
	Owners of Lohia Corp Limited	13.33	(4.15)	3.57	(54.45)
	Non-controlling interest	0.43	2.05	1.21	4.71
	Total comprehensive income attributable to:				
	Owners of Lohia Corp Limited	679.46	698.85	171.91	1,879.18
	Non-controlling interest	(3.09)	13.64	1.72	5.60
IX	Paid-up share capital	105.65	105.65	105.65	105.65
X	Other equity				5,109.92
XI	Earning per share (EPS) (face value of ₹ 1/- each) (in ₹)*				
	Basic and diluted	6.27	6.76	1.60	18.31

*EPS for the quarters have not been annualised

Lohia Corp Limited
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Corporate Identification No.: U28261UP2023PLC183476
Email Id: investors@lohiagroup.com; **Website:** www.lohiagroup.com

Notes:

1 The above consolidated unaudited financial results of Lohia Corp Limited (the 'Holding Company') together with its subsidiaries (collectively the 'Group') have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 19 August 2026. These consolidated unaudited financial results for quarter ended 30 June 2026 have been subjected to limited review by the statutory auditors of the Holding Company.

2 These consolidated unaudited financial results have 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 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).

3 Subsequent to the 30 June 2026 quarter, the Holding Company has completed its Initial Public Offer (IPO) of 25,931,407 equity shares of face value of ₹ 1 each at an issue price of ₹ 425 per share. A discount of ₹ 40 per share was offered to eligible employees biding in the employee reservation portion of 200,000 equity shares. Pursuant to IPO, the equity shares of the Holding Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 30 July 2026. The issue comprised of offer for sale of 25,931,407 equity shares by selling shareholders, aggregating to ₹11,012.85 million.
Accordingly, these consolidated unaudited financial results for the quarter ended 30 June 2026 have been drawn up for the first time in accordance with the SEBI listing regulations.

4 Figures for the quarter ended 31 March 2026 are the balancing figures between audited figures for the full year ended 31 March 2026 and the special purpose interim consolidated audited year to date figures upto nine months 31 December 2025.

5 The consolidated financial results for the quarter ended 30 June 2025 have not been subject to limited review or audit. However, the management has excerised necessary diligence to ensure that the financial results for for these quarters provide a true and fair view of the Group's affairs.

6 The operating segment of the Group is identified to be "Manufacturing of machines for the HDPE/PP woven fabric industry", as the Chief Operating Decision Maker reviews business performance at an overall Group level as a single segment. Accordingly, no separate segment disclosures have been presented.

7 **Exceptional item** (₹ in million)

Particulars	**Year ended**
	31 March 2026
Impact of new labour codes (refer note below)	94.16

On 21 November 2025, the Government of India notified the four Labour Codes- namely, the Codes on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020, and the Occupational Safety, Health and Working Conditions Code 2020- thereby consolidating 29 existing labour laws. To faciliate the assessment of the financial impact arising from these regulatory changes, the Ministry of Labour & Employnment issued Central Rules and related FAQ's.

The Group had evaluated and disclosed the incremental impact of these changes based on expert input and the best information available, in line with the guidance provided by the Institute of Chartered Accountants of India. Given the material, regulatory driven, and non-recurring nature of this impact, the Group had presented such incremental impact, aggregating to ₹ 94.16 million for the year ended 31 March 2026 under 'Exceptional items'.

The Group continues to monitor the finalisation of the State Rules and any further government clarifications on other aspects of the Labour codes

8 The above unaudited consolidated financial results of the Group for the quarter ended 30 June 2026 are available on the Holding Company's website (www.lohiagroup.com) and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Holding Company are listed.

For and on behalf of Board of Directors of
Lohia Corp Limited

RAJ KUMAR LOHIA
Digitally signed by RAJ KUMAR LOHIA
Date: 2026.08.19 20:22:10 +05'30'

Raj Kumar Lohia
Chairman & Managing Director
DIN: 00203659

Place: Kanpur
Date: 19 August 2026

Walker Chandiok & Co LLP
Chartered Accountants
21st Floor, DLF Square, Jacaranda Marg
DLF Phase II, Gurugram – 122002
Haryana, India

Telephone: +91 124 4628099

Anil Pariek & Garg
Chartered Accountants
33, Anand Bazar,
Swaroop Nagar - 208002
Kanpur, Uttar Pradesh

Telephone: +91 8853170720

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

To the Board of Directors of Lohia Corp Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Lohia Corp Limited ('the Company') for the quarter ended 30 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) ('Listing Regulations'). Attention is drawn to the fact that the figures for the corresponding quarter ended 30 June 2025 has been approved by the Company's Board of Directors but have not been subjected to audit or review.

2. The Statement, which is the responsibility of the Company's management and 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing 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 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.

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

4. Based on our review conducted as 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, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Tarun Gupta
Digitally signed by Tarun Gupta
Date: 2026.08.19 19:26:16 +05'30'

Tarun Gupta
Partner
Membership No. 507892

UDIN: 26507892UZMXLW4185

Place: Gurugram
Date: 19 August 2026

For Anil Pariek & Garg
Chartered Accountants
Firm Registration No: 01676C

HEMANT KUMAR PARIEK
Digitally signed by HEMANT KUMAR PARIEK
Date: 2026.08.19 20:24:03 +05'30'

H. K Pariek
Partner
Membership No. 070250

UDIN: 26070250EZATTW1062

Place: Kanpur
Date: 19 August 2026

Lohia Corp Limited

Registered office: D-3/A, Panki Industrial Estate, Kanpur, Uttar Pradesh - 208 022, India
Corporate Identification No.: U28261UP2023PLC183476
Email Id: investors@lohiagroup.com; **Website:** www.lohiagroup.com

Statement of standalone unaudited financial results for the quarter ended 30 June 2026

(₹ in million, unless otherwise stated)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	Refer note 4	Refer note 5	Audited
I	**Income**				
	Revenue from operations	4,997.51	4,783.05	3,061.10	16,553.31
	Other income	70.10	91.32	40.40	217.46
	Total income (I)	**5,067.61**	**4,874.37**	**3,101.50**	**16,770.77**
II	**Expenses**				
	Cost of materials consumed	2,634.79	2,818.94	1,609.29	9,002.45
	Purchases of stock-in-trade	270.37	287.49	203.45	852.73
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(105.01)	(378.69)	(38.10)	(560.41)
	Employee benefits expense	484.73	422.07	423.64	1,694.76
	Finance costs	16.36	24.26	27.16	101.16
	Depreciation and amortisation expense	118.08	116.87	117.89	473.67
	Other expenses	661.76	583.54	518.68	2,256.82
	Total expenses (II)	**4,081.08**	**3,874.48**	**2,862.01**	**13,821.18**
III	**Profit before exceptional items and tax (I-II)**	**986.53**	**999.89**	**239.49**	**2,949.59**
	Exceptional items (note 7)	-	14.27	-	198.43
IV	**Profit before tax for the period/ year**	**986.53**	**985.62**	**239.49**	**2,751.16**
V	**Tax expense**				
	Current tax for current period/ year	255.40	212.10	88.61	714.52
	Tax relating to earlier period/years	0.53	7.26	-	3.72
	Deferred tax (credit)/ charge for current period/ year	(2.14)	30.14	(24.99)	(28.92)
	Total tax expense	**253.79**	**249.50**	**63.62**	**689.32**
VI	**Profit for the period/ year (IV-V)**	**732.74**	**736.12**	**175.87**	**2,061.84**
VII	**Other comprehensive income**				
	Items that will not be reclassified to statement of profit and loss				
	Re-measurement gains/(losses) on defined benefit plans	14.37	32.62	(5.96)	26.57
	Tax effect relating to these items	(3.62)	(8.20)	1.50	(6.68)
	Items that will be reclassified to profit or loss				
	Net gain/(loss) on cash flow hedges	30.07	(24.32)	6.00	(68.14)
	Income tax relating to above	(11.90)	5.92	(1.24)	17.22
VIII	**Total comprehensive income for the period/ year (VI+VII)**	**761.66**	**742.14**	**176.17**	**2,030.81**
IX	Paid-up share capital	105.65	105.65	105.65	105.65
X	Other equity				5,501.29
XI	Earning per share (EPS) (face value of ₹ 1/- each) (in ₹)*				
	Basic and diluted	6.94	6.97	1.66	19.52

*EPS for the quarters have not been annualised

Lohia Corp Limited
Registered office: D-3/A, Panki Industrial Estate, Kanpur, Uttar Pradesh - 208 022, India
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Email Id: investors@lohiagroup.com; **Website:** www.lohiagroup.com

Notes:

1 The above standalone unaudited financial results of Lohia Corp limited (the 'Company') have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 19 August 2026. These standalone unaudited financial results for quarter ended 30 June 2026 have been subjected to limited review by the statutory auditors of the Company.

2 These standalone unaudited financial results have 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).

3 Subsequent to the 30 June 2026 quarter, the Company had completed its Initial Public Offer (IPO) of 25,931,407 equity shares of face value of ₹ 1 each at an issue price of ₹ 425 per share. A discount of ₹ 40 per share was offered to eligible employees biding in the employee reservation portion of 200,000 equity shares. Pursuant to IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 30 July 2026. The issue comprised of offer for sale of 25,931,407 equity shares by selling shareholders, aggregating to ₹11,012.85 million.
Accordingly, these standalone unaudited financial results for the quarter ended 30 June 2026 have been drawn up for the first time in accordance with the SEBI listing regulations.

4 Figures for the quarter ended 31 March 2026 are the balancing figures between audited figures for the full year ended 31 March 2026 and the special purpose interim standalone audited year to date figures upto nine months 31 December 2025.

5 The standalone financial results for the quarter ended 30 June 2025 have not been subject to limited review or audit. However, the management has excerised necessary diligence to ensure that the financial results for for these quarters provide a true and fair view of the Company's affairs.

6 The operating segment of the Company is identified to be "Manufacturing of machines for the HDPE/PP woven fabric industry", as the Chief Operating Decision Maker reviews business performance at an overall Company level as a single segment. Accordingly, no separate segment disclosures have been presented.

7 **Exceptional items** (₹ in million)

Particulars	**Quarter ended**	**Year ended**
	31 March 2026	**31 March 2026**
Diminution in value of investments in subsidiaries (refer note 'a' below)	14.27	104.27
Impact of new labour codes (refer note 'b' below)	-	94.16

(a) The Company holds 100% equity share capital in Leesona Corp, USA (hereinafter referred to as "Leesona"). The value of investments as at 31 March 2026 is ₹104.27 million which is accounted for at cost less impariment. During the previous year, management had assessed the recoverability of the investments in Leesona, including the future projections, to identify indications of diminution, other than temporary, in the value of investments.

Accordingly, the Company has recognised impairment of ₹ 14.27 million in the quarter ended 31 March 2026 and ₹ 104.27 million for the year ended 31 March 2026 under 'Exceptional items'.

(b) On 21 November 2025, the Government of India notified the four Labour Codes- namely, the Codes on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020, and the Occupational Safety, Health and Working Conditions Code 2020- thereby consolidating 29 existing labour laws. To faciliate the assessment of the financial impact arising from these regulatory changes, the Ministry of Labour & Employnment issued Central Rules and related FAQ's.

The Company had evaluated and disclosed the incremental impact of these changes based on expert input and the best information available, in line with the guidance provided by the Institute of Chartered Accountants of India. Given the material, regulatory driven, and non-recurring nature of this impact, the Company had presented such incremental impact, aggregating to ₹ 94.16 million for the year ended 31 March 2026 under 'Exceptional items'.

The Company continues to monitor the finalisation of the State Rules and any further government clarifications on other aspects of the Labour codes.

8 The above unaudited standalone financial results of the Company for the quarter ended 30 June 2026 are available on the Company's website (www.lohiagroup.com) and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

For and on behalf of Board of Directors of
Lohia Corp Limited

RAJ KUMAR LOHIA
Digitally signed by RAJ KUMAR LOHIA
Date: 2026.08.19 20:22:45 +05'30'

Raj Kumar Lohia
Chairman & Managing Director
DIN: 00203659

Place: Kanpur
Date: 19 August 2026