

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

Digitally signed by Sonika Jain DN: c=IN, o=null, ou=null, postalCode=382330, I=Ahmedabad, st=Gujarat, street=ia-382330-opp shriji Bunglows, title=6425, 2.5.4.20=27d7d01e3a01ba22d9237b3226cf43be Sonika 90942c8b56c0ba55f539302756abe62 alNumber=aa95a94fe608fe4feb0429505bd6 32ee2e8b09a2499618bdfea1c8679cf9bc2 email=soni.16jain@gmail.com, cn=Sonika Jain Date: 2024.11.12 15:55:29 +05'30' **Company Secretary and Compliance Officer** M. No.: A60579



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.

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.

DAC

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

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

Standalone Balance Sheet as at 30th September, 2024

I. ASSETS	Particulars	Note	As at 30-Sep-2024	As at 31-Mar-2024
				51-Widi-2024
1. Non-curren				
(a) Prope	ty, Plant & Equipment	2	861.23	
	of Use Assets	2	26.99	858
(C) Intang	ible Assets under Development	2	10.79	26
(d) Financ			10.79	10
(i		3	0.51	
(iv		4		C
(e) Deferr	ed Tax Assets (net)	5	41.06 35.20	42
-			. 975.78	40
2. Current as			, 973.78	979
(a) Invento		6		
(b) Financi	al Assets		1,583.67	2,072
(i)	Contraction of the second s	7		
(ii)		8		9
(iii) Cash and cash equivalents	8	1,994.53	1,661
(iv) Loans	10	8.39	6
(v)		10	10.00	14
(c) Current	t Tax Assets (net)	11	77.65	95
(c) Other c	urrent assets	13	(18.42)	1
		15	89.42	50
	Total Assets		3,745.23	3,900.
. EQUITY AN	D LIABILITIES		4,721.01	4,880.
1. Equity				
(a) Equity s	hare capital	14		
(b) Other e	quity	14	1,149.92	1,149.
		15	802.24	694.
2. Liabilities			1,952.16	1,844.
Non-curren	t liabilities			
(a) Financia	l liabilities			
(i)	Borrowings			
(ii)	Lease Liability	16	44.05	69.
(iii)	Other financial liabilities	17	6.88	7.
(b) Provisio	ns	18	5.82	5.
		19	41.24	33.
Current liab	ilities		97.99	116.
(a) Financia				
(i)	Borrowings			
(ii)	Trade payables	20	1,309.26	1,591.:
	i. Dues to micro and small enterprises	21		
	ii. Dues to other than micro and small enterprises	•	399.22	296.1
(iii)	Lease Liability		756.07	743.1
(iv)	Other financial liabilities	22	22.01	20.9
(b) Provision		23	129.89	124.1
	Tax Liabilities (Net)	24	0.58	0.5
(d) Other cu	rrent liabilities	25	1	22.5
		26	53.83	120.7
	Total Equity and the little		2,670.86	2,919.2
	Total Equity and Liabilities		4,721.01	4,880.1



(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	Fo	r Quarter ended		For Half Ye	ar Ended	Amount in Lakh
1	Revenue from Operations	30-Sep-24 Unaudited	30-Jun-24 Unaudited	30-Sep-23 Unaudited	30-Sep-24 Unaudited	30-09-2023 Unaudited	31-Mar-24
2	Other Income	1,873.46	1,970.11	1,575.77	3,843.57	The second second second second second	Audited
3	Total : [1+2]	7.12	7.72	12.74	14.84	3,385.33	6,364.6
		1,880.58	1,977.83	1,588.51	3,858.41	27.73	31.00
4	Expenses				5,050.41	3,413.06	6,395.63
a)	Cost of material consumed						
b)	Changes in inventories	950.41	1,590.95	1,176.85	2 641 26		
c)	Employee Benefit Expense	488.37	-45.13		2,541.36 443.24	2,454.00	4,834.13
d)	Finance Cost	137.36	144.05	142.69	281.41	51.33	-373.81
e)	Depreciation	39.68	56.27	31.63	95.95	284.25	556.78
f)	Other Expenditure	14.75	14.24	37.38	28.98	72.62	166.21
	Total Expenditure	156.15	166.71	166.88	322.87	66.74	143.85
5	Profit before exceptional items and tax (3-4)	1,786.72	1,927.09	1,555.43	3,713.81	328.83	851.32
6	Extraordinary Items	93.86	50.74	33.08	144.60	3,257.78	6,178.48
7	Profit/ (Loss) before tax (5-6)	-			144.00	155.28	217.13
	(2033) Belore tax (5-6)	93.86	50.74	33.08	144.00	-	14.11
8	Tax Expenses			55.00	144.60	155.28	203.02
~	a) Current tax						
	b) Deferred tax	20.97	10.17	10.75			
	c) Short / (Excess) Provision	2.69	2.93	10.35	31.14	43.20	62.07
9	Net Profit / (Loss) for the period (8-7)	0.02	-0.03	-1.76 -0.89	5.62	-3.18	-8.30
	(Loss) for the period (8-7)	70.18	37.66	25.38	-0.01	-0.89	-0.31
10 (04h. c		01100	25.58	107.84	116.15	149.55
10	Other Comperhensive income (net of tax)						
	i) Item that will not reclassified to profit or Loss						
1	ii) Income tax relating to item that will not be		1990. 1990	-			
1 1	reclassified to profit or Loss				-		-
I	Total Comperhensive income for the period/year (9+10)	70.18	37.66	25.00	-		
2 F	Paid- up Equity Share Capital(Equity Shares of Rs.2/- each)	1,149.92		25.38	107.84	116.15	149.55
5 0	Priner Equity	802.24	1,149.92	1,149.92	1,149.92	1,149.92	1,149.92
4 E	Basic and Diluted Earnings per share (EPS)	002.24	732.06	656.35	802.24	656.35	694.40
(F;	Face value Rs. 2 per Share) (Not annualised) (in INR)	0.12	0.07	0.04	0.19	Contraction in a low of the participant	

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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		For the Year Ended 30-Sep-24	(Amount in Lakhs For the Year Ended 31-Mar-24
Cash flow from Operating activities:		50 Sep 24	51-IVIAF-24
Net profit before tax as per statement of profit and loss		144.60	
Adjusted for:		144.00	203.02
Depreciation & amortization		28.98	
Interest & finance costs		95.95	143.85
Interest Income		. (0.06)	166.21
Operating cash flow before working capital changes		269.48	(0.42)
Adjusted for:			512.66
(Increase)/ decrease in inventories		400.00	
(Increase)/ decrease in trade receivables		488.88	(17.55)
(Increase)/ decrease in other current assets		(333.36)	(385.01)
Increase/ (decrease) in other financial assets		(38.77)	208.35
Increase/ (decrease) in trade payables		18.42	(94.16)
Increase/ (decrease) in other financial liabilities		116.09	(222.74)
Increase/ (decrease) in other current liabilities		6.02	49.09
Increase/ (decrease) in short term provisions		(66.93)	48.26
Increase/ (decrease) in long term provisions		- The state of the second	0.10
Cash generated from / (used in) operations		7.54	14.98
Income taxes paid		485.79	113.99
Net cash generated from/ (used in) operating activities	[A]	(53.65) 432.14	(57.54) 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			420
		0.06	0.42
Increase/ decrease in short term loans and advances Purchase/Sale of investments		4.56	1.13
			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)	(27.06) 456.48
nterest & finance costs		(95.95)	(166.21)
ncrease/(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]			
Cash & cash equivalents as at beginning of the year		1.70	(0.37)
Cash & cash equivalents as at end of the year [Refer Note - 9]	and the second	6.69	7.06
a cush equivalents as at end of the year [Keter Note - 9]		8.39	6.69

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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

		(Amount in Lakhs
Particulars	For the Year Ended 30-Sep-24	For the Year Ended 31-Mar-24
Cash and Cash equivalent comprises of:		51-1101-24
Cash on hand	6.54	
Bank Balances:	0.54	2.77
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 (<u>www.nseindia.com</u>) and also on Company Website <u>www.latteysindustries.com</u>
- 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.

Reg. Office : 404-504, Shikhar Building, Nr. Vadilal house, Netaji Marg, Mithakhali Cross Road, Navrangpura, Ahmedabad 30003 Ph.: (O) +91- 079-40801121, 40801155, 66550333, 66550334, 9825027370 Email : pjshahca@rediffmail.com; piyush@pjshahca.com Website : www.pjshahca.com Branch Office : B-503, 9 Square, Nanamava Circle, Nr. Marvadi Broker, Rajnagar Main Road, Rajkot-360003. Mobile No.: (M) 8758801260, (M) 6353042447 Email Id : devang@pjshahca.com; jay@pjshahca.com



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. 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.



Place: Ahmedabad Date: 12th November, 2024 Arvind S. Vijayvargiya Partner M No.: 165063 UDIN: 24165063BKAEHL6100

Latteys Industries Limited

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

Consolidated Balance Sheet as at 30th September, 2024

Particul ars	Note	As at 30-Sep- 2024	As at 31-Mar- 2024
. ASSETS 1. Non-current assets			
	2	861.23	858.74
 (a) Property, Plant & Equipment (b) Right of Use Assets 	2	26.99	26.79
(c) Intangible Assets under Development	2	10.79	10.51
(d) Financial Assets	-	10.75	10.51
	3	and the second second second	
(i) Investments (iv) Others	4	41.06	42.04
(e) Deferred Tax Assets (net)	5	35.20	40.82
(e) Deletted tax Assets (her)		975.27	978.89
2. Current assets		1 593 67	2 072 5
(a) Inventories	6	1,583.67	2,072.55
(b) Financial Assets			
(i) Investments	7	1 004 53	1 ((1 1)
(ii) Trade Receivables	8	1,994.53	1,661.1 7.9
(iii) Cash and cash equivalents	9	9.63 10.00	14.5
(iv) Loans	10	77.65	95.09
(v) Others	11 12	11.05	95.0
(c) Current Tax Assets (net)	12	89.42	50.6
(c) Other current assets	15	3,764.89	3,901.9
F .1.1		4,740.15	4,880.8
Total Assets		4,740.15	4,000.0
. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital	14	1,149.92	1,149.9
(b) Other equity	15	802.14	694.3
(c) Non-Controlling Interest		0.37	0.4
(1)		1,952.43	1,844.6
2. Liabilities			
Non-current liabilities			
(a) Financial liabilities	16	44.05	69.3
(i) Borrowings	16 17	6.88	7.9
(ii) Lease Liability	17	5.82	5.5
(iii) Other financial liabilities	19	41.24	33.7
(b) Provisions	15	97.99	116.5
Current liabilities			
(a) Financial liabilities	20	1,309.51	1,591.3
(i) Borrowings	20	1,305.51	1,551.5
(ii) Trade payables	21	399.22	296.1
i. Dues to micro and small enterprises		756.07	743.1
ii. Dues to other than micro and small		756.07	745.1
enterprises	22	22.01	20.9
(iii) Lease Liability	23	130.12	124.2
(iv) Other financial liabilities	23	0.58	0.
(b) Provisions	25	18.40	22.
(c) Current Tax Liabilities (Net)	25	53.83	120.
(d) Other current liabilities	20	2,689.73	2,919.0
		4,740.15	4,880.
Total Equity and Liabilities		4,740.15	A 4,000.



(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

		For C	Quarter ended		For Half Ye	ar Ended	For Year Ended
Sr.		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
No.		Unaudited	Unaudited	Unudited	Unaudited	Unudited	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		31.12		
	b) Deferred tax	2.69	2.93		5.62	3	
	c) Short / (Excess) Provision	0.02	(0.03)		(0.01)	and the second sec	the second s
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		-	•	1988) 1988)		5.76
	 (ii) Income tax relating to item that will not be reclassified to profit or Loss 		-	-	-	-	(1.50
11	1.1/	70.12	37.66	25.37	107.79	115.99	
12 13	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
14	(0.12	0.07	0.04	0.19	0.20	0.26

(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

(Increase)/ decrease in trade receivables(333.36)(385.01)(Increase)/ decrease in other current assets(38.77)208.35Increase/ (decrease) in other financial assets116.09(222.74)Increase/ (decrease) in other financial labilities6.1049.24Increase/ (decrease) in other financial labilities(66.93)48.26Increase/ (decrease) in other current liabilities(66.93)48.26Increase/ (decrease) in other turnent liabilities7.5414.98Increase/ (decrease) in long term provisions7.5414.98Increase/ (decrease) in long term provisions7.5414.98Increase/ (decrease) in other current liabilities(35.23)(57.54)Increase/ (decrease) in long term provisions7.5414.98Increase/ (decrease) in long term provisions7.5414.98Increase/ (decrease) in other spatiant(35.23)(57.54)Net cash generated from / (used in) operating activities[A]432.1456.45Cash flow from Investing activities:(32.28)(380.98)Sale of Property, Plant and EquipmentIncrease/ decrease in short term loans and advances4.561.13Purchase/ Sale of investmentsProceeds from long term borrowing (net)(25.28)(27.07)Proceeds from long term borrowing (net)(25.28)(27.06)Proceeds from short term borrowing (net)Proceeds from short term borrowing (net)Proceeds				(Amount in Lakhs)
Net profit before tax as per statement of profit and loss144.52202.86Adjusted for:28.98143.85Interest & finance costs95.951166.23Interest Income(0.06)(0.42)Operating cash flow before working capital changes269.40512.51Adjusted for:(0.06)(0.42)(Increase)/ decrease in inventories488.88(17.55)(Increase)/ decrease in trade receivables(333.36)(385.01)(Increase)/ decrease in trade receivables(38.77)208.35Increase/ (decrease) in other current assets(38.77)208.35Increase/ (decrease) in other financial assets116.09(222.74)Increase/ (decrease) in other financial ibilities66.693)48.26Increase/ (decrease) in other rurrent liabilities(66.93)48.26Increase/ (decrease) in other turrent liabilities(66.93)48.26Increase/ (decrease) in long term provisionsCash generated from/ (used in) operating activities[A]432.14Net cash generated from/ (used in) operating activitiesPurchase of Property, Plant and EquipmentIncrease/ decrease in short term loans and advances4.551.13.39Proceeds from Short term loans and advancesProceeds from Short term loans and advances(25.28)(27.06)Proceeds from short term loans and advances(25.28)(27.06)Proceeds from short term borrowing (net)(25.28)(25.28) <trd>Proceeds from short te</trd>	Particulars			
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Depletation and intraction95.95166.23Interest & finance costs(0.06)(0.42)Operating cash flow before working capital changes269.40512.51Adjusted for:(Increase) / decrease in inventories488.88(17.55)(Increase) / decrease in trade receivables(33.3.6)(385.07)208.35Increase/ (decrease) in ther financial assets18.42(94.16)Increase/ (decrease) in other financial labilities6.1049.22.74)Increase/ (decrease) in other financial labilities(66.93)48.26Increase/ (decrease) in other current liabilities(66.93)48.26Increase/ (decrease) in other current liabilities(36.7.5414.82Increase/ (decrease) in other current liabilities(36.7.38)113.99Increase/ (decrease) in other current liabilities(35.23)(57.54)Increase/ (decrease) in ong term provisions7.5414.82Cash generated from / (used in) operations(32.28)(380.98)Increase/ decrease in short term provisions(32.28)(380.98)Sale of Property, Plant and Equipment	Adjusted for:			
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Increase/ (decrease) in trade payables116.09(222.74)Increase/ (decrease) in other financial liabilities6.1049.24Increase/ (decrease) in other current liabilities(66.93)48.26Increase/ (decrease) in short term provisions7.5414.98Cash generated from / (used in) operations467.38113.99Increase/ (decrease) in long term provisions7.5414.98Cash generated from / (used in) operating activities[A]432.1456.45Net cash generated from / (used in) operating activities[A]432.1456.45Cash flow from Investing activities:(32.28)(380.98)38Purchase of Property, Plant and EquipmentIncrease/ decrease in short term loans and advances4.561.13-Purchase/Sale of investments[B](27.67)(337.10-Net cash flow from /(used in) investing activities[B](27.67)(337.10Cash flow from financing activities:[B](27.67)(337.10Purchase/Sale of investments(25.28)(27.06)Proceeds from long term borrowing (net)(281.88)456.73Interest & finance costs(95.95)(166.23Proceeds from losu of CapitalProceeds from losu of CapitalIncrease/ (decrease) in Lease Liability0.3417.59			18.42	(94.16)
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Proceeds from short term borrowing (net)(281.88)456.73Interest & finance costs(95.95)(166.23)Proceeds from Issue of Capital-0.49Increase/(decrease) in Lease Liability0.3417.59			(25.28)	(27.06)
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Increase/(decrease) in Lease Liability 0.34 17.59				0.49
			0.34	
Net cash flow from/(used in) financing activities [C] (402.77) 281.5		[C]	(402.77) 281.52



(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

		(Amount in Lakhs)
Particulars	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 Ouarter 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

Kapoor Chand Garg Director

