



LATTEYS INDUSTRIES LIMITED
(CIN No.: L29120GJ2013PLG074281)
Plot No. 16, Phase 1/2, GIDC Estate, Naroda, Ahmedabad -
382330, Gujarat, India

Date: 22rd May, 2026

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 Friday, 23rd May, 2026 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 audited standalone & consolidated financial results for the Quarter and the year ended on March 31, 2026.
2. The Board of Directors has considered and approved declaration under Regulation 33 of SEBI (LODR) Regulations, 2015.

The board meeting commenced at 1.00 PM and concluded at 5.20 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=Personal, postalCode=382330, l=A Ahmedabad,
st=Gujarat, street=A201 kathwada road, nava naroda,
Ahmedabad City, Gujarat India 382330 opp shriji Bunglows,
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499618bfca1c8679d9bc26, email=latteys@gmail.com,
cn=SONIKA JAIN
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Piyush J. Shah & Co. Chartered Accountants

Piyush J. Shah

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

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND YEAR TO DATE STANDALONE FINANCIAL RESULTS OF THE LATTEYS INDUSTRIES LIMITED ("THE COMPANY") PURSUANT TO THE REQUIREMENTS OF REGULATIONS 33 AND 52 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED

**To The Board of Directors of
Latteys Industries Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Latteys Industries Limited (hereinafter referred to as the "Company") for the quarter and year ended 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



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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

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Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- The standalone annual financial results include the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.



For, Piyush J. Shah & Co
Chartered Accountants
F.R.N.: 121172W

Arvind S. Vijayvargiya
Partner

M. No.: 165063

UDIN: 26165063FHYEDH2607

Place: Ahmedabad

Date: 22nd May, 2026

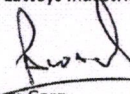
Latteys Industries Limited

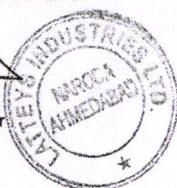
(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)
CIN: L29120GJ2013PLC074281

Audited Standalone Financial Results for the Quarter and Year ended on March 31, 2026

		(Amount in Lakhs)				
Sr. No.	Particulars	For Quarter ended			For Year Ended	
		31-Mar-26 Audited	31-Dec-25 Unaudited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
1	Revenue from Operations	3,890.79	3,392.21	2,443.84	11,687.67	8,026.83
2	Other Income	1.18	0.62	8.78	7.04	32.03
3	Total : [1+2]	3,891.97	3,392.83	2,452.62	11,694.71	8,058.86
4	Expenses					
a)	Cost of material consumed	2,846.29	3,104.77	1,512.06	9,285.11	5,396.53
b)	Changes in inventories	166.60	-494.34	135.09	-336.77	610.58
c)	Employee Benefit Expense	223.53	176.00	140.92	687.07	555.47
d)	Finance Cost	58.31	28.83	21.00	126.05	158.85
e)	Depreciation	11.74	12.27	15.74	52.85	60.22
f)	Other Expenditure	416.21	416.69	545.85	1,396.57	1,020.85
	Total Expenditure	3,722.68	3,244.21	2,370.65	11,210.88	7,802.50
5	Profit before exceptional items and tax (3-4)	169.29	148.63	81.97	483.83	256.35
6	Extraordinary Items	-	7.60	-	7.60	0.03
7	Profit/ (Loss) before tax (5-6)	169.29	141.02	81.97	476.23	256.32
8	Tax Expenses					
a)	Current tax	30.10	44.66	21.11	112.71	55.56
b)	Deferred tax	0.81	2.63	3.89	7.88	12.26
c)	Short / (Excess) Provision	0.08	-0.18	7.69	-0.09	7.64
9	Net Profit / (Loss) for the period (8-7)	138.30	93.91	49.28	355.73	180.86
10	Other Comperhensive income (net of tax)					
	(i) Item that will not reclassified to profit or Loss	-3.33	1.25	5.01	0.43	5.01
	(ii) Income tax relating to item that will not be reclassified to profit or Loss	0.84	-0.32	-1.26	-0.11	-1.26
11	Total Comperhensive income for the period/year (9+10)	135.81	94.85	53.03	356.05	184.61
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
13	Other Equity				1,235.05	879.01
14	Basic and Diluted Earnings per share (EPS) <i>(* Not annualised for quarter ended)</i>	0.24	0.16	0.09	0.62	0.31

For, Latteys Industries Limited


Pawan Garg
Whole-Time Director
DIN: 00434836



Place: Ahmedabad
Date: 22nd May, 2026

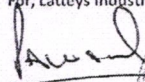
Latteys Industries Limited

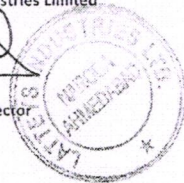
(Plot No. 16, Phase - 1/2, GIDC Estate, Naroda, Ahmedabad, Gujarat, India - 382330)

Standalone Balance Sheet as at 31st March, 2026

Particulars	(Amount in Lakhs)	
	As at 31-Mar-2026	As at 31-Mar-2025
I. ASSETS		
1. Non-current assets		
(a) Property, Plant & Equipment	866.53	865.93
(b) Capital work-in-progress	-	-
(c) Right of Use Assets	5.40	15.52
(d) Goodwill	-	-
(e) Intangible Assets	10.79	10.79
(f) Intangible Assets under Development	-	-
(g) Investment Property	-	-
(h) Financial Assets		
(i) Investments	-	0.51
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others	181.68	61.38
(i) Deferred Tax Assets (net)	19.31	27.30
(j) Other Non-current assets	-	-
	1,083.71	981.43
2. Current assets		
(a) Inventories	2,311.11	1,417.45
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	4,398.05	2,049.50
(iii) Cash and cash equivalents	4.87	2.96
(iv) Bank balance other than (iii) above	-	-
(v) Loans	17.46	9.74
(v) Others	51.11	33.69
(c) Current Tax Assets (net)	-	1.63
(d) Other current assets	392.53	129.22
	7,175.13	3,644.20
Assets Classified as Held for Sale	-	-
Total Assets	8,258.84	4,625.63
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	1,149.92	1,149.92
(b) Other equity	1,235.05	879.01
	2,384.97	2,028.93
2. Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	2.14
(ii) Trade payables	-	-
(ii) Lease Liability	1.96	6.92
(iii) Other financial liabilities	-	3.84
(b) Provisions	432.23	188.60
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
	434.19	201.50
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,173.18	863.30
(ii) Trade payables		
i. Dues to micro and small enterprises	420.54	306.32
ii. Dues to other than micro and small enterprises	2,165.75	902.91
(iii) Lease Liability	3.86	9.92
(iv) Other financial liabilities	317.53	195.92
(b) Provisions	167.41	36.73
(c) Current Tax Liabilities (Net)	164.01	-
(d) Other current liabilities	27.40	80.10
	5,439.68	2,395.20
Liabilities associated with assets classified as held for sale	-	-
Total Equity and Liabilities	8,258.84	4,625.63

For, Latteys Industries Limited


Pawan Garg
Whole-Time Director
DIN: 00434836



Place: Ahmedabad
Date: 22nd May, 2026

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 31st March, 2026

Particulars	(Amount in Lakhs)	
	For the Year Ended 31-Mar-26	For the Year Ended 31-Mar-25
Cash flow from Operating activities:		
Net profit before tax as per statement of profit and loss	476.23	256.32
Adjusted for:		
Depreciation & amortization	52.85	60.22
Interest & finance costs	126.05	158.85
Interest Income	(0.64)	(5.98)
Operating cash flow before working capital changes	654.50	469.41
Adjusted for:		
(Increase)/ decrease in inventories	(893.66)	655.10
(Increase)/ decrease in trade receivables	(2,348.55)	(388.33)
(Increase)/ decrease in other current assets	(263.31)	(78.57)
(Increase)/ decrease in other current tax assets	1.63	(1.63)
Increase/ (decrease) in other financial assets	(137.72)	42.06
Increase/ (decrease) in trade payables	1,377.06	170.03
Increase/ (decrease) in other financial liabilities	117.77	70.08
Increase/ (decrease) in other current liabilities	83.91	(40.66)
Increase/ (decrease) in short term provisions	130.67	36.16
Increase/ (decrease) in long term provisions	244.05	159.91
Cash generated from / (used in) operations	(1,033.64)	1,093.56
Income taxes paid	(85.23)	(85.71)
Net cash generated from/ (used in) operating activities	[A] (1,118.87)	1,007.85
Cash flow from Investing activities:		
Purchase of Property, Plant and Equipment	(62.97)	(57.15)
Sale of Property, Plant and Equipment	19.65	0.39
Interest Received	0.64	5.98
Increase/ decrease in short term loans and advances	(7.72)	4.81
Purchase/Sale of investments	0.51	-
Net cash flow from/(used in) investing activities	[B] (49.89)	(45.97)
Cash flow from Financing activities:		
Proceeds from long term borrowing (net)	(2.14)	(67.20)
Proceeds from short term borrowing (net)	1,309.88	(727.84)
Interest & finance costs	(126.05)	(158.85)
Increase/(decrease) in Lease Liability	(11.02)	(11.72)
Net cash flow from/(used in) financing activities	[C] 1,170.67	(965.61)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	1.91	(3.73)
Cash & cash equivalents as at beginning of the year	2.96	6.69
Cash & cash equivalents as at end of the year	4.87	2.96



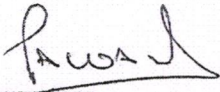

Latteys Industries Limited

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

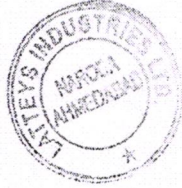
Standalone Statement of Cash Flow for the Year ended 31st March, 2026

Particulars	(Amount in Lakhs)	
	For the Year Ended 31-Mar-26	For the Year Ended 31-Mar-25
Cash and Cash equivalent comprises of:		
Cash on hand	3.10	1.15
Bank Balances:		
In current account	1.77	1.81
Cash & cash equivalents as at end of the year	4.87	2.96

For, Latteys Industries Limited



Pawan Garg
Whole-Time Director
DIN: 00434836

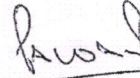


Place: Ahmedabad
Date: 22nd May, 2026

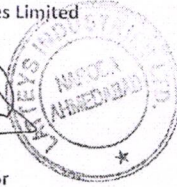
Notes to Standalone Financial Statements:

1. The standalone financial 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 May 22nd, 2026.
2. The figures for the Quarter and year ended March 31st, 2026 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 quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the respective financial years.
4. The requirement of Segment Reporting under Indian Accounting Standard (Ind AS) 108 on operating segments is not applicable to the company as it is engaged in single business segment.
5. The financial results have been audited by the Statutory Auditors as required under Regulation 33 of SEBI Listing Obligations and Disclosure Requirements), Regulation, 2015. The Statutory Auditors have issued unmodified opinion on the standalone financial results for the year ended March 31, 2026.
6. The figures for the previous periods have been regrouped / reclassified wherever necessary to confirm with the current period's classification.
7. All figures are in lakhs except earnings per share. Figures in () denote negative/decrease.

For, Latteys Industries Limited



Pawan Garg
Whole-Time Director



Date: 22nd May, 2026
Place: Ahmedabad



Piyush J. Shah & Co.
Chartered Accountants

Piyush J. Shah

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

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE CONSOLIDATED FINANCIAL RESULTS OF THE LATTEYS INDUSTRIES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMMENDED

**TO THE BOARD OF DIRECTORS OF
LATTEYS INDUSTRIES LIMITED**

Opinion

We have audited the accompanying consolidated annual financial results of Latteys Industries Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

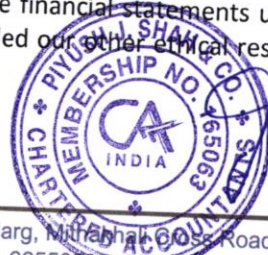
In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditors on separate financial statements of subsidiaries and other financial information of subsidiaries, the Consolidated Financial Results:

- i. includes the results of the following entities:
Parent:
Latteys Industries Limited

Subsidiary Company:
Latteys Electricals Private Limited (*Cease to be Subsidiary from 15.01.2026*)
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance



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with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's Responsibilities for the Consolidated Financial Statement

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group is responsible for overseeing the financial reporting process of each entity.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.



- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- We have obtained sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of the financial information of all such entities included in the consolidated financial results. Accordingly, we remain solely responsible for our audit opinion on the consolidated financial results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.
- The accompanying financial results includes the audited financial results and other information in respect of, 1 subsidiary, whose Financial Result reflect Group's share of total assets of Rs. NIL- Lakhs as at March 31, 2026, Group's share of total revenue of Rs. NIL/- Lakhs and Rs. NIL/- Lakhs and total net loss of Rs. NIL/- Lakhs and Rs. 0.66/- Lakhs, Total Other Comprehensive Income of Rs. NIL/- Lakhs and Rs. NIL/- Lakhs for the quarter and year ended March 31, 2026 respectively and net cash out flows is Rs. 1.10/- Lakhs for the year ended on March 31, 2026, as considered in the Consolidated Financial Results have been audited by us.
- During the year, the Company initiated and completed the process of closing its subsidiary, Latteys Electricals Pvt Ltd. We were engaged to audit, and we express an unqualified opinion on, the closure process or the realization of assets and liabilities of the subsidiary, which are being processed in accordance with local regulatory requirements. Our opinion is not modified in respect of this matter.

For, Piyush J. Shah & Co.
Chartered Accountants
FRN: 121172W


Arvind S. Vijayvargiya

Partner

M. No: 165063

UDIN: 26165063HFJKWR8122



Place: Ahmedabad

Date: 22nd May, 2026

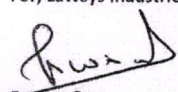
Latteys Industries Limited

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

Audited Consolidated Financial Results for the Quarter and Year ended on March 31, 2026

Sr. No.	Particulars	(Amount in Lakhs)				
		For Quarter ended			For Year Ended	
		31-Mar-26 Audited	31-Dec-25 Unaudited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
1	Revenue from Operations	3,890.79	3,392.21	2,443.84	11,687.67	8,026.83
2	Other Income	1.18	0.62	8.78	7.04	32.03
3	Total : [1+2]	3,891.97	3,392.83	2,452.62	11,694.71	8,058.86
4	Expenses					
a)	Cost of material consumed	2,846.29	3,104.77	1,512.06	9,285.11	5,396.53
b)	Changes in inventories	166.60	-494.34	135.09	-336.77	610.58
c)	Employee Benefit Expense	223.53	176.00	140.92	687.07	555.47
d)	Finance Cost	58.31	28.83	21.00	126.05	158.85
e)	Depreciation	11.74	12.27	15.74	52.85	60.22
f)	Other Expenditure	415.70	417.30	545.93	1,396.72	1,021.03
	Total Expenditure	3,722.17	3,244.81	2,370.73	11,211.03	7,802.68
5	Profit before exceptional items and tax (3-4)	169.80	148.02	81.89	483.68	256.18
6	Extraordinary Items	-	7.60	-	7.60	0.03
7	Profit/ (Loss) before tax (5-6)	169.80	140.42	81.89	476.08	256.14
8	Tax Expenses					
a)	Current tax	30.10	44.66	21.13	112.71	55.56
b)	Deferred tax	0.81	2.63	3.89	7.88	12.26
c)	Short / (Excess) Provision	0.08	-0.18	7.69	-0.09	7.64
9	Net Profit / (Loss) for the period (8-7)	138.81	93.31	49.19	355.57	180.69
10	Other Comperhensive income (net of tax)					
(i)	Item that will not reclassified to profit or Loss	-3.33	1.25	5.01	0.43	5.01
(ii)	Income tax relating to item that will not be reclassified to profit or Loss	0.84	-0.32	-1.26	-0.11	-1.26
11	Total Comperhensive income for the period/year (9+10)	136.32	94.25	52.93	355.89	184.43
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
13	Other Equity				1,235.06	878.84
14	Basic and Diluted Earnings per share (EPS) <i>(* Not annualised for quarter ended)</i>	0.24	0.16	0.09	0.62	0.31

For, Latteys Industries Limited


Pawan Garg
Whole-Time Director
DIN: 00434836



Place: Ahmedabad
Date: 22nd May, 2026

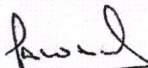
Latteys Industries Limited

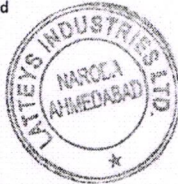
(Plot No. 16, Phase - 1/2, GIDC Estate, Maroda, Ahmedabad, Gujarat, India - 382330)

Consolidated Balance Sheet as at 31st March, 2026

Particulars	(Amount in Lakhs)	
	As at 31-Mar-2026	As at 31-Mar-2025
I. ASSETS		
1. Non-current assets		
(a) Property, Plant & Equipment	866.53	865.93
(b) Capital work-in-progress	-	-
(b) Right of Use Assets	5.40	15.52
(d) Goodwill	-	-
(e) Intangible Assets	-	-
(c) Intangible Assets under Development	10.79	10.79
(g) Investment Property	-	-
(d) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others	181.68	61.38
(e) Deferred Tax Assets (net)	19.31	27.30
(k) Other Non-current assets	-	-
	1,083.71	980.93
2. Current assets		
(a) Inventories	2,311.11	1,417.45
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	4,398.05	2,049.49
(iii) Cash and cash equivalents	4.87	4.07
(iv) Bank balance other than (iii) above	-	-
(iv) Loans	17.46	9.74
(v) Others	51.11	33.69
(c) Current Tax Assets (net)	-	1.63
(d) Other current assets	392.53	129.22
	7,175.13	3,645.29
Assets Classified as Held for Sale	-	-
Total Assets	8,258.84	4,626.22
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	1,149.92	1,149.92
(b) Other equity	1,235.05	878.84
(c) Non-Controlling Interest	0.32	-
	2,384.97	2,029.08
2. Liabilities		
Non-current liabilities		
(a) Financial liabilities	-	2.13
(i) Borrowings	-	-
(ii) Trade payables	-	-
(ii) Lease Liability	1.96	6.92
(iii) Other financial liabilities	-	3.84
(b) Provisions	432.23	188.61
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
	434.19	201.50
Current liabilities		
(a) Financial liabilities	2,173.18	863.55
(i) Borrowings	-	-
(ii) Trade payables	-	-
i. Dues to micro and small enterprises	420.54	306.32
ii. Dues to other than micro and small enterprises	2,165.75	902.90
(iii) Lease Liability	3.86	9.92
(iv) Other financial liabilities	317.53	196.12
(b) Provisions	167.41	36.74
(c) Current Tax Liabilities (Net)	164.01	-
(d) Other current liabilities	27.40	80.10
	5,439.68	2,395.65
Liabilities associated with assets classified as held for sale	-	-
Total Equity and Liabilities	8,258.84	4,626.22

For, Latteys Industries Limited


 Pawan Garg
 Whole-Time Director
 DIN: 00434836



Place: Ahmedabad
Date: 22nd May, 2026

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 31st March, 2026

Particulars	(Amount in Lakhs)	
	For the Year Ended 31-Mar-26	For the Year Ended 31-Mar-25
Cash flow from Operating activities:		
Net profit before tax as per statement of profit and loss	476.08	256.14
Adjusted for:		
Depreciation & amortization	52.85	60.22
Interest & finance costs	126.05	158.85
Interest Income	(0.64)	(5.98)
Operating cash flow before working capital changes	654.35	469.23
Adjusted for:		
(Increase)/ decrease in inventories	(893.66)	655.10
(Increase)/ decrease in trade receivables	(2,348.55)	(388.33)
(Increase)/ decrease in other current assets	(263.31)	(78.57)
(Increase)/ decrease in other current tax assets	1.63	(1.63)
Increase/ (decrease) in other financial assets	(137.72)	42.06
Increase/ (decrease) in other non current liabilities	-	-
Increase/ (decrease) in trade payables	1,377.06	170.03
Increase/ (decrease) in other financial liabilities	117.58	70.12
Increase/ (decrease) in other current liabilities	83.91	(40.66)
Increase/ (decrease) in short term provisions	130.67	36.16
Increase/ (decrease) in long term provisions	244.05	159.91
Cash generated from / (used in) operations	(1,033.99)	1,093.42
Income taxes paid	(85.23)	(85.71)
Net cash generated from/ (used in) operating activities	[A] (1,119.22)	1,007.71
Cash flow from Investing activities:		
Purchase of Property, Plant and Equipment	(62.97)	(57.15)
Sale of Property, Plant and Equipment	19.65	0.39
Interest Received	0.64	5.98
Increase/ decrease in short term loans and advances	(7.72)	4.81
Purchase/Sale of investments	-	-
Net cash flow from/(used in) investing activities	[B] (50.40)	(45.96)
Cash flow from Financing activities:		
Proceeds from long term borrowing (net)	(2.14)	(67.20)
Proceeds from short term borrowing (net)	1,309.63	(727.84)
Interest & finance costs	(126.05)	(158.85)
Increase/(decrease) in Lease Liability	(11.02)	(11.72)
Net cash flow from/(used in) financing activities	[C] 1,170.42	(965.61)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	0.80	(3.86)
Cash & cash equivalents as at beginning of the year	4.07	7.93
Cash & cash equivalents as at end of the year	4.87	4.07



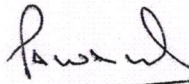

Latteys Industries Limited

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

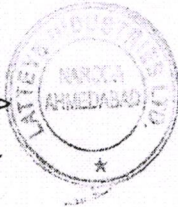
Consolidated Statement of Cash Flow for the Year ended 31st March, 2026

Particulars	(Amount in Lakhs)	
	For the Year Ended 31-Mar-26	For the Year Ended 31-Mar-25
Cash and Cash equivalent comprises of:		
Cash on hand	3.10	1.15
Bank Balances:		
In current account	1.77	2.91
Cash & cash equivalents as at end of the year	4.87	4.07

For, Latteys Industries Limited



Pawan Garg
Whole-Time Director
DIN: 00434836

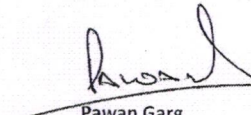


Place: Ahmedabad
Date: 22nd May, 2026

Notes to Consolidated Financial Statements:

1. The consolidated financial 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 May 22nd, 2026.
2. The figures for the Quarter and year ended March 31st, 2026 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 quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the respective financial years.
4. The requirement of Segment Reporting under Indian Accounting Standard (Ind AS) 108 on operating segments is not applicable to the company as it is engaged in single business segment.
5. The financial results have been audited by the Statutory Auditors as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015. The Statutory Auditors have issued unmodified opinion on the financial results for the year ended March 31, 2026.
6. The figures for the previous periods have been regrouped / reclassified wherever necessary to confirm with the current period's classification.
7. All figures are in lakhs except earnings per share. Figures in () denote negative/decrease.

For, Latteys Industries Limited


Pawan Garg
Whole-Time Director



Date: 22nd May, 2026
Place: Ahmedabad



LATTEYS INDUSTRIES LIMITED
(CIN No.: L29120GJ2013PLG074281)
Plot No. 16, Phase 1/2, GIDC Estate, Naroda, Ahmedabad -
382330, Gujarat, India

Date: 22nd May, 2026

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.

Script Code: LATTEYS

Dear Sir,

Sub: Declaration with respect to Audit Report with unmodified opinion for the Financial Year ended March 31, 2026.

Pursuant to Clause 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No.: CIR/CFD/CMD/56/2016 dated May, 27 2016, we hereby declare that the Auditor of the Company M/s. Piyush J Shah & Co, Chartered Accountants, has issued the Audit Report under the Companies Act, 2013 and Financial Results as prepared under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Financial Year ended on March 31, 2026 with unmodified opinion.

Request to take note of the same.

Thanking You.
Yours Faithfully,

For, Latteys Industries Limited
KAPOOR
CHAND GARG

CHAND GARG
DIRECTOR
LATTEYS INDUSTRIES LIMITED, ou=na,
postalCode=382330, l=A Ahmedabad, st=Gujarat, street=GJ022 GIDC
ESTATE, PHASE I AND II, NARODA, PLOT NO 16, Ahmedabad,
Gujarat, 382330, Factory / Manufacturing, Wholesale Business, Retail
Business Ghatok, title=2392,
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1ef28b231466546580114, email=latteys@gmail.com, cn=KAPOOR
CHAND GARG
Date: 2026.05.22 17:40:59 +05'30'

Kapoor Chand Garg
Managing Director
DIN No. 00434621