



LEO DRYFRUITS & SPICES TRADING LIMITED

CIN No. : L10799MH2019PLC333102 • GST No. : 27AAECL0791L1Z6

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PLOT NO. A - 812, THANE-BELAPUR ROAD, MIDC KHAIRANE, TTC INDUSTRIAL AREA, KOPER KHAIRANE, NAVI MUMBAI - 400710

Date: May 31, 2026

To,
BSE Limited,
25th Floor, P. J. Towers, Dalal
Street, Fort, Mumbai- 400 001.

Scrip Code: 544329

Sub: Corrigendum to the Statement of Financial Results for the Half Year and Year Ended 31st March, 2026

Dear Sir/Madam,

With reference to the announcement dated 30th May, 2026 regarding declaration of the financial results for the half year and year ended 31st March, 2026, we wish to inform you that in the Statement of Standalone Financial Results for the half year and year ended 31st March, 2026, the figures disclosed under the column pertaining to the half year ended 31st March, 2025 were inadvertently mentioned as figures for the full year ended 31st March, 2025.

Accordingly, the figures under the column relating to the half year ended 31st March, 2025 have been appropriately corrected in the enclosed statement of financial results.

It is further clarified that the aforesaid correction is purely clerical/typographical in nature and does not have any impact on the financial results, profitability, assets, liabilities, cash flows or any other financial information of the Company for the financial year ended 31st March, 2026. Further, except for the above correction, there is no change in any other figures or information already submitted.

Accordingly, we are submitting the corrected statement for your record and reference.

We regret the inconvenience caused due to the above inadvertent error and request you to kindly take the same on record

Thanking You,

Yours faithfully,
For Leo Dryfruits & Spices Trading Limited

**KAUSHIK
SOBHAGCHAND
HAND
SHAH**
Digitally signed
by KAUSHIK
SOBHAGCHAND
SHAH
Date: 2026.05.31
12:10:40 +05'30'



Kaushik Shah
Chairman and Managing Director
DIN: 09484633
Encl.: As Above



Independent Auditor's Report on Standalone half yearly financial results and year to date result of LEO DRYFRUITS & SPICES TRADING LIMITED ("the Company") pursuant to the of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

To
The Board of Directors of
LEO DRYFRUITS & SPICES TRADING LIMITED

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of **LEO DRYFRUITS & SPICES TRADING LIMITED** (hereinafter referred to as the "Company") for the 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 ("The Listing Regulations").

In our opinion, to the best of our information, according to the explanations given to us, the aforesaid Standalone Financial Results for the year ended 31st March 2026:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards Prescribed under section 133 of the Companies Act, 2013 ("Act"), as amended, and other accounting principles generally accepted in India under of the net profit and other financial information for the half year and 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 Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial results for the year ended 31st March 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Management and Those Charged with Governance for this Statement

This accompanying Statement, which includes the Standalone Financial Results for the year ended 31st March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half yearly and year ended 31st March, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement

principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the accompanying Statement, 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the year ended 31st March, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March 2026 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Annual Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the Standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of Listing Regulations.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users of the standalone financial results may be influenced. We consider Quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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.

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

Other Matter

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to half year ended on September 30, 2025 of the current financial year which were subject to limited review by us.

Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

For Ratan Chandak & Co. LLP
Chartered Accountants
Firm Registration No. 108696W/W101028



CA Jagadish Lashman Sate
Partner
Membership No. 182935
UDIN: 26182935YHIUZI4315
Date: May 30, 2026.
Place: Navi Mumbai

LEO DRYFRUITS & SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

Registered Office: Plot No. A-812, Thane- Belapur Road, Khairane MIDC, TTC Industrial Area, Navi Mumbai, Thane- 400710.

Statement of Standalone Financial Results for the half year ended and for the year ended on 31st March, 2026

(INR In Lakh except per share data)

Particulars	Half Year / Period ended			Year Ended	Year Ended
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
A Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
B Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations					
Net sales or Revenue from Operations	12078.50	5345.60	6942.99	17424.10	8731.11
II Other Income	28.48	13.32	3.99	41.80	4.11
III Total Income (I+II)	12106.98	5358.92	6946.98	17465.90	8735.22
IV Expenses					
(a) Cost of materials consumed					
(b) Purchases of stock-in-trade	11546.10	5218.87	5864.49	16764.97	7644.43
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1254.43	-1110.25	-404.58	-2364.68	-981.69
(d) Employee benefit expense	236.53	183.00	128.31	419.53	234.31
(e) Finance Costs	191.18	134.54	101.87	325.72	162.78
(f) Depreciation and amortisation expense	61.66	39.97	26.17	101.63	51.54
(g) Provisions and Loan Losses	-	-	-	-	-
(h) Other Expenses	385.74	233.34	226.3	619.08	351.93
Total expenses (IV)	11166.78	4699.47	5942.56	15866.25	7463.29
V Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	940.20	659.45	1004.42	1599.65	1271.93
VI Exceptional items	-	-	-	-	-
VII Profit before extraordinary items and tax (V - VI)	940.20	659.45	1,004.42	1599.65	1271.93
VIII Prior Period items	-	-	-	-	-
IX Profit before tax (VII- VIII)	940.20	659.45	1,004.42	1599.65	1271.93
X Tax Expense					
(a) Current Tax	362.70	185.44	341.79	548.14	458.66
(b) (Less):- MAT Credit	-	-	-	-	-
(c) Excess/Short provision written Back/off	-	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	-0.40	-1.96	-4.21	-2.36	-3.13
XI Profit (Loss) for the period from continuing operations (IX-X)					
XII Profit/(loss) from discontinued operations before tax	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)					
XV Profit (Loss) for the period before minority interest (XI + XIV)					
XVI Share of Profit (Loss) of Associates					
XVII Profit (Loss) of Minority Interest					
XVIII Net Profit (Loss) for the period (XV+XVI-XVII)	577.91	475.97	666.84	1053.87	816.40
XIX Details of equity share capital					
Paid-up equity share capital	1789.14	1789.14	1789.14	1789.14	1789.14
Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00
XIX Earnings per share					
Earnings per share (not annualised for half year / Period ended)					
Basic earnings (loss) per share from continuing and discontinued operations	3.23	2.66	3.73	5.89	4.56
Diluted earnings (loss) per share continuing and discontinued operations	3.23	2.66	3.73	5.89	4.56

Notes on Financial Results:-

1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on May 30, 2026.
2	The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3	As per Accounting Standard 17 on "Operating Segment" (AS 17), Company is in only one segment, hence Segment Reporting as per AS-17 is not applicable to the company.

LEO DRYFRUITS & SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

Registered Office: Plot No. A-812, Thane- Belapur Road, Khairane MIDC, TTC Industrial Area, Navi Mumbai, Thane- 400710.

Statement of Standalone Financial Results for the half year ended and for the year ended on 31st March, 2026

(INR In Lakh except per share data)

Particulars	Half Year / Period ended			Year Ended	Year Ended
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
A	Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2024
B	Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
4	As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.				
5	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half year / Period EPS is not annualised.				
6	Previous year's/period's figure have been regrouped/ rearranged wherever necessary.				
7	The Company has a subsidiaries as on March 31, 2026.				
8	Further the figures for the Half year ended March 31, 2026 are the balancing figures between the audited financial figures of the full financial year ended March 31, 2026 and unaudited half Year ended September 30, 2025, subject to limited review and published on May 30,2026.				
9	Vandu Food Processing Private Limited (CIN: U10793MH2026PTC467845) has been incorporated on February 19th, 2026. The initial subscription amount of the company is yet to be received by the company.				

For, LEO DRYFRUITS & SPICES TRADING LIMITED

Kaushik

Kaushik Shah
Managing Director
DIN 09484633



Date :- May 30, 2026
Place:- Navi Mumbai

LEO DRYFRUITS & SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

Registered Office: Plot No. A-812, Thane- Belapur Road, Khairane MIDC, TTC Industrial Area, Navi Mumbai, Thane- 400710.

Statement of Standalone Assets and Liabilities for the period ended on 31st March, 2026

(INR In Lakh)

Particulars		As on	
		31-03-2026	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share capital	1789.14	1789.14
b	Reserves and surplus	5631.70	4577.83
c	Money received against share warrants		
2	Share application money pending allotment		
3	Deferred Government grants		
4	Non-current liabilities		
a	Long-term borrowings	329.83	299.54
b	Deferred tax liabilities (Net)	0.00	0.16
c	Foreign Currency monetary item translation difference liability account		
d	Other Long term liabilities		
e	Long-term provisions	11.51	13.40
5	Current liabilities		
a	Short-term borrowings	3364.84	1814.44
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	2443.22	2697.24
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	39.79	34.66
c	Other current liabilities	230.01	130.45
d	Short-term provisions	911.24	359.97
	Total	14751.28	11716.83
(B)	ASSETS		
	Non-current assets		
1 a	Property, Plant and Equipment		
i	Tangible assets	479.96	409.21
ii	Producing Properties		
iii	Intangible assets	59.39	0.45
iv	Pre-producing Properties		
v	Tangible assets capital work-in-progress	395.68	
vi	Intangible assets under development or work in progress		
b	Non-current investments	42.05	0.25
c	Deferred tax assets (net)	2.20	0.00
d	Foreign Currency monetary item translation difference asset account		
e	Long-term loans and advances	91.86	91.86
f	Other non-current assets	110.42	316.95
2	Current assets		
a	Current investments		
b	Inventories	5710.22	3345.53
c	Trade receivables	7549.56	7244.68
d	Cash and cash equivalents	12.76	16.74
e	Bank Balance other than cash and cash equivalents	3.09	11.09
f	Short-term loans and advances	294.08	276.87
g	Other current assets	0.00	3.19
	Total	14751.28	11716.83

For, LEO DRYFRUITS & SPICES TRADING LIMITED

Kaushik

Kaushik Shah
Managing Director
DIN 09484633

Date :- May 30, 2026
Place:- Navi Mumbai



LEO DRYFRUITS & SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

Registered Office: Plot No. A-812, Thane- Belapur Road, Khairane MIDC, TTC Industrial Area, Navi Mumbai, Thane- 400710.

Standalone Cash Flow Statement for the year ended March 31, 2026

(INR In Lakh)

Particulars		Year / Period ended	Year / Period ended
		31-03-2026	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit as per P & L A/c. before Income Tax		1599.65	1271.93
<i>Add : Adjustment For</i>			
(a) Depreciation		101.63	51.54
(b) Finance Cost		299.27	148.02
(c) Preliminary Expenses W/off			
(d) Deferred Tax			
(c) Bad debts written off		13.52	67.34
<i>Deduct:</i>			
(a) Interest/Dividend Income		-21.47	-0.21
Operating Profit before working Capital Changes		1992.59	1538.61
Movements in Working Capital :			
<i>Add : Adjustment For</i>			
(a) Increase / (Decrease) in current Liabilities & Provisions		-138.19	2370.04
<i>Deduct: : Adjustment For</i>			
(a) Increase / (Decrease) in short term Loan & Advances		-70.39	-147.53
(b) Increase / (Decrease) in Other Current Assets		-2416.59	-6405.12
CASH GENERATED FROM OPERATIONS		-632.58	-2644.00
<i>Deduct:</i>			
Direct Taxes paid (Net)		9.89	458.66
Net Cash Flow From Operating Activities		-642.48	-3102.66
B. CASH FLOW FROM INVESTMENT ACTIVITIES			
<i>Add : Adjustment For</i>			
(a) Increase / (Decrease) in Non current Liabilities & Provisions			
(b) Sale of Fixed Assets			
(b) Investment in Term Deposits		-3.58	0.00
(c) Interest/Dividend Received		21.47	0.21
<i>Deduct: : Adjustment For</i>			
(a) Purchase of Equity Instruments		-41.80	
(b) Purchase of Property, Plant and Equipments		-627.01	-58.58
(c) Increase / (Decrease) in Other Non Current Assets			
Net Cash Flow From Investment Activities		-650.91	-58.37
C. CASH FLOW FROM FINANCING ACTIVITIES			
<i>Add : Adjustment For</i>			
(a) Increase / (Decrease) in Share Capital & Security Premium			2127.25
(b) Proceeds from Short Term Borrowings		1550.39	998.29
(c) Proceeds from Long Term Borrowings		30.29	201.06
<i>Deduct: : Adjustment For</i>			
(a) Interest and Financial Charges		-299.27	-148.02
Net Cash Flow From Financing Activities		1281.42	3178.58
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		-11.97	17.55
Opening Cash & Cash Equivalents		27.83	10.28
Closing Cash and Cash Equivalents		15.85	27.83

Note: The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For, LEO DRYFRUITS & SPICES TRADING LIMITED

Date :- May 30, 2026

Place:- Navi Mumbai



Kaushik

Kaushik Shah
Managing Director
DIN 09484633

Independent Auditor's Report on the Consolidated Audited half yearly and year-to-date financial results of LEO DRYFRUITS & SPICES TRADING LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
LEO DRYFRUITS & SPICES TRADING LIMITED

Opinion

We have audited the accompanying Statement of half yearly and year to date Consolidated Financial Results of **LEO DRYFRUITS & SPICES TRADING LIMITED** ("Company") and its subsidiary (the company) for the half year and year ended on March 31, 2026 ("Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing 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 reports of the other auditors on separate financial statements/financial information of Subsidiary company, the aforesaid consolidated statement:

a. includes the results of:

Subsidiary Company- Leo Catering Services Private Limited

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended;

and

c. give a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards Prescribed under section 133 of the Companies Act, 2013 ("Act") as amended, and other accounting principles generally accepted in India, under of the net profit and other financial information of the company and its associate company for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company and its associate company accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial results for the year ended 31st March 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below and information provided for management, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Those Charged with Governance for this Statement

This accompanying statement, which includes the consolidated financial results for the year ended 31st March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other financial information of the Company and its associate company in accordance with recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the company and its associate company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of their assets 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 financial result 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 Statement by the Directors of the Company, as aforesaid.

In preparing the accompanying Statement, the respective Board of Directors of the company and its associate company, are responsible for assessing the ability of the Company and its associate company 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 to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the company and its associate company are responsible for overseeing the financial reporting process of the company and its associate company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the year ended 31st March, 2026

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 financial results.

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

- Identify and assess the risks of material misstatement of the consolidated 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; a 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 on whether the company has adequate internal financial controls with reference on financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the company and its associate to continue as a going concern. 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 Statement 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 and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the company and its associate which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated annual financial results.

We communicate with those charged with governance of entities included in the Statement 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 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a. The Statement includes the results for the half year ended and year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to half year ended on September 30, 2025 of the current financial year which were subject to limited review by us.

Our opinion on the Audit of the Consolidated Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

- b. The consolidated Financial statement include the audited Financial Results of Leo Catering Services Private Limited Subsidiary company whose financial statements reflects total assets of Rs.0/- as at 31st March 2026, Total Income of Rs.0/- and total Net profit of Rs0/- for the year ended 31st March 2026, as considered in the consolidated Financial results, which have been audited by us.

Our opinion on the Audit of the consolidated Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

- c. The Subsidiary company Vandu Food Processing Private Limited has been incorporated on February 19, 2026. The initial subscription of the company is yet to be received by the company. Therefore the said subsidiary is not considered by the management in preparing the consolidated Financial Statements.

Our opinion on the Audit of the consolidated Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

For Ratan Chandak & Co. LLP
Chartered Accountants
Firm Registration No. 108696W/W101028



CA Jagadish Laxman Sate
Partner
Membership No. 182935
UDIN: 26182935NXNYUF6920
Date: May 30, 2026.
Place: Navi Mumbai

LEO DRYFRUITS & SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

Registered Office: Plot No. A-812, Thane- Belapur Road, Khairane MIDC, TTC Industrial Area, Navi Mumbai, Thane- 400710.

Statement of Consolidated Financial Results for the half year ended and year ended on March 31, 2026

(INR In Lakh except per share data)

Particulars		Half Year / Period ended		Year Ended
		30-09-2025	31-03-2026	31-03-2026
A	Date of start of reporting period	01-04-2025	01-10-2025	31-03-2026
B	Date of end of reporting period	30-09-2025	31-03-2026	31-03-2026
C	Whether results are audited or unaudited	Audited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated
I	Revenue From Operations			
	Net sales or Revenue from Operations	5345.60	12078.50	17424.10
II	Other Income	13.32	28.48	41.80
III	Total Income (I+II)	5358.92	12106.98	17465.90
IV	Expenses			
(a)	Cost of materials consumed			
(b)	Purchases of stock-in-trade	5218.87	11546.10	16764.97
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1110.25	-1254.43	-2364.68
(d)	Employee benefit expense	183.00	236.53	419.53
(e)	Finance Costs	134.54	191.18	325.72
(f)	Depreciation and amortisation expense	39.97	61.66	101.63
(g)	Provisions and Loan Losses	-		-
(h)	Other Expenses	233.34	385.74	619.08
	Total expenses (IV)	4699.47	11166.78	15866.25
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	659.45	940.20	1599.65
VI	Exceptional items	-		-
VII	Profit before extraordinary items and tax (V - VI)	659.45	940.20	1599.65
VIII	Prior Period items	-		-
IX	Profit before tax (VII- VIII)	659.45	940.20	1599.65
X	Tax Expense			
(a)	Current Tax	185.44	284.72	470.16
(b)	(Less):- MAT Credit	-		-
(c)	Excess/Short provision written Back/off	0.00	77.98	77.98
(d)	Deferred Tax (Asset)/Liabilities	-1.96	-0.40	-2.36
XI	Profit (Loss) for the period from continuing operations (IX-X)			
XII	Profit/(loss) from discontinued operations before tax	-		-
XIII	Tax expenses of discontinued operations	-		-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)			
XV	Profit (Loss) for the period before minority interest (XI + XIV)			
XVI	Share of Profit (Loss) of Associates			
XVII	Profit (Loss) of Minority Interest			
XVIII	Net Profit (Loss) for the period (XV+XVI-XVII)	475.97	577.91	1053.87
XIX	Details of equity share capital			
	Paid-up equity share capital	1789.14	1789.14	1789.14
	Face value of equity share capital (Per Share)	10.00	10.00	10.00
XIX	Earnings per share			
	Earnings per share (not annualised for half year / Period ended)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.66	3.23	5.89
	Diluted earnings (loss) per share continuing and discontinued operations	2.66	3.23	5.89

LEO DRYFRUITS & SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

Registered Office: Plot No. A-812, Thane- Belapur Road, Khairane MIDC, TTC Industrial Area, Navi Mumbai, Thane- 400710.

Statement of Consolidated Financial Results for the half year ended and year ended on March 31, 2026

(INR In Lakh except per share data)

Particulars		Half Year / Period ended		Year Ended
		30-09-2025	31-03-2026	31-03-2026
A	Date of start of reporting period	01-04-2025	01-10-2025	31-03-2026
B	Date of end of reporting period	30-09-2025	31-03-2026	31-03-2026
C	Whether results are audited or unaudited	Audited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated

Notes on Financial Results:-

1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on May 30, 2026.
2	The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3	As per Accounting Standard 17 on "Operating Segment" (AS 17), Company is in only one segment, hence Segment Reporting as per AS-17 is not applicable to the company.
4	As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
5	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half year / Period EPS is not annualised.
6	Previous year's/period's figure have been regrouped/rearranged wherever necessary.
7	The Company has a subsidiaries as on March 31, 2026.
8	Further the figures for the Half year ended March 31, 2026 are the balancing figures between the audited financial figures of the full financial year ended March 31, 2026 and unaudited half Year ended September 30, 2025, subject to limited review and published on May 30, 2026.
9	The company has acquired shares in Subsidiary on 16th April 2025 therefore corresponding figures for earlier year are not required.
10	Vandu Food Processing Private Limited (CIN: U10793MH2026PTC467845) has been incorporated on February 19th, 2026. The initial subscription amount of the company is yet to be received by the company.

For, LEO DRYFRUITS & SPICES TRADING LIMITED

Kaushik



Kaushik Shah
Managing Director
DIN 09484633

Date :- May 30, 2026

Place:- Navi Mumbai

LEO DRYFRUITS & SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

Registered Office: Plot No. A-812, Thane- Belapur Road, Khairane MIDC, TTC Industrial Area, Navi Mumbai, Thane- 400710.

Statement of Consolidated Assets and Liabilities for the year ended March 31, 2026

(INR In Lakh)

Particulars		As on
		31-03-2026
A	Date of start of reporting period	01-04-2025
B	Date of end of reporting period	31-03-2026
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
(A) EQUITY AND LIABILITIES		
1	Shareholders' funds	
a	Share capital	1789.14
b	Reserves and surplus	5631.70
c	Money received against share warrants	
2	Share application money pending allotment	
3	Deferred Government grants	
4	Non-current liabilities	
a	Long-term borrowings	329.83
b	Deferred tax liabilities (Net)	0.00
c	Foreign Currency monetary item translation difference liability account	
d	Other Long term liabilities	
e	Long-term provisions	11.51
5	Current liabilities	
a	Short-term borrowings	3364.84
b	Trade Payables:-	
i	Total outstanding dues of micro enterprises and small enterprises	2443.22
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	39.79
c	Other current liabilities	229.01
d	Short-term provisions	911.24
Total		14750.28
(B) ASSETS		
	Non-current assets	
1 a	Property, Plant and Equipment	
i	Tangible assets	479.96
ii	Producing Properties	
iii	Intangible assets	59.39
iv	Pre-producing Properties	
v	Tangible assets capital work-in-progress	395.68
vi	Intangible assets under development or work in progress	
b	Non-current investments	41.05
c	Deferred tax assets (net)	2.20
d	Foreign Currency monetary item translation difference asset account	
e	Long-term loans and advances	91.86
f	Other non-current assets	110.42
2	Current assets	
a	Current investments	
b	Inventories	5710.22
c	Trade receivables	7549.56
d	Cash and cash equivalents	12.76
e	Bank Balance other than cash and cash equivalents	3.09
f	Short-term loans and advances	294.08
g	Other current assets	0.00
Total		14750.28

For, LEO DRYFRUITS & SPICES TRADING LIMITED

Date :- May 30, 2026
Place:- Navi Mumbai



Kaushik Shah
Kaushik Shah
Managing Director
DIN 09484633

LEO DRYFRUITS & SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

Registered Office: Plot No. A-812, Thane- Belapur Road, Khairane MIDC, TTC Industrial Area, Navi Mumbai, Thane- 400710.

Consolidated Cash Flow Statement for the year ended March 31, 2026

(INR In Lakh)

Particulars		Year / Period ended
		31-03-2026
A	Date of start of reporting period	01-04-2025
B	Date of end of reporting period	31-03-2026
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax		1599.65
Add : Adjustment For		
(a) Depreciation		101.63
(b) Finance Cost		299.27
(c) Bad debts written off		13.52
Deduct:		
(a) Interest/Dividend Income		-21.47
Operating Profit before working Capital Changes		1992.59
Movements in Working Capital :		
Add : Adjustment For		
(a) Increase / (Decrease) in current Liabilities & Provisions		-137.19
Deduct: : Adjustment For		
(a) Increase / (Decrease) in short term Loan & Advances		-70.39
(b) Increase / (Decrease) in Other Current Assets		-2416.59
CASH GENERATED FROM OPERATIONS		-631.58
Deduct:		
Direct Taxes paid		9.89
Net Cash Flow From Operating Activities		-641.48
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Add : Adjustment For		
(a) Increase / (Decrease) in Non current Liabilities & Provisions		
(b) Sale of Fixed Assets		
(b) Investment in Term Deposits		-3.58
(c) Interest/Dividend Received		21.47
Deduct: : Adjustment For		
(a) Purchase of Equity Instruments		-40.80
(b) Purchase of Property, Plant and Equipments		-627.01
(c) Increase / (Decrease) in Other Non Current Assets		
Net Cash Flow From Investment Activities		-649.91
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase / (Decrease) in Unsecured Loan		
(a) Increase / (Decrease) in Share Capital & Security Premium		
(b) Proceeds from Short Term Borrowings		1550.39
(c) Proceeds from Long Term Borrowings		30.29
Deduct: : Adjustment For		
(a) Interest and Financial Charges		-299.27
Net Cash Flow From Financing Activities		1281.42
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		-9.97
Opening Cash & Cash Equivalents		27.83
Closing Cash and Cash Equivalents		17.85

Note:

The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For, LEO DRYFRUITS & SPICES TRADING LIMITED

Date :- May 30, 2026

Place:- Navi Mumbai



Kaushik
Kaushik Shah
Managing Director
DIN 09484633