LIOTECH INDUSTRIES LIMITED

(Formerly known as Liotech Industries Private limited)
Registered Office: SHAPAR SR. NO. 269 P 2, NEW SR. NO. 464, PLOT NO.21, KOTDASANAGANI, SHAPAR, RAJKOT - 360024.
CIN: U27100GJ2020PLC114008

Email: liotechind@gmail.com
Website: www.liotechindustries.in **Contact No.:** +91-99787 60610

Date: July 15, 2026

To,
The Manager
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai - 400 001
Scrip Code: 544796

Subject: Outcome of Board meeting held on Wednesday, July 15, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. 15th July, 2026, has inter alia considered and approved the following resolution:

1. The Audited Financial Results of the Company for the half year and financial year ended on March 31, 2026, along with the reports of Auditors thereon.

The meeting of Board of Directors commenced on 05:15 P.M. and concluded on 05:45 P.M.

Kindly take the above on record and oblige us.

For Liotech Industries Limited

BHUVA HITESHBHAI M

Digitally signed by BHUVA HITESHBHAI M
Date: 2026.07.15 17:59:29 +05'30'

Hiteshbhai M. Bhuva
Managing Director
DIN: 08764926

Encl:

1. Audited Standalone Financial Result along with Audit Report

2. Declaration of Unmodified Opinion

Auditor's Report on Standalone Financial Result for Year ended March 31, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To,

The Board of Directors
LIOTECH INDUSTRIES LIMITED
Shapar sr. No. 269 P 2, New sr. No. 464,
Plot no 21, Kotdasanagani, Shapar,
Rajkot, Gujarat, India, 360024
CIN: U27100GJ2020PLC114008

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **Liotech Industries Limited** (`the Company') for the year ended **March 31, 2026** (the statement), including the Notes thereon ("the Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

I. is presented in accordance with the requirements of the Listing Regulations in this regard; and

II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the year ended **March 31, 2026**.

Basis of 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 arc further described in the Auditor's responsibilities for the Audit of the standalone 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 ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financials Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in alliance with Regulation 31 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015. 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 if regularities; selection and application of appropriate accounting policies: making judgments and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 also 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 Statement 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 the Statement.

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 statement, 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 Companies Act, 2013, 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 made by the Board of Directors

- 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 Statement, including the disclosures, and whether the 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.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Matter

The accompanying financial results include 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 unaudited year to date figures up to the first half year ended as on 30th September, 2025 of the current financial year. The accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on 30th September, 2024 of the previous financial year. Our opinion on the statement, is not modified in respect of this matter.

For D G M S & Co.
Chartered Accountants
Firm Regn. No. 112187W

Jyoti Jashvantray Kataria
Digitally signed by Jyoti Jashvantray Kataria
Date: 2026.07.15 17:54:54 +05'30'

Jyoti J. Kataria
Partner
Membership No. 116861
Date: 15th July, 2026
Place: Jamnagar
UDIN: 26116861YFYQDE2229

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Statement of Audited Financial Result for the year ended as on 31/03/2026

(Rs. In Lakh)

	Particulars	Half Year Ended			For The Year Ended	
		31/03/2026	31/10/2025	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	31/10/2025	31/03/2025	31/03/2026	31/03/2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1	**Revenue From Operations**					
	(a) Revenue From Operations	3,397.59	3,611.38	2,252.80	7,008.96	4,067.78
	(b) Other Income	27.08	13.59	1.68	40.67	0.84
	Total Income	**3,424.67**	**3,624.97**	**2,254.48**	**7,049.64**	**4,068.62**
	Expenditure					
	(a) Cost of materials consumed	2,833.75	3,121.63	1,830.25	5,955.39	3,443.51
	(b) Changes in inventories of finished goods, work-in- progress and stock-in-trade	11.54	(200.07)	(120.44)	(188.54)	(178.94)
	(c) Employee benefit expense	126.37	66.70	92.66	193.07	120.69
	(d) Finance Costs	23.68	23.15	16.28	46.83	32.02
	(e) Depreciation and amortisation expense	87.62	55.45	64.84	143.07	64.84
	(f) Other Expenses	8.45	41.65	10.82	50.10	26.30
	Total expenses	**3,091.40**	**3,108.52**	**1,894.41**	**6,199.92**	**3,508.43**
	Profit (loss) Before exceptional & Extraordinary items and Tax	**333.27**	**516.45**	**360.07**	**849.72**	**560.19**
	Exceptional items		-			
	Profit (loss) from ordinary activates before Extraordinary Items and Tax	**333.27**	**516.45**	**360.07**	**849.72**	**560.19**
	Extraordinary items		-			
	Profit (loss) from ordinary activities before tax	**333.27**	**516.45**	**360.07**	**849.72**	**560.19**
	Tax Expenses - Current Tax	82.91	129.63	138.95	212.54	138.95
	(less):· MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	(1.43)
	Deferred Tax (Assets)/llabtlltles	5.17	-	11.89	5.17	11.89
	Profit (loss) from ordinary activities	**245.19**	**386.82**	**209.23**	**632.01**	**410.79**
	Profit/(Loss) From Discountinuing Operation Before Tax		-			
	Tax Expenses of Discontinuing Operations		-			
	Net Profit/(Loss) from Discountinuing Opration After Tax		-			
	Profit(Loss) For Period Before Minority Interest		-			
	Share Of Profit / Loss Associates		-			
	Profit/Loss Of Minority Interset		-			
	Net Profit (+)/ Loss (-) For the Period	**245.19**	**386.82**	**209.23**	**632.01**	**410.79**
	Details of equity share capital					
	Paid-up equity share capital	300.00	300.00	300.00	300.00	300.00
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00
	Earnings per share (EPS) (Not Annualised)					
	Basic earnings per share from countinuing And Discountinuing operations	8.17	12.89	6.97	21.07	13.69
	Diluted earnings per share from countinuing And Discountinuing operations	8.17	12.89	6.97	21.07	13.69

For, Liotech Industries limited

Hitesh. M. Bhuva

Hitesh M. Bhuva
Managing Director
DIN:08764926

LIOTECH INDUSTRIES LIMITED RAJKOT

Date: 15-07-2026
Place: SHAPAR

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Audited statement of Assets and liabilities as on March 31, 2026

(Rs. In Lakhs)

	Particulars	As at 31-03-2026 Audited	As at 31-03-2025 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	300.00	300.00
	(b) Reserves and surplus	1,375.10	743.08
	(c) Money received against share warrants	-	-
	Sub-total - Shareholders' funds (a+b+c)	**1,675.10**	**1,043.08**
2	**Share application money pending allotment**		
3	**Minority Interest***		
4	**Non-current liabilities**		
	(a) Long-term borrowings	-	129.57
	(b) Deferred tax liabilities (net)	12.02	6.86
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	**12.02**	**136.42**
5	**Current liabilities**		
	(a) Short-term borrowings	566.15	292.32
	(b) Trade payables	-	-
	Total outstanding dues of micro enterprises and small enterprises	611.49	365.14
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(c) Other current liabilities	294.19	0.57
	(d) Short-term provisions	199.58	139.45
	Sub-total - Current liabilities	**1,671.42**	**797.48**
	TOTAL - EQUITY AND LIABILITIES	**3,358.54**	**1,976.99**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property Plant & Equipments		
	- Tangible Assets	1,197.85	660.31
	- Intangible Assets	60.00	-
	- Capital Work in Progress		
	(b) Non-current investments		
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances	-	
	(e) Other non-current assets		-
	Sub-total - Non-current assets	**1,257.85**	**660.31**
2	**Current assets**		
	(a) Current investments		
	(b) Inventories	955.60	715.23
	(c) Trade receivables	802.47	590.71
	(d) Cash and cash equivalents	6.94	1.48
	(e) Short-term loans and advances	330.14	9.26
	(f) Other current assets	5.53	-
	Sub-total - Current assets	**2,100.69**	**1,316.68**
	TOTAL - ASSETS	**3,358.54**	**1,976.99**

For, Liotech Industries limited

LIOTECH INDUSTRIES LIMITED RAJKOT

Hitesh M. Bhuva

Hitesh M. Bhuva
Managing Director
DIN:08764926

Date: 15-07-2026
Place: SHAPAR

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

	Particulars	As on 31st March, 2026 Rs. In Lakhs	As on 31st March, 2025 Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	849.72	560.19
	Adjustments for:	-	-
	Depreciation and amortisation	143.07	64.84
	Interest Income	(0.59)	(0.84)
	Finance Cost	46.83	32.02
	Rounding off	-	-
	Operating profit / (loss) before working capital changes	**1,039.03**	**656.22**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(240.37)	(279.07)
	Increase / (Decrease) Trade payables	246.35	37.62
	(Increase) / Decrease Trade Receivables	(211.76)	(104.43)
	(Increase) / Decrease Other Current Assets	(5.53)	-
	Increase / (Decrease) Short Term Provisions	60.13	36.87
	Increase / (Decrease) Short Tem Loan & Advances Assets	(320.88)	54.57
	Increase / (Decrease) Other current liabilities	293.62	(0.77)
	Net Cash Generated/(Used in) Operations	**(178.43)**	**(255.22)**
	Income tax Paid	(212.54)	(138.95)
	Net cash flow from / (used in) operating activities (A)	**648.06**	**262.05**
B.	**Cash flow from Investing activities**		
	Interest received	0.59	0.84
	Purchase/Sale of Fixed Assets	(740.62)	(321.27)
	Change in Long Term Loan and Advances	-	41.32
	Change in Non-Current Investment	-	(20.66)
	Net cash flow from / (used in) investing activities (B)	**(740.03)**	**(299.77)**
C.	**Cash flow from financing activities**		
	Finance cost	(46.83)	(32.02)
	(Increase) / Decrease Long Term Borrowing	(129.57)	(67.88)
	(Increase) / Decrease Short Term Borrowing	273.83	134.85
	Net cash flow from / (used in) financing activities (C)	**97.43**	**34.95**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**5.47**	**(2.77)**
	Cash and cash equivalents at the beginning of the year	1.48	4.25
	Cash and cash equivalents at the end of the year *	**6.94**	**1.48**
	*** Comprises:**		
	(a) Cash on hand	4.82	1.48
	(b) Balances with banks	-	-
	(i) In current accounts	-	-
	(ii) In deposit accounts	2.13	-
		6.94	**1.48**

For, Liotech Industries limited

LIOTECH INDUSTRIES LIMITED RAJKOT

Hitesh M. Bhuva

Hitesh M. Bhuva
Managing Director
DIN:08764926

Date: 15-07-2026
Place: SHAPAR

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NOTES ATTACHED TO,
AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31ST MARCH 2026.

1. The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by Board of Directors at their respective meeting held on 15/07/2026. The Financial results have been prepared in accordance with the accounting standard ("AS") as prescribed under Section 133 of Companies Act, 2013 read with rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2. The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures.

3. The Company is mainly engaged in the manufacturing and trading all types of door Al drops, window hinges, Butt hinges, pin hinges and all types of door locks and all type of fastenings to doors and window.

4. The company has only single reportable business segment and hence, separate information for segment wise disclosure is not applicable in accordance with the requirements of accounting standard (AS) 17.

5. As Per Ministry of Corporate affairs Notification dated February 16, 2015 Companies whose Securities are Listed on SME Exchange as referred to in Chapter XB of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are Exempted from the Compulsory requirements of adoption of Ind AS.

6. Earning per Equity Share (EPS) is calculated on the weighted average share capital.

7. The Status of Investor's complaints as per the scores portal of SEBI received up to date of result as under:

Particulars	**No. of Complaints**
Complaints pending at the beginning of the period	-
Complaints received during the period	-
Complaints disposed during the period	-
Complaints unresolved at the end of the period	-

8. The Company has made an Initial Public Offering (IPO) of 11,22,400 equity share of Face value of 10 each fully paid up for cash at price of 321 per equity share (Including share premium of 311 per Equity Share) aggregating to 36,02,90,400/- The said IPO comprises a Fresh Issue of 9,00,400 Equity Shares aggregating to 28,90,28,400/- and an Offer for Sale of 2,22,000 Equity Shares aggregating to 7,12,62,000/- by the Selling Shareholder(s). The aforementioned Equity Shares were allotted to the successful applicants on 22 June, 2026. The equity shares of the company got listed and admitted to the dealings on the exchange w.e.f 24 June, 2026.

Particulars	Amount (Rs. In Lakhs)
Gross Proceeds from IPO	3602.90
Less: Offer related expenses*	576.00
Net Proceeds of the IPO	3026.90

*The total offer expenses are estimated at 576.00 lakhs out of which 462.07 lakhs shall be borne by our Company and 113.93 lakhs shall be borne by the Selling Shareholder.

9. The accompanying financial results include 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 audited year to date figures up to the first half year ended as on 30th September, 2025 of the current financial year. Parallely, the accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on 30th September, 2024 of the previous financial year.

10. With effect from November 21, 2025, the Government of India notified the Code on Social Security, 2020, the Occupational Safety, Health and Working Conditions Code, 2020, the Industrial Relations Code, 2020, and the Code on Wages, 2019 (collectively, the "Labour Codes"), which consolidate and replace the existing central labour laws. The Ministry of Labour and Employment released the draft rules under the Labour Codes on December 30, 2025; however, these rules are yet to be notified. In addition, several State Governments have issued state-specific legislations pursuant to the Labour Codes. The Company is evaluating the overall impact of the Labour Codes. While this assessment is ongoing, management currently does not foresee any material impact resulting from their implementation.

11. As the company do not have any Holding/Subsidiary/Joint Venture/Associate concern, no reporting has been made in this regard

For,
Liotech Industries limited

LIOTECH INDUSTRIES LIMITED • RAJKOT •

Hitesh M. Bhuva
Managing Director
DIN: 00300843

Date: - 15th July 2026
Place: - SHAPAR

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Date: 15/07/2026

To,
BSE Limited
P. J. Towers, Dalai Street
Mumbai -400001

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Reference: Liotech Industries Limited (Script Id / Code: LIOTECH/ 544796)

Dear Sir / Madam,
In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016- 17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. D G M S & Co., Chartered Accountants, Jamnagar (FRN: 112187W) have issued an Auditors' Reports with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You,
Yours Faithfully,
For, Liotech Industries Limited

Hitesh. M. Bhuva

Hiteshbhai M. Bhuva
Managing Director
DIN: 08764926

LIOTECH INDUSTRIES LIMITED RAJKOT