

LE LAVOIR LIMITED

CIN: L74110GJ1981PLC103918

Regd. Office: 1st Floor Shop No. 105, Four Square Plaza UNI. RD.,
Rajkot Sau Uni Area, Rajkot, Gujarat, India – 360 005

E-mail: thelelavoird@gmail.com

Date: 2nd September, 2026

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

Dear Sir/Ma'am,

Subject: Annual Report for Financial Year 2025-26

Ref: Security Id: LELAVOIR / Code: 539814

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the Company for the 45th Annual General Meeting of the Company to be held on Tuesday, 29th September, 2026 at 04:00 P.M. at the Registered Office of the Company through Video Conferencing ("VC") and / or Other Audio-Visual Means ("OAVM").

Kindly take the same on your record and oblige us.

Thanking You.

For, Le Lavoird Limited

ASHOK
DILIPKUMAR
JAIN

Digitally signed by ASHOK DILIPKUMAR JAIN
DN: cn=ASHOK DILIPKUMAR JAIN, o=LE LAVOIR LIMITED, email=ASHOK.DILIPKUMAR.JAIN@LELAVOIR.COM, c=IN
Reason: I am the signatory
Unique Identifier: 1030A9B21034481053F7
SHA-256 Digest: 1030A9B21034481053F7
SHA-256 Digest: 1030A9B21034481053F7
Date: 2026.09.02 10:48:10+05'30'

Ashok Dilipkumar Jain
Director
DIN: 03013476



LE LAVOIR LIMITED

45TH ANNUAL REPORT

2025-26

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COMPANY INFORMATION

Board of Directors	Mr. Swaroop Dylon	Whole-Time Director
	Mr. Himanshu Togadiya	Non - Executive and Independent Director
	Mr. Ashok Dilipkumar Jain	Chairman cum Non - Executive and Non - Independent Director
	Mr. Samrat Mondal	Non - Executive and Independent Director
	Mr. Amit Kumar Bera	Non - Executive and Independent Director
	Ms. Hardika Ladha	Non - Executive and Independent Director
Audit Committee	Mr. Himanshu Togadiya	Chairperson
	Mr. Samrat Mondal	Member
	Mr. Ashok Dilipkumar Jain	Member
Nomination and Remuneration Committee	Mr. Himanshu Togadiya	Chairperson
	Mr. Samrat Mondal	Member
	Mr. Ashok Dilipkumar Jain	Member
Stakeholders' Relationship Committee	Mr. Himanshu Togadiya	Chairperson
	Mr. Samrat Mondal	Member
	Mr. Ashok Dilipkumar Jain	Member
Key Managerial Personnel	Ms. Keshita Priyank Dhruv	Company Secretary and Compliance Officer
	Mr. Swaroop Dylon	Whole-Time Director
	Mr. Amit Yadav	Chief Financial Officer
Statutory Auditor	M/s. Sunit M Chhatbar & Co, Chartered Accountants, Rajkot	
Secretarial Auditor	M/s. Jitendra Parmar & Associates, Company Secretaries, Ahmedabad	
Share Transfer Agent	M/s. Niche Technologies Private Limited, 3A, Auckland Place 7 th Floor, Room No. 7A & 7B, Kolkata, West Bengal, India – 700 017	
Registered Office	1 st Floor Shop No. 105, Four Square Plaza, Uni.Rd., Rajkot Sau Uni Area, Rajkot, Gujarat, India, 360005	
Corporate Office	Unit No G 14 Chandivali Narayan Plaza, Premise Co Op Soc Ltd, Andheri East, Mumbai, Maharashtra, India – 400 072	

NOTICE OF THE 45TH ANNUAL GENERAL MEETING ("AGM") OF THE COMPANY

Notice is hereby given that the 45th Annual General Meeting ("**AGM**") of the Members of "**Le Lavoir Limited**" for the Financial Year 2025-26, will be held on Tuesday, 29th September, 2026 at 04:00 P.M. (IST), through Video Conferencing ("**VC**") / Other Audio-Visual Means ("**OAVM**") to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt:

- a. The Audited Standalone Financial Statements of the Company for the Financial Year ended on 31st March, 2026 including the Balance Sheet, Statement of Profit and Loss, Cash Flow Statement, and notes forming part thereof, together with the Report of the Board of Directors and the Auditors thereon; and
- b. The Audited Consolidated Financial Statements of the Company for the Financial Year ended on 31st March, 2026 including the Balance Sheet, Statement of Profit and Loss Account, Cash Flow Statement, and notes forming part thereof, together with the Report of Auditor.

*To consider and if thought fit, to pass with or without modification(s) the following Resolution as an **Ordinary Resolution**:*

"RESOLVED THAT, the Audited Standalone and Consolidated Financial Statements of the Company for the Financial Year ended on 31st March, 2026, together with the Report of the Board of Directors and the Auditors thereon, placed before the Meeting, be and are hereby considered and adopted."

2. Appointment of a director in place of Mr. Ashok Dilipkumar Jain (DIN: 03013476), who retires by rotation and being eligible, offers himself for re-appointment:

*To consider and if thought fit, to pass with or without modification(s) the following Resolution as an **Ordinary Resolution**:*

"RESOLVED THAT, Mr. Ashok Dilipkumar Jain (DIN: 03013476), who retires by rotation from the Board of Directors pursuant to the provisions of Section 152 of the Companies Act, 2013 and Articles of Association of the Company, and being eligible offers himself for re-appointment, be and is hereby re-appointed as the Director of the Company."

SPECIAL BUSINESS:

3. Regularization of appointment of Mr. Himanshu Keshubhai Togadiya (DIN: 07610961) as a Non - Executive and Independent Director:

*To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special resolution**:*

"RESOLVED THAT, pursuant to the provisions of Sections 149, 150 and 152 read with all other applicable provisions of the Companies Act, 2013, ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), including any statutory modification(s) or re-enactment(s) of the Act and Listing Regulations, and in terms of Articles of Association of the Company, Mr. Himanshu Keshubhai Togadiya (DIN: 07610961), who was appointed as an Additional Non-Executive and Independent Director of the Company in the Board meeting dated 17th November, 2025 in terms of Section 161 of the Act and whose term of office expires as on this General Meeting and who qualifies for being appointed as an Independent Director and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) consecutive years with effect from 17th November, 2025 to 16th November, 2030."

“RESOLVED FURTHER THAT, the Board be and is hereby authorized to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolution.”

4. Regularization of appointment of Mr. Amit Kumar Bera (DIN: 05228122) as a Non-Executive & Independent Director:

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special resolution:**

“RESOLVED THAT, pursuant to the provisions of Sections 149, 150 and 152 read with all other applicable provisions of the Companies Act, 2013, (‘the Act’) and the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), including any statutory modification(s) or re-enactment(s) of the Act and Listing Regulations, and in terms of Articles of Association of the Company, Mr. Amit Kumar Bera (DIN: 05228122), who was appointed as an Additional Non-Executive and Independent Director of the Company in the Board meeting dated 2nd April, 2026 in terms of Section 161 of the Act and whose term of office expires as on this General Meeting and who qualifies for being appointed as an Independent Director and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) consecutive years with effect from 2nd April, 2026 to 1st April, 2031.”

“RESOLVED FURTHER THAT, the Board be and is hereby authorized to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolution.”

5. Regularization of appointment of Mr. Samrat Mondal (DIN: 05228118) as a Non-Executive & Independent Director:

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special resolution:**

“RESOLVED THAT, pursuant to the provisions of Sections 149, 150 and 152 read with all other applicable provisions of the Companies Act, 2013, (‘the Act’) and the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), including any statutory modification(s) or re-enactment(s) of the Act and Listing Regulations, and in terms of Articles of Association of the Company, Mr. Samrat Mondal (DIN: 05228118), who was appointed as an Additional Non-Executive and Independent Director of the Company in the Board meeting dated 2nd April, 2026 in terms of Section 161 of the Act and whose term of office expires as on this General Meeting and who qualifies for being appointed as an Independent Director and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) consecutive years with effect from 2nd April, 2026 to 1st April, 2031.”

“RESOLVED FURTHER THAT, the Board be and is hereby authorized to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolution.”

6. Regularization of appointment of Ms. Hardika Ladha (DIN: 10942355) as a Non-Executive & Independent Director:

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special resolution**:

"RESOLVED THAT, pursuant to the provisions of Sections 149, 150 and 152 read with all other applicable provisions of the Companies Act, 2013, ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), including any statutory modification(s) or re-enactment(s) of the Act and Listing Regulations, and in terms of Articles of Association of the Company, Ms. Hardika Ladha (DIN: 10942355), who was appointed as an Additional Non-Executive and Independent Director of the Company in the Board meeting dated 7th August, 2026 in terms of Section 161 of the Act and whose term of office expires as on this General Meeting and who qualifies for being appointed as an Independent Director and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing her candidature for the office of Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) consecutive years with effect from 7th August, 2026 to 6th August, 2031."

"RESOLVED FURTHER THAT, the Board be and is hereby authorized to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolution."

7. Appointment of Mr. Swaroop Dylon (DIN: 11921050) as Whole-time Director of the Company:

To consider and if thought fit, to pass with or without modification(s), following resolution as an **Ordinary Resolution**:

"RESOLVED THAT, pursuant to the provisions of Sections 152, 196, 197, 198, 203 and any other applicable provisions, if any, read along with Schedule V of the Companies Act, 2013 ("Act") and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or enactment thereof for the time being in force) and pursuant to the approval of the Board of Directors of the Company, the consent of the Members be and is hereby accorded to appoint Mr. Swaroop Dylon (DIN: 11921050) as a Whole-time Director of the Company, whose office will be liable to retire by rotation, for a period of 5 years w.e.f. 2nd September, 2026 to 1st September, 2031 and to fix remuneration payable to him as per terms and conditions set out in the Explanatory Statement annexed to the Notice convening this Meeting, with liberty to the Board of Directors to alter and vary the terms and conditions of remuneration as it may deem fit and in such manner as may be agreed to between the Board of Directors and Mr. Swaroop Dylon"

"RESOLVED FURTHER THAT, the Board of Directors of the Company may pay the remuneration to Mr. Swaroop Dylon, Whole-time Director, whether by way of Salary, Commission, Perquisites and/ or any combination of the same as mutually agreed by the Board and Mr. Swaroop Dylon."

"RESOLVED FURTHER THAT, the Board of the Company be and is hereby authorized to vary and/ or modify the terms and conditions of the appointment including remuneration payable to the said Whole-time Director in such manner as may be mutually agreed between the Board or its Committee and Mr. Swaroop Dylon within the limits as prescribed in Schedule V of the Companies Act, 2013, including any amendment, modification, variation or re-enactment thereof."

"RESOLVED FURTHER THAT, in the event of loss or inadequacy of profits in any financial year, Mr. Swaroop Dylon shall be paid salary, perquisites and other allowances as set out in explanatory statement as the minimum remuneration, subject to ceiling as specified in Section 197 read Schedule V of the Companies Act, 2013 from time to time and subject to the approval of the Central Government, if so required, in accordance with the provisions of the Companies Act, 2013."

"RESOLVED FURTHER THAT, for the purpose of giving effect to the above resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things and take all such steps as may be necessary, proper or expedient for implementation of the above resolution and matters connected therewith or incidental thereto including but not limited to delegation of all or any of the powers herein conferred to

any Committee or any director(s) or any other officer(s) of the Company, or to settle any questions, difficulties or doubts that may arise with regard to the above resolution, without being required to seek any further clarification, consent or approval of the Members.

Registered Office:

1st Floor Shop No. 105, Four Square Plaza, Uni.Rd.,
Rajkot Sau Uni Area, Rajkot, Rajkot, Gujarat, India, 360
005

Place: Rajkot

Date: 2nd September

**By the Order of the Board of
Le Lavoir Limited**

**Sd/-
Ashok Dilipkumar Jain
Director
DIN: 03013476**

NOTES:

1. The relevant statement pursuant to the provisions of Section 102 of the Companies Act, 2013 ("Act") read with Section 110 of the Act and Rule 22 of the Companies (Management and Administration) Rules, 2014 ("Rules"), each as amended, setting out the material facts relating to the aforesaid Resolutions and the reasons thereof is annexed hereto and forms part of this Notice.
2. In compliance with the applicable provisions of the Companies Act, 2013 read with Ministry of Corporate Affairs' ("MCA"), General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and Circular issued by SEBI vide Circular No. SEBI/HO/CFD/CFDPoD-2/P/CIR/2024/133 dated October 3, 2024 ("SEBI Circular"), other applicable circulars and notifications issued (including any statutory modifications or reenactment thereof) for the time being in force and as amended from time to time and the provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the 45th Annual General Meeting ("AGM") of the Company is being held through VC/OAVM without the physical presence of Members at a common venue. The deemed venue for the 45th AGM will be the Registered Office of the Company situated at 1st Floor Shop No. 105, Four Square Plaza, Uni. Rd., Rajkot Sau Uni Area, Rajkot, Gujarat, India, 360 005.
3. This AGM is being held through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") pursuant to MCA Circulars, physical attendance of the Members has been dispensed with. **Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.** Members have to attend and participate in the ensuing AGM through VC/OAVM. However, the Body Corporates are entitled to appoint Authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
4. Members of the Company under the category of "Institutional Investors" are encouraged to attend and vote at the AGM through VC. Body Corporates whose Authorised Representatives are intending to attend the Meeting through VC/OAVM are requested to email at info@thelelavoir.com and/or at info@accuratesecurities.com, a certified copy of the Board Resolution / letter authorizing their representative to attend and vote on their behalf at AGM through E-voting.
5. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended) and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited ("NSDL") for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.
8. In line with the Ministry of Corporate Affairs ("MCA") Circular No. 17/2020 dated April 13, 2020, the Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
9. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021, General Circular No. 09/2023 dated September 25, 2023.

10. The Board of Directors has appointed Mr. Jitendra Parmar, Proprietor of M/s. Jitendra Parmar & Associates, (Membership No: 11336 FCS, CP No: 15863), Ahmedabad, Practicing Company Secretary, as the Scrutinizer to scrutinize the remote voting and e-voting process in fair and transparent manner.
11. The Scrutinizer will submit his consolidated report to the Chairman, or any other person authorised by him, after completion of scrutiny of the votes cast, and the result of the voting will be announced by the Chairman or any other person authorized by him. The Scrutinizer's decision on the validity of votes cast will be final.
12. The Results declared along with the Scrutinizer's Report shall be communicated to the Stock Exchange, where the equity shares of the Company are listed viz. BSE Limited ("BSE") and be made available on its website viz. www.bseindia.com.
13. **DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE:**

In compliance with the MCA Circulars and SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May, 2020, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2025-26 will be available on website of the Stock Exchange, i.e., BSE Limited at www.bseindia.com and on the website of NSDL at <https://www.evoting.nsdl.com>. ***Annual Report will not be sent in physical form.***
14. Members of the Company holding shares, either in physical form or in Dematerialized form, as on Friday, 28th August, 2026 will receive Annual Report for the financial year 2025-26 through electronic mode only.
15. The Register of Members and Share Transfer Books will remain closed from 22nd September, 2026 to 29th September, 2026 (both days inclusive) for the purpose of Annual General Meeting ("AGM").
16. Members holding shares in the dematerialized mode are requested to intimate all changes with respect to their bank details, ECS mandate, nomination, power of attorney, change of address, change in name, etc., to their Depository Participant ("DP"). These changes will be automatically reflected in the Company's records, which will help the Company to provide efficient and better service to the Members. Members holding shares in physical form are requested to intimate the changes to the Registrar & Share Transfer Agents of the Company ("RTA") at its following address: Niche Technologies Private Limited, 3A, Auckland Place 7th Floor, Room No. 7A & 7B, Kolkata, West Bengal, India – 700 017.
17. In terms of the provisions of Section 152 of the Act Mr. Ashok Dilipkumar Jain (DIN: 03013476), Non-Executive and Non-Independent Director of the Company, who retires by rotation at this Annual General Meeting, Nomination and Remuneration Committee and the Board of Directors of the Company re-recommend his re-appointment.

Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the Ordinary Businesses set out under Item No. 2 of the Notice.
18. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number ("PAN") by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their DPs with whom they are maintaining their demat accounts and members holding shares in physical form to the Company/RTA.
19. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form may file nomination in the prescribed Form SH-13 and for cancellation/variation in nomination in the prescribed Form SH-14 with the Company's RTA. In respect of shares held in electronic/ demat form, the nomination form may be filed with the respective Depository Participant.
20. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred/ traded only in dematerialized form with effect from 1st April, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized.

21. Members are requested to quote their Folio No. or DP ID/Client ID, in case shares are in physical/dematerialized form, as the case may be, in all correspondence with the Company/ Registrar and Share Transfer Agent.
22. Details of Directors retiring by rotation / seeking appointment / re-appointment at this Meeting are provided in the "Annexure" to the Notice as per Regulation 26(4) and 36(3) of SEBI (LODR), 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India.
23. As the AGM is to be held through VC/OAVM, Members seeking any information with regard to the accounts or any documents are requested to write to the Company at least 10 days before the date of AGM through email on info@thelelavoir.com and/or at info@accuratesecurities.com. The same will be replied/made available by the Company suitably.
24. The business set out in the Notice of AGM will be transacted through electronic voting system and the Company is providing facility for voting by electronic means. Instructions and other information relating to e-voting are given in this Notice.
25. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
26. In case of joint holders attending the AGM, only such joint holder who is higher in the order of names will be entitled to vote.
27. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. Instructions and other information for members for attending the AGM through VC/OAVM are given in this Notice.
28. Since the AGM will be held through VC/OAVM, the route map of the venue of the Meeting is not annexed hereto.
29. The Company has set Tuesday, 22nd September, 2026 as the "Cut-off Date" for taking record of the shareholders of the Company who will be eligible for casting their vote on the resolution to be passed in the ensuing 45th Annual General Meeting ("AGM"), for E-Voting.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Saturday, 26th September, 2026 at 9:00 A.M. and ends on Monday, 28th September, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, 22nd September, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date i.e. Tuesday, 22nd September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system:

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under “IDeAS” section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on options available against company name or e-Voting service provider - NSDL and you will be re-directed to NSDL e-Voting website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS” Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digits demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on options available against company name or e-Voting service provider - NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders holding securities in demat mode with CDSL	1. Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. 2. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote. 3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration. 4. Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e-Voting is in progress.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Once login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on options available against company name or e-Voting service provider-NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30.
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 or 022 – 2305 8542-43.

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

- a) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you.
 - b) Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - c) How to retrieve your ‘initial password’?
 - (i) If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:

- a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
7. Now, you will have to click on “Login” button.
8. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and who’s voting cycle and General Meeting is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join General Meeting”.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csjitendraparmar@gmail.com with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@theelavoir.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to (info@theelavoir.com). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under "**Join General meeting**" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/ Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders, who would like to express their views/ have questions may send their questions in advance mentioning their name demat account number/ folio number, email id, mobile number at info@thelelavoire.com. The same will be replied by the company suitably.

ANNEXURE TO NOTICE

EXPLANATORY STATEMENT UNDER SECTION 102 (1) OF THE COMPANIES ACT, 2013

Item No. 3:

Regularization of appointment of Mr. Himanshu Keshubhai Togadiya (DIN: 07610961) as a Non-Executive & Independent Director:

Pursuant to provisions of Section 161 of the Companies Act, 2013 and the Articles of Association of the Company, the Board of Directors of the Company had appointed Mr. Himanshu Keshubhai Togadiya as an Additional Non-Executive and Independent Director of the Company with effect from Monday, 17th November, 2025.

The Company has received a declaration from Mr. Himanshu Keshubhai Togadiya (DIN: 07610961) that he meets with criteria of independence as prescribed under Section 149 of the Companies Act, 2013. Mr. Himanshu Keshubhai Togadiya is a Fellow member of the Institute of Company Secretaries of India. He possesses over 7 years of experience in the fields of handling compliances under various Corporate Laws, listing agreement; for Initial Public Issues, Rights Issues, Bonus Issues, Preferential Allotments, QIPs, Takeover of Listed & unlisted companies, etc. Mr. Himanshu Keshubhai Togadiya started own practice in the field of Corporate Laws. Presently, he is a Practicing Company Secretary, in the field of Corporate Laws, SEBI matters, regular compliances and consultancy services to various renowned Companies like Ufresh, ANB Metal, Infinity group, etc. He has diversified experience in the field of corporate and allied consultancy to various industries including leading companies from India. Further, he is Advisor to SME IPO's and Listed Companies on various compliance related matters.

In the opinion of the Board, Mr. Himanshu Keshubhai Togadiya fulfils the conditions specified in the Act and rules made thereunder for his appointment as an Independent Director of the Company.

Keeping in view of his experience and knowledge, the Board considers that his association would be of immense benefit to the Company and it is desirable to continue to avail the services of Mr. Himanshu Keshubhai Togadiya as an Independent Director.

Save and except Mr. Himanshu Keshubhai Togadiya and his relatives to the extent their shareholding in the Company, none of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 3.

Item No. 4:

Regularization of appointment of Mr. Amit Kumar Bera (DIN: 05228122) as a Non-Executive & Independent Director:

Pursuant to provisions of Section 161 of the Companies Act, 2013 and the Articles of Association of the Company, the Board of Directors of the Company had appointed Mr. Amit Kumar Bera as an Additional Non-Executive and Independent Director of the Company with effect from Thursday, 2nd April, 2026.

The Company has received a declaration from Mr. Amit Kumar Bera (DIN: 05228122) that he meets with criteria of independence as prescribed under Section 149 of the Companies Act, 2013. Mr. Amit Kumar Bera is a finance and analytics professional with a strong academic background in Mathematics and Computer Science. He holds a Bachelor of Science (Honours) in Mathematics from the University of Calcutta and has further enhanced his technical expertise through a Bachelor of Computer Science program (GNIIT) and specialized training in M-commerce. He possesses comprehensive knowledge of financial services, financial planning, and financial markets, supported by hands-on experience with proprietary research tools and transaction systems. Additionally, he demonstrates strong analytical, quantitative, and presentation skills, along with the ability to effectively communicate complex financial concepts to clients. He is certified in mutual fund advisory (AMFI) and life insurance advisory (IRDA), showcasing his capability to guide clients in investment and insurance solutions. Additionally, he has proven strengths in client relationship development, needs assessment, and conducting seminars and presentations.

In the opinion of the Board, Mr. Amit Kumar Bera fulfils the conditions specified in the Act and rules made thereunder for his appointment as an Independent Director of the Company.

Keeping in view of his experience and knowledge, the Board considers that his association would be of immense benefit to the Company and it is desirable to continue to avail the services of Mr. Amit Kumar Bera as an Independent Director.

Save and except Mr. Amit Kumar Bera and his relatives to the extent their shareholding in the Company, none of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 4.

Item No. 5:

Regularization of appointment of Mr. Samrat Mondal (DIN: 05228118) as a Non-Executive & Independent Director:

Pursuant to provisions of Section 161 of the Companies Act, 2013 and the Articles of Association of the Company, the Board of Directors of the Company had appointed Mr. Samrat Mondal as an Additional Non-Executive and Independent Director of the Company with effect from Thursday, 2nd April, 2026.

The Company has received a declaration from Mr. Samrat Mondal (DIN: 05228118) that he meets with criteria of independence as prescribed under Section 149 of the Companies Act, 2013. Mr. Samrat Mondal is a seasoned professional with a Bachelor of Science degree from the University of Calcutta and over 12 years of diverse experience in financial services. He has developed strong expertise in financial planning, client management, and market understanding, enabling him to deliver effective financial solutions. In addition to his financial background, he brings over 5 years of valuable experience in the Media and Hospitality industries, which has enhanced his communication, client engagement, and service delivery skills. He is known for his strategic approach, industry insight, and leadership capabilities. His experience, guidance, and forward-thinking strategies position him as a valuable asset, capable of contributing significantly to organizational growth and long-term success.

In the opinion of the Board, Mr. Samrat Mondal fulfils the conditions specified in the Act and rules made thereunder for his appointment as an Independent Director of the Company.

Keeping in view of his experience and knowledge, the Board considers that his association would be of immense benefit to the Company and it is desirable to continue to avail the services of Mr. Samrat Mondal as an Independent Director.

Save and except Mr. Samrat Mondal and his relatives to the extent their shareholding in the Company, none of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 5.

Item No. 6:

Regularization of appointment of Ms. Hardika Ladha (DIN: 10942355) as a Non-Executive & Independent Director:

Pursuant to provisions of Section 161 of the Companies Act, 2013 and the Articles of Association of the Company, the Board of Directors of the Company had appointed Ms. Hardika Ladha as an Additional Non-Executive and Independent Director of the Company with effect from Friday, 7th August, 2026.

The Company has received a declaration from Ms. Hardika Ladha (DIN: 10942355) that she meets with criteria of independence as prescribed under Section 149 of the Companies Act, 2013. Ms. Hardika Ladha is an Associate Company Secretary of Institute of Company Secretaries of India (ICSI) having experience in corporate governance, legal compliance, and secretarial functions.

In the opinion of the Board, Ms. Hardika Ladha fulfils the conditions specified in the Act and rules made thereunder for her appointment as an Independent Director of the Company.

Keeping in view of her experience and knowledge, the Board considers that her association would be of immense benefit to the Company and it is desirable to continue to avail the services of Ms. Hardika Ladha as an Independent Director.

Save and except Ms. Hardika Ladha and her relatives to the extent their shareholding in the Company, none of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 6.

Item No:7

Appointment of Mr. Swaroop Dylan (DIN: 11921050) as Whole-time director of the company:

The Brief Profile of Mr. Swaroop Dylan (DIN: 11921050) is mentioned herein below:

Mr. Swaroop Dylan is an experienced business professional with over 14 years of hands-on experience in the quarry mining distribution industry. He has developed extensive expertise in distribution management, business development, customer relationship management, market operations, and supply-chain coordination.

Looking to his expertise & vast experience in the field, the Board of Directors of the Company (the 'Board'), had at its meeting held on 2nd September, 2026, subject to the approval of the members, appointed Mr. Swaroop Dylan (DIN: 11921050) as a Whole-time Director of the Company, whose office will be liable to retire by rotation, for a period of 5 (Five) years w.e.f. 2nd September, 2026 to 1st September, 2031 on terms and conditions including remuneration as mentioned below:

1) **Term of appointment:** Five years w.e.f. 2nd September, 2026 to 1st September, 2031.

2) **Salary, perquisites and allowances:**

Salary, perquisites and allowances up to Rs. 2,00,000/- (Rupees Two Lakhs Only) per month for a period of 5 years w.e.f. 2nd September, 2026. Salary, perquisites and allowances may be revised periodically based on the recommendation of the Board of Directors or subject to the provisions of the Companies Act, 2013.

The relevant disclosures in terms of Schedule V to the Companies Act, 2013 is given hereunder;

• **GENERAL INFORMATION:**

1. **Nature of Industry:** Company is engaged in business of Laundry and allied Services.
2. **Date or expected date of commencement of commercial production:** 18th August, 1981
3. **In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus:** Not Applicable
4. **Financial performance based on given indicators:**

	Standalone		Consolidated	
Particulars	F.Y. 2025-26	F.Y. 2024-25	F.Y. 2025-26	F.Y. 2024-25
Revenue From Operations	199.54	265.21	664.47	265.21
Other Income	230.44	62.53	230.50	62.53
Total Income	429.98	327.74	894.98	327.74
Less: Total Expenses before Depreciation, Finance Cost and Tax	208.80	149.01	596.50	149.01
Profit/ Loss before Depreciation, Finance Cost and Tax	221.18	178.73	298.48	178.73
Less: Depreciation	0.00	0.00	0.00	0.00
Profit Before Tax	221.18	178.73	298.48	178.73
Less: Current Tax	55.22	45.22	74.59	45.22
Tax Adjustment of Earlier Years	0.00	0.00	0.00	0.00
Less: Deferred tax Liability (Asset)	(0.01)	(0.95)	0.20	(0.95)
Profit after Tax	165.94	134.46	223.69	134.46

5. **Foreign investments or collaborations, if any:** No collaborations have been made by the Company with any of foreign entity. Further, as at 31st March, 2026, total holding of NRI Shareholders was 4,54,382 Equity Shares.

• **Information about the appointee:**

1. **Background Details:** Mr. Swaroop Dylan has been appointed as Whole-time Director of the Company w.e.f. 2nd September, 2026. He is experienced member with having expertise in formulating Business Strategy which help in the better growth of the company.
2. **Past Remuneration:** Nil
3. **Recognition or awards:** Mr. Swaroop Dylan is well recognized for his leadership, visionary, and entrepreneur skills in managing business activities and has been efficiently managing overall affairs of the Company.
4. **Job Profile and his suitability:** In the capacity of Whole-time Director of the Company, Mr. Swaroop Dylan shall be responsible for defining and executing business strategy, strengthening governance practices and providing overall leadership to the Company's operations or such other roles and responsibilities as may be assigned to him by the Board from time to time.
5. **Terms and Conditions of Remuneration:** - Salary, perquisites and allowances up to Rs. 2,00,000/- (Rupees Two Lakh Only) per month for a period of 5 years w.e.f. 2nd September, 2026.
6. **Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin):** Taking into consideration the size of the Company, the profile of Mr. Swaroop Dylan, the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior level incumbents, in other companies.
7. **Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any:**

Mr. Swaroop Dylan directly or indirectly not related to any of the director or promoter of the Company.

• **Other Information:**

1. **Reasons of loss or inadequate profits:**

Company is primarily engaged in the Trading & Distributors activity. Due to fiercely competitive environment in the industry, profitability of the company may be affected.

2. **Steps taken or proposed to be taken for improvement:**

Focus has been placed on promotion and marketing so as to increase the sales turnover of the Company and efforts are being made towards cost reduction and this will result into increase in profits of the Company.

3. **Expected increase in productivity and profits in measurable terms:** Not Applicable

Registered Office:

1st Floor Shop No. 105, Four Square Plaza, Uni.Rd., Rajkot
Sau Uni Area, Rajkot, Rajkot, Gujarat, India, 360 005

Place: Rajkot

Date: 2nd September, 2026

**By the Order of the Board of
Le Lavoir Limited**

**Sd/-
Ashok Dilipkumar Jain
Director
DIN: 03013476**

ANNEXURE

Relevant details as stipulated under Regulation 36(3) of SEBI (LODR), 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India, in respect of directors seeking appointment / reappointment as director under Resolution No. 2 is as under:

Name of the Director	Ashok Dilipkumar Jain (DIN: 03013476)
Date of Birth	09/06/1980
Date of first Appointment on the Board	19/11/2024
Qualifications	Master of Commerce and Licensed International Financial Analyst (LIFA Charter holder)
Experience/Brief Resume/ Nature of expertise in specific functional areas	He has an experience of nearly 2 decades in the financial markets.
Terms and Conditions of Appointment along with remuneration sought to be paid	N.A.
Remuneration last drawn by such person, if any	Nil
No. of Shares held in the Company as on 31/03/2026	2,19,300
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company/ Disclosure of relationships between directors inter-se	Not Related to any Director Promoter and other KMP
Number of Meetings of the Board attended during the year	12
Directorship / Designated Partner in other Companies / LLPs	1. G.V. Films Limited 2. Darjeeling Industries Limited 3. Khwaish Enterprises Private Limited 4. Novva Forge Armaments Limited 5. Tech Riser Private Limited 6. Novva Defence Industries Limited
Chairman/Member of the Committees of Board of other Companies/ Names of listed entities in which the person also holds the directorship and the membership of the Committees of the board	<u>Darjeeling Industries Limited</u> Member of Audit Committee and Stakeholders' Relationship Committee

Relevant details as stipulated under Regulation 36(3) of SEBI (LODR) Regulations, 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India, in respect of directors seeking appointment/reappointment as director under Resolution Nos. 3 and 4 is as under:

Name of the Director(s)	Himanshu Keshubhai Togadiya (DIN: 07610961)	Amit Kumar Bera (DIN: 05228122)
Date of Birth	20/05/1991	02/09/1977
Date of first Appointment on the Board	17/11/2025	02/04/2026
Qualifications	Mr. Himanshu Keshubhai Togadiya is a Fellow member of the Institute of Company Secretaries of India.	Mr. Amit Kumar Bera is a finance and analytics professional with a strong academic background in Mathematics and Computer Science. He holds a Bachelor of Science (Honours) in Mathematics from the University of Calcutta and has further enhanced his technical expertise through a Bachelor of Computer Science program (GNIIT) and specialized training in M-commerce.
Experience/ Brief Resume/ Nature of expertise in specific functional areas	He possesses over 7 years of experience in the fields of handling compliances under various Corporate Laws, listing agreement; for Initial Public Issues, Rights Issues, Bonus Issues, Preferential Allotments, QIPs, Takeover of listed & unlisted companies, etc. Mr. Himanshu Keshubhai Togadiya started own practice in the field of Corporate Laws. Presently, he is a practicing company secretary, in the field of Corporate Laws, SEBI matters, regular compliances and consultancy services to various renowned Companies like Ufresh, ANB Metal, Infinity group, etc. He has diversified experience in the field of Corporate and allied consultancy to various industries including leading companies from India. Further, He is Advisor to SME IPO's and Listed Companies on various compliance related matters.	He possesses comprehensive knowledge of financial services, financial planning, and financial markets, supported by hands-on experience with proprietary research tools and transaction systems. Additionally, he demonstrates strong analytical, quantitative, and presentation skills, along with the ability to effectively communicate complex financial concepts to clients. He is certified in mutual fund advisory (AMFI) and life insurance advisory (IRDA), showcasing his capability to guide clients in investment and insurance solutions. Additionally, he has proven strengths in client relationship development, needs assessment, and conducting seminars and presentations.
Terms and Conditions of Appointment along with remuneration sought to be paid	N.A.	N.A.
Remuneration last drawn by such person, if any	N.A.	N.A.
No. of Shares held in the Company as on 31/03/2026	Nil	Nil
Relationship with other Directors, Manager and other Key Managerial Personnels of the Company/ Disclosure of relationships between directors inter-se	Not related to any Director, Promoter and other Key Managerial Personnel of the Company	Not related to any Director, Promoter and other Key Managerial Personnel of the Company
Number of Meetings of the Board attended during the year	5	Nil
Directorship/ Designated Partner in other Companies/ LLPs	- G.V. Films Limited - Novva Forge Armaments Limited - Novva Defence linds Limited - Orito Wellness Private Limited	G.V. Films Limited
Chairman/ Member of the Committees of Board of other Companies/ Names of listed entities in which the person also holds the directorship and the membership of the Committees of the board	GV Films Limited - Chairperson of Audit Committee and Nomination & Remuneration Committee - Member of Stakeholders' Relationship Committee	N.A.

Relevant details as stipulated under Regulation 36(3) of SEBI (LODR), 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India, in respect of directors seeking appointment/reappointment as director under Resolution Nos. 5 and 6 is as under:

Name of the Director(s)	Samrat Mondal (DIN: 05228118)	Hardika Ladha (DIN: 10942355)
Date of Birth	30/04/1978	29/07/1999
Date of first Appointment on the Board	02/04/2026	07/08/2026
Qualifications	Mr. Samrat Mondal is a seasoned professional with a Bachelor of Science degree from the University of Calcutta and over 12 years of diverse experience in financial services. He has developed strong expertise in financial planning, client management, and market understanding, enabling him to deliver effective financial solutions.	Ms. Hardika Ladha is an Associate Company Secretary of Institute of Company Secretaries of India (ICSI) having experience in corporate governance, legal compliance, and secretarial functions.
Experience/ Brief Resume/ Nature of expertise in specific functional areas	In addition to his financial background, he brings over 5 years of valuable experience in the Media and Hospitality industries, which has enhanced his communication, client engagement, and service delivery skills. He is known for his strategic approach, industry insight, and leadership capabilities. His experience, guidance, and forward-thinking strategies position him as a valuable asset, capable of contributing significantly to organizational growth and long-term success.	With a proven track record of working with companies, she has successfully managed incorporation processes, director appointments and resignations, and ensured timely e-filing of statutory forms. She is proficient in drafting resolutions, and ensuring compliance with relevant laws and regulations.
Terms and Conditions of Appointment along with remuneration sought to be paid	N.A.	N.A.
Remuneration last drawn by such person, if any	N.A.	N.A.
No. of Shares held in the Company as on 31/03/2026	Nil	Nil
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company/ Disclosure of relationships between directors inter-se	Not related to any Director, Promoter and other Key Managerial Personnel of the Company	Not related to any Director, Promoter and other Key Managerial Personnel of the Company
Number of Meetings of the Board attended during the year	N.A.	N.A.
Directorship/ Designated Partner in other Companies / LLPs	G.V. Films Limited	N.A.
Chairman/Member of the Committees of Board of other Companies/ Names of listed entities in which the person also holds the directorship and the membership of the Committees of the board	N.A.	N.A.

Relevant details as stipulated under Regulation 36(3) of SEBI (LODR), 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India, in respect of directors seeking appointment / reappointment as director under Resolution No. 7 is as under:

Names	Swaroop Dylan (DIN: 11921050)
Date of Birth	16-04-1980
Qualification	Bachelor of Commerce (B. Com), completed in 2001 from Mangalore University.
Experience – Expertise in specific functional areas - Job profile and suitability	Mr. Swaroop Dylan is an experienced business professional with over 14 years of hands-on experience in the quarry mining distribution industry. He has developed extensive expertise in distribution management, business development, customer relationship management, market operations, and supply-chain coordination. His long-standing association with the sector has enabled him to develop a strong understanding of business operations and the commercial aspects of the industry.
No. of Shares held as on March 31, 2026	Nil
Terms & Conditions	Refer Explanatory Statement for Item No. 7 of this Notice
Remuneration Last Drawn	Not Applicable
Remuneration sought to be paid	As may be decided by the Board from time to time.
Number of Board Meetings attended during the Financial Year 2025-26	Not Applicable
Date of Original Appointment	2 nd September, 2026
Date of Appointment in current terms *	He is appointed as Whole-time director for the term of 5 years commenced from 2 nd September, 2026 to 1 st September, 2031, liable to be retire by rotation.
Directorship held in other public companies*	Nil
Names of listed entities from which the person has resigned in the past three years	Nil
Memberships / Chairmanships of committees of public companies**	Nil
Inter-se Relationship with other Directors.	Nil

BOARD'S REPORT

To,
The Members,
Le Lavoir Limited,

Your Directors are pleased to present the 45th Annual Report on the business and operations of the Company along with the Audited Standalone and Consolidated Financial Statements for the Financial Year ended on 31st March, 2026.

1. FINANCIAL RESULTS:

The financial performance of the Company for the Financial Year ended on 31st March, 2026 and for the previous financial year ended on 31st March, 2025 is given below:

(Rs. In Lakhs)

Particulars	2025-26	2024-25	2025-26	2024-25
	Standalone		Consolidated	
Revenue from Operations	199.54	265.21	664.47	265.21
Other Income	230.44	62.53	230.50	62.53
Total Income	429.98	327.74	894.98	327.74
Total Expenses	208.80	149.01	596.50	149.01
Profit before Exceptional and Extra Ordinary Items and Tax	221.18	178.73	298.48	178.73
Exceptional Items	0.00	0.00	0.00	0.00
Profit after Extra-Ordinary Items and Tax/ Profit Before Tax	221.18	178.73	298.48	178.73
Current Tax	55.22	45.22	74.59	45.22
Deferred Tax	(0.01)	(0.95)	0.20	(0.95)
Total Tax expense	55.23	44.27	74.79	44.27
Profit for the period	165.94	134.46	223.69	134.46
Earnings per share (EPS)				
Basic	5.10	4.15	6.88	4.15
Diluted	5.10	4.15	6.88	4.15

2. OPERATIONS:

- **Standalone Basis:**

The Total Income for Financial Year 2025-26 was **Rs. 429.98 Lakhs** compared to **Rs. 327.74 Lakhs** for previous financial year 2024-25. The Company has incurred Profit Before Tax for Financial Year 2025-26 of **Rs. 221.18 Lakhs** as compared to **Rs. 178.73 Lakhs** for previous financial year 2024-25. The Net Profit After Tax for the Financial Year 2025-26 is **Rs. 165.94 Lakhs** as compared to **Rs. 134.46 Lakhs** for previous financial year 2024-25. The Directors are continuously looking for the new avenues for future growth of the Company and expect more growth in the future period.

- **Consolidated Basis:**

The Total Income for Financial Year 2025-26 was **Rs. 894.98 Lakhs**. The Company has incurred Profit Before Tax for Financial Year 2025-26 of **Rs. 298.48 Lakhs**. The Net Profit After Tax for the Financial Year 2025-26 is **Rs. 223.69 Lakhs**. The Directors are continuously looking for the new avenues for future growth of the Company and expect more growth in the future period.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

During the Financial Year 2025-26, there was no change in nature of business of the Company.

4. WEBLINK OF ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act and Rule 12 of the Companies (Management and Administration) Rule, 2014, the Annual Return as on 31st March, 2026 is available on the Company's website at <https://thelelavoir.com>

5. SHARE CAPITAL:

A. Authorised Share Capital:

The Authorised Equity Share Capital of the Company as on 31st March, 2026 is Rs. 10,50,00,000/- (Rupees Ten Crores Fifty Lakhs Only) divided into 1,05,00,000 (One Crore Five Lakhs) Equity Shares of Rs. 10.00/- (Rupees Ten Only) each.

B. Paid up Share Capital:

The Paid-up Equity Share Capital of the Company as on 31st March, 2026 is Rs. 3,46,80,000/- (Rupees Three Crores Forty-Six Lakhs Eighty Thousand Only) divided into 34,68,000 (Thirty-Four Lakhs Sixty-Eight Thousand) Equity Shares of Rs. 10.00/- (Rupees Ten Only) each.

6. ALLOTMENT OF SHARES:

• PREFERENTIAL ISSUE OF CONVERTIBLE WARRANTS INTO EQUITY SHARES:

During the year under review, the Company had allotted 2,28,000 fully paid-up equity shares pursuant to conversion of warrants on preferential basis at an issue price of Rs. 264.75/- per share (including face value of Rs. 10/- and premium of Rs. 254.75/-) in the Board Meeting held on 30th March, 2026.

7. DIVIDEND:

To conserve the resources for future prospect and growth of the Company, your Directors do not recommend any dividend for the Financial Year 2025-26 (Previous year - Nil).

8. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Pursuant to Section 124 of the Companies Act, 2013, the amount of dividend remaining unpaid or unclaimed for a period of seven years shall be transferred to the Investor Education and Protection Fund ("IEPF"). During the year under review, there was no unpaid or unclaimed dividend in the "Unpaid Dividend Account" lying for a period of seven years from the date of transfer of such unpaid dividend to the said account. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund.

9. TRANSFER TO OTHER EQUITY:

The profit of the Company for the Financial Year ended on 31st March, 2026 has been transferred to profit and loss account of the Company under Reserves and Surplus (i.e. Other Equity).

10. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THE FINANCIAL STATEMENTS RELATES AND THE DATE OF THE REPORT:

- Allotment of Warrants, convertible into Equity Shares to "Non-promoter Category" on a Preferential basis:**

Allotment of 12,66,000 Convertible Warrants in the Board Meeting held on Wednesday, 15th October, 2025, entitling the Warrant Holders to exercise option to convert and get allotted one equity share against each warrant at a price of Rs. 264.75 /- each (including face value of Rs. 10/- and premium of Rs. 254.75/-) for cash consideration to "Non-Promoter category" on a preferential basis.

- Allotment of Warrants, convertible into Equity shares to "Non-promoter Category" on a Preferential basis:**

Allotment of 3,15,090 Convertible Warrants in the Board Meeting held on Tuesday, 21st October, 2025, entitling the Warrant Holders to exercise option to convert and get allotted one equity share against

each warrant at a price of Rs. 264.75 /- each (including face value of Rs. 10/- and premium of Rs. 254.75/-) for cash consideration to “Non-Promoter category” on a preferential basis.

- **Allotment of fully paid-up equity shares pursuant to the conversion of 2,28,000 convertible warrants to “Non-promoter Category” upon exercise of the option to convert the warrants into equity shares:**

Allotment of 2,28,000 fully paid-up equity shares pursuant to the conversion of 2,28,000 convertible warrants, in the Board Meeting held on Monday, 30th March, 2026.

11. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS:

There is no significant material order passed by the Regulators or Courts or Tribunals, which would impact the going concern status of the Company and its future operations.

12. BOARD MEETINGS:

The Directors of the Company met at regular intervals at least once in a quarter within the gap between two meetings not exceeding 120 days to take a view of the Company’s policies and strategies apart from the Board Matters.

During the year under the review, the Board of Directors met 12 (Twelve) times viz. 16th May, 2025, 28th July, 2025, 29th July, 2025, 15th October, 2025, 21st October, 2025, 14th November, 2025, 17th November, 2025, 6th February, 2026, 24th March, 2026, 25th March, 2026, 26th March, 2026 and 30th March, 2026.

13. DIRECTOR’S RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134 (3)(c) and Section 134(5) of the Companies Act, 2013, to the best of their knowledge and belief the Board of Directors hereby submit that:

- a. In the preparation of the annual accounts, for the year ended on 31st March, 2026 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there is no material departure from the same;
- b. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of financial year and of the profit & loss of the Company for the financial year ended on 31st March, 2026;
- c. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. The Directors had prepared the annual accounts on a going concern basis;
- e. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- f. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The provisions of Section 135 of the Companies Act, 2013 is not applicable to your Company as the Company does not fall under the criteria limits mentioned in the said section of the Act.

Hence, the Company has not taken voluntary initiative towards any activity mentioned for Corporate Social Responsibility.

15. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has in place adequate internal financial controls with reference to financial statement across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness. During the financial year, such controls were tested and no reportable material weaknesses in the design or operations were observed. The Statutory Auditors of the Company also test the effectiveness of Internal Financial Controls

in accordance with the requisite standards prescribed by ICAI. Their expressed opinion forms part of the Independent Auditor's report.

Internal Financial Controls are an integrated part of the risk management process, addressing financial and financial reporting risks. The internal financial controls have been documented, digitized and embedded in the business processes.

Assurance on the effectiveness of internal financial controls is obtained through management reviews, control self-assessment, continuous monitoring by functional experts. We believe that these systems provide reasonable assurance that our internal financial controls are designed effectively and are operating as intended.

During the year, no reportable material weakness was observed.

16. PARTICULARS OF LOANS GIVEN, GUARANTEES GIVEN, INVESTMENTS MADE AND SECURITIES PROVIDED UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

The details of loans, investment, guarantees and securities covered under the provisions of section 186 of the Companies Act, 2013 are provided in the financial statements.

17. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

During the year under review, the Company has entered into transactions with its related parties in the ordinary course of business and on an arm's length basis. All such transactions were undertaken in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable.

The transactions entered into by the Company with its related parties fall within the scope of Section 188(1) of the Companies Act, 2013 and were carried out on an arm's length basis and in the ordinary course of business. The transactions did not have any potential conflict with the interests of the Company.

Pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, the particulars of contracts or arrangements entered into with related parties in the prescribed Form AOC-2 are annexed to this Report as **Annexure – II**.

The details of transactions with related parties, as required under the applicable Accounting Standards, are disclosed in the notes forming part of the financial statements of the Company.

18. RESERVES & SURPLUS:

(Rs. in Lakhs)		
Sr. No.	Particulars	Amount
1.	Balance at the beginning of the year	435.00
2.	Current Year's Profit/ (Loss)	165.94
3.	Securities Premium during the year	580.83
4.	Other Adjustments	21.17
Total		1202.94

19. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF THE RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has framed formal Risk Management framework for risk assessment and risk minimization for Indian operation which is periodically reviewed by the Board of Directors to ensure smooth operations and effective management control. The Audit Committee also reviews the adequacy of the risk management framework of the Company, the key risks associated with the business and measures and steps in place to minimize the same.

20. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption etc. as required to be given under section 134(3)(m) of the Companies Act 2013 read with the Companies (Accounts) Rules, 2014, is not given as the Company has not taken any major step to conserve the energy etc.

There were no foreign exchange earnings or outgo during the year under review:

Sr. No.	Foreign exchange earnings and outgo	F.Y. 2025-26	F.Y. 2024-25
1.	Foreign exchange earnings	NIL	NIL
2.	CIF value of imports	NIL	NIL
3.	Expenditure in foreign currency	NIL	NIL
4.	Value of Imported and indigenous Raw Materials, Spare-parts and Components Consumption	NIL	NIL

21. POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION:

The Remuneration policy is directed towards rewarding performance based on review of achievements on a periodical basis. The remuneration policy is in consonance with the existing industry practice and is designed to create a high-performance culture. It enables the Company to attract, retain and motivate employees to achieve results. The Company has made adequate disclosures to the members on the remuneration paid to Directors from time to time. The Company's Policy on director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Section 178 (3) of the Act is available on the website of the Company at <https://thelelavoir.com>.

22. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Management Discussion and Analysis Report as required under Regulation 34 and Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms an integral part of this Report, and provides the Company's current working and future outlook as per "*Annexure – III*" to this report.

23. DISCLOSURES RELATING TO HOLDING, SUBSIDIARY, ASSOCIATE COMPANY AND JOINT VENTURES:

The Company has the following Subsidiary Companies: -

1. Ghantiram Foods Private Limited
2. Shree Vrajendra Foods Private Limited
3. Tech Riser Private Limited

The Company has complied with all compliances related to its Subsidiary Companies. The Company has policy for determining "Subsidiary Company" which is uploaded on the website of the Company.

In accordance with the provisions of Section 129(3) of the Companies Act, 2013, read with the applicable provisions of the Companies (Accounts) Rules, 2014, a statement containing the salient features of the financial statements of the Subsidiary and Associate Companies in Form No. AOC-1 is annexed to this Report as *Annexure – I*.

24. SECRETARIAL STANDARDS:

During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI). The Company has devised proper systems to ensure compliance with its provisions and is in compliance with the same.

25. REPORTING OF FRAUDS BY THE AUDITORS:

During the year under review, neither the Statutory nor the Secretarial Auditors has reported to the Audit Committee under Section 143(12) of the Companies Act, 2013 any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's Report.

26. STATE OF COMPANY'S AFFAIRS:

Management Discussion and Analysis Report for the year under review, as stipulated in Regulation 34(2)(e) of SEBI Listing Regulations is given as a separate part of the Annual Report. It contains a detailed write up and explanation about the performance of the Company.

27. STATEMENT ON ANNUAL EVALUATION OF BOARD'S PERFORMANCE:

The Board evaluated the effectiveness of its functioning, that of the Committees and individual Directors, pursuant to the provisions of the Act and SEBI Listing Regulations. The Board sought the feedback of Directors on various parameters including:

- Degree of fulfillment of key responsibilities towards stakeholders (by way of monitoring corporate governance practices, participation in the long-term strategic planning, etc.);
- Structure, composition, and role clarity of the Board and Committees;
- Extent of co-ordination and cohesiveness between the Board and its Committees;
- Effectiveness of the deliberations and process management;
- Board/ Committee culture and dynamics; and
- Quality of relationship between Board Members and the Management.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

The Chairman of the Board had one-on-one meetings with each Independent Director and the Chairman of the Nomination and Remuneration Committee had one-on-one meetings with each Executive and Non-Executive, Non-Independent Directors. These meetings were intended to obtain Directors' inputs on effectiveness of the Board/ Committee processes.

In a separate meeting of Independent Directors, performance of Non-Independent Directors, the Board as a whole, and the Chairman of the Company was evaluated, taking into account the views of Executive Directors and Non-Executive Directors.

The Nomination and Remuneration Committee reviewed the performance of the individual directors and the Board as a whole.

In the Board meeting that followed the meeting of the independent directors and the meeting of Nomination and Remuneration Committee, the performance of the Board, its committees, and individual directors was discussed.

The evaluation process endorsed the Board Members' confidence in the ethical standards of the Company, the resilience of the Board and the Management in navigating the Company during challenging times, cohesiveness amongst the Board Members, constructive relationship between the Board and the Management, and the openness of the Management in sharing strategic information to enable Board Members to discharge their responsibilities and fiduciary duties.

The Board carried out an annual performance evaluation of its own performance and that of its committees and individual directors as per the formal mechanism for such evaluation adopted by the Board. The performance evaluation of all the Directors was carried out by the Nomination and Remuneration Committee.

The performance evaluation of the Chairman, the Non-Independent Directors and the Board as a whole was carried out by the Independent Directors. The exercise of performance evaluation was carried out through a structured evaluation process covering various aspects of the Board functioning such as composition of the Board & committees, experience & competencies, performance of specific duties & obligations, contribution at the meetings and otherwise, independent judgment, governance issues etc.

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board has carried out the annual performance evaluation of the Directors individually as well as evaluation of the working of the Board by way of individual feedback from directors.

The evaluation frameworks were the following key areas:

a) For Non-Executive & Independent Directors:

- Knowledge;
- Professional Conduct;
- Comply Secretarial Standard issued by ICSI Duties; and
- Role and functions.

b) For Executive Directors:

- Performance as leader;
- Evaluating Business Opportunity and analysis of Risk Reward Scenarios;
- Key set investment goal;
- Professional conduct and integrity;
- Sharing of information with Board; and
- Adherence applicable government law.

The Directors expressed their satisfaction with the evaluation process.

28. MANAGING THE RISKS OF FRAUD, CORRUPTION AND UNETHICAL BUSINESS PRACTICES:

A. VIGIL MECHANISM / WHISTLE BLOWER POLICY: -

The Company has established vigil mechanism and framed whistle blower policy for Directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of Company's Code of Conduct or Ethics Policy.

B. BUSINESS CONDUCT POLICY: -

The Company has framed "Business Conduct Policy". Every employee is required to review and sign the policy at the time of joining and an undertaking shall be given for adherence to the policy. The objective of the policy is to conduct the business in an honest, transparent and in an ethical manner. The policy provides for anti-bribery and avoidance of other corruption practices by the employees of the Company.

29. PARTICULARS OF EMPLOYEES:

The provisions of Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company as none of the Employees of the Company has received remuneration above the limits specified in the Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 during the financial year 2025-26.

30. LOAN FROM DIRECTOR / RELATIVE OF DIRECTOR:

During the year under review, the Company has not entered into any materially significant related party transactions which may have potential conflict with the interest of the Company at large. Suitable disclosures as required are provided in AS-18 which is forming the part of the notes to financial statements.

31. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Directors and Key Managerial Personnels of the Company are summarized below:

Sr. No.	Name	Designation	DIN
1.	Mr. Sachin Kapse ⁵	Managing Director	08443704
2.	Mr. Swaroop Dylon ⁶	Whole-time Director	11921050
3.	Mr. Himanshu Keshubhai Togadiya ¹	Non-Executive and Independent Director	07610961
4.	Mr. Pradeep Sutodiya ¹	Non-Executive and Independent Director	01025354
5.	Mr. Samrat Mondal ²	Non-Executive and Independent Director	05228118
6.	Mr. Amit Kumar Bera ²	Non-Executive and Independent Director	05228122
7.	Mr. Ashok Dilipkumar Jain	Non-Executive and Non-Independent Director	03013476
8.	Ms. Keya Bhattacharya ³	Non-Executive and Independent Director	09508486
9.	Ms. Hardika Ladha ⁴	Non-Executive and Independent Director	10942355
10.	Ms. Keshita Priyank Dhruv	Company Secretary and Compliance Officer	N.A.
11.	Mr. Amit Yadav	Chief Financial Officer	N.A.

1. Appointment of Mr. Himanshu Keshubhai Togadiya (DIN: 07610961) as Non-Executive and Non-Independent Director and Resignation of Mr. Pradeep Sutodiya (DIN: 01025354) as Non-Executive and Independent Director of the Company w.e.f. 17th November, 2025.

2. Appointment of Mr. Amit Kumar Bera (DIN: 05228122) and Mr. Samrat Mondal (DIN: 05228118) as Non-Executive and Independent Directors of the Company w.e.f. 2nd April, 2026.

3. Resignation of Ms. Keya Bhattacharya as a Non-Executive and Independent Director of the Company w.e.f. 9th May, 2026.

4. Appointment of Ms. Hardika Ladha (DIN: 10942355) as a Non-Executive and Non-Independent Director of the Company w.e.f. 7th August, 2026.

5. Resignation of Mr. Sachin Kapse as a Managing Director of the Company w.e.f. 30th August, 2026.

6. Appointment of Mr. Swaroop Dylon (DIN: 11921050) as a Whole-time Director of the Company w.e.f. 2nd September, 2026

Apart from the above changes, there were no other changes in the composition of the Board of Directors of the Company during the Financial Year 2025-26 and till the date of Board's Report.

As per Companies Act, 2013, the Independent Directors are not liable to retire by rotation.

32. DECLARATION BY INDEPENDENT DIRECTORS:

Mr. Himanshu Keshubhai Togadiya, Mr. Samrat Mondal, Mr. Amit Kumar Bera and Ms. Hardika Ladha, Independent Directors of the Company have confirmed to the Board that they meet the criteria of Independence as specified under Section 149 (6) of the Companies Act, 2013 and they qualify to be Independent Directors. They have also confirmed that they meet the requirements of Independent Director as mentioned under Regulation 16(1)(b) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The confirmations were noted by the Board.

33. CORPORATE GOVERNANCE:

Since the paid-up Capital and Turnover of Company are less than Rs. 10 Crores and Rs. 25 Crores respectively, therefore by virtue of Regulation 15 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the compliance with the corporate governance provisions as specified in Regulations 17 to 27 read with clauses (b) to (i) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V are not applicable to the Company. Hence, Corporate Governance Report does not form a part of this Board's Report.

34. DEPOSITS:

As per Section 73 of the Companies Act, 2013, the Company has neither accepted nor renewed any deposits during the financial year. Hence the Company has not defaulted in repayment of deposits or payment of interest during the financial year.

35. FORMAL ANNUAL EVALUATION PROCESS BY BOARD:

Pursuant to the provisions of the Companies Act, 2013 and Rules made thereunder, the Board has carried the evaluation of its own performance, performance of Individual Directors, Board Committees, including the Chairman of the Board on the basis of attendance, contribution towards development of the Business and various other criteria as recommended by the Nomination and Remuneration Committee of the Company. The evaluation of the working of the Board, its committees, experience and expertise, performance of specific duties and obligations etc. were carried out. The Directors expressed their satisfaction with the evaluation process and outcome.

In a separate meeting of Independent Directors (i.e. on Monday, 30th March, 2026), the performances of Executive and Non-Executive Directors were evaluated in terms of their contribution towards the growth and development of the Company. The achievements of the targeted goals and the achievements of the expansion plans were too observed and evaluated, the outcome of which was satisfactory for all the Directors of the Company.

36. AUDITORS AND THEIR REPORT:

A. Statutory Auditor:

M/s. K M Chauhan & Associates, Chartered Accountants, Rajkot (FRN: 125924W), the Statutory Auditors of the Company, resigned from their office with effect from 29th July, 2025, resulting in a casual vacancy in the office of the Statutory Auditor.

The Board of Directors, based on the recommendation of the Audit Committee, had proposed the appointment of M/s. Sunit M Chhatbar & Co, Chartered Accountants, as the Statutory Auditors of the Company for a term of five consecutive years, commencing from the conclusion of the 44th AGM and continuing until the conclusion of the 48th AGM, to be held in the year 2030, subject to the approval of the Members of the Company.

M/s. Sunit M Chhatbar & Co, Chartered Accountants, Rajkot, (FRN: 141068W), were appointed as the Statutory Auditors of the Company in the 44th Annual General Meeting of the Company held on Wednesday, 20th August, 2025.

There are no qualifications, reservations, adverse remarks or disclaimers made by M/s. Sunit M Chhatbar & Co, Chartered Accountants, the Statutory Auditors of the Company, in their Audit Report for the Financial Year ended on 31st March, 2026. The observations, if any, made in the Auditor's Report are self-explanatory and, therefore do not call for further comments or explanations from the Board of Directors.

The Auditor's report for the financial year ended on 31st March, 2026 has been issued with an unmodified opinion by the Statutory Auditors and the report is part of the Annual Report.

B. Secretarial Auditor:

Pursuant to Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors has appointed M/s. Jitendra Parmar & Associates, Company Secretaries, Ahmedabad (FRN: S2023GJ903900) as a Secretarial Auditor of the Company to conduct Secretarial Audit for the Financial Year 2025-26.

The Secretarial Audit Report for the Financial Year 2025-26, in Form No. MR-3, is annexed herewith as **Annexure – IV** to this Report.

The report of the Secretarial Auditor has not made any adverse remark in their Audit Report except:

- a) Compliance of SEBI Circular No: SEBI / HO / DDHS / DDHS - RACPOD1 / P / CIR / 2023 / 172 dated October 19, 2023 i.e. Non filing of Annual Disclosures of Non-applicability of Large Corporate for FY 2024-25.

Reply:

The Company does not fall under the criteria specified for classification as a "Large Corporate" as per the definition provided in the circular. Therefore, the requirement to submit the Annual Disclosure in the prescribed format does not arise.

- b) Certain disclosures relating to the subsidiary / acquisition were inadvertently filed under an incorrect disclosure category / tab.

Reply:

The error was inadvertent and administrative in nature. The Company has taken note of the same and shall ensure that all future disclosures are filed under the appropriate category/ tab and in accordance with the applicable regulatory requirements.

C. Internal Auditor:

The Board of Directors has appointed Mr. Harshil Shah, Chartered Accountant, as the internal auditor of the Company to conduct the Internal Audit of the Company for Financial Year 2025-26.

The Internal Auditor conducts the internal audit of the functions and operations of the Company and reports to the Audit Committee and Board of Directors from time to time. The Internal Auditor also reviews the adequacy and effectiveness of the internal control systems and processes of the Company, as applicable.

37. **DISCLOSURES:**

A. Composition of Audit Committee:

During the year under review, meetings of members of the Audit committee as tabulated below, were held on 16th May, 2025, 28th July, 2025, 29th July, 2025, 15th October, 2025, 21st October, 2025, 14th November, 2025, 6th February, 2026, 24th March, 2026, 25th March, 2026, 26th March, 2026 and 30th March, 2026, the attendance records of the members of the Committee are as follows:

Name	Status	No. of Committee Meetings entitled	No. of Committee Meetings attended
Ms. Keya Bhattacharya ¹	Member	11	11
Mr. Pradeep Sutodiya ²	Chairman	6	6
Mr. Ashok Dilipkumar Jain	Member	11	11
Mr. Himanshu Keshubhai Togadiya ²	Chairman	5	5
Mr. Samrat Mondal ³	Member	-	-

^{1.} Ms. Keya Bhattacharya has resigned from the post of Member of the Audit Committee w.e.f. 9th May, 2026

^{2.} Mr. Himanshu Togadiya has been appointed as Chairman, and Mr. Pradeep Sutodiya has resigned from the post of Chairman of the Audit Committee w.e.f. 17th November, 2025.

^{3.} Mr. Samrat Mondal has been appointed as Member the Audit Committee w.e.f. 2nd April, 2026.

B. Composition of Nomination and Remuneration Committee:

During the year under review, meetings of the members of the Nomination and Remuneration committee, as tabulated below, were held on 29th July, 2025 and 17th November, 2025 and the attendance records of the members of the Committee are as follows:

Name	Status	No. of Committee Meetings entitled	No. of Committee Meetings attended
Ms. Keya Bhattacharya ¹	Member	2	2
Mr. Pradeep Sutodiya ²	Chairman	2	2
Mr. Ashok Dilipkumar Jain	Member	2	2
Mr. Himanshu Keshubhai Togadiya ²	Chairman	-	-
Mr. Samrat Mondal ³	Member	-	-

¹ Ms. Keya Bhattacharya has resigned from the post of Member of the Nomination and Remuneration Committee w.e.f. 9th May, 2026

² Mr. Himanshu Togadiya has been appointed as Chairman, and Mr. Pradeep Sutodiya has resigned from the post of Chairman of the Nomination and Remuneration Committee w.e.f. 17th November, 2025.

³ Mr. Samrat Mondal has been appointed as Member of the Nomination and Remuneration Committee w.e.f. 2nd April, 2026.

C. Composition of Stakeholders' Relationship Committee:

During the year under review, meetings of members of Stakeholders' Relationship committee as tabulated below, was held on 29th July, 2025 and the attendance records of the members of the Committee are as follows:

Name	Status	No. of Committee Meetings entitled	No. of Committee Meetings attended
Ms. Keya Bhattacharya ¹	Member	1	1
Mr. Pradeep Sutodiya ²	Chairman	1	1
Mr. Ashok Dilipkumar Jain	Member	1	1
Mr. Himanshu Keshubhai Togadiya ²	Chairman	-	-
Mr. Samrat Mondal ³	Member	-	-

¹ Ms. Keya Bhattacharya has resigned from the post of Member of the Stakeholder's Relationship Committee w.e.f. 9th May, 2026

² Mr. Himanshu Togadiya has been appointed as Chairman, and Mr. Pradeep Sutodiya has resigned from the post of Chairman of the Stakeholder's Relationship Committee w.e.f. 17th November, 2025.

³ Mr. Samrat Mondal has been appointed as Member and Ms. Keya Bhattacharya has resigned from the post of Member of the Stakeholder's Relationship Committee w.e.f. 2nd April, 2026.

38. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company has always been committed to provide a safe and conducive work environment to its employees. Your Directors further state that during the year under review there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 as confirmed by the Internal Complaints Committee as constituted by the Company.

The following no. of complaints was received under the POSH Act and the rules framed thereunder during the year:

- Number of complaints filed during the financial year - NIL
- Number of complaints disposed of during the financial year - NIL
- Number of complaints pending as on end of the financial year - NIL

39. INDUSTRIAL RELATIONS:

The Directors are pleased to report that the relations between the employees and the management continued to remain cordial during the year under review

40. MAINTENANCE OF COST RECORDS:

The provisions relating to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, are not applicable to the Company and accordingly such accounts and records are not required to be maintained.

41. DEMATERIALISATION OF EQUITY SHARES:

Pursuant to the applicable provisions and directions issued by the Securities and Exchange Board of India ('SEBI'), the equity shares of the Company are required to be held in dematerialized form.

The Company has established connectivity with both the Depositories i.e., National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL") and has been allotted the International Securities Identification Number (ISIN): INE204S01012.

Accordingly, the equity shares of the Company are presently held and traded in dematerialized form.

42. COMPLIANCE OF MATERNITY BENEFITS ACT, 1961:

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

43. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the year under review, there were no application made or proceedings pending in the name of the Company under the Insolvency and Bankruptcy Code 2016.

44. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE AVAILING LOAN FROM THE BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one time settlement and the valuation done while taking loans taken from Banks and Financial Institutions along with the reasons thereof is not applicable to the Company.

45. ACKNOWLEDGEMENTS:

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from the Bankers, Regulatory Bodies, Stakeholders including Financial Institutions, Suppliers, Customers and other business associates who have extended their valuable sustained support and encouragement during the year under review.

Your Directors take this opportunity to recognize and place on record their gratitude and appreciation for the commitment displayed by all executives, officers and staff at all levels of the Company. We look forward for the continued support of every stakeholder in the future.

Registered Office:

1st Floor Shop No. 105, Four Square Plaza, Uni.Rd.,
Rajkot Sau Uni Area, Rajkot, Gujarat, India, 360
005

Place: Rajkot

Date: 2nd September, 2026

**By the Order of the Board
Le Lavoir Limited**

**Sd/-
Ashok Dilipkumar Jain
Director
DIN: 03013476**

**Sd/-
Swaroop Dylon
Whole-time Director
DIN: 11921050**

FORM NO: AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of Subsidiaries/ Associate Companies/ Joint Ventures

Part "A": Subsidiaries

Sr. No.	Name of Subsidiaries	Ghantiram Foods Private Limited	Shree Vrajendra Foods Private Limited	Tech Riser Private Limited
1.	CIN of Subsidiary Company	U47219GJ2025PTC163890	U10402GJ2024PTC156937	U72900GJ2022PTC132436
2.	Date since when subsidiary was acquired	17 th July, 2025	16 th September, 2025	24 th November, 2025
3.	Provision pursuant to which the company has become a subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
4.	Reporting period for the subsidiary concerned, if different from the holding Company's reporting period	09/06/2025 to 31/03/2026	01/04/2025 to 31/03/2026	01/04/2025 to 31/03/2026
5.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Not Applicable	Not Applicable	Not Applicable
6.	Share Capital	2,81,700.00	2,04,100.00	2,04,100.00
7.	Reserves & Surplus	24,19,360.46	32,85,664.86	1,03,064.76
8.	Total Assets	6,26,02,979.34	3,64,08,985.50	2,47,47,326.76
9.	Total Liabilities	5,99,01,918.88	3,29,19,220.64	2,44,40,162.00
10.	Investments	3,04,84,455.00	94,517.00	2,24,99,807.20
11.	Turnover	1,58,82,908.20	2,93,03,402.35	13,57,032.00
12.	Profit / (Loss) before taxation	32,33,056.46	43,89,394.62	1,52,022.76
13.	Provision for taxation	8,13,696.00	11,03,451.00	19,264.00
14.	Profit / (Loss) after taxation	24,19,360.46	32,85,664.62	1,13,760.76
15.	Proposed Dividend	0	0	0
16.	% of Shareholding	64.50%	51.00%	51.00%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations – N.A.
- Names of subsidiaries which have been liquidated or sold during the year – N.A

Registered Office:

1st Floor Shop No. 105, Four Square Plaza, Uni.Rd.,
Rajkot Sau Uni Area, Rajkot, Rajkot, Gujarat, India,
360 005

By the Order of the Board
Le Lavoir Limited

Place: Rajkot

Date: 2nd September, 2026

Sd/-
Ashok Dilipkumar Jain
Director
DIN: 03013476

Sd/-
Swaroop Dylon
Whole-time Director
DIN: 11921050

FORM NO. AOC - 2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/ arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

All contracts/ arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 are at arms' length basis.

2. Details of material contracts or arrangements or transactions at Arm's length basis.

Name (s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board, if any	Amount paid as advances, if any
Ghantiram Foods Private Limited	Subsidiary Company	Purchase of Fixed Assets	N.A.	Rs. 62.42 Lakhs	As per note below	As per note below

Note: Appropriate approvals have been taken for related party transactions wherever necessary.

Registered Office:

1st Floor Shop No. 105, Four Square Plaza, Uni.Rd.,
Rajkot Sau Uni Area, Rajkot, Rajkot, Gujarat, India,
360 005

**By the Order of the Board
Le Lavoir Limited**

Place: Rajkot
Date: 2nd September, 2026

**Sd/-
Ashok Dilipkumar Jain
Director
DIN: 03013476**

**Sd/-
Swaroop Dylon
Whole-time Director
DIN: 11921050**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

A. Overview of the Global Economy:

The global economy during F.Y. 2025-26 continued to operate in an uncertain and challenging environment, characterized by geopolitical tensions, evolving trade policies, inflationary pressures, financial market volatility, and disruptions to global supply chains. These factors continued to influence business confidence, consumer demand, operating costs and investment decisions across major economies. The global economy remained resilient during calendar year 2025, with technology-related investment, particularly in artificial intelligence and related industries, providing support to economic activity despite trade policy uncertainty and geopolitical tensions. Global headline inflation stood at approximately 4.1% in 2025, while global economic growth was estimated at 3.5%. However, this aggregate performance concealed notable regional differences. Advanced economies recorded growth of 1.9%, with the United States expanding by 2.1%, supported by continued investment and resilient domestic demand. The euro area grew by 1.4%, while Japan registered growth of 1.1%. Emerging market and developing economies expanded by 4.5%, led by China at 5.0% and India at 7.7%. Looking ahead, the global economic outlook remains resilient but uneven.

Against this backdrop, advanced economies are expected to experience relatively moderate growth, while emerging market and developing economies are expected to demonstrate comparatively stronger growth, although growth prospects remain uneven across regions. The global economic outlook continues to be influenced by geopolitical developments, commodity price movements, monetary and fiscal policies, financial market conditions and evolving international trade dynamics.

Global demand for agricultural products remained supported by population growth, food consumption and the essential nature of agricultural commodities. However, prices of agricultural products remained susceptible to volatility arising from changes in crop production, inventory levels, weather conditions, fertilizer and energy costs, transportation expenses and international trade policies. Such fluctuations may have an impact on procurement costs, inventory valuations, working capital requirements and operating margins of businesses engaged in the agricultural products value chain.

Despite these macroeconomic challenges, demand for essential and recurring services has remained comparatively resilient. Sectors such as healthcare, hospitality, institutional facilities and other service-oriented industries continue to require reliable hygiene, textile cleaning and linen management solutions. This provides a relatively stable demand environment for the institutional laundry and textile care industry.

At the same time, the laundry and agricultural products sectors remain exposed to fluctuations in energy, water, labour, chemicals, transportation, raw materials and other operating costs. Inflationary pressures, commodity price volatility, weather-related uncertainties and evolving trade policies may continue to influence operating costs, procurement conditions and margins across these sectors. Businesses are therefore increasingly required to focus on operational efficiency, resource optimisation, efficient sourcing, quality management, inventory management, supply-chain resilience, service quality and effective cost management to remain competitive.

Overall, the global economic environment remains uncertain, with both risks and opportunities for businesses operating in essential service sectors. The institutional laundry, textile care, dry-cleaning and related services markets are expected to continue benefiting from the recurring nature of demand, while the agricultural products business is expected to be supported by essential consumption requirements and the continuing importance of food security. Industry participants across these sectors are likely to remain focused on productivity, cost efficiency, quality, reliable supply, market diversification, risk management and compliance to navigate changing market conditions and sustain long-term growth.

B. Overview of the Indian Economy:

The Indian economy remained resilient during F.Y. 2025-26 despite global trade uncertainties, geopolitical tensions, and financial market volatility. According to the Provisional Estimates released by the National Statistics Office (NSO) in June, 2026, India's real GDP is estimated to have grown by **7.7%** during F.Y. 2025-26, while Gross Value Added (GVA) is estimated to have grown by **7.9%**. The growth was supported by continued domestic demand, investment activity and the expansion of key services and other productive sectors. Strong macroeconomic fundamentals, stable financial conditions, and ongoing infrastructure development continued to support economic activity across industries.

These macroeconomic trends have created a favourable environment for the organized laundry and textile care industry. Rapid urbanization, increasing disposable incomes, higher workforce participation, and changing consumer lifestyles are accelerating the shift from unorganized laundry practices to organized, technology-enabled, and professional laundry services. Institutional demand from hotels, hospitals, corporate offices, educational institutions, and industrial establishments has also continued to expand, driven by increasing emphasis on hygiene, operational efficiency, and regulatory compliance.

Customers are increasingly seeking reliable, high-quality, and sustainable laundry solutions that offer convenience, consistent service standards, faster turnaround times, and superior fabric care. This has encouraged greater adoption of outsourced laundry services across both institutional and retail segments, while also driving investments in automation, digital process management, water-efficient technologies, and environmentally sustainable operations.

Looking ahead, India's resilient economic fundamentals, expanding urban population, continued development of the hospitality and healthcare sectors, and increasing preference for organized outsourcing are expected to support sustained growth in the professional laundry and textile care industry. Companies with scalable operations, advanced processing technologies, strong customer relationships, and a focus on quality, sustainability, and operational excellence are expected to be well positioned to capitalize on these long-term growth opportunities.

C. Outlook:

The Company expects continued growth in institutional laundry services, supported by increasing awareness of health, hygiene and professional textile care. The dry-cleaning and laundromat segments are also expected to benefit from changing consumer lifestyles and growing demand for convenient and professional laundry services. Increasing adoption of automation, technology and sustainable practices is expected to enhance operational efficiency and support the Company's growth over the next 2–3 years.

D. Industry Structure and Developments:

- **Laundry and dry-cleaning industry**

The laundry and dry-cleaning industry in India continue to evolve, driven by urbanisation, changing consumer lifestyles, and increasing awareness of hygiene and professional textile care. The institutional laundry segment continues to benefit from demand across sectors such as hospitality, healthcare, manufacturing and other organised establishments, where reliable and professional laundry services are increasingly required.

The laundromat and retail dry-cleaning segments are also witnessing continued development, supported by growing consumer preference for convenience and professional laundry services. The industry is progressively adopting technology-enabled and modern operating practices, including automated equipment, digital service platforms, efficient resource utilisation, water and energy-efficient processes and environmentally sustainable solutions.

- **Agriculture**

The agricultural products industry continues to remain an important part of the Indian economy, supported by the essential nature of food and agricultural commodities, a large domestic consumer base and increasing demand for value-added agricultural products. The sector encompasses a broad range of activities, including cultivation, procurement, aggregation, processing, storage, transportation, distribution and trading of foodgrains, pulses, oilseeds, fruits, vegetables and other agricultural commodities.

E. Opportunities and Threats:

Opportunities:

- Increasing outsourcing of laundry and linen management by hotels, hospitals and other institutions.
- Rising demand for processed, packaged and value-added agricultural products.
- Scope for introducing value-added services such as pickup and delivery, specialized garment care and subscription-based services.
- Increasing focus on quality, hygiene and standardised processes, creating opportunities for organised service providers.
- Growing emphasis on environmentally responsible operations, supporting the adoption of water-saving, energy-efficient and eco-friendly processes.
- Government initiatives supporting agriculture, food processing and infrastructure development.

Threats:

- Intense price competition may affect profitability, particularly in markets with a significant presence of local and unorganized operators.
- Fluctuations in the prices of electricity, water, fuel, chemicals and other key inputs may adversely affect the Company's cost structure and margins.
- Rising wage costs and availability of skilled and semi-skilled manpower may increase operating expenses.
- Rising costs of seeds, fertilizers, pesticides, labour, power, transportation and other agricultural inputs.
- Economic slowdowns may result in reduced discretionary spending on premium laundry and dry-cleaning services and may affect demand in certain customer segments.
- Climate change and increasing frequency of extreme weather events creating long-term uncertainty in agricultural production.

F. Segment-wise or Product-wise performance:

The Company is primarily engaged in the Institutional Laundry Services business and also carries on business in agricultural products, including wheat flour and other related products.

G. Future Outlook:

Looking ahead, the Company remains optimistic about the growth prospects of its laundry and textile care business and is committed to pursuing focused strategies to strengthen its market position, improve operational efficiency and capitalise on emerging opportunities. Key areas of strategic focus include:

- **Institutional and Commercial Demand:** The Company will continue to focus on expanding its presence across hospitals, hotels, hostels, corporate establishments and other institutional customers for its laundry and textile care services, while strengthening its market presence and customer base in the agricultural sector and catering to evolving consumer and market demand.
- **Operational Efficiency and Cost Management:** Effective management of key operating costs, including electricity, water, chemicals, manpower and transportation, will remain a priority. The Company will continue to optimise processes and improve resource utilisation to support sustainable margins.

- **Service Quality and Hygiene Standards:** Maintaining high standards of cleanliness, hygiene, garment care and timely delivery will remain central to the Company's operations. The Company will continue to strengthen processes and quality controls to meet evolving customer expectations.
- **Supply Chain and Procurement Management:** The Company will continue to strengthen its procurement and supply-chain capabilities for agricultural products by focusing on reliable sourcing, quality control, inventory management, storage and efficient distribution.
- **Sustainability and Resource Efficiency:** With increasing focus on environmental responsibility, the Company will continue to adopt practices aimed at efficient consumption of water and energy, responsible use of chemicals and improved waste management.
- **Changing Customer Preferences:** The Company will continue to monitor changing consumer and institutional requirements and develop convenient service offerings, including pickup and delivery, digital booking and customised laundry solutions.

H. Risks and Concerns:

- **Operational Risk:** Equipment failure, utility interruptions or delays in maintenance may affect laundry processing capacity and timely service delivery.
- **Customer Risk:** Dependence on a limited number of major institutional customers may impact revenues in the event of contract termination, reduced volumes or delayed renewals.
- **Commodity and Agricultural Risk:** Changes in agricultural commodity prices, seasonal availability, crop yields, adverse weather conditions, pest attacks and other factors affecting agricultural production may impact procurement costs, availability and profitability.
- **Regulatory, Environmental and Food Safety Risk:** Changes in environmental, wastewater treatment, labour, occupational safety, food safety, quality and other applicable regulatory requirements across the laundry and agricultural businesses may increase compliance obligations and operating costs.

I. Material Developments in Human Resources / Industrial Relations:

Industrial Relations continued to be harmonious and cordial throughout the year. The Company always valued its Human Resources and believes in unlimited potential of each employee. Your directors believe and affirm the importance of developing human resources, which is the most valuable asset of your Company and the key element in bringing all round improvements and achieving growth. The human resource philosophy and strategy of your Company has been designed to attract and retain the best talent. In practice, it creates and nurtures a work environment that keeps employees engaged & motivated. Employee relations during the year under review were peaceful. The contribution and co-operation received from employees across all levels was excellent and the same has been appreciated & supported by the management through its continuous & systematic training programmes.

J. Internal control systems and their adequacy

The Company has an independent Internal Audit function with a well-established risk management framework. The scope and authority of the Internal Audit function are derived from the Internal Audit Charter approved by the Audit Committee. The Company has engaged a reputable external firm to support the Internal Audit function for carrying out the Internal Audit reviews.

The Audit Committee meets every quarter to review and discuss the various Internal Audit reports and follow up on action plans of past significant audit issues and compliance with the audit plan. The Chairperson of the Audit Committee has periodic one-on-one meetings with the Internal Auditor to discuss any key concerns.

Additionally, the following measures are taken to ensure proper control:

- Budgets are prepared for all the operational levels.
- Any material variance from budget has to be approved by the Commercial director.
- Any major policy change is approved by the managing director.
- Any deficiency in not achieving target is reviewed at management meetings.

K. Discussion on financial performance with respect to operational performance

The financial performance of the Company for the Financial Year 2025-26 is described in the Directors' Report of the Company.

L. Material developments in Human Resources / Industrial Relations front including number of people employed

The Company continued to maintain cordial and positive relations with its employees during FY 2025-26. The Company also remained committed to maintaining a healthy and productive work environment to support operational efficiency and quality of services.

M. Caution Statement

Statements made in the Management Discussion and Analysis describing the various parts may be "forward looking statement" within the meaning of applicable securities laws and regulations. The actual results may differ from those expectations depending upon the economic conditions, changes in Govt. Regulations and amendments in tax laws and other internal and external factors.

Registered Office:

1st Floor Shop No. 105, Four Square Plaza, Uni.Rd.,
Rajkot Sau Uni Area, Rajkot, Rajkot, Gujarat, India,
360 005

By the Order of the Board
Le Lavoir Limited

Place: Rajkot

Date: 2nd September, 2026

Sd/-
Ashok Dilipkumar Jain
Director
DIN: 03013476

Sd/-
Swaroop Dylon
Whole-time Director
DIN: 11921050

Form No. MR-3
SECRETARIAL AUDIT REPORT OF LE LAVOIR LIMITED
FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Le Lavoir Limited
CIN: L74110GJ1981PLC103918
Registered Office Address:
1st Floor, Shop No. 105,
Four Square Plaza, Uni. Rd.,
Rajkot Sau Uni Area, Rajkot – 360 005,
Gujarat, India

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Le Lavoir Limited (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, to the extent the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended on March 31, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records made available to us and maintained by the Company for the financial year ended on March 31, 2026 according to the applicable provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; ***However, Pursuant to Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, it was observed that certain UPSI events were recorded in the Structured Digital Database (SDD) subsequent to their occurrence due to technical/system constraints.***

- c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the audit period)
- e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)
- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period)

and

- h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; (Not applicable to the Company during the audit period)

vi. Other laws applicable specifically to the Company namely:

- a) Factories Act, 1948;
- b) Acts prescribed under prevention and control of pollution;
- c) Acts prescribed under Environmental protection.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.
- (ii) The Listing Agreements entered into by the Company with BSE Limited ('BSE') read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned above, certain compliances under aforesaid Act, Rules, Regulations, Guidelines, standards etc. were complied after the prescribed due dates with the applicable additional fees and / or fines, except –

- ***Certain disclosures relating to the subsidiary / acquisition were inadvertently filed under an incorrect disclosure category / tab. The Company has taken corrective measures to ensure appropriate classification of disclosures going forward.***
- ***Compliance of SEBI Circular No: SEBI / HO / DDHS / DDHS - RACPOD1 / P / CIR / 2023 / 172 dated October 19, 2023 i.e. Non filing of Annual Disclosures of Non-applicability of Large Corporate for FY 2024-25.***

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes, decisions at the Board Meetings were taken unanimously.

We further report that:

There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, guidelines, etc.

We further report that:

During the audit period the following events occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.:

- a) Appointed M/s. Jitendra Parmar & Associates, Practising Company Secretaries, Ahmedabad (FRN: S2023GJ903900) as Secretarial Auditor of the Company for the Financial Year 2024-25 on May 16, 2025.
- b) Appointed Mr. Harshil Shah, Chartered Accountant, as Internal Auditor for Financial Year 2025-26 on May 16, 2025.
- c) The Company has entered a strategic Memorandum of Understanding (MoU) with Ghanthiram Foods Private Limited on June 27, 2025, to acquire 64.50% stake in the Company.
- d) The Company has entered a strategic Memorandum of Understanding (MoU) with Shree Vrajendra Foods Private Limited on June 30, 2025, to acquire 51.00% stake in the Company.
- e) M/s. K. M. Chauhan and Associates, Chartered Accountants, Rajkot (FRN: 125924W) has resigned as a Statutory Auditor of the Company w.e.f. July 29, 2025.
- f) Appointed M/s. Sunit M. Chhatbar & Co., Chartered Accountants, (FRN: 141068W), Rajkot as a Statutory Auditor of the Company w.e.f. July 29, 2025 to fill the Casual Vacancy due to resignation of earlier auditor.
- g) The Company has convened an 44th Annual General Meeting on **August 20, 2025**, wherein **Special Resolution** was passed for-
 - Re-appointment of Mr. Sachin Kapse (DIN: 08443704) as Managing Director of the Company.
 - Change of Registered Address of the Company.
 - Alteration of object clause in the Memorandum of Association of the Company.
- h) The company has approved reduction of issue size of Convertible Warrants on preferential basis and it has been reduced from 37,50,000 to 18,84,000 at the issue price of Rs. 264.75/- (Face Value: Rs. 10.00/- each and Premium: Rs. 254.75/- each). Consequently, the total issue amount stands revised from Rs. 99,28,12,500/- to Rs. 49,87,89,000/-.
- i) The Company has entered a strategic Memorandum of Understanding (MoU) with Tech Riser Private Limited on September 30, 2025, to acquire 51.00% stake in the Company.
- j) The Company have received in-principle approval from BSE Limited for the issue of 18,84,000 (Eighteen Lakhs Eighty-Four Thousand) Warrants, convertible into Equity shares of the Company, on a Preferential basis on October 08, 2025.
- k) The Company has allotted 12,66,000 (Twelve Lakhs Sixty-Six Thousand) Convertible Warrants, convertible into Equity shares of the Company, on a Preferential basis on October 15, 2025.
- l) The Company has allotted 3,15,090 (Three Lakhs Fifteen Thousand Ninety) Convertible Warrants, convertible into Equity shares of the Company, on a Preferential basis on October 21, 2025.

- m) Appointed Mr. Himanshu Keshubhai Togadiya (DIN: 07610961) as an Additional Non-executive and Independent Director of the Company w.e.f. November 17, 2025.
- n) Mr. Pradeep Sutodiya (DIN: 01025354) has tendered his resignation as Non- Executive Director and Independent Director of the Company w.e.f. November 17, 2025.
- o) The Company has entered a strategic Memorandum of Understanding (MoU) with Travel Wings ('Proprietorship Firm'), Travelwings Hospitalities Private Limited, Unigokuldham Hospitality Private Limited on March 06, 2026, for proposed acquisition of 100.00% equity shares of the respective entities.
- p) The Company has allotted 2,28,000 fully paid-up Equity Shares pursuant to the conversion of 2,28,000 convertible warrants on a Preferential basis on March 30, 2026.

**For,
M/s Jitendra Parmar and Associates
Practicing Company Secretaries**

**Sd/-
Parmar Jitendra Pradipbhai
Proprietor**

**FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H001146217**

**Place: Ahmedabad
Date: August 18, 2026**

Note:

This report is to be read with our letter of even date which is annexed as **Annexure - A** and forms an integral part of this report.

To,
The Members,
Le Lavoir Limited
CIN: L74110GJ1981PLC103918
Registered Office Address:
1st Floor, Shop No. 105,
Four Square Plaza, Uni. Rd.,
Rajkot Sau Uni Area, Rajkot – 360 005,
Gujarat, India

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, we have obtained the Management Representation about the Compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For,
M/s Jitendra Parmar and Associates
Practicing Company Secretaries

Sd/-
Parmar Jitendra Pradipbhai
Proprietor

FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H001146217

Place: Ahmedabad
Date: August 18, 2026

DECLARATION

As provided under Regulation 34(3) read with Schedule V of the Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors and Senior Management Personnels have affirmed compliance with code of conduct of Board of Directors and Senior Management for the year ended on 31st March, 2026.

Registered Office:

1st Floor Shop No. 105, Four Square Plaza,
Uni.Rd., Rajkot Sau Uni Area, Rajkot, Rajkot,
Gujarat, India, 360 005

By the Order of the Board

Le Lavoir Limited

Sd/-

Ashok Dilipkumar Jain

Director

DIN: 03013476

Sd/-

Swaroop Dylon

Whole-time Director

DIN: 11921050

Place: Rajkot

Date: 2nd September, 2026

Chief Financial Officer ("CFO") Compliance Certificate

(Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

I, Mr. Amit Yadav - Chief Financial Officer of Le Lavoir Limited (**"the Company"**), to the best of my knowledge and belief, certify that:

- A. I have reviewed the Financial Statements and the Cash Flow Statements for the Financial Year (1st April, 2025 to 31st March, 2026) and to the best of my knowledge and belief:
- I. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and
 - II. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year i.e. 1st April, 2025 to 31st March, 2026, which are fraudulent, illegal or violative of the Company's code of conduct.
- C. I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps I have taken or propose to take to rectify these deficiencies.
- D. I have indicated to the Auditors and the Audit Committee that there are no:
- I. Significant changes in internal control over financial reporting during the year i.e. 1st April, 2025 to 31st March, 2026;
 - II. Significant changes in accounting policies during the year and the same have been disclosed in the Notes to the Financial Statements; and
 - III. Instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or an employee having significant role in the Company's internal control system over financial reporting.

Registered Office:

1st Floor Shop No. 105, Four Square Plaza,
Uni.Rd., Rajkot Sau Uni Area, Rajkot, Rajkot,
Gujarat, India, 360 005.

Place: Rajkot

Date: 2nd September, 2026

**By the Order of the Board of
Le Lavoir Limited**

**Sd/-
Amit Yadav
Chief Financial Officer**

INDEPENDENT AUDITOR'S REPORT

To the Members of
LE LAVOIR LIMITED

I. Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **LE LAVOIR LIMITED** Company ("the Company"), which comprise the balance sheet as at 31st March, 2026, the statement of profit and loss for the year end and the statement of cash flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have nothing to communicate in this regard.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

1. 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 financial statements, 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 on whether the company has adequate internal financial controls system 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 management.
 - Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
2. 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.
 3. 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.
 4. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to extent applicable.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

- c. The Balance Sheet, The Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors are not disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “**Annexure B**”.
- g. With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act

- h. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall,

whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend declared or paid during the year by the Company. So reporting under this clause is not required.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has no a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

For, Sunit M. Chhatbar & Co.

Chartered Accountants

FRN No. 141068W

Place: Rajkot

Date: 29/05/2026

Sd/-

CA SUNIT M CHHATBAR

PROPRIETOR

M. No. 166095

UDIN: 26166095DXHYRC2820

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under ‘Report on Other Legal & Regulatory Requirement’ section of our report to the members of LE LAVOIR LIMITED of even date:

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is not having any Intangible Asset. Therefore, the provisions of Clause (i) (a)(B) of paragraph 3 of the order are not applicable to the company;

(b) The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain items of Property, Plant and Equipment’s were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

(d) As explained to us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year, hence reporting under this clause is not required.

(e) According to the information and explanations given to us, No proceedings has been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, hence reporting under this clause is not required.
- ii. (a) As explained to us and representation received by the management, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency of verification is reasonable. There were no discrepancies noticed on verification between the physical stocks and the book records each class of Inventory.

(b) The Company has not been sanctioned working capital limits in excess of 5 crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

- iii. The company has granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3 (iii) (a), (iii) (b), (iii) (c) and (iii) (f) of the said order are applicable to the company.

- Clause 3(iii)(a)

During the year, the Company has granted unsecured loans to its three subsidiary companies and two other companies. The aggregate amount of loans granted during the year and the balance outstanding as at the balance sheet date are as follows:

Name of Subsidiary	Aggregate Amount Granted During the Year In Lakhs (₹)	Balance Outstanding as at Balance Sheet Date In Lakhs (₹)
Ghantiram Foods Private Limited	560.74	560.74
Shree Vrajendra Foods Private Limited	256.94	231.95
Tech Riser Private Limited	243.97	243.97
Ghura Industries Private Limited	120.00	120.00
G V Films Limited	72.69	72.69
Total	1254.34	1229.35

- Clause 3(iii)(b)

In our opinion, having regard to the nature of the loans granted to the aforesaid subsidiary companies, the terms and conditions of such loans are not prejudicial to the interest of the Company.

- Clause 3(iii)(f)

The Company has granted loans to its three subsidiary companies which are repayable on demand / for which no specific terms or period of repayment have been stipulated. The details are as under:

Particulars	Amount (₹)
Aggregate amount of loans repayable on demand	1229.35
Total	1229.35

- iv. In our opinion and according to information and explanation given to us, the company has not given any Corporate Guarantee to a financial institution for the loans taken by the directors. Thus the provisions of section 185 and 186 of The Companies Act, 2013 in respect of loans and advances given, investment made and guarantees and securities given to directors including entities in which they are interested are not applicable to the company.
- v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
- vi. In our opinion and according to the information and explanations given to us, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of Companies Act is not applicable, hence reporting under this clause is not required.
- vii. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, GST, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at reporting date for a period of more than six months from the date on when they become payable.

(b) According to the information and explanation given to us and the records of the company examined by us, there are disputed statutory dues outstanding on the company because Company has not filled following Income Tax Demand in the assessment year 2015 and 2020.

Assessment Year	Outstanding Amount
2020	Rs. 2,56,684 along with Interest of Rs. 1,57,380

- viii. In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. In our opinion and according to the information and explanations given to us, the company has not taken any loans or borrowings from any lender, including banks, financial institutions, government, or debenture holders during the year. Accordingly, the reporting requirements under clause (ix)(a) to (f) of the Order are not applicable to the company.

- x. (a) During the year, the Company has not raised any funds through Initial Public offer or Further Public Offer (Including debt instruments). Accordingly, reporting under clause ix(a) of paragraph 3 of the Order does not arise.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made a preferential allotment of equity shares during the year. In our opinion, the requirements of Section 42 and Section 62 of the Companies Act, 2013, to the extent applicable, have been complied with and the funds raised through such preferential allotment have been used for the purposes for which the funds were raised.
- xi. (a) Based upon the audit procedures performed and according to the information and representation given to us by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year.

(b) Based upon the audit procedures performed and according to the information and explanations given to us, as no fraud has been noticed during the year, there is no requirement to file report under section 143 (12) of The Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Based upon the audit procedures performed and according to the information and explanations given to us, no whistle-blower complaints has been received by the company during the year.
- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xi) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the standalone Ind AS financial statements as required under applicable Indian Accounting Standard (Ind AS).
- xiv. (a) In our opinion the company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) The provisions relating to internal audit are applicable to the Company.
- xv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xiv) of the order is not applicable.
- xvi. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) According to the information and explanations given to us and based on our examination of

the records of the company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the reserve Bank of India Act, 1934.

(c) In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) In our opinion, the Company is not a Core Investment Company (CIC) hence reporting under this clause is not required.

- xvii. According to the information and explanations given to us and based on our examination of the records of the company, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. During the year, the statutory auditors of the Company resigned from their office. Based on our examination of the resignation letter issued by the outgoing auditors, no issues, objections or concerns were raised by them in connection with their resignation.
- xix. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.
- xx. There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

For, Sunit M. Chhatbar & Co.

Chartered Accountants

FRN No. 141068W

Place: Rajkot

Date: 29/05/2026

Sd/-

CA SUNIT M CHHATBAR

PROPRIETOR

M. No. 166095

UDIN: 26166095DXHYRC2820

“Annexure B” to the Independent Auditor’s Report

(Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of **LE LAVOIR LIMITED** of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **LE LAVOIR LIMITED** (“the Company”) as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the AS financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Rajkot
Date: 29/05/2026

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M. No. 166095
UDIN: 26166095DXHYRC2820

LE LAVOIR LIMITED
1ST FLOOR SHOP NO. 105, FOUR SQUARE PLAZA, UNI.RD., Rajkot Sau Uni Area,
Rajkot, Gujarat, India, 360005
CIN : L74110GJ1981PLC103918
Balance Sheet as at 31st March, 2026

(Amounts in Lacs)

Particulars	Note No.	As at 31/03/2026	As at 31/03/2025
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	6(A)	232.54	198.42
(g) Biological Assets other than bearer plants			
(c) Financial Assets			
(ii) Trade receivables		-	-
(iv) Others			
(d) Deferred tax assets (net)	5	2.94	2.95
(e) Other non-current assets	12	1,361.96	72.23
		2,182.26	585.99
(2) Current assets			
(a) Inventories	9	34.92	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables	10	108.22	81.03
(iii) Cash and cash equivalents	11	99.98	236.92
(iv) Loans	8	-	-
(c) Current Tax Assets (Net)			
(c) Other current assets	12	618.89	386.13
		862.00	704.08
Total Assets		3,044.27	1,290.07
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	1	346.80	324.00
(b) Other Equity	2	1,202.94	435.00
(c) Share warrant money received	3	895.58	-
		2,445.32	759.00
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(iii) Other financial liabilities (other than those specified in item (b), to be specified)			
(c) Deferred tax liabilities (Net)			
(d) Deferred Tax Liability (net)	5	-	-
		11.66	7.52
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	4.1	395.72	36.00
(b) Other current liabilities			
a. total outstanding dues of micro enterprises and small enterprises; and		-	-
b. total outstanding dues of creditors other than micro enterprises and small enterprises		73.78	18.04
(d) Current Tax Liabilities (Net)			
(c) Other Current Liabilities	4.2	62.57	424.29
		587.29	523.55
Total Equity and Liabilities		3,044.27	1,290.07

See accompanying notes to the financial statements
As per our report of even date attached herewith
For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

For and on behalf of the Board of Directors of
LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DXHYRC2820
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

LE LAVOIR LIMITED
1ST FLOOR SHOP NO. 105, FOUR SQUARE PLAZA, UNLRD., Rajkot Sau Uni Area,
Rajkot, Gujarat, India, 360005
CIN : L74110GJ1981PLC103918
Statement of Profit and Loss for the period ended on 31st March, 2026

(Amounts in Lacs)

	Particulars	Note No.	Year ended on 31/03/2026	Year ended on 31/03/2025
I	Revenue From Operations	13	199.54	265.21
II	Other Income	14	230.44	62.53
III	Total Income (I+II)		429.98	327.74
IV	EXPENSES			
	Cost of materials consumed	15	44.05	-
	Purchases of Stock-in-Trade	16	3.84	31.37
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	17	-	-
	Employee benefits expense	18	24.78	22.80
	Finance costs	19	0.11	0.03
	Depreciation and amortization expense	6	38.18	37.57
	Other expenses	20	97.83	57.24
	Total expenses (IV)		208.80	149.01
V	Profit/(loss) before exceptional items and tax (III- IV)		221.18	178.73
VI	Exceptional Items			
VII	Profit/(loss) before tax (V-VI)		221.18	178.73
	Tax expense:		-	-
VIII	(1) Current tax		55.22	45.22
	(2) Deferred tax	5	-0.01	0.95
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		165.94	134.46
X	Profit/(loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII	Profit/(loss) for the period (IX+XII)		165.94	134.46
	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
XIV	B (i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)		165.94	134.46
XVI	Earnings per equity share (for continuing operation):	21	5.10	4.15
	(1) Basic			
	(2) Diluted			
XVII	Earnings per equity share (for discontinued operation):		-	-
	(1) Basic			
	(2) Diluted			
XVIII	Earnings per equity share(for discontinued & continuing operations)		5.10	4.15
	(1) Basic			
	(2) Diluted			

See accompanying notes to the financial statements

As per our report of even date attached herewith

For, Sunit M. Chhatbar & Co.

Chartered Accountants

FRN No. 141068W

For and on behalf of the Board of Directors of

LE LAVOIR LIMITED

Sd/-

CA SUNIT M CHHATBAR

PROPRIETOR

M.No. 166095

UDIN : 26166095DXHYRC2820

Place: Rajkot

Date: 29/05/2026

Sd/-

Mr. Sachin Kapse

Managing Director

DIN: 08443704

Sd/-

Mr. Ashok Jain

Director

DIN: 03013476

Sd/-

Keshita Priyank Dhruv

Company Secretary

Sd/-

Mr. Amit Yadav

CFO

PAN - ARUPY8292K

Place: Rajkot

Date: 29/05/2026

LE LAVOIR LIMITED
1ST FLOOR SHOP NO. 105, FOUR SQUARE PLAZA, UNLRD., Rajkot Sau Uni Area,
Rajkot, Gujarat, India, 360005
CIN : L74110GJ1981PLC103918

Cashflow Statement for the period ended on 31st March, 2026

(Amounts in Lacs)		
Particulars	2025-26	2024-25
Cash flow from operating activities:		
Profit before tax from continuing operations	221.18	178.73
Adjustment to reconcile profit before tax to net cash flows		
Bad Debt	-	-
Depreciation	38.18	37.57
0	-	-
Finance Cost	0.11	0.03
Operating profit before working capital changes	259.47	216.33
Movements in working capital :		
Increase/(decrease) in current liabilities & provisions	(357.58)	284.08
Decrease/(increase) in inventories	(34.92)	-
Decrease/(increase) in Trade Payables	55.74	18.04
Decrease/(increase) in Debtors	(27.19)	(38.86)
Decrease/(increase) in other current assets	(232.76)	(69.69)
Cash Generated from/(used in) operations	(337.24)	409.90
Direct Taxes paid & Other Adjustment	(45.22)	(12.91)
Net cash flow from /(used in) operating activities (A)	(382.46)	396.99
Cash flow from investing activities		
Purchase of fixed assets	(273.23)	(239.96)
Sales of fixed assets	-	-
Investment	(71.51)	-
Other Non-current Assets	(1,289.73)	(11.58)
Net cash flow from/(used in) investing activities (B)	(1,634.46)	(251.54)
Cash flow from financing activities		
Proceed from Share Premium	-	-
Increase / (Decrease) in Secured Borrowings	-	-
Increase / (Decrease) in Unsecured Borrowings	359.72	36.00
Interest Paid	(0.11)	(0.03)
Net cash flow from/(used in) financing activities (C)	1,879.98	35.97
Net increase/decrease in cash & cash equivalents (A+B+C)	(136.94)	181.42
Cash & cash equivalents at the beginning of the year	236.93	55.50
Cash & cash equivalents at the end of the year	99.98	236.93

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

For and on behalf of the Board of Directors of
LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DXHYRC2820
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

Notes to financial statements for the year ended 31 March 2026

(Amount in Lacs)

1	Share Capital	As at 31/03/2026 Rs.	As at 31/03/2025 Rs.
	[a] Authorised : Equity Share Capital 1,05,00,000 Equity shares of par value of Rs 10/- each with Voting Right	1050.00 -	1050.00
		1050.00	1050.00
	[b] Issued, Subscribed & Paid-up Capital : 34,68,000 Equity shares of par value of Rs 10/- each fully paid with Voting	346.80	324.00
	Total	346.80	324.00
1.1	The company has one class of shares referred to as Equity Shares. 1 Equity shares having face value of Rs.10/- . Each Holder of equity share is entitled to 1 vote per share.		
1.2	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.		
1.3	The details of shareholders holding more than 5% shares as at 31/03/2024 is		
	Particulars	As at 31/03/2026	As at 31/03/2025
		No. of Shares	% of Share Holding
	ASHOK DILIPKUMAR JAIN	2.19	6.32%
	Nageshwarrao Srikrishna Duvvuri	3.42	9.85%
1.4	Details of Shares held by promoters at the end of the year		
	Promoter name	As at 31/03/2026	As at 31/03/2025
		No. of Shares	% of total shares
		% Change during the year	No. of Shares
			% of total shares
			% Change during the year
	Zeal Dealmark Private Limited	1.22	3.51%
		0.00%	1.22
			3.76%
			0.00%
	Total	1.22	3.51%
		0.00%	1.22
			3.76%
			0.00%
1.5	The Reconciliation of the number of shares outstanding and the amount of share capital is set out below.		
	Particulars	As at 31/03/2026	As at 31/03/2025
		No. of Shares	Amt. Rs.
		No. of Shares	Amt. Rs.
	Shares at the beginning	32.40	324.00
	Add: Shares Issue during the year	2.28	22.80
	Equity	-	-
	Deletion	-	-
	Shares at the end	34.68	346.80
		32.40	324.00

(Amount in Lacs)

2	Reserves & Surplus	As at 31/03/2026 Rs.	As at 31/03/2025 Rs.
	Securities Premium account:		
	Opening Balance	-	-
	Add: Premium on Shares issued during the year	580.83	-
		580.83	-
	General Reserve		
	Balance as per last financial Statement	-	-
	Add : Amount transferred to general reserve during year	-	-
	Less : Amount Utilized from General Reserve	-	-
		-	-
	Retained Earnings		
	Balance as per last financial Statement	435.00	268.23
	Add : Profit\ (Loss) for the year	165.94	134.46
	Add : Other Adjustment	21.17	32.31
		622.11	435.00

	Other Comprehensive Income		
	Balance as per last financial Statement	-	-
	Other comprehensive income for the year (net of tax)	-	-
		-	-
	Net Surplus	1,202.94	435.00

3	Share warrant money received	As at 31/03/2026	As at 31/03/2025
	Share Warrants Money received	895.58	
	Total.....	895.58	-

4	Current Liabilities	As at 31/03/2026		As at 31/03/2025	
		Non Current	Current	Non Current	Current
4.1	a. Unsecured Loan:				
	From Related Parties	-	37.00	-	36.00
	From others		358.72		
	Total	-	395.72	-	36.00
	b. Trade Payables				
	Micro and Small Enterprise Development	-	-	-	-
	Other Trade payables	11.66	73.78	7.52	18.04
	Total	11.66	73.78	7.52	18.04
4.2	a. Provisions				
	For Consultancy Fees	-	-	-	-
	For Income Tax		55.22		45.22
	For Audit Fees	-	-	-	-
	Total	-	55.22	-	45.22
	b. Other Current Liabilities				
	Other payables	-	-	-	192.12
	Advance from Customers	-	43.36	-	232.16
	TDS Payable	-	0.59	-	-
	Current Tax Liabilities	-	17.28	-	-
	GST Payable	-	1.34	-	-
	Total	-	62.57	-	424.29
	Total	11.66	587.29	7.52	523.55

Outstanding for following periods from due date of payment as at 31-03-2026

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	73.78	4.13	1.95	5.57	85.44
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
Total	73.78	4.13	1.95	5.57	85.44

Outstanding for following periods from due date of payment as at 31-03-2025

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	18.04	1.95	5.57	-	25.56
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
Total	18.04	1.95	5.57	-	25.56

(Amount in Lacs)

5	Deferred Tax Liabilities / (Asset)	As at 31/03/2026	As at 31/03/2025
	Tax effect of items constituting deferred tax liabilities/(Assets)		
	Opening Balance of Deferred Tax Liability/ (Asset)	(2.95)	(2.00)
	Unabsorbed Depreciation c/f	-	-
	Amount allowable under Income Tax Act in subsequent Years recognized in Profit or Loss	0.01	(0.95)
	Amount allowable under Income Tax Act in subsequent Years recognized in Other Comprehensive Income	-	-
	Total	(2.94)	(2.95)

7	Non-Current Investment	Non-Current	Non-Current
		As at 31/03/2026 Rs.	As at 31/03/2025 Rs.
	Investment in Equity Instrument	71.51	-
	Total	71.51	-

8	Loans and Advances	As at 31/03/2026		As at 31/03/2025	
		Non Current	Current	Non Current	Current
	Balance with government authorities	-	-	-	-
	Advance to Related Party	-	-	-	-
	Other Loans & Advances	-	-	-	-
	Security Deposit	-	-	-	-
	Interest Receivable	-	-	-	-
	Advance payment of Tax/ TDS	-	-	-	-
	Less : Provision of Income Tax	-	-	-	-
	Total	-	-	-	-

9	Inventories	Current	Current
		As at 31/03/2026 Rs.	As at 31/03/2025 Rs.
	Raw Material & Packing Material		-
	Finished Goods (Acquired for Trading)	34.92	-
	Work-in-Progress		-
	Total	34.92	-

10	Trade Receivables	Current	Current
		As at 31/03/2026 Rs.	As at 31/03/2025 Rs.
	Trade Receivables	108.22	81.03
	Total	108.22	81.03

Outstanding for following periods from due date of payment as at 31-03-2026

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	95.00	13.22	20.10	72.49	-	200.80
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables-considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	95.00	13.22	20.10	72.49	-	200.80

Outstanding for following periods from due date of payment as at 31-03-2025

Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	35.10	45.93	11.58	60.65	-	153.26
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables-considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	35.10	45.93	11.58	60.65	-	153.26

11	Cash and Bank Balance	As at 31/03/2026		As at 31/03/2025	
		Non Current	Current	Non Current	Current
A	Cash and cash equivalents				
	Cash on hand		80.96		77.21
			80.96		77.21
	Other Bank balance				
	Bank Balance		19.02		159.72
			19.02		159.72
	Total		99.98		236.92

12	Other Current Assets	As at 31/03/2026		As at 31/03/2025	
		Non Current	Current	Non Current	Current
	Long-term Trade Receivables (including trade receivables on deferred credit terms);				
	(a) Secured, considered good;	92.59	-	72.23	-
	(b) Unsecured, considered good;	-	-	-	-
	(c) Doubtful	-	-	-	-
	Balance with gst authority	-	11.45	-	-
	Deferred Revenue Expense	7.98	-	-	8.87
	Rental Deposit (New Premise)	24.00	-	-	24.00
	Other Receivables	-	341.92	-	113.20
	Advance to Related Party	1,036.66	-	-	-
	Security Deposit	8.04	-	-	-
	Other Loans & Advances	192.69	21.57	-	-
	Others	-	225.69	-	225.69
	Advance to Creditors	-	18.26	-	14.37
	Total	1,361.96	618.89	72.23	386.13

13	Revenue from Operation	Year Ended 31/03/2026 Rs.	Year Ended 31/03/2025 Rs.
	Revenue from Operation		
	Sale of Products	-	-
	Sales of Services	199.54	265.21
	Total	199.54	265.21

14	Other Income	Year Ended 31/03/2026 Rs.	Year Ended 31/03/2025 Rs.
	Other Income	230.44	62.53
	Total	230.44	62.53

15	Cost of Materials Consumed	Year Ended 31/03/2026 Rs.	Year Ended 31/03/2025 Rs.
	Opening Stock	0.00	
	Add: Purchase	78.98	
	Less: Closing Stock	34.92	
	Total	44.05	

16	Purchase of Stock in Trade	Year Ended 31/03/2026 Rs.	Year Ended 31/03/2025 Rs.
	Purchase	3.84	31.37
	Total	3.84	31.37

17	Change in Inventories of Finished Goods Work in Progress and Stock in Trade	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Inventory at the beginning of the year		
	Finished Goods	-	-
	WIP	-	-
	Inventory at the end of the year		
	Finished Goods	-	-
	WIP	-	-
	Decretion / (Accretion) to Stock		

	Details of Finished Goods	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Commodity	-	-
	Total	-	-

18	Employee Benefits Expense	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Salary and Wages	24.78	22.80
	Staff Welfare Expense	-	-
	Total	24.78	22.80

19	Finance Cost	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Bank Charges & Bank Interest	0.11	0.03
	Total	0.11	0.03

20	Other Cost	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Legal & Professional Charges	4.32	1.39
	Advertisement Expense	0.45	1.07
	Angadia Expense	-	-
	Annual Charges (CDSL)	0.51	-
	Annual Charges (NSDL)	-	-
	BSE Listing Fees	3.95	7.67
	Bad Debt	-	-
	Commission Expense	3.00	-
	Conveyance Expense	0.18	-
	Demat Account Charges	-	-
	Gas Expense	4.85	0.96
	GST and TDS Interest & Late Fees A/c	0.09	0.02
	Power & Fuel Expense	9.98	0.10
	Prior Period Expense	-	1.31
	Insurance Expense	-	-
	Loss on sale of Property, Plant and Equipment	-	-
	Loss on Sale of Investment	-	-
	Market Research and Survey Expense	-	-
	Office Expense	3.56	9.00
	Other Expense	0.07	2.79
	Rent Expense	48.00	23.08
	ROC Filing Expense	-	-
	Register & Transfer Charges	-	-
	Rounding Off Expense	-	-
	Tea & Refreshment Expense	-	1.30
	Telephone and Internet Expense	-	0.07
	Transport Expense	3.37	4.41
	Consultation Expense	10.70	-
	Misc Expenses	0.66	3.36
	Donation Expenses	1.71	-
	Deferred Expenses	0.89	-
	Water Supply Charges	1.38	-
	Repair & Maintenance Expense	0.16	0.71
	Total	97.83	57.24

21	Earning Per Share	2025-26	2024-25
	Net Profit as per statement of profit and loss (in lakhs)	165.94	134.46
	Opening number of equity shares	32,40,000.00	32,40,000.00
	Weighted average number of equity shares In calculating basic EPS	32,52,493.15	32,40,000.00
	Weighted average number of equity shares In calculating diluted EPS	32,52,493.15	32,40,000.00
	Basic and Diluted earning per share	5.10	4.15
	Nominal value of shares	10.00	10.00

22	Key ratio of the company are as under:			
	Particulars	Year ended March 31, 2026	Year ended March 31, 2025	% Change from 31st March 2025 to 31st March 2026
a.	Current Ratio	1.47	1.34	9.14%
b.	Return on Equity Ratio	0.10	0.20	-47.96%
c.	Trade Receivables turnover ratio	2.11	4.31	-51.02%
d.	Trade payables turnover ratio	0.08	3.48	-97.60%
e.	Net capital turnover ratio	0.73	1.47	-50.56%
f.	Net profit ratio	0.83	0.51	64.03%
g.	Return on Capital employed	0.09	0.24	-0.62
h.	Capital Gearing Ratio	-	-	0.00%

Elements of Ratio

Sr. No.	Ratios	Numerator	Denominator	Year ended March 31, 2026		Year ended March 31, 2025	
				Numerator	Denominator	Numerator	Denominator
a.	Current Ratio	Current Assets	Current Liabilities	862.00	587.29	704.08	523.55
b.	Return on Equity Ratio	Net Profit after Tax for the period/year Less Preference Dividend	Average Equity	165.94	1,602.16	134.46	675.61
e.	Inventory turnover ratio	Cost of Goods Sold	Average Inventory	-	-	-	-
c.	Trade Receivables turnover ratio	Revenue from Operations	Average Trade Receivables	199.54	94.62	265.21	61.60
d.	Trade payables turnover ratio	Purchases	Average Trade Payables	3.84	45.91	31.37	9.02
e.	Net capital turnover ratio	Revenue from Operations	Working Capital	199.54	274.71	265.21	180.53
f.	Net profit ratio	Net Profit after Tax for the year	Revenue from Operations	165.94	199.54	134.46	265.21
g.	Return on Capital employed	Earning before interest and taxes	Capital employed	221.29	2,445.32	178.76	759.00
h.	Capital Gearing Ratio	Fixed Interest or Dividend Bearing Capital	Equity Shareholders' Funds	-	2,445.32	-	759.00

Reasons for the variance more than 25% in the ratios:

- Current Ratio**
The increase in current liabilities has exceeded the increase in current assets during the year, resulting in a decline in the current ratio as compared to the previous year.
- Trade payables turnover ratio**
This ratio is Decrease due to increase in average trade payables as compared to the increase in purchases, indicating that the company is taking more time to pay its suppliers.
- Net capital turnover ratio**
The increase in ratio as compared to last year it means Better utilization of working capital.

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

For and on behalf of the Board of Directors of
LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DXHYRC2820
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

LE LAVOIR LIMITED
1ST FLOOR SHOP NO. 105, FOUR SQUARE PLAZA, UNLRD., Rajkot Sau Uni Area,
Rajkot, Gujarat, India, 360005
CIN : L74110GJ1981PLC103918
Statement of Changes in Equity for the period ended on 31st March, 2026

STATEMENT OF CHANGES IN EQUITY

A. Equity Share Capital

Balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
324.00	22.80	346.80

B. Other Equity

Particulars	Reserves and Surplus			Equity Instruments through Comprehensive Income	Other	Total
	Securities Reserve	Premium Reserve	General Reserve	Retained Earnings		
Balance at the 01-04-2024	-	-	-	268.23	-	268.23
Profit for the Year	-	-	-	134.46	-	134.46
Total Comprehensive Income for the year (Net of Taxes)	-	-	-	0.00	-	0.00
Other Adjustment	-	-	-	32.31	-	32.31
Balance at the 31-03-2025	-	-	-	435.00	-	435.00
Profit for the Year	-	-	-	165.94	-	165.94
Total Comprehensive Income for the year (Net of Taxes)	-	-	-	0.00	-	0.00
Premium on Shares issued during the year	-	580.83	-	-	-	-
Other Adjustment	-	-	-	21.17	-	-
Balance at the 31-03-2026	-	580.83	-	622.11	-	1,202.94

As per our report of even date attached herewith

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

For and on behalf of the Board of Directors of
LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DXHYRC2820
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

Notes to financial statements for the year ended 31 March 2026									
(Amount in Lacs)									

6(A) Property, Plant and Equipment										
Property, Plant and Equipment as on 31/03/2026										
Name of Assets	Gross Block				Depreciation and Amortization				Net Block	Net Block
	As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	for the year	Deduction	As on 31-Mar-26	As on 31-Mar-26	As on 31-Mar-25
Plant and Machinery	278.71	72.30	-	351.01	80.29	38.18	-	118.47	232.54	198.42
Total	278.71	72.30	-	351.01	80.29	38.18	-	118.47	232.54	198.42
Previously	243.15	35.56	-	278.71	42.72	37.57	-	80.29	198.42	200.43

6(B) Capital-Work-in Progress (CWIP)						
(a) For Capital-work-in progress, following ageing schedule shall be given:						
CWIP	Amount in CWIP for a period of				Total	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	31-03-2026	31-03-2025
Projects in progress	200.93	204.40	107.99	-	513.31	312.39
Projects temporarily suspended	-	-	-	-	-	-
b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:						
CWIP	Amount in CWIP for a period of				Total	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	31-03-2025	31-03-2024
Projects in progress	204.40	107.99	-	-	312.39	107.99
Projects temporarily suspended	-	-	-	-	-	-

Related Party Disclosure

(i)	List of Related Parties	Relationship
	Ghantiram Foods Private Limited	Subsidiary Company
	Shree Vrajendra Foods Private Limited	Subsidiary Company
	Tech Riser Private Limited	Subsidiary Company
	Darjeeling Industries Limited	Entities under Common Control
	Amit Yadav	CFO
	Sachin Vishnu Kapse	Managing Director
	Keshita Priyank Dhruv	Company Secretary
	Mr. Ashok Dilipkumar Jain	Director

(ii) Related Party Transactions			(Rs in Lakhs)
Particulars	Relationship	31-Mar-26	31-Mar-25
Purchase of fixed assets			
Ghantiram Foods Private Limited	Subsidiary Company	62.42	-
Loan & Advances Given			
Ghantiram Foods Private Limited	Subsidiary Company	560.74	-
Shree Vrajendra Foods Private Limited	Subsidiary Company	256.94	-
Tech Riser Private Limited	Subsidiary Company	243.97	-
Darjeeling Industries Limited	Entities under Common Control	205.00	-
Unsecured Loan (Taken)			
Mr. Ashok Dilipkumar Jain	Director	37.00	36.00
Amt received from Loan & Advances Given			
Darjeeling Industries Limited	Entities under Common Control	205.00	-
Salary			
Amit Yadav	CFO	1.54	-
Ashok Dilipkumar Jain	Director	12.00	-
Sachin Vishnu Kapse	Director	4.25	-
Keshita Priyank Dhruv	Company Secretary	1.02	-

(iii) Related Party Balances			(Rs in Lakhs)
Particulars	Relationship	31-Mar-26	31-Mar-25
Loan & Advances Given			
Ghantiram Foods Private Limited	Subsidiary Company	560.74	
Shree Vrajendra Foods Private Limited	Subsidiary Company	231.95	
Tech Riser Private Limited	Subsidiary Company	243.97	
Darjeeling Industries Limited	Entities under Common Control	-	
Unsecured Loan (Taken)			
Mr. Ashok Dilipkumar Jain	Director	37.00	36.00

Notes to Standalone Financial Statements

1 i. Additional Information to the Financial Statements:-

Particulars	For the Period / Year Ended On	
	March 31, 2026	March 31, 2025
1. CIF Value of Imports		
Raw Material	-	-
Raw Material (Payment Made)	-	-
Traded Goods	-	-
Capital Goods/ Stores & Spare Parts	-	-
2. Expenditure in Foreign Currency		
In respect of Non Technical Consultancy Charges	-	-
In respect of Foreign Travelling	-	-
Container Freight	-	-
3. Earnings in Foreign Currency		
Exports (FOB Value)	-	-
Exports Realisation	-	-

ii. Disclosure Regarding Derivative Instruments And Unhedged Foreign Currency Exposure

Disclosure of Unhedged Balances:	For the Period / Year Ended On	
	March 31, 2026	March 31, 2025
Trade payables (including payables for capital):		
In USD	-	-
In Euro	-	-
In INR	-	-
Trade Receivable		
In USD	-	-
In GBP	-	-
In Euro	-	-
In INR	-	-
Borrowings:		
In USD	-	-
In INR	-	-
Interest accrued but not due		
In USD	-	-
In INR	-	-

iii. Details of CSR

Particulars	For the Period / Year Ended On	
	March 31, 2026 (Standalone)	March 31, 2025 (Standalone)
a). Amount Required to be spent during the year	NA	NA
b). Amount of expenditure incurred,	NA	NA
c). Shortfall at the end of the year,	-	-
d). Total of previous years shortfall	-	-
e). Reasons for shortfall	-	-
f). Nature of CSR Activities	NA	NA
	-	-

iv. Additional regulatory information

(a) Details of crypto currency or virtual currency

The Company has neither traded nor invested in Crypto currency or Virtual Currency for the year ended March 31, 2026 & 2025. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

(b) Compliance with approved scheme of arrangements

Company is not engaged in any scheme of arrangements.

(c) Undisclosed income

During the Periods, the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(d) Relationship with struck off companies

The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 for the year ended March 31, 2026 & 2025.

(e) Compliance with numbers of layers of companies

The provisions of Clause 87 of Section 2 of the Companies Act, 2013, read with the Companies (Restriction on Number of Layers) Rules, 2017, are not applicable to the Company.

(f) Utilisation of borrowed funds and share premium

During the year ended March 31, 2026 & 2025, the Company has not advanced or Loans or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

- i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

During the year ended March 31, 2026 & 2025, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- ii) provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.

(f) The Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

(g) No proceeding have been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(h) Fair value hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the standalone financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the Ind AS 113.

(i) Audit Trail

Based on our examination, we note that the Company has used accounting software for maintaining its books of account; however, the software does not have a feature of recording an audit trail (edit log) as required under Rule 3(1) of the Companies (Accounts) Rules, 2014, as amended. Accordingly, the audit trail (edit log) of all transactions, including any modifications or deletions, was not maintained throughout the financial year ended March 31, 2026. Consequently, we were unable to verify the existence and operation of an edit log feature or assess whether any changes were made to the books of account without appropriate audit trail documentation. This constitutes a non-compliance with the requirements prescribed under the aforesaid Rules.

(j) Market Risk

Market risk is the risk of loss of future earnings, volatility of future cash flows and fluctuations in fair value of financial assets. The fair value of a financial asset may fluctuate because of changes in interest rates, foreign currency exchange rates, equity prices and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments.

a) Interest rate risk:

Interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to fair value changes due to interest rate risk from investments held in units of debt-oriented mutual funds.

b) Foreign currency risk:

The Company is not exposed to foreign currency risk during the year, as there were no foreign currency transactions or balances, including imports, exports, foreign currency borrowings, or investments. Accordingly, the Company is not subject to any gains or losses arising from fluctuations in foreign exchange rates.

c) Price risk

affecting all similar instruments traded in the market. The Company's exposure to the price risk arises from investment in quoted equity instrument classified as FVTOCI as at March 31.

(k) Liquidity risk

The Company manages its liquidity risk by maintaining adequate cash and bank balances, ensuring availability of funding through committed credit lines, and actively monitoring its operational cash flows. Based on our audit procedures and the information reviewed, we are of the opinion that the Company has sufficient liquidity as at March 31 to meet its financial obligations as and when they fall due.

(l) Subsequent events

No material events have occurred after the reporting date that would require disclosure or adjustment in the financial statements for the year ended March 31, 2025.

(m) Segment Reporting

As the Company is having only one segment there are no reportable segment in accordance with the requirement of Segment Reporting under Ind AS 108.

Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006

Based on the information available with the Company in respect of MSME (as defined in the Micro, Small and Medium Enterprises Development Act, 2006) and as confirmed to us there are no delays in payment of dues to such enterprise during the year.

The identification of Micro, Small and Medium Enterprises Suppliers as defined under "The Micro, Small and Medium Enterprises Development Act, 2006" is based on the information available with the management. As certified by the management, the amounts overdue for the year ended March 31, 2025 & 2024 to Micro, Small and Medium Enterprises on account of principal amount together with interest, aggregate to Rs. Nil.

Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits

Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

Examination of Books of Accounts & Contingent Liability

The list of books of accounts maintained is based on information provided by the assessee and is not exhaustive. The information in audit report is based on our examination of books of accounts presented to us at the time of audit and as per the information and explanation provided by the assessee at the time of audit.

Director Personal Expenses

There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephone, vehicle expenses etc. are not identifiable or separable.

Deferred Tax Asset / Liability: [IND AS-22]

The company has created Deferred Tax Asset / Liability as required by Indian Accounting Standards (IND AS) - 22.

Previous years' figures have been regrouped/reclassified wherever necessary to confirm to Current years' classification/disclosure.

LE LAVOIR LIMITED
(CIN : L74110GJ1981PLC103918)
Notes forming part of the Financial Statements

1 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other relevant provisions of the Companies Act, 2013. The Company follows the accrual method of accounting and historical cost convention, except for certain financial instruments and assets measured at fair value as required by relevant Ind AS.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a Written Down Value Method.

e Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

f Revenue recognition

Revenue from the sale of Products and services are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

g Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

i Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

j Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

k Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

For, Le Lavoir Limited

Sd/-
Mr. Sachin Kapse
Managing Director
DIN : 08443704

Sd/-
Mr. Ashok Jain
Director
DIN - 03013476

For Sunit M. Chhatbar & Co.

Chartered Accountants
FRN -141068W

Sd/-
Mr. Amit Yadav
CFO
Pan - ARUPY8292K

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M. No-166095
Place:- Rajkot
Date : 29/05/2026
UDIN : 26166095DXHYRC2820

Place: RAJKOT
Date: 29/05/2026

INDEPENDENT AUDITOR'S REPORT

To the Members of
LE LAVOIR LIMITED

I. Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **LE LAVOIR LIMITED** Company ("the Company"), which comprise the Consolidated balance sheet as at 31st March, 2026, the Consolidated statement of profit and loss for the year end and the Consolidated statement of cash flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its consolidated profit and other comprehensive income, changes in equity and its consolidated cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have nothing to communicate in this regard.

Information Other than the Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report and Corporate Governance, but does not include the standalone financial statements, consolidated financial statement and our audit

reports thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated changes in equity and consolidated cash flows of the Group including its joint ventures in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group for preventing and detecting frauds and other irregularities; the 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 statements 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 financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

1. 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 financial statements, 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 on whether the company has adequate internal financial controls system 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 management.
 - Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
2. 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.
 3. 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.
 4. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to extent applicable.
2. As required by section 143 (3) of the Act, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including other comprehensive income, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d. In our opinion, the aforesaid Consolidated Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;
- e. On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors are not disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “**Annexure B**”.
- g. With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act

- h. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned

or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend declared or paid during the year by the Company. So reporting under this clause is not required.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has no a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

For, Sunit M. Chhatbar & Co.

Chartered Accountants

FRN No. 141068W

Place: Rajkot

Date: 29/05/2026

Sd/-

CA SUNIT M CHHATBAR

PROPRIETOR

M. No. 166095

UDIN: 26166095DJGGLL2163

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under ‘Report on Other Legal & Regulatory Requirement’ section of our report to the members of LE LAVOIR LIMITED of even date:

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is not having any Intangible Asset. Therefore, the provisions of Clause (i) (a)(B) of paragraph 3 of the order are not applicable to the company;

(b) The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain items of Property, Plant and Equipment’s were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

(d) As explained to us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year, hence reporting under this clause is not required.

(e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, hence reporting under this clause is not required.
- ii. (a) As explained to us and representation received by the management, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency of verification is reasonable. There were no discrepancies noticed on verification between the physical stocks and the book records each class of Inventory.

(b) The Company has not been sanctioned working capital limits in excess of 5 crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

- iii. The company has granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3 (iii) (a), (iii) (b), (iii) (c) and (iii) (f) of the said order are applicable to the company.

- Clause 3(iii)(a)

During the year, the Company has granted unsecured loans to two other companies. The aggregate amount of loans granted during the year and the balance outstanding as at the balance sheet date are as follows:

Name of Subsidiary	Aggregate Amount Granted During the Year In Lakhs (₹)	Balance Outstanding as at Balance Sheet Date In Lakhs (₹)
Ghura Industries Private Limited	120.00	120.00
G V Films Limited	72.69	72.69
Total	192.69	192.69

- iv. In our opinion and according to information and explanation given to us, the company has not given any Corporate Guarantee to a financial institution for the loans taken by the directors. Thus the provisions of section 185 and 186 of The Companies Act, 2013 in respect of loans and advances given, investment made and guarantees and securities given to directors including entities in which they are interested are not applicable to the company.
- v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
- vi. In our opinion and according to the information and explanations given to us, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of Companies Act is not applicable, hence reporting under this clause is not required.
- vii. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, GST, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at reporting date for a period of more than six months from the date on when they become payable.
- (b) According to the information and explanation given to us and the records of the company examined by us, there are disputed statutory dues outstanding on the company because Company has not filled following Income Tax Demand in the assessment year 2015 and 2020.

Assessment Year	Outstanding Amount
2020	Rs. 2,56,684 along with Interest of Rs. 1,57,380

- viii. In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. In our opinion and according to the information and explanations given to us, the company has not taken any loans or borrowings from any lender, including banks, financial institutions, government, or debenture holders during the year. Accordingly, the reporting requirements under clause (ix)(a) to (f) of the Order are not applicable to the company.
- x. (a) During the year, the Company has not raised any funds through Initial Public offer or Further Public Offer (Including debt instruments). Accordingly, reporting under clause ix(a) of paragraph 3 of the Order does not arise.
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made a preferential allotment of equity shares during the year. In our opinion, the requirements of Section 42 and Section 62 of the Companies Act, 2013, to the extent applicable, have been complied with and the funds raised through such preferential allotment have been used for the purposes for which the funds were raised.
- xi. (a) Based upon the audit procedures performed and according to the information and representation given to us by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year.
- (b) Based upon the audit procedures performed and according to the information and explanations given to us, as no fraud has been noticed during the year, there is no requirement to file report under section 143 (12) of The Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) Based upon the audit procedures performed and according to the information and explanations given to us, no whistle-blower complaints has been received by the company during the year.
- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xi) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the

Consolidated Ind AS financial statements as required under applicable Indian Accounting Standard (Ind AS).

- xiv. (a) In our opinion the company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) The provisions relating to internal audit are applicable to the Company.
- xv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xiv) of the order is not applicable.
- xvi. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the reserve Bank of India Act, 1934.

(c) In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) In our opinion, the Company is not a Core Investment Company (CIC) hence reporting under this clause is not required.
- xvii. According to the information and explanations given to us and based on our examination of the records of the company, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. During the year, the statutory auditors of the Company resigned from their office. Based on our examination of the resignation letter issued by the outgoing auditors, no issues, objections or concerns were raised by them in connection with their resignation.
- xix. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.
- xx. There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

- xxi. Based on the information provided to us and our examination of the company's records, it has come to our attention that the Company is required to prepare Consolidated Financial Statements. We are expressing unmodified opinion on its financial statements for the purpose of consolidation.

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

Place: Rajkot
Date: 29/05/2026

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M. No. 166095
UDIN: 26166095DJGGLL2163

“Annexure B” to the Independent Auditor’s Report

(Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of **LE LAVOIR LIMITED** of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to consolidated financial statements of Le Lavoir Limited (hereinafter referred to as “the Holding Company”) which includes the internal financial controls over financial reporting of the Holding Company’s one subsidiary company (the Holding Company and its subsidiary together referred to as “the Group”), which are companies incorporated in India, as of that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and

testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the AS financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Rajkot
Date: 29/05/2026

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M. No. 166095
UDIN: 26166095DJGGLL2163

LE LAVOIR LIMITED
1ST FLOOR SHOP NO. 105, FOUR SQUARE PLAZA, UNI.RD., Rajkot Sau Uni Area,
Rajkot, Gujarat, India, 360005
CIN : L74110GJ1981PLC103918
Balance Sheet as at 31st March, 2026

(Amounts in Lacs)

Particulars	Note No.	As at 31/03/2026	As at 31/03/2025
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	6(A)	243.21	198.42
(b) Capital work-in-progress	6(B)	513.31	312.39
(c) Financial Assets			
(i) Investments	7	598.40	-
(ii) Loans	8	-	-
(d) Deferred tax assets (net)	5	2.75	2.95
(e) Other non-current assets	12	133.09	72.23
		1,490.77	585.99
(2) Current assets			
(a) Inventories	9	116.02	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables	10	455.03	81.03
(iii) Cash and cash equivalents	11	259.16	236.92
(iv) Loans	8	275.97	-
(v) Balance with revenue authorities	8	-	-
(c) Other current assets	12	620.34	386.13
		1,726.52	704.08
Total Assets		3,217.28	1,290.07
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	1	346.80	324.00
(b) Other Equity	2	1,235.83	435.00
(c) Share warrant money received	3	895.58	-
		2,478.20	759.00
Non Controlling Interest		28.19	
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		6.04	-
(b) Provisions		-	-
(c) Other non-current liabilities	4.1	11.66	7.52
		17.70	7.52
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	4.1	395.72	36.00
(ii) Trade payables	4.1		
a. total outstanding dues of micro enterprises and small enterprises; and		-	-
b. total outstanding dues of creditors other than micro enterprises and small enterprises		159.59	18.04
(b) Provisions	4.2	74.64	45.22
(c) Other Current Liabilities	4.2	63.25	424.29
		693.19	523.55
Total Equity and Liabilities		3,217.28	1,290.07

See accompanying notes to the financial statements
As per our report of even date attached herewith
For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

For and on behalf of the Board of Directors of
LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DJGLL2163
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

LE LAVOIR LIMITED
1ST FLOOR SHOP NO. 105, FOUR SQUARE PLAZA, UNLRD., Rajkot Sau Uni Area,
Rajkot, Gujarat, India, 360005
CIN : L74110GJ1981PLC103918

Statement of Profit and Loss for the period ended on 31st March, 2026

(Amounts in Lacs)

	Particulars	Note No.	Year ended on 31/03/2026	Year ended on 31/03/2025
I	Revenue From Operations	13	664.47	265.21
II	Other Income	14	230.50	62.53
III	Total Income (I+II)		894.98	327.74
IV	EXPENSES			
	Cost of materials consumed	15	403.98	31.37
	Purchases of Stock-in-Trade	16	6.82	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	17	-	-
	Employee benefits expense	18	35.95	22.80
	Finance costs	19	0.11	0.03
	Depreciation and amortization expense	6	38.31	37.57
	Other expenses	20	111.33	57.24
	Total expenses (IV)		596.50	149.01
V	Profit/(loss) before exceptional items and tax (III- IV)		298.48	178.73
VI	Exceptional Items			
VII	Profit/(loss) before tax (V-VI)		298.48	178.73
	Tax expense:		-	-
VIII	(1) Current tax		74.59	45.22
	(2) Deferred tax	5	-0.20	0.95
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		223.69	134.46
X	Profit/(loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII	Profit/(loss) for the period (IX+XII)		223.69	134.46
	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss			
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
XIV	B (i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)		223.69	134.46
	Earnings per equity share (for continuing operation):			
XVI	(1) Basic	21	6.88	4.15
	(2) Diluted			
	Earnings per equity share (for discontinued operation):			
XVII	(1) Basic		-	-
	(2) Diluted			
	Earnings per equity share(for discontinued & continuing operations)			
XVIII	(1) Basic		6.88	4.15
	(2) Diluted			

See accompanying notes to the financial statements

As per our report of even date attached herewith

For, Sunit M. Chhatbar & Co.

Chartered Accountants

FRN No. 141068W

For and on behalf of the Board of Directors of

LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DJGGLL2163
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

LE LAVOIR LIMITED
1ST FLOOR SHOP NO. 105, FOUR SQUARE PLAZA, UNLRD., Rajkot Sau Uni Area,
Rajkot, Gujarat, India, 360005
CIN : L74110GJ1981PLC103918

Cashflow Statement for the period ended on 31st March, 2026

(Amounts in Lacs)		
Particulars	2025-26	2024-25
Cash flow from operating activities:		
Profit before tax from continuing operations	298.48	178.73
Adjustment to reconcile profit before tax to net cash flows		
Bad Debt	-	-
Depreciation	38.31	37.57
Loss on Sale of Property, Plant & Equipment	-	-
Finance Cost	0.11	0.03
Operating profit before working capital changes	336.90	216.33
Movements in working capital :		
Increase/(decrease) in current liabilities & provisions	(356.86)	284.08
Decrease/(increase) in inventories	(116.02)	-
Decrease/(increase) in Trade Payables	141.55	18.04
Decrease/(increase) in Debtors	(374.00)	(38.86)
Decrease/(increase) in other current assets	(510.18)	(69.69)
Cash Generated from/(used in) operations	(878.61)	409.90
Direct Taxes paid & Other Adjustment	(45.22)	(12.91)
Net cash flow from /(used in) operating activities (A)	(923.83)	396.99
Cash flow from investing activities		
Purchase of fixed assets	(284.03)	(239.96)
Sales of fixed assets	-	-
Investment	(598.40)	-
Other Non-current Assets	(60.86)	(11.58)
Net cash flow from/(used in) investing activities (B)	(943.29)	(251.54)
Cash flow from financing activities		
Proceed from Issue of share Holders Fund	1,523.71	-
Increase / (Decrease) in Secured Borrowings	-	-
Increase / (Decrease) in Unsecured Borrowings	365.76	36.00
Interest Paid	(0.11)	(0.03)
Net cash flow from/(used in) financing activities (C)	1,889.35	35.97
Net increase/decrease in cash & cash equivalents (A+B+C)	22.24	181.42
Cash & cash equivalents at the beginning of the year	236.93	55.50
Cash & cash equivalents at the end of the year	259.16	236.93

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

For and on behalf of the Board of Directors of
LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DJGGLL2163
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

Notes to financial statements for the year ended 31 March 2026

(Amount in Lacs)

1	Share Capital	As at 31/03/2026 Rs.	As at 31/03/2025 Rs.
	[a] Authorised : Equity Share Capital 1,05,00,000 Equity shares of par value of Rs 10/- each with Voting (PY - 33,00,000 Equity shares of par value of Rs 10/- each with Voting Right)	1050.00 -	1050.00 -
		1050.00	0.00
	[b] Issued, Subscribed & Paid-up Capital : 34,68,000 Equity shares of par value of Rs 10/- each fully paid with Total	346.80 346.80	324.00 324.00
1.1	The company has one class of shares referred to as Equity Shares. 1 Equity shares having face value of Rs.10/-. Each Holder of equity share is entitled to 1 vote per share.		
1.2	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.		
1.3	The details of shareholders holding more than 5% shares as at		
		As at 31/03/2026	As at 31/03/2025
	Particulars	No. of Shares	% of Share Holding
	Nageshwarrao Srikrishna Duvvuri	3.39	10.45%
1.4	Details of Shares held by promoters at the end of the year		
	Promoter name	As at 31/03/2026	As at 31/03/2025
		No. of Shares	% of total shares
		% Change during the year	% Change during the year
	Zeal Dealmark Private Limited	1.22	3.76%
	Total	1.22	3.76%
1.5	The Reconciliation of the number of shares outstanding and the amount of share capital is set out below.		
		As at 31/03/2026	As at 31/03/2025
	Particulars	No. of Shares	Amt. Rs.
	Shares at the beginning	32.40	324.00
	Add: Shares Issue during the year	2.28	22.80
	Equity	-	-
	Deletion	-	-
	Shares at the end	34.68	346.80

(Amount in Lacs)

2	Reserves & Surplus	As at 31/03/2026 Rs.	As at 31/03/2025 Rs.
	Securities Premium account: Opening Balance Add: Premium on Shares issued during the year	- 580.83 580.83	- - -
	General Reserve Balance as per last financial Statement Add : Amount transferred to general reserve during year Less : Amount Utilized from General Reserve	- - - -	- - - -
	Retained Earnings Balance as per last financial Statement Add : Profit/(Loss) for the year Add : Other Adjustment Less : Capital Reserve Less : Non Controlling Interest	435.00 223.69 21.50 (11.93) (25.19)	268.23 134.46 32.31 -

		643.07	435.00
	Capital Reserve		
	Balance as per last financial Statement	-	
	Add : Amount transferred to Capital reserve during year	11.93	
	Less : Amount Utilized from Capital Reserve	-	
		11.93	-
	Other Comprehensive Income		
	Balance as per last financial Statement	-	-
	Other comprehensive income for the year (net of tax)	-	-
		-	-
	Net Surplus	1,235.83	435.00

2.1	Non Controlling Interest	As at 31/03/2026 Rs.	As at 31/03/2025 Rs.
	Minority Share in share capital of		
	Shree Vrajendra Foods Private Limited	1.00	
	10410 Equity share of Rs. 10 Each		
	Gantiram Foods Private Limited	1.00	
	18170 Equity share of Rs. 10 Each		
	Tech Riser Private Limited	1.00	
	10410 Equity share of Rs. 10 Each		
		3.00	
	Minority Share in Reserve and Surplus of		
	Shree Vrajendra Foods Private Limited	16.10	
	49 % of 3285665.15		
	Gantiram Foods Private Limited	8.59	
	35.5 % of 2419360.81		
	Tech Riser Private Limited	0.51	
	49% of 103065.67		
		25.19	
	Total	28.19	

3	Share warrant money received	As at 31/03/2026	As at 31/03/2025
	Share Warrants Money received	895.58	
	Total.....	895.58	-

4	Current Liabilities	As at 31/03/2026		As at 31/03/2025	
		Non Current	Current	Non Current	Current
4.1	a. Unsecured Loan:				
	From Related Parties	6.04	37.00	-	36.00
	From others		358.72		
	Total	6.04	395.72	-	36.00
	b. Trade Payables				
	Micro and Small Enterprise Development	-	-	-	-
	Other Trade payables	11.66	159.59	7.52	18.04
	Total	11.66	159.59	7.52	18.04
4.2	a. Provisions				
	For Consultancy Fees	-		-	
	For Income Tax		74.59		45.22
	For Audit Fees	-	0.05	-	
	Total	-	74.64	-	45.22
	b. Other Current Liabilities				
	Other payables	-		-	192.12
	Advance from Customers	-	43.94	-	232.16
	TDS Payable		0.69		
	Current Tax Liabilities	-	17.28	-	-
	GST Payable	-	1.34	-	-
	Total	-	63.25	-	424.29
	Total	17.70	693.19	7.52	523.55

Outstanding for following periods from due date of payment as at 31-03-2026

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	159.59	4.13	1.95	5.57	171.25
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
Total	159.59	4.13	1.95	5.57	171.25

Outstanding for following periods from due date of payment as at 31-03-2025

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	18.04	1.95	5.57	-	25.56
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
Total	18.04	1.95	5.57	-	25.56

		(Amount in Lacs)	
5	Deferred Tax Liabilities / (Asset)	As at 31/03/2026	As at 31/03/2025
	<u>Tax effect of items constituting deferred tax liabilities/(Assets)</u>		
	Opening Balance of Deferred Tax Liability/ (Asset)	(2.95)	(2.00)
	Unabsorbed Depreciation c/f	-	-
	Amount allowable under Income Tax Act in subsequent Years recognized in Profit or Loss	0.20	(0.95)
	Amount allowable under Income Tax Act in subsequent Years recognized in Other Comprehensive Income	-	-
	Total	(2.75)	(2.95)

7	Non-Current Investment	Non-Current As at 31/03/2026 Rs.	Non-Current As at 31/03/2025 Rs.
	Investment in Equity Instrument	577.45	-
	Investment in FD	20.95	-
	Total	598.40	-

8	<u>Loans and Advances</u>	As at 31/03/2026		As at 31/03/2025	
		Non Current	Current	Non Current	Current
	Balance with government authorities	-	-	-	-
	Advance to Related Party	-	-	-	-
	Other Loans & Advances	-	275.97	-	-
	Security Deposit	-	-	-	-
	Interest Receivable	-	-	-	-
	Advance payment of Tax/ TDS	-	-	-	-
		-	275.97	-	-
	Less : Provision of Income Tax	-	-	-	-
	Total	-	275.97	-	-

9	<u>Inventories</u>	Current As at 31/03/2026 Rs.	Current As at 31/03/2025 Rs.
	Raw Material & Packing Material	-	-
	Finished Goods (Acquired for Trading)	116.02	-
	Work-in-Progress	-	-
	Total	116.02	-

10	<u>Trade Receivables</u>	Current As at 31/03/2026 Rs.	Current As at 31/03/2025 Rs.
	Trade Receivables	455.03	81.03
	Total	455.03	81.03

Outstanding for following periods from due date of payment as at 31-03-2026

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	220.62	234.41	20.10	72.49	-	547.62
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables–considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
Total	220.62	234.41	20.10	72.49	-	547.62

Outstanding for following periods from due date of payment as at 31-03-2025

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	35.10	45.93	11.58	60.65	-	153.26
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables–considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
Total	35.10	45.93	11.58	60.65	-	153.26

11	Cash and Bank Balance	As at 31/03/2026		As at 31/03/2025	
		Non Current	Current	Non Current	Current
A	Cash and cash equivalents				
	Cash on hand		220.59		77.21
		-	220.59	-	77.21
	Other Bank balance				
	Bank Balance	-	38.57	-	159.72
		-	38.57	-	159.72
	Total	-	259.16	-	236.92

12	Other Current Assets	As at 31/03/2026		As at 31/03/2025	
		Non Current	Current	Non Current	Current
	Long-term Trade Receivables (including trade receivables on deferred credit terms);				
	(a) Secured, considered good;	92.59	-	72.23	-
	(b) Unsecured, considered good;	-	-	-	-
	(c) Doubtful	-	-	-	-
	Balance with gst authority	-	14.78	-	-
	Deferred Revenue Expense	7.98	-	-	8.87
	Rental Deposit (New Premise)	32.42	-	-	24.00
	Security Deposit	0.10	8.04	-	-
	Other Receivables	-	341.92	-	113.20
	Others	-	225.69	-	225.69
	TDS Receivable	-	3.01	-	-
	Advance to Creditors	-	26.91	-	14.37
	Total	133.09	620.34	72.23	386.13

13	Revenue from Operation	Year Ended 31/03/2026 Rs.	Year Ended 31/03/2025 Rs.
	Revenue from Operation		
	Sale of Products	-	-
	Sales of Services	664.47	265.21
	Total	664.47	265.21
14	Other Income	Year Ended 31/03/2026 Rs.	Year Ended 31/03/2025 Rs.
	Other Income	230.50	62.53
	Total	230.50	62.53
15	Cost of Materials Consumed	Year Ended 31/03/2026 Rs.	Year Ended 31/03/2025 Rs.
	Opening Stock		
	Add: Purchase	509.42	31.37
	Less: Closing Stock	-105.44	
	Total	403.98	31.37
16	Purchase of Stock in Trade	Year Ended 31/03/2026 Rs.	Year Ended 31/03/2025 Rs.
	Purchase	6.82	
	Total	6.82	-
17	Change in Inventories of Finished Goods Work in Progress and Stock in Trade	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Inventory at the beginning of the year		
	Finished Goods	-	-
	WIP	-	-
	Inventory at the end of the year		
	Finished Goods	-	-
	WIP	-	-
	Decretion / (Accretion) to Stock	-	-
	Details of Finished Goods	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Commodity	-	-
	Total	-	-
18	Employee Benefits Expense	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Salary and Wages	26.37	22.80
	Director Remuneration	9.58	-
	Total	35.95	22.80
19	Finance Cost	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Bank Interest	0.11	0.03
	Total	0.11	0.03

20	Other Cost	For the Year ended on 31/03/2026 Rs.	For the Year ended on 31/03/2025 Rs.
	Legal & Professional Charges	8.61	1.39
	Advertisement Expense	0.45	1.07
	Bank Charges	0.48	-
	Annual Charges (CDSL)	0.51	-
	Coal Expense	0.89	-
	BSE Listing Fees	3.95	7.67
	Stationary and Printing Expense	0.03	-
	Commission Expense	3.00	-
	Conveyance Expense	0.18	-
	Demat Account Charges	-	-
	Gas Expense	4.85	0.96
	GST and TDS Interest & Late Fees A/c	0.09	0.02
	Power & Fuel Expense	11.07	0.10
	Prior Period Expense	-	1.31
	Insurance Expense	-	-
	Labour Expense	3.48	-
	Loss on Sale of Investment	-	-
	Market Research and Survey Expense	-	-
	Office Expense	3.75	9.00
	Other Expense	0.09	2.79
	Rent Expense	49.31	23.08
	Packing Expense	0.36	-
	Register & Transfer Charges	-	-
	TDS Interest	0.00	-
	Tea & Refreshment Expense	-	1.30
	Telephone and Internet Expense	-	0.07
	Transport Expense	3.68	4.41
	Consultation Expense	10.70	-
	Misc Expenses	0.66	3.36
	Donation Expenses	1.71	-
	Deferred Expenses	0.89	-
	Water Supply Charges	1.38	-
	Repair & Maintenance Expense	1.20	0.71
	Total	111.33	57.24

21	Earning Per Share	2025-26	2024-25
	Net Profit as per statement of profit and loss (in lakhs)	223.69	134.46
	Opening number of equity shares	32,40,000.00	32,40,000.00
	Weighted average number of equity shares In calculating basic EPS	32,52,493.15	32,40,000.00
	Weighted average number of equity shares In calculating diluted EPS	32,52,493.15	32,40,000.00
	Basic and Diluted earning per share	6.88	4.15
	Nominal value of shares	10.00	10.00

22	Key ratio of the company are as under:			
	Particulars	Year ended March 31, 2026	Year ended March 31, 2025	% Change from 31st March 2025 to 31st March 2026
a.	Current Ratio	2.49	1.34	85.21%
b.	Return on Equity Ratio	0.14	0.20	-30.56%
c.	Trade Receivables turnover ratio	2.48	4.31	-42.42%
d.	Trade payables turnover ratio	0.08	-	0.00%
e.	Net capital turnover ratio	0.64	1.47	-56.23%
f.	Net profit ratio	0.34	0.51	-33.60%
g.	Return on Capital employed	0.12	0.24	-0.49
h.	Capital Gearing Ratio	0.00	-	0.00%

Elements of Ratio

Sr. No.	Ratios	Numerator	Denominator	Year ended March 31, 2026		Year ended March 31, 2025	
				Numerator	Denominator	Numerator	Denominator
a.	Current Ratio	Current Assets	Current Liabilities	1,726.52	693.19	704.08	523.55
b.	Return on Equity Ratio	Net Profit after Tax for the period/year Less Preference Dividend	Average Equity	223.69	1,618.60	134.46	675.61
c.	Trade Receivables turnover ratio	Revenue from Operations	Average Trade Receivables	664.47	268.03	265.21	61.60
d.	Trade payables turnover ratio	Purchases	Average Trade Payables	6.82	88.81	-	9.02
e.	Net capital turnover ratio	Revenue from Operations	Working Capital	664.47	1,033.33	265.21	180.53
f.	Net profit ratio	Net Profit after Tax for the year	Revenue from Operations	223.69	664.47	134.46	265.21
g.	Return on Capital employed	Earning before interest and taxes	Capital employed	298.59	2,478.20	178.76	759.00
h.	Capital Gearing Ratio	Fixed Interest or Dividend Bearing Capital	Equity Shareholders' Funds	6.04	2,478.20	-	759.00

Reasons for the variance more than 25% in the ratios:

- Current Ratio**
The increase in current liabilities has exceeded the increase in current assets during the year, resulting in a decline in the current ratio as compared to the previous year.
- Trade payables turnover ratio**
This ratio is Decrease due to increase in average trade payables as compared to the increase in purchases, indicating that the company is taking more time to pay its suppliers.
- Net capital turnover ratio**
The increase in ratio as compared to last year it means Better utilization of working capital.

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

For and on behalf of the Board of Directors of
LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DJGGLL2163
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

LE LAVOIR LIMITED
1ST FLOOR SHOP NO. 105, FOUR SQUARE PLAZA, UNI.RD., Rajkot Sau Uni Area,
Rajkot, Gujarat, India, 360005
CIN : L74110GJ1981PLC103918
Statement of Changes in Equity for the period ended on 31st March, 2026

STATEMENT OF CHANGES IN EQUITY

A. Equity Share Capital

Balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
324.00	22.80	346.80

B. Other Equity

Particulars	Reserves and Surplus			Equity Instruments through Comprehensive Income	Other	Total
	Securities Reserve	Premium	General Reserve	Retained Earnings		
Balance at the 01-04-2024	-	-	-	268.23	-	268.23
Profit for the Year	-	-	-	134.46	-	134.46
Total Comprehensive Income for the year (Net of Taxes)	-	-	-	0.00	-	0.00
Other Adjustment				32.31		
Balance at the 31-03-2025			-	435.00	-	435.00
Profit for the Year	-	-	-	223.69	-	223.69
Total Comprehensive Income for the year (Net of Taxes)	-	-	-	0.00	-	0.00
Premium on Shares issued during the year		580.83				
Non Controlling Interest				(25.19)		
Other Adjustment				21.50		
Balance at the 31-03-2026		580.83	-	655.00	-	1,235.83

As per our report of even date attached herewith

For, Sunit M. Chhatbar & Co.
Chartered Accountants
FRN No. 141068W

For and on behalf of the Board of Directors of
LE LAVOIR LIMITED

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M.No. 166095
UDIN : 26166095DJGGLL2163
Place: Rajkot
Date: 29/05/2026

Sd/-
Mr. Sachin Kapse
Managing Director
DIN: 08443704

Sd/-
Mr. Ashok Jain
Director
DIN: 03013476

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
PAN - ARUPY8292K

Place: Rajkot
Date: 29/05/2026

Notes to financial statements for the year ended 31 March 2026 (Amount in Lacs)

6(A) Property, Plant and Equipment

Property, Plant and Equipment as on 31/03/2026

Name of Assets	Gross Block				Depreciation and Amortization				Net Block	Net Block
	As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	for the year	Deduction	As on 31-Mar-26	As on 31-Mar-26	As on 31-Mar-25
Plant and Machinery	278.71	83.10	-	361.81	80.29	38.31	-	118.60	243.21	198.42
Total	278.71	83.10	-	361.81	80.29	38.31	-	118.60	243.21	198.42
Previously	243.15	35.56	-	278.71	42.72	37.57	-	80.29	198.42	200.43

6(B) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP	Amount in CWIP for a period of				Total	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	31-03-2026	31-03-2025
Projects in progress	200.93	204.40	107.99	-	513.31	312.39
Projects temporarily suspended	-	-	-	-	-	-

b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	Amount in CWIP for a period of				Total	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	31-03-2025	31-03-2024
Projects in progress	204.40	107.99	-	-	312.39	107.99
Projects temporarily suspended	-	-	-	-	-	-

Related Party Disclosure

(i) List of Related Parties		Relationship
Ghanthiram Foods Private Limited		Subsidiary Company
Shree Vrajendra Foods Private Limited		Subsidiary Company
Tech Riser Private Limited		Subsidiary Company
Darjeeling Industries Limited		Entities under Common Control
Amit Yadav		CFO
Sachin Vishnu Kapse		Managing Director
Keshita Priyank Dhruv		Company Secretary
DEVABHAI MERAMANBHAI DER		Director - Subsidiary Company
GHELUBHAI DER		Relative of Director - Subsidiary Company
Ashvinbhai Gopalbhai Donga		Director - Subsidiary Company
Yogeshbhai Nariya		Director - Subsidiary Company
RAHUL KISHORBHAI MEHTA		Director - Subsidiary Company
Gopalbhai Donga		Relative of Director - Subsidiary Company
Mr. Ashok Dilipkumar Jain		Director

(ii) Related Party Transactions		(Rs in Lakhs)	
Particulars	Relationship	31-Mar-26	31-Mar-25
Purchase of fixed assets			
Ghanthiram Foods Private Limited	Subsidiary Company	62.42	-
Loan & Advances Given			
Ghanthiram Foods Private Limited	Subsidiary Company	560.74	-
Shree Vrajendra Foods Private Limited	Subsidiary Company	256.94	-
Tech Riser Private Limited	Subsidiary Company	243.97	-
Darjeeling Industries Limited	Entities under Common Control	205.00	-
Unsecured Loan (Taken)			
Mr. Ashok Dilipkumar Jain	Director	37.00	36.00
Salary			
Amit Yadav	CFO	1.54	-
Ashok Dilipkumar Jain	Director	12.00	-
Sachin Vishnu Kapse	Director	4.25	-
Keshita Priyank Dhruv	Company Secretary	1.02	-
RAHUL KISHORBHAI MEHTA	Director - Subsidiary Company	8.08	-
Yogeshbhai Nariya	Director - Subsidiary Company	1.50	-
Loan Received			
DEVABHAI MERAMANBHAI DER	Director - Subsidiary Company	0.20	-
GHELUBHAI DER	Relative of Director - Subsidiary Company	2.50	-
Ashvinbhai Gopalbhai Donga	Director - Subsidiary Company	0.04	-
RAHUL KISHORBHAI MEHTA	Director - Subsidiary Company	12.44	-
Advance for Purchase			
DEVABHAI MERAMANBHAI DER	Director - Subsidiary Company	22.51	-
Gopalbhai Donga	Relative of Director - Subsidiary Company	6.00	-
Loan & Advance Repaid			
DEVABHAI MERAMANBHAI DER	Director - Subsidiary Company	0.20	-
Amt Received from Loans and Advances			
Darjeeling Industries Limited	Entities under Common Control	205.00	-
Advance for Plant & Machinery			
DEVABHAI MERAMANBHAI DER	Directors and Key Managerial Personnel - Subsidiary Company	30.00	-
Expenses paid			
DEVABHAI MERAMANBHAI DER	Directors and Key Managerial Personnel - Subsidiary Company	0.04	-
Payment for Advances and expense			
DEVABHAI MERAMANBHAI DER	Directors and Key Managerial Personnel - Subsidiary Company	52.55	-

(iii) Related Party Balances		(Rs in Lakhs)	
Particulars	Relationship	31-Mar-26	31-Mar-25
Loan & Advances Given			
Ghanthiram Foods Private Limited	Subsidiary Company	560.74	-
Shree Vrajendra Foods Private Limited	Subsidiary Company	231.95	-
Tech Riser Private Limited	Subsidiary Company	243.97	-
Darjeeling Industries Limited	Entities under Common Control	-	-
Unsecured Loan (Taken)			
Mr. Ashok Dilipkumar Jain	Director	37.00	36.00
Ashvinbhai Gopalbhai Donga	Director - Subsidiary Company	0.04	-
GHELUBHAI DER	Relative of Director - Subsidiary Company	2.50	-
Advance for Purchase			
Gopalbhai Donga	Relative of Director - Subsidiary Company	6.00	-
Director Remuneration Payable			
Yogeshbhai Nariya	Director - Subsidiary Company	1.50	-

Notes to Standalone Financial Statements

1 i. Additional Information to the Financial Statements:-

Particulars	For the Period / Year Ended On	
	March 31, 2026	March 31, 2025
1. CIF Value of Imports		
Raw Material	-	-
Raw Material (Payment Made)	-	-
Traded Goods	-	-
Capital Goods/ Stores & Spare Parts	-	-
2. Expenditure in Foreign Currency		
In respect of Non Technical Consultancy Charges	-	-
In respect of Foreign Travelling	-	-
Container Freight	-	-
3. Earnings in Foreign Currency		
Exports (FOB Value)	-	-
Exports Realisation	-	-

ii. Disclosure Regarding Derivative Instruments And Unhedged Foreign Currency Exposure

Disclosure of Unhedged Balances:	For the Period / Year Ended On	
	March 31, 2026	March 31, 2025
Trade payables (including payables for capital):		
In USD	-	-
In Euro	-	-
In INR	-	-
Trade Receivable		
In USD	-	-
In GBP	-	-
In Euro	-	-
In INR	-	-
Borrowings:		
In USD	-	-
In INR	-	-
Interest accrued but not due		
In USD	-	-
In INR	-	-

iii. Details of CSR

Particulars	For the Period / Year Ended On	
	March 31, 2026 (Consolidated)	March 31, 2025 (Consolidated)
a). Amount Required to be spent during the year	NA	NA
b). Amount of expenditure incurred,	NA	NA
c). Shortfall at the end of the year,	-	-
d). Total of previous years shortfall	-	-
e). Reasons for shortfall	-	-
f). Nature of CSR Activities	NA	NA
	-	-

iv. Additional regulatory information

(a) Details of crypto currency or virtual currency

The Company has neither traded nor invested in Crypto currency or Virtual Currency for the year ended March 31, 2026 & 2025. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

(b) Compliance with approved scheme of arrangements

Company is not engaged in any scheme of arrangements.

(c) Undisclosed income

During the Periods, the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(d) Relationship with struck off companies

The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 for the year ended March 31, 2026 & 2025.

(e) Compliance with numbers of layers of companies

The provisions of Clause 87 of Section 2 of the Companies Act, 2013, read with the Companies (Restriction on Number of Layers) Rules, 2017, are not applicable to the Company.

(f) Utilisation of borrowed funds and share premium

During the year ended March 31, 2026 & 2025, the Company has not advanced or Loans or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

- i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

During the year ended March 31, 2026 & 2025, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- ii) provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.

(f) The Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

(g) No proceeding have been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(h) Fair value hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the standalone financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the Ind AS 113.

(i) Audit Trail

Based on our examination, we note that the Company has used accounting software for maintaining its books of account; however, the software does not have a feature of recording an audit trail (edit log) as required under Rule 3(1) of the Companies (Accounts) Rules, 2014, as amended. Accordingly, the audit trail (edit log) of all transactions, including any modifications or deletions, was not maintained throughout the financial year ended March 31, 2025. Consequently, we were unable to verify the existence and operation of an edit log feature or assess whether any changes were made to the books of account without appropriate audit trail documentation. This constitutes a non-compliance with the requirements prescribed under the aforesaid Rules.

(j) Market Risk

Market risk is the risk of loss of future earnings, volatility of future cash flows and fluctuations in fair value of financial assets. The fair value of a financial asset may fluctuate because of changes in interest rates, foreign currency exchange rates, equity prices and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments.

a) Interest rate risk:

Interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to fair value changes due to interest rate risk from investments held in units of debt-oriented mutual funds.

b) Foreign currency risk:

The Company is not exposed to foreign currency risk during the year, as there were no foreign currency transactions or balances, including imports, exports, foreign currency borrowings, or investments. Accordingly, the Company is not subject to any gains or losses arising from fluctuations in foreign exchange rates.

c) Price risk

Price risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market prices caused by factors affecting all similar instruments traded in the market. The Company's exposure to the price risk arises from investment in quoted equity instrument classified as FVTOCI as at March 31.

(k) Liquidity risk

The Company manages its liquidity risk by maintaining adequate cash and bank balances, ensuring availability of funding through committed credit lines, and actively monitoring its operational cash flows. Based on our audit procedures and the information reviewed, we are of the opinion that the Company has sufficient liquidity as at March 31 to meet its financial obligations as and when they fall due.

(l) Subsequent events

No material events have occurred after the reporting date that would require disclosure or adjustment in the financial statements for the year ended March 31, 2025.

(m) Segment Reporting

As the Company is having only one segment there are no reportable segment in accordance with the requirement of Segment Reporting under Ind AS 108.

Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006

Based on the information available with the Company in respect of MSME (as defined in the Micro, Small and Medium Enterprises Development Act, 2006) and as confirmed to us there are no delays in payment of dues to such enterprise during the year.

The identification of Micro, Small and Medium Enterprises Suppliers as defined under "The Micro, Small and Medium Enterprises Development Act, 2006" is based on the information available with the management. As certified by the management, the amounts overdue for the year ended March 31, 2026 & 2025 to Micro, Small and Medium Enterprises on account of principal amount together with interest, aggregate to Rs. Nil.

Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits

Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

Examination of Books of Accounts & Contingent Liability

The list of books of accounts maintained is based on information provided by the assessee and is not exhaustive. The information in audit report is based on our examination of books of accounts presented to us at the time of audit and as per the information and explanation provided by the assessee at the time of audit.

Director Personal Expenses

There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephone, vehicle expenses etc. are not identifiable or separable.

Deferred Tax Asset / Liability: [IND AS-22]

The company has created Deferred Tax Asset / Liability as required by Indian Accounting Standards (IND AS) - 22.

Previous years' figures have been regrouped/reclassified wherever necessary to confirm to Current years' classification/disclosure.

LE LAVOIR LIMITED
(CIN : L74110GJ1981PLC103918)
Notes forming part of the Financial Statements

1 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other relevant provisions of the Companies Act, 2013. The Company follows the accrual method of accounting and historical cost convention, except for certain financial instruments and assets measured at fair value as required by relevant Ind AS.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a Written Down Value Method.

e Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

f Revenue recognition

Revenue from the sale of Products and services are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

g Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

h Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

i Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

j Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

For, Le Lavoir Limited

Sd/-
Mr. Sachin Kapse
Managing Director
DIN : 08443704

Sd/-
Mr. Ashok Jain
Director
DIN - 03013476

For Sunit M. Chhatbar & Co.

Chartered Accountants
FRN -141068W

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
Mr. Amit Yadav
CFO
Pan - ARUPY8292K

Sd/-
Keshita Priyank Dhruv
Company Secretary

Sd/-
CA SUNIT M CHHATBAR
PROPRIETOR
M. No-166095
Place:- Rajkot
Date : 29/05/2026
UDIN : 26166095DJGGLL2163

Place: RAJKOT
Date: 29/05/2026