

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai-400001, MH

Date: 22nd May, 2026

Scrip Code: 532829

Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the applicable Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We wish to inform you that meeting of the Board of Directors of the Company held today i.e., *Friday, 22nd May, 2026* at Registered Office along with Video conferencing/Other Audio-Visual means (VC/OAV) which commenced at **05:00 P.M.** and concluded at **05:15 P.M.** has taken inter-alia the following decisions:

1. Considered and approved the Audited Financial Results for the Quarter and Year Ended 31st March, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. Considered and approved the Final Dividend of Rs. 0.50/- per Equity Shares of Rs. 10/- each for the Financial Year ended 31st March, 2026 Subject to the approval of the Shareholders of the Company in ensuing Annual General Meeting;
3. Considered and approved the re-appointment of M/s S S Choudhary and Co, Chartered Accountants, as the Internal Auditor of the Company for the financial year 2026-27;
4. Other business as per agenda.

In respect of this, we enclose the Audited Financial Results for the Quarter and Year Ended 31st March, 2026 of the Company along with Auditor's Report.

Kindly take the same on your records.

Thanking You.

for Lehar Footweares Limited



Ritika Poddar

Company Secretary & Compliance Officer
ACS No. A65615



LEHAR FOOTWEARES LIMITED

A-243(A), Road No. 6, V.K.I. Area, Jaipur-302013, Raj (INDIA)

Phone : +91-141-4157777

W.- www.leharfootwear.com, E.-info@leharfootwear.com •

CIN No. : L15209RJ1994PLC008196

ISO 9001 (QMS)
ISO 14001 (EMS)
ISO 18001 (OHSAS)
REGISTERED FIRM



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Doctor of Your Feet

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai-400001, MH

Date: 22nd May, 2026

Scrip Code: 532829

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (LODR), 2015.

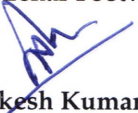
Dear Sir/Madam,

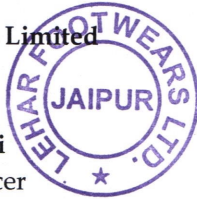
Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 as amended, we hereby confirm and declare that M/s A Bafna & Co, Chartered Accountants (Firm Registration No.: 003660C) the Statutory Auditor of the Company has issued the Audit Report with unmodified opinion with respect to Audited Financial Result of the Company for the financial year ended on 31st March, 2026.

Kindly take the same on your records.

Thanking You.

for Lehar Footwears Limited


Rakesh Kumar Soni
Chief Financial Officer



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Annexure - A

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/ HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026 are as under:

S. No	Particulars	
1.	Name of Auditor	M/s S S Choudhary and Co (Internal Auditor)
2.	Reason for Change	Re-appointment
3.	Date of Appointment & Terms of Appointment	22.05.2026 & for one financial year 2026-27.
4.	Brief Profile	The firm was established in 1996 with the object of rendering various professional services such as Company Audits - Statutory & Internal, Bank Audits - Statutory Concurrent & other assignments, Tax Audits, Stock Audits, Trust Audits, Taxation i.e. Income Tax, Service Tax, Company law work, Designing of MIS, Project Finance, Incorporate new company & Corporation etc and accounting services.
5.	Disclosure of relationship between directors	NA



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Independent Auditor's Report on Audit of Standalone Financial Results

**To
The Board of Directors,
Lehar Footwears Limited**

Opinion

We have audited the accompanying Statement of Standalone Annual Financial Results of **Lehar Footwears Limited** ("the Company"), for the year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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.

Management's Responsibilities for the Standalone Financial Result:

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the year ended March 31, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the year ended March 31, 2026 that give a true and fair view of net profit and other

comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with the relevant rules issued thereafter and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls:

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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.
- Obtain sufficient appropriate evidence regarding the financial information of the company to express an opinion on the statement.

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

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

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



Other Matters

1. Attention is drawn to the fact that
 - a) The Statement include the results for the Quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the publish year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

For A Bafna & Co
Chartered Accountants
FRN: 003660C


(CA Vivek Gupta)

Partner

M.No. 400543

UDIN: 26400543IKINMD4642



Date: May 22, 2026

Place: Jaipur

LEHAR FOOTWEARS LIMITED

REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-4157777
Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L15209RJ1994PLC008196

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rupees in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31 Mar'26 (Unaudited)	31 Dec'25 (Unaudited)	31 Mar'25 (Unaudited)	31 Mar'26 (Audited)	31 Mar'25 (Audited)
	Income					
I	a) Revenue from operation	9126.09	5713.12	10944.65	43110.93	27721.28
II	b) Other Income	5.74	2.54	12.29	21.00	26.72
III	Total Income (I+II)	9131.83	5715.66	10956.94	43131.93	27748.00
	Expenses					
	a) Cost of materials consumed	3408.46	2573.01	4051.85	11236.57	10595.98
	b) Purchases of Stock-in-trade	2372.75	3069.51	5006.69	21609.93	9658.74
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	630.53	(2129.24)	(522.66)	(687.87)	(495.85)
	d) Employee benefits expenses	671.94	641.59	340.76	2052.29	1211.44
	e) Finance Cost	117.35	121.26	204.83	523.78	704.04
	f) Depreciation and amortisation expenses	157.79	157.39	125.88	591.55	491.38
	g) Other expenses	1239.87	993.73	1101.29	5004.13	4137.87
	Total Expenses	8598.69	5427.25	10308.64	40330.38	26303.61
V	Profit before exceptional Items and Tax (III-IV)	533.14	288.41	648.31	2801.55	1444.40
VI	Exceptional Items	-	-	-	-	-
VII	Profit before tax (V-VI)	533.14	288.41	648.31	2801.55	1444.40
VIII	Tax Expense					
	a) Current Tax	102.93	74.30	157.10	673.25	368.37
	b) Deferred Tax	16.16	0.81	(12.95)	44.48	(10.88)
IX	Net Profit for the period (VII-VIII)	414.05	213.30	504.15	2083.82	1086.90
X	Other Comprehensive Income					
	a) Items that will not be reclassified to Profit or Loss	4.13	17.45	(49.91)	3.44	(49.91)
	b) Income tax relating to items that will not be reclassified to Profit or Loss	(1.04)	(4.73)	12.56	(0.87)	228.69
XI	Total Comprehensive Income for the period (IX+X)	417.14	226.02	466.80	2086.39	1265.68
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-	8703.53	6703.76
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	1767.88	1767.88	1767.88	1767.88	1767.88
XIII	Earning Per Share in INR					
	a) Basic	2.34	1.21	2.85	11.79	6.15
	b) Diluted	2.34	1.21	2.85	11.79	6.15

* Earning per equity share(EPS) is not annualised except year ended 31st March 2025 and 31st March 2026 and is rounded off upto two decimal places.



For and on behalf of Board of Directors
FOR LEHAR FOOTWEARS LIMITED

(Signature)

Naresh Kumar Agarwal
(Managing Director)
DIN: 00106649

Jaipur, 22nd May 2026

LEHAR FOOTWEARS LIMITED

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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars	Figures as at March 31, 2026 (Audited)	Figures as at March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, Plant & Equipment	8,318.28	8,059.15
Capital work-in-progress	245.06	-
Intangible Asset	30.60	20.85
Right to Use	510.51	175.04
Financial Assets		
Other Financial Asset	75.09	44.83
Other non-current assets	115.67	158.92
	9,295.21	8,458.79
Current assets		
Inventories	7,871.76	6,517.48
Financial Assets		
Trade Receivable	7,769.90	9,157.00
Cash and cash equivalents	224.64	226.47
Bank Balances other than above	227.00	400.28
Loans & Advances	2.34	3.28
Other Financial Asset	225.24	323.59
Other current assets	1,685.99	861.58
	18,006.87	17,489.69
Total Assets	27,302.08	25,948.48
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,767.88	1,767.88
Other Equity	11,476.49	9,476.72
	13,244.37	11,244.60
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	61.93	484.28
Lease Liability	363.72	108.21
Provisions	55.08	47.29
Deferred tax liabilities (Net)	663.93	620.31
Other Non Current Liability	159.79	92.02
	1,304.45	1,352.11
Current liabilities		
Financial Liabilities		
Borrowings	5,188.21	5,901.25
Lease Liability	175.17	70.84
Trade Payables		
Total outstanding dues of Micro and Small Enterprises	1,076.50	866.00
Total outstanding dues of other than Micro and Small Enterprises	4,988.52	5,494.31
Other Financial Liabilities	126.09	278.05
Provisions	768.24	345.11
Other current liabilities	430.53	396.21
	12,753.26	13,351.77
Total Equity and Liabilities	27,302.08	25,948.48



For and on behalf of Board of Directors
LEHAR FOOTWEARS LIMITED

(Signature)

Naresh Kumar Agarwal
(Managing Director)

DIN: 00106649

Jaipur, 22nd May 2026

Lehar Footwears Limited


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Cash Flow Statement for the year ended March 31, 2026

(Rupees in Lakhs)

	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
A.	Cash flow from Operating Activities		
	Profit before income tax	2801.55	1444.40
	Adjustment for		
	Depreciation and amortisation expenses	591.55	491.38
	Finance Costs	484.83	693.74
	Interest Liability on Lease	38.95	10.30
	Adjustment on Sale / Discard of Asset or Investments	(0.00)	(0.01)
	Actuarial Gain/Loss	3.44	(49.91)
	Interest Income	(15.26)	(19.48)
	Change in operating assets and liabilities		
	(Increase)/Decrease in inventories	(1,354.28)	(181.89)
	(Increase)/Decrease in trade receivables	1,387.10	(3,977.70)
	(Increase)/Decrease in financial assets	69.04	116.82
	(Increase)/Decrease in current assets	(824.41)	634.11
	Increase/(Decrease) Provisions	52.22	58.35
	Increase/(Decrease) other current liabilities	(412.93)	3107.67
	Cash generated from operations	2821.80	2327.78
	Income Tax paid	(294.54)	(297.12)
	Net cash flow from operating activities	2527.26	2030.66
B.	Cash flow from Investing Activities		
	Purchase for property, plant and equipments	(1,506.14)	(827.16)
	Sale of Property , Plant and Equipements	1.05	3.63
	Advance Paid for Capital Goods	43.25	(74.35)
	Change in other bank balance and cash not available for immediate use	173.28	(146.74)
	Subsidy Received against the Fixed Assets	631.76	253.72
	Investment in Subsidiary	-	-
	Interest Income	15.26	19.48
	Net cash flow from investing activities	(641.54)	(771.42)
C.	Cash flow from financing activities		
	Proceeds realised from issue of shares and share warrents	-	0.00
	Proceeds / (Repayment) of Short Term Borrowing	(325.02)	454.51
	Proceeds / (Repayment) of Long Term Borrowing	(810.37)	(748.96)
	Finance Costs	(484.83)	(693.74)
	Dividend Paid	(88.39)	(52.06)
	Interest Liability on Lease	(38.95)	(10.30)
	Payment of Principal portion of Lease Liability	(139.99)	(61.35)
	Net cash flow from financing activities	(1,887.55)	(1,111.90)
	Net increase / (decrease) in cash and cash equivalents	(1.83)	147.34
	Cash and cash equivalents at the beginning of the year	226.47	79.13
	Cash and cash equivalents at the end of the year	224.64	226.47

For and on behalf of Board of Directors
LEHAR FOOTWEARS LIMITED



Naresh Kumar Agarwal
(Managing Director)

DIN: 00106649

Jaipur, 22nd May 2026



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STATEMENT OF AUDITED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Company has identified the following reportable segments based on the internal management reporting framework reviewed by the Chief Operating Decision Maker ("CODM") i.e. Managing Director for the purposes of performance evaluation and resource allocation: (a) Footwear, Accessories & other like products and (b) Toolkit & Others.

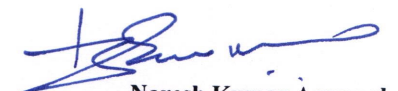
Performance is measured based on segment profit (before tax), as included in the internal management reports that are reviewed by the CODM. Segment profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries. Inter-segment pricing is determined on an arm's length basis.

Accordingly, segment information has been disclosed in these financial statements in line with the internal management reporting framework reviewed by the CODM. Previous year figures have been regrouped / reclassified, wherever necessary, to conform to the current year presentation.

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31 Mar'26 (Unaudited)	31 Dec'25 (Unaudited)	31 Mar'25 (Unaudited)	31 Mar'26 (Audited)	31 Mar'25 (Audited)
1	Segment Revenue					
	Footwear, Accessories and other like Products	5,643.51	4,445.66	4,437.40	20,870.40	17,999.68
	Tool Kit and Others	4,112.25	1,504.46	6,844.02	24,956.46	10,315.72
	Inter Segment Transfer	(629.67)	(237.00)	(336.77)	(2,715.93)	(594.12)
	Total Revenue	9,126.09	5,713.12	10,944.65	43,110.93	27,721.28
2	Segment Result					
	Profit/ (Loss) Before Interest and tax					
	Footwear, Accessories and other like Products	314.12	370.92	332.14	1,539.23	1,342.57
	Tool Kit and Others	330.62	36.22	508.71	1,765.09	779.15
	Total Profit/ (Loss) Before Interest and tax	644.74	407.14	840.85	3,304.32	2,121.72
	Add: Other Income	5.74	2.54	12.29	21.00	26.72
	Less: Finance Cost	117.35	121.26	204.83	523.78	704.04
	Profit/ (Loss) Before tax	533.14	288.41	648.31	2,801.55	1,444.40
	Less: Tax Expenses	119.08	75.11	144.16	717.73	357.50
	Profit after tax	414.05	213.30	504.15	2,083.82	1,086.90
3	Segment Asset					
	Footwear, Accessories and other like Products	23,541.96	24,251.91	22,548.52	23,541.96	22,548.52
	Tool Kit and Others	3,760.10	5,042.74	3,399.96	3,760.10	3,399.96
	Unallocable	-	-	-	-	-
	Total Segment Asset	27,302.06	29,294.65	25,948.48	27,302.06	25,948.48
4	Segment Liability					
	Footwear, Accessories and other like Products	12,008.06	13,182.02	12,032.38	12,008.06	12,032.38
	Tool Kit and Others	2,049.64	3,287.14	2,671.50	2,049.64	2,671.50
	Unallocable	-	-	-	-	-
	Total Segment Liability	14,057.70	16,469.16	14,703.88	14,057.70	14,703.88

For and on behalf of Board of Directors
FOR LEHAR FOOTWEARS LIMITED




Naresh Kumar Agarwal
 (Managing Director)
 DIN: 00106649

Jaipur, 22nd May 2026

LEHAR FOOTWEARS LIMITED

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Notes:

- 1 The above audited financial results for the quarter and year ended March 31, 2026 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 22nd May, 2026.
- 2 The audited standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 3 Based on guiding principles given in Ind AS 108 "Operating Segments" the Company has disclosed the segment information in the interim condensed standalone financial statement and is incorporated in the standalone financial result.
- 4 The Board of Directors at its meeting held on May 22, 2026 have recommended final dividend at the rate of INR 0.50 per share i.e. 5% of face value of INR 10/- for the approval of shareholders for the year ended March 31, 2026.
- 5 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & there is no material impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the " finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments as needed.
- 6 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the reviewed year to date figures up to the third quarter of the financial year.
- 7 Previous Period's Figures have been regrouped/reclassified wherever necessary.

Jaipur, 22nd May 2026



For and on behalf of Board of Directors
FOR LEHAR FOOTWEARS LIMITED

Naresh Kumar Agarwal
(Managing Director)
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