Lehar FOOTWEAR
चलती चले लहर

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

Date: 02nd November, 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., **Monday, 02nd November, 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 Un-audited Financial Results for the Quarter and Half Year Ended 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. Other business as per agenda.

In respect of this, we enclose the Un-audited Financial Results for the Quarter and Half Year Ended 30th September, 2026 along with Limited Review Report on Financial Results of the Company.

Kindly take the same on your records.

Thanking You.
for **Lehar Footwears Limited**

LEHAR FOOTWEARS LTD. JAIPUR

RITIKA PODDAR
Digitally signed by RITIKA PODDAR
Date: 2026.11.02 17:43:18 +05'30'

Ritika Poddar
Company Secretary & Compliance Officer
ACS No. A65615
Encl. as above

A Bafna & Co
Chartered Accountants

K-2 Keshav Path,
Near Ahinsa Circle,
C-Scheme, Jaipur-302001
Tel:(0141)-2372572,2375212

Limited Review Report on Unaudited Quarterly and Half yearly Standalone Financial Results of Lehar Footwears Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

To The Board of Directors of Lehar Footwears Limited,

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Lehar Footwears Limited ('the Company') for the quarter and half year to date result for the period ended 30th September 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").

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Co
Chartered Accountants
FRN: 003660C

A. BAFNA & CO. FRN 003660C Chartered Accountants

(CA Vivek Gupta)
Partner
M.No. 400543

UDIN: 26400543EUIJKN7107

Place: Jaipur
Date : 02nd November 2026

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 ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2026

(Rupees in Lakhs)

Particulars	Figures as at September 30, 2026 (Unaudited)	Figures as at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant & Equipment	9,689.93	8,318.28
Capital work-in-progress	0.00	245.06
Intangible Asset	38.40	30.60
Right to Use	130.87	510.51
Financial Assets		
Other Financial Asset	118.95	75.09
Other non-current assets	218.03	115.67
	10,196.18	**9,295.21**
Current assets		
Inventories	7,895.56	7,871.76
Financial Assets		
Trade Receivable	9,471.61	7,769.90
Cash and cash equivalents	19.38	224.64
Bank Balances other than above	355.29	227.00
Loans & Advances	9.30	2.34
Other Financial Asset	253.73	225.24
Other current assets	2,125.98	1,685.99
	20,130.85	**18,006.87**
Total Assets	**30,327.03**	**27,302.08**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,767.88	1,767.88
Other Equity	12,131.10	11,476.49
	13,898.98	**13,244.37**
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	1,134.41	61.93
Lease Liability	26.05	363.72
Provisions	94.18	55.08
Deferred tax liabilities (Net)	675.98	663.93
Other Non Current Liability	390.27	159.79
	2,320.89	**1,304.45**
Current liabilities		
Financial Liabilities		
Borrowings	5,768.79	5,188.21
Lease Liability	120.04	175.17
Trade Payables		
Total outstanding dues of Micro and Small Enterprises	1,635.92	1,076.50
Total outstanding dues of other than Micro and Small Enterprises	5,512.92	4,988.52
Other Financial Liabilities	116.75	126.09
Provisions	321.39	768.24
Other current liabilities	631.35	430.53
	14,107.16	**12,753.26**
Total Equity and Liabilities	**30,327.03**	**27,302.08**

A. BAFNA & CO. FRN 003660C Chartered Accountants

For and on behalf of Board of Directors
LEHAR FOOTWEARS LIMITED

Naresh Kumar Agarwal
(Managing Director)
DIN: 00106649

Jaipur, 2nd November 2026

LEHAR FOOTWEARS LIMITED

REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-4157777
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 Sep'26 (Unaudited)	30 Jun'26 (Unaudited)	30 Sep'25 (Unaudited)	30 Sep'26 (Unaudited)	30 Sep'25 (Unaudited)	31 Mar'26 (Audited)
	Income						
I	a) Revenue from operation	10005.57	7495.36	14052.06	17500.93	28271.72	43110.93
II	b) Other Income	26.93	5.99	7.10	32.92	12.72	21.00
III	**Total Income (I+II)**	**10032.50**	**7501.35**	**14059.16**	**17533.85**	**28284.44**	**43131.93**
IV	**Expenses**						
	a) Cost of materials consumed	4829.86	3819.64	2494.94	8649.50	5255.10	11236.57
	b) Purchases of Stock-in-trade	1735.64	882.44	6584.94	2618.08	16167.67	21609.93
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	298.55	85.52	1990.68	384.07	810.84	(687.87)
	d) Employee benefits expenses	813.49	733.14	432.36	1546.63	738.76	2052.29
	e) Finance Cost	146.14	139.35	121.87	285.49	285.17	523.78
	f) Depreciation and amortisation expenses	172.84	164.96	138.43	337.80	276.37	591.55
	g) Other expenses	1425.93	1272.97	1288.70	2698.90	2770.53	5004.13
	Total Expenses	**9422.45**	**7098.02**	**13051.92**	**16520.47**	**26304.44**	**40330.38**
V	**Profit before exceptional Items and Tax (III-IV)**	**610.05**	**403.33**	**1007.24**	**1013.38**	**1980.00**	**2801.55**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit before tax (V-VI)**	**610.05**	**403.33**	**1007.24**	**1013.38**	**1980.00**	**2801.55**
VIII	Tax Expense						
	a) Current Tax	136.88	99.83	251.71	236.71	496.02	673.25
	b) Deferred Tax	15.45	2.05	26.19	17.50	27.51	44.48
IX	**Net Profit for the period (VII-VIII)**	**457.71**	**301.45**	**729.34**	**759.16**	**1456.47**	**2083.82**
X	**Other Comprehensive Income**						
	a)Items that will not be reclassified to Profit or Loss	(15.19)	(6.46)	(18.14)	(21.65)	(18.14)	3.44
	b) Income tax relating to items that will not be reclassified to Profit or Loss	(3.82)	(1.63)	4.56	(5.45)	4.56	(0.87)
XI	**Total Comprehensive Income for the period (IX+X)**	**438.71**	**293.36**	**715.76**	**732.07**	**1442.89**	**2086.39**
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-			**8703.53**
XII	**Paid-up Equity Share Capital (Face Value INR 10 each)**	**1767.88**	**1767.88**	**1767.88**	**1767.88**	**1767.88**	**1767.88**
XIII	Earning Per Share in INR						
	a) Basic	2.58	1.71	4.13	4.29	8.24	11.79
	b) Diluted	2.58	1.71	4.13	4.29	8.24	11.79

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

A. BANSAL & CO. FRN 003660C Chartered Accountants

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

Naresh Kumar Agarwal
(Managing Director)
DIN: 00106649

Jaipur, 2nd November 2026

Lehar Footwears Limited

REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-4157777
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Cash Flow Statement for the Half Year ended September 30, 2026

(Rupees in Lakhs)

	Particulars	Half Year ended 30 September 2026	Half Year ended 30 September 2025
A.	**Cash flow from Operating Activities**		
	Profit before income tax	**1013.38**	**1980.00**
	Adjustment for		
	Depreciation and amortisation expenses	337.80	276.37
	Finance Costs	267.55	269.47
	Interest Liability on Lease	17.94	15.70
	Adjustment on Sale / Discard of Asset or Investments	-	0.00
	Gain on Termination of Lease	(20.03)	0.00
	Acturial Gain/Loss	(21.65)	(18.14)
	Interest Income	(9.51)	(9.73)
	Change in operating assets and liabilities		
	(Increase)/Decrease in inventories	(23.81)	718.29
	(Increase)/Decrease in trade receivables	(1,701.71)	(175.02)
	(Increase)/Decrease in financial assets	(79.31)	(68.46)
	(Increase)/Decrease in current assets	(911.07)	216.39
	Increase/(Decrease) Provisions	(15.52)	4.12
	Increase/(Decrease) other current liabilities	1,275.29	(1,190.62)
	Cash generated from operations	**129.35**	**2018.37**
	Income Tax paid	(158.28)	(208.92)
	Net cash flow from operating activities	**(28.93)**	**1809.45**
B.	**Cash flow from Investing Activities**		
	Purchase for property, plant and equipments	(1,409.00)	(641.64)
	Sale of Property , Plant and Equipements	0.22	1.05
	Advance Paid for Capital Goods	(102.37)	(0.92)
	Change in other bank balance and cash not available for immediate use	(128.28)	195.56
	Subsidy Received against the Fixed Assets	253.72	293.47
	Interest Income	9.51	9.73
	Net cash flow from investing activities	**(1,376.20)**	**(142.75)**
C.	**Cash flow from financing activities**		
	Proceeds / (Repayment) of Short Term Borrowing	588.00	(341.22)
	Proceeds / (Repayment) of Long Term Borrowing	1,065.06	(825.28)
	Finance Costs	(267.55)	(269.47)
	Dividend Paid	(88.39)	(88.39)
	Interest Liability on Lease	(17.94)	(15.70)
	Payment of Principal portion of Lease Liability	(79.32)	(61.29)
	Net cash flow from financing activities	**1,199.86**	**(1,601.35)**
	Net increase / (decrease) in cash and cash equivalents	**(205.27)**	**65.35**
	Cash and cash equivalents at the beginning of the year	**224.64**	**226.47**
	Cash and cash equivalents at the end of the year	**19.38**	**291.83**

Notes:

1 The cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows"

2 Amounts in Brackets, represent cash Outflows

3 Previous year figures have been regrouped and rearranged wherever necessary.

For and on behalf of Board of Directors
LEHAR FOOTWEARS LIMITED

Naresh Kumar Agarwal
(Managing Director)
DIN: 00106649

A. BAFNA & CO. FRN 003660C Chartered Accountants

Jaipur, 2nd November 2026

LEHAR FOOTWEARS LIMITED

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STATEMENT OF UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 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.

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 Sep'26 (Unaudited)	30 Jun'26 (Unaudited)	30 Sep'25 (Unaudited)	30 Sep'26 (Unaudited)	30 Sep'25 (Unaudited)	31 Mar'26 (Audited)
1	**Segment Revenue**						
	Footwear, Accessories and other like Products	10,023.00	5,969.38	4,877.50	15,992.38	10,781.23	20,870.40
	Tool Kit and Others*	(17.43)	1,680.12	10,438.94	1,662.69	19,339.75	24,956.46
	Inter Segment Transfer	0.00	(154.14)	(1,264.38)	(154.14)	(1,849.26)	(2,715.93)
	Total Revenue	**10,005.57**	**7,495.36**	**14,052.06**	**17,500.93**	**28,271.72**	**43,110.93**
2	**Segment Result**						
	Profit/ (Loss) Before Interest and tax						
	Footwear, Accessories and other like Products	733.90	443.15	409.20	1,177.05	854.20	1,539.23
	Tool Kit and Others	(4.64)	93.54	712.81	88.90	1,398.25	1,765.09
	Total Profit/ (Loss) Before Interest and tax	**729.26**	**536.69**	**1,122.01**	**1,265.95**	**2,252.45**	**3,304.32**
	Add: Other Income	26.93	5.99	7.10	32.92	12.72	21.00
	Less: Finance Cost	146.14	139.35	121.87	285.49	285.17	523.78
	Profit/ (Loss) Before tax	**610.05**	**403.33**	**1,007.24**	**1,013.38**	**1,980.00**	**2,801.55**
	Less: Tax Expenses	152.33	101.88	277.90	254.21	523.53	717.73
	Profit after tax	**457.71**	**301.45**	**729.34**	**759.16**	**1,456.47**	**2,083.82**
3	**Segment Asset**						
	Footwear, Accessories and other like Products	29,323.20	26,262.22	22,601.97	29,323.20	22,601.97	23,541.96
	Tool Kit and Others	1,003.83	1,438.96	3,113.12	1,003.83	3,113.12	3,760.10
	Unallocable	-	-	-		-	-
	Total Segment Asset	**30,327.03**	**27,701.18**	**25,715.09**	**30,327.03**	**25,715.09**	**27,302.06**
4	**Segment Liability**						
	Footwear, Accessories and other like Products	16,315.64	13,357.83	11,558.60	16,315.64	11,558.60	12,008.06
	Tool Kit and Others	112.44	800.89	1,557.36	112.44	1,557.36	2,049.64
	Unallocable	-	-		-		
	Total Segment Liability	**16,428.08**	**14,158.71**	**13,115.96**	**16,428.08**	**13,115.96**	**14,057.70**

***Note:** Segment revenue of Toolkit Division is negative because of sales return of Rs.32.48 Lakhs relating to sales made in earlier periods. Sales return are more than fresh sales by Rs.17.43 Lakhs

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

Naresh Kumar Agarwal
(Managing Director)
DIN: 00106649

Jaipur, 2nd November 2026

LEHAR FOOTWEARS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Notes:

1 The above unaudited financial results for the quarter and Half Year ended September 30, 2026 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 2nd November, 2026 and have been subjected to limited review by the statutory auditor of the company.

2 The unaudited 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 figures of the quarter ended September 30, 2026 are the balancing figures between unaudited figures in respect of Half financial year ended on 30th Sep 2026 and the unpublished year to date figures upto 30th June 2026 being the date of the end of First Quarter of the Financial Year which were subjected to limited review.

5 Previous Period's Figures have been regrouped/reclassified wherever necessary.

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

Naresh Kumar Agarwal
(Managing Director)
DIN: 00106649

Jaipur, 2nd November 2026

A. BANSAL & CO. FRN 003660C Chartered Accountants