



LEO DRYFRUITS & SPICES TRADING LIMITED

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

E : leodryfruit@gmail.com • M : +91-70211 81554

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

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

Date: November 13, 2025

Scrip Code: 544329

Subject: Outcome of Board Meeting held on Thursday, November 13, 2025

Reference: Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Further to our intimation dated November 8, 2025, and pursuant to Regulations 30, 33 and other applicable regulations of the Listing Regulations, we wish to inform you that the Board of Directors ("Board") of Leo Dryfruits and Spices Trading Limited (the "Company"), at its meeting held today i.e., **Thursday, November 13, 2025**, inter-alia, considered and approved the following matters:

1. Approved Unaudited Standalone and Consolidated Financial Results of the company for the half year on September 30, 2025

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, we are enclosing following:

- a. The Unaudited Standalone and Consolidated financial results for the half year ended September 30, 2025.
- b. Limited Review Report on the Unaudited Standalone and Consolidated Financial Results issued by M/s. Ratan Chandak & Co LLP, Statutory Auditors of the Company.

The meeting of the Board of Directors of the Company commenced today at 3.00 P.M. (IST) and concluded at 4.00 P.M. (IST).

This is for your information and record.

Thanking You,
Yours faithfully,

For Leo Dryfruits & Spices Trading Limited

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



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO,
THE BOARD OF DIRECTORS OF
LEO DRYFRUITS & SPICES TRADING LIMITED

1. We have reviewed the unaudited standalone financial results of **Leo Dryfruits & Spices Trading Limited** (the "Company") for the **half year ended 30th September, 2025** which are included in the accompanying 'Unaudited Standalone Financial Results for the half year ended 30th September, 2025 (the "Statement")'. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 13, 2025, has been prepared in accordance the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with 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 financial statements are 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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.

5. Figures for the Half year ended March 31, 2025 are the balancing figures between the audited financial figures of the full financial year ended March 31, 2025 and audited half Year ended September 30, 2024.

Our conclusion is not modified in respect of above matters.

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



CA Jagadish Laxman Sate
Partner
Membership No. 182935
UDIN: 25182935BMMIIMQ5002
Date: 13/11/2025
Navi Mumbai

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS**TO THE BOARD OF DIRECTORS OF
LEO DRYFRUITS & SPICES TRADING LIMITED**

1. We have reviewed the Unaudited Consolidated Financial Results of **Leo Dryfruits & Spices Trading Limited** ("the Holding Company"), its Subsidiary (the Holding Company and its Subsidiary together referred to as "the Group") for the half year ended 30th September, 2025 which are included in the accompanying 'Unaudited Consolidated Financial Results for the half year ended 30th September, 2025' (the "Statement"). The Statement is being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We are not required to perform procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. The statement includes the results of the following entities:

Name of the Entity	
Leo Dryfruits & Spices Trading	Holding Company
Leo Catering Services Private Limited	Subsidiary Company

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Interim financial statements of Leo Catering Services Private Limited, its Subsidiary, included in the unaudited financial results, which reflect total revenue of Rs.0, total net profit of Rs.0, for the half year ended 30th September, 2025, as considered in the unaudited financial results.

Our conclusion on the Statement is not modified in respect of this matter.

8. The company had acquired the shares in subsidiary company on 16th April 2025 therefore corresponding figures for earlier period is not required.

Our conclusion on the Statement is not modified in respect of this matter.

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



CA Jagadish Laxman Sate
Partner
Membership No. 182935
UDIN: 25182935BMMIIMR2422
Date: 13/11/2025
Place: Navi Mumbai

LEO DRYFRUITS AND SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

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

Statement of Standalone Financial Results for the half year ended on September 30, 2025

(INR In Lakh except per share data)

Particulars		Half Year / Period ended			Year Ended
		30-09-2025	31-03-2025	30-09-2024	31-03-2025
A	Date of start of reporting period	01-04-2025	01-10-2024	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025	30-09-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations				
	Net sales or Revenue from Operations	5345.60	8731.09	1788.12	8731.11
II	Other Income	13.32	4.11	0.12	4.11
III	Total Income (I+II)	5358.92	8735.20	1788.24	8735.22
IV	Expenses				
(a)	Cost of materials consumed				
(b)	Purchases of stock-in-trade	5218.87	7644.41	1779.94	7644.43
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1110.25	-981.69	-577.11	-981.69
(d)	Employee benefit expense	183.00	234.31	106	234.31
(e)	Finance Costs	134.54	162.78	60.91	162.78
(f)	Depreciation and amortisation expense	39.97	51.54	25.37	51.54
(g)	Provisions and Loan Losses	-	-	-	-
(h)	Other Expenses	233.34	351.93	125.63	351.93
	Total expenses (IV)	4699.47	7463.28	1520.74	7463.29
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	659.45	1271.92	267.5	1271.93
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	659.45	1271.92	267.50	1271.93
VIII	Prior Period items	-	-	-	-
IX	Profit before tax (VII- VIII)	659.45	1271.92	267.50	1271.93
X	Tax Expense				
(a)	Current Tax	185.44	458.66	116.87	458.66
(b)	(Less):- MAT Credit	-	-	-	-
(c)	Excess/Short provision written Back/ off	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	-1.96	-4.20	1.07	-3.13
XI	Profit (Loss) for the period from continuing operations (IX-X)				
XII	Profit/(loss) from discontinued operations before tax	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)				
XV	Profit (Loss) for the period before minority interest (XI + XIV)				
XVI	Share of Profit (Loss) of Associates				
XVII	Profit (Loss) of Minority Interest				
XVIII	Net Profit (Loss) for the period (XV+XVI-XVII)	475.97	817.47	149.56	816.40
XIX	Details of equity share capital				
	Paid-up equity share capital	178.91	178.91	130.61	178.91
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00
XIX	Earnings per share				
	Earnings per share (not annualised for half year / Period ended)				
	Basic earnings (loss) per share from continuing and discontinued operations	2.66	4.57	1.15	5.75
	Diluted earnings (loss) per share continuing and discontinued operations	2.66	4.57	1.15	5.75

LEO DRYFRUITS AND SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

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

Statement of Standalone Financial Results for the half year ended on September 30, 2025

(INR In Lakh except per share data)

Particulars	Half Year / Period ended			Year Ended
	30-09-2025	31-03-2025	30-09-2024	31-03-2025
A	Date of start of reporting period	01-04-2025	01-10-2024	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone

Notes on Financial Results:-

1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on November 13, 2025.
2	The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3	As per Accounting Standard 17 on "Operating Segment" (AS 17), Company is in only one segment, hence Segment Reporting as per AS-17 is not applicable to the company.
4	As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
5	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half year / Period EPS is not annualised.
6	Previous year's/ period's figure have been regrouped/rearranged wherever necessary.
7	There are no Inverstors Complaints pending as on September 30, 2025.
8	The Company has a subsidiary as on September 30, 2025.
9	Further the figures for the Half year ended March 31, 2025 are the balancing figures between the audited financial figures of the full financial year ended March 31, 2025 and audited half Year ended September 30, 2024.

For, LEO DRYFRUITS AND SPICES TRADING LIMITED

Date :- 13/11/2025
Place:- Navi Mumbai




Kaushik Shah
Chairman & Managing Director
DIN 09484633

LEO DRYFRUITS AND SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

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

Statement of Standalone Assets and Liabilities

(INR In Lakh)

Particulars		As on	
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(A) EQUITY AND LIABILITIES			
1	Shareholders' funds		
a	Share capital	1789.14	1789.14
b	Reserves and surplus	5053.80	4577.83
c	Money received against share warrants		
2	Share application money pending allotment		
3	Deferred Government grants		
4	Non-current liabilities		
a	Long-term borrowings	419.99	299.54
b	Deferred tax liabilities (Net)	0.00	0.16
c	Foreign Currency monetary item translation difference liability account		
d	Other Long term liabilities		
e	Long-term provisions	15.03	13.40
5	Current liabilities		
a	Short-term borrowings	2873.45	1814.44
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	1031.08	2697.24
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	99.40	34.66
c	Other current liabilities	206.76	130.45
d	Short-term provisions	571.76	386.32
	Total	12060.42	11743.19
(B) ASSETS			
Non-current assets			
1 a	Property, Plant and Equipment		
i	Tangible assets	524.04	409.21
ii	Producing Properties		
iii	Intangible assets	74.55	0.45
iv	Pre-producing Properties		
v	Tangible assets capital work-in-progress		
vi	Intangible assets under development or work in progress		
b	Non-current investments	1.25	0.25
c	Deferred tax assets (net)	1.80	0.00
d	Foreign Currency monetary item translation difference asset account		
e	Long-term loans and advances		
f	Other non-current assets	399.65	91.86
2	Current assets		
a	Current investments		
b	Inventories	4455.79	3345.53
c	Trade receivables	6110.40	7244.68
d	Cash and cash equivalents	35.20	16.74
e	Bank Balance other than cash and cash equivalents	17.94	11.09
f	Short-term loans and advances	386.61	303.23
g	Other current assets	53.18	320.15
	Total	12060.42	11743.19

For, LEO DRYFRUITS AND SPICES TRADING LIMITED

Kaushik

Kaushik Shah
Chairman & Managing Director
DIN 09484633



Date :- 13/11/2025
Place:- Navi Mumbai

LEO DRYFRUITS AND SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

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

Standalone Cash Flow Statement

(INR In Lakh)

Particulars		Year / Period ended	Year / Period ended
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
A. CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit as per P & L A/c. before Income Tax	659.45	1271.93
	<i>Add : Adjustment For</i>		
	(a) Depreciation	39.97	51.54
	(b) Finance Cost	123.17	148.02
	(c) Preliminary Expenses W/off		
	(d) Deffered Tax		
	(c) Bad debts written off	2.26	67.34
	<i>Deduct:</i>		
	(a) Interest/Dividend Income	-11.99	-0.21
	Operating Profit before working Capital Changes	812.85	1538.61
	Movements in Working Capital :		
	<i>Add : Adjustment For</i>		
	(a) Increase / (Decrease) in current Liabilities & Provisions	-1338.03	2370.04
	<i>Deduct : Adjustment For</i>		
	(a) Increase / (Decrease) in short term Loan & Advances	8.72	-147.53
	(b) Increase / (Decrease) in Other Current Assets	-111.15	-6405.12
	CASH GENERATED FROM OPERATIONS	-627.61	-2644.00
	<i>Deduct:</i>		
	Direct Taxes paid	185.44	458.66
	Net Cash Flow From Operating Activities	-813.05	-3102.66
B. CASH FLOW FROM INVESTMENT ACTIVITIES			
	<i>Add : Adjustment For</i>		
	(a) Increase / (Decrease) in Non current Liabilities & Provisions		
	(b) Sale of Fixed Assets		
	(b) Investment in Term Deposits	-7.48	-10.24
	(c) Interest/Dividend Received	11.99	0.21
	<i>Deduct : Adjustment For</i>		
	(a) Purchase of Equity Instruments	-1.00	
	(b) Purchase of Property, Plant and Equipments	-228.90	-58.58
	(c) Increase / (Decrease) in Other Non Current Assets		
	Net Cash Flow From Investment Activities	-225.40	-68.61
C. CASH FLOW FROM FINANCING ACTIVITIES			
	<i>Add : Adjustment For</i>		
	(a) Increase / (Decrease) in Share Capital & Security Premium		2127.25
	(b) Proceeds from Short Term Borrowings	1059.00	998.29
	(c) Proceeds from Long Term Borrowings	120.45	201.06
	<i>Deduct : Adjustment For</i>		
	(a) Interest and Financial Charges	-123.17	-148.02
	Net Cash Flow From Financing Activities	1056.28	3178.58
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	17.84	7.31
	Opening Cash & Cash Equivalents	17.59	10.28
	Closing Cash and Cash Equivalents	35.42	17.59

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

For, LEO DRYFRUITS AND SPICES TRADING LIMITED

Kaushik

Date :- 13/11/2025
Place:- Navi Mumbai



Kaushik Shah
Chairman & Managing Director
DIN 09484633

LEO DRYFRUITS AND SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

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

Statement of Consolidated Financial Results for the half year ended on September 30, 2025 (INR In Lakh except per share data)

Particulars		Half Year / Period ended
		30-09-2025
A	Date of start of reporting period	01-04-2025
B	Date of end of reporting period	30-09-2025
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated
I	Revenue From Operations	
	Net sales or Revenue from Operations	5345.60
II	Other Income	13.32
III	Total Income (I+II)	5358.92
IV	Expenses	
(a)	Cost of materials consumed	
(b)	Purchases of stock-in-trade	5218.87
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1110.25
(d)	Employee benefit expense	183.00
(e)	Finance Costs	134.54
(f)	Depreciation and amortisation expense	39.97
(g)	Provisions and Loan Losses	-
(h)	Other Expenses	233.34
	Total expenses (IV)	4699.47
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	659.45
VI	Exceptional items	-
VII	Profit before extraordinary items and tax (V - VI)	659.45
VIII	Prior Period items	-
IX	Profit before tax (VII- VIII)	659.45
X	Tax Expense	
(a)	Current Tax	185.44
(b)	(Less):- MAT Credit	-
(c)	Excess/Short provision written Back/off	-
(d)	Deferred Tax (Asset)/Liabilities	-1.96
XI	Profit (Loss) for the period from continuing operations (IX-X)	
XII	Profit/(loss) from discontinued operations before tax	-
XIII	Tax expenses of discontinued operations	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	
XV	Profit (Loss) for the period before minority interest (XI + XIV)	
XVI	Share of Profit (Loss) of Associates	
XVII	Profit (Loss) of Minority Interest	
XVIII	Net Profit (Loss) for the period (XV+XVI-XVII)	475.97
XIX	Details of equity share capital	
	Paid-up equity share capital	178.91
	Face value of equity share capital (Per Share)	10.00
XIX	Earnings per share	
	Earnings per share (not annualised for half year / Period ended)	
	Basic earnings (loss) per share from continuing and discontinued operations	2.66
	Diluted earnings (loss) per share continuing and discontinued operations	2.66

LEO DRYFRUITS AND SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

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

Statement of Consolidated Financial Results for the half year ended on September 30, 2025 (INR In Lakh except per share data)

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

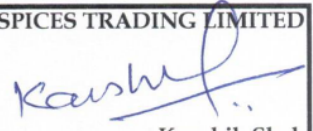
Notes on Financial Results:-

1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on November 13, 2025.
2	The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3	As per Accounting Standard 17 on "Operating Segment" (AS 17), Company is in only one segment, hence Segment Reporting as per AS-17 is not applicable to the company.
4	As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
5	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half year / Period EPS is not annualised.
6	Previous year's/period's figure have been regrouped/rearranged wherever necessary.
7	There are no Investors Complaints pending as on September 30, 2025.
8	The company has acquired shares in Subsidiary on 16th April 2025 therefore corresponding figures for earlier year are not required.

For, LEO DRYFRUITS AND SPICES TRADING LIMITED

Date :- 13/11/2025
Place:- Navi Mumbai




Kaushik Shah
Chairman & Managing Director
DIN 09484633

LEO DRYFRUITS AND SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

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

Statement of Consolidated Assets and Liabilities

(INR In Lakh)

Particulars		As on
		30-09-2025
A	Date of start of reporting period	01-04-2025
B	Date of end of reporting period	30-09-2025
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated
(A) EQUITY AND LIABILITIES		
1	Shareholders' funds	
a	Share capital	1789.14
b	Reserves and surplus	5053.80
c	Money received against share warrants	
2	Share application money pending allotment	
3	Deferred Government grants	
4	Non-current liabilities	
a	Long-term borrowings	419.99
b	Deferred tax liabilities (Net)	0.00
c	Foreign Currency monetary item translation difference liability account	
d	Other Long term liabilities	
e	Long-term provisions	15.03
5	Current liabilities	
a	Short-term borrowings	2873.45
b	Trade Payables:-	
i	Total outstanding dues of micro enterprises and small enterprises	1031.08
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	99.40
c	Other current liabilities	205.76
d	Short-term provisions	571.76
Total		12059.42
(B) ASSETS		
Non-current assets		
1 a	Property, Plant and Equipment	
i	Tangible assets	524.04
ii	Producing Properties	
iii	Intangible assets	74.55
iv	Pre-producing Properties	
v	Tangible assets capital work-in-progress	
vi	Intangible assets under development or work in progress	
b	Non-current investments	0.25
c	Deferred tax assets (net)	1.80
d	Foreign Currency monetary item translation difference asset account	
e	Long-term loans and advances	
f	Other non-current assets	399.65
2	Current assets	
a	Current investments	
b	Inventories	4455.79
c	Trade receivables	6110.40
d	Cash and cash equivalents	35.20
e	Bank Balance other than cash and cash equivalents	17.94
f	Short-term loans and advances	386.61
g	Other current assets	53.18
Total		12059.42

For, LEO DRYFRUITS AND SPICES TRADING LIMITED

Date :- 13/11/2025
Place:- Navi Mumbai



Kaushik
Kaushik Shah
Chairman & Managing Director
DIN 09484633

LEO DRYFRUITS AND SPICES TRADING LIMITED

CIN: L10799MH2019PLC333102

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

Consolidated Cash Flow Statement

(INR In Lakh)

Particulars		Year / Period ended
		30-09-2025
A	Date of start of reporting period	01-04-2025
B	Date of end of reporting period	30-09-2025
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
A. CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit as per P & L A/c. before Income Tax	659.45
	<i>Add : Adjustment For</i>	
	(a) Depreciation	39.97
	(b) Finance Cost	123.17
	(c) Bad debts written off	2.26
	<i>Deduct:</i>	
	(a) Interest/Dividend Income	-11.99
	Operating Profit before working Capital Changes	812.85
	Movements in Working Capital :	
	<i>Add : Adjustment For</i>	
	(a) Increase / (Decrease) in current Liabilities & Provisions	-1337.03
	<i>Deduct : Adjustment For</i>	
	(a) Increase / (Decrease) in short term Loan & Advances	8.72
	(b) Increase / (Decrease) in Other Current Assets	-111.15
	CASH GENERATED FROM OPERATIONS	-626.61
	<i>Deduct:</i>	
	Direct Taxes paid	185.44
	Net Cash Flow From Operating Activities	-812.05
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
	<i>Add : Adjustment For</i>	
	(a) Increase / (Decrease) in Non current Liabilities & Provisions	
	(b) Sale of Fixed Assets	
	(b) Investment in Term Deposits	-7.48
	(c) Interest/Dividend Received	11.99
	<i>Deduct : Adjustment For</i>	
	(a) Purchase of Equity Instruments	0.00
	(b) Purchase of Property, Plant and Equipments	-228.90
	(c) Increase / (Decrease) in Other Non Current Assets	
	Net Cash Flow From Investment Activities	-224.40
C. CASH FLOW FROM FINANCING ACTIVITIES		
	(a) Increase / (Decrease) in Unsecured Loan	
	(a) Increase / (Decrease) in Share Capital & Security Premium	
	(b) Proceeds from Short Term Borrowings	1059.00
	(c) Proceeds from Long Term Borrowings	120.45
	<i>Deduct : Adjustment For</i>	
	(a) Interest and Financial Charges	-123.17
	Net Cash Flow From Financing Activities	1056.28
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	19.84
	Opening Cash & Cash Equivalents	17.59
	Closing Cash and Cash Equivalents	37.42

Note:

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

For, LEO DRYFRUITS AND SPICES TRADING LIMITED



Kaushik

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Chairman & Managing Director
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Date :- 13/11/2025
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