

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

Date: 13th February, 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, 13th February, 2026** at Registered Office along with Video conferencing/Other Audio-Visual means (VC/OAV) which commenced at **04:00 P.M.** and concluded at **04:07 P.M.** has taken inter-alia the following decisions:

1. Considered and approved the Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);

In respect of this, we enclose the Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2025 along with Limited Review Report on Financial Results of the Company.

Kindly take the same on your records.

Thanking You.

for **Lehar Footwears Limited**

Ritika Poddar

Company Secretary & Compliance Officer

ACS No. A65615

Encl. as above



LEHAR FOOTWEARS 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

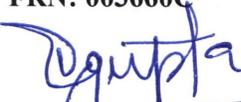


Limited Review Report on Unaudited Quarterly and year to date Standalone Financial Results of Lehar Footwears Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 ended 31st December 2025 and year to date results for the period from 1st April 2025 to 31st December 2025 ('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


CA Vivek Gupta
(Partner)
M. No. 400543



UDIN: 26400543ZWNS2U6720

Place: Jaipur

Date : February 13, 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 UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2025

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec'25 (unaudited)	30 Sep'25 (unaudited)	31 Dec'24 (unaudited)	31 Dec'25 (unaudited)	31 Dec'24 (unaudited)	31 Mar'25 (Audited)
	Income						
I	a) Revenue from operation	5713.12	14052.06	6692.36	33984.84	16776.63	27721.28
II	b) Other Income	2.54	7.10	10.90	15.26	14.43	26.72
III	Total Income (I+II)	5715.66	14059.16	6703.26	34000.10	16791.06	27748.00
	Expenses						
	a) Cost of materials consumed	2573.01	2494.94	2332.37	7828.11	6544.13	10595.98
	b) Purchases of Stock-in-trade	3069.51	6584.94	2838.97	19237.18	4652.05	9658.74
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(2129.24)	1990.68	(482.80)	(1318.40)	26.81	(495.85)
	d) Employee benefits expenses	641.59	432.36	302.12	1380.35	870.68	1211.44
	e) Finance Cost	121.26	121.87	182.53	406.43	499.21	704.04
	f) Depreciation and amortisation expenses	157.39	138.43	131.47	433.76	365.50	491.38
	g) Other expenses	993.73	1288.70	1092.12	3764.26	3036.58	4137.87
	Total Expenses	5427.25	13051.92	6396.78	31731.69	15994.96	26303.60
V	Profit before exceptional Items and Tax (III-IV)	288.41	1007.24	306.48	2268.41	796.10	1444.40
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	288.41	1007.24	306.48	2268.41	796.10	1444.40
VIII	Tax Expense						
	a) Current Tax	74.30	251.71	87.68	570.32	211.27	368.37
	b) Deferred Tax	0.81	26.19	0.94	28.32	2.07	(10.88)
IX	Net Profit for the period (VII-VIII)	213.30	729.34	217.86	1669.77	582.76	1086.90
X	Other Comprehensive Income						
	a) Items that will not be reclassified to Profit or Loss	17.45	(18.14)	-	(0.69)	-	(49.91)
	b) Income tax relating to items that will not be reclassified to Profit or Loss	(4.73)	4.56	-	(0.17)	216.13	228.69
XI	Total Comprehensive Income for the period (IX+X)	226.02	715.76	217.86	1668.91	798.89	1265.68
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-	-	-	6703.76
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	1.21	4.13	1.23	9.45	3.30	6.15
	b) Diluted	1.21	4.13	1.23	9.45	3.30	6.15

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

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



**Naresh Kumar Agarwal
(Managing Director)
DIN: 00106649**

Jaipur, 13th February 2026



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2025

Notes:

- 1 The above unaudited financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 13th February, 2026.
- 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 Figures for December 31, 2024 have been retrospectively re-classified / re-stated due to change in accounting policy of Government Grants (Capital Subsidy) related to the acquisition of property, plant and equipment. Previously, such grants were accounted for as deferred income and amortized over the useful life of the related asset. The Company has now elected to deduct such grants directly from the carrying amount of the asset.

The change has no impact on the net profit of respective quarter since under earlier policy an amount equal to depreciation charge was credited to P&L Account from the deferred income account and depreciation was debited to P&L Account by a similar amount.

Under new policy the figure of depreciation is already net resulting in Nil impact on net profit of the company due to such change in accounting policy

Statement of Impact due to change in accounting policy

Particular	Quarter Ended 31st December 2024 (Unaudited)			Nine Months Ended 31st December 2024 (Unaudited)		
	Before Considering impact of Change in Accounting Policy	Adjustmen t	Restated Amount	Before Considering impact of Change in Accounting Policy	Adjustmen t	Restated Amount
Other Income	17.25	(6.35)	10.90	33.40	(18.97)	14.43
Depreciation and Amortization Expenses	137.82	(6.35)	131.47	384.47	(18.97)	365.50
Net Profit for the period	217.86	-	217.86	582.76	-	582.76
Total Comprehensive Income for the Period	217.86	-	217.86	798.89	-	798.89
Earning Per Share-in INR						
(a) Basic Earning Per Share	1.23	-	1.23	3.30	-	3.30
(b) Diluted Earning Per Share	1.23	-	1.23	3.30	-	3.30

- 5 The Government of India has notified four new Labour Codes subsuming 29 legislations relating thereto effective November 21, 2025. Based on the broad assessment carried by the management, the Company continues to comply with the major provisions having impact. The company continues to monitor development on the Rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications, basis such developments/ guidelines.
- 6 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, 13th February 2026

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STATEMENT OF UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Information regarding the results of each reportable\ reported segment is included below ,performance is measured based on segment profit (before tax), as included in the internal management reports that are reviewed by the Company's Managing Director. 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. The operations predominantly relate to (a) Footwear, Accessories & other like products and (b) Toolkit & Others

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec'25 (Unaudited)	30 Sep'25 (Unaudited)	31 Dec'24 (Unaudited)	31 Dec'25 (Unaudited)	31 Dec'24 (Unaudited)	31 Mar'25 (Audited)
1	Segment Revenue						
	Footwear, Accessories and other like Products	4,445.66	4,877.50	3,640.27	15,226.89	13,562.28	17,999.68
	Tool Kit and Others	1,504.46	10,438.94	3,309.44	20,844.21	3,471.70	10,315.72
	Inter Segment Transfer	(237.00)	(1,264.38)	(257.35)	(2,086.26)	(257.35)	(594.12)
	Total Revenue	5,713.12	14,052.06	6,692.36	33,984.84	16,776.63	27,721.28
2	Segment Result						
	Profit/ (Loss) Before Interest and tax						
	Footwear, Accessories and other like Products	370.92	409.20	220.69	1,225.12	1,010.43	1,342.57
	Tool Kit and Others	36.22	712.81	257.41	1,434.47	270.44	779.15
	Total Profit/ (Loss) Before Interest and tax	407.14	1,122.01	478.10	2,659.59	1,280.87	2,121.72
	Add: Other Income	2.54	7.10	10.90	15.26	14.43	26.72
	Less: Finance Cost	121.26	121.87	182.53	406.43	499.21	704.04
	Profit/ (Loss) Before tax	288.41	1,007.24	306.48	2,268.41	796.10	1,444.40
	Less: Tax Expenses	75.11	277.90	88.62	598.65	213.35	357.50
	Profit after tax	213.30	729.34	217.86	1,669.77	582.76	1,086.90
3	Segment Asset						
	Footwear, Accessories and other like Products	24,251.91	22,601.97	23,298.87	24,251.91	23,298.87	22,548.52
	Tool Kit and Others	5,042.74	3,113.12	3,435.35	5,042.74	3,435.35	3,399.96
	Unallocable	-	-	-	-	-	-
	Total Segment Asset	29,294.65	25,715.09	26,734.22	29,294.65	26,734.22	25,948.48
4	Segment Liability						
	Footwear, Accessories and other like Products	13,182.02	11,558.60	14,119.37	13,182.02	14,119.37	12,032.38
	Tool Kit and Others	3,287.14	1,557.36	1,658.01	3,287.14	1,658.01	2,671.50
	Unallocable	-	-	-	-	-	-
	Total Segment Liability	16,469.16	13,115.96	15,777.38	16,469.16	15,777.38	14,703.88

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


Naresh Kumar Agarwal

(Managing Director)

DIN: 00106649



Jaipur, 13th February 2026