




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

To The Board of Directors of Lehar Footwears Limited (formerly known as Lawreshwar Polymers Limited),

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Lehar Footwears Limited** (formerly known as Lawreshwar Polymers Limited) ('the Company') for the quarter ended 30 June 2022 ('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 Ravi Sharma & CO
Chartered Accountants
(Firm Registration No: 015143C)



(Paras Bhatia)

Partner

(Membership No: 418196)

UDIN : 22418196AOSUKM2778



Date: 10th Aug. 2022

Place: Jaipur

LEHAR FOOTWEARS LIMITED

(Formerly known as Lawreshwar Polymers 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: L19201RJ1994PLC008196

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

(Rupees in lacs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30 June'22 (Unaudited)	31 Mar'22 (Audited)	30 June'21 (Unaudited)	31 Mar'22 (Audited)
	Income				
I	a) Revenue from operation	3651.39	2996.08	3113.66	13747.14
II	b) Other Income	18.04	73.68	25.33	134.89
III	Total Income (I+II)	3669.43	3069.76	3138.99	13882.03
	IV Expenses				
	a) Cost of materials consumed	2861.59	2421.52	2035.35	8354.68
	b) Purchases of Stock-in-trade	245.31	60.98	324.87	2154.71
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(695.43)	(462.22)	(259.90)	(889.84)
	d) Employee benefits expenses	223.31	211.67	187.37	805.57
	e) Finance Cost	106.35	108.27	66.15	389.15
	f) Depreciation and amortisation expenses	85.73	87.72	70.62	330.08
	g) Other expenses	804.06	607.82	614.06	2371.75
	Total Expenses	3630.92	3035.76	3038.52	13516.10
V	Profit before exceptional Items and Tax (III-IV)	38.51	34.00	100.47	365.93
VI	Exceptional Items	-	-	-	-
VII	Profit before tax (V-VI)	38.51	34.00	100.47	365.93
VIII	Tax Expense				
	a) Current Tax	21.40	29.77	29.99	131.65
	b) Deferred Tax	(11.71)	(1.48)	(3.45)	(16.27)
IX	Net Profit for the period (VII-VIII)	28.82	5.71	73.93	250.55
X	Other Comprehensive Income				
	a) Items that will not be reclassified to Profit or Loss, net of tax				
	Remeasurement Gain / (Losses) on defined Benefit Obligation net of Tax	-	14.56	-	14.56
	Fair Valuation of Land net of Tax	-	903.62	-	903.62
	b) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	28.82	923.89	73.93	1168.73
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-	3180.08
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	1367.88	1367.88	1367.88	1367.88
XIII	Earning Per Share in INR				
	a) Basic	0.21	0.04	0.54	1.83
	b) Diluted	0.21	0.04	0.54	1.83



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



Raj Kumar Agarwal
Managing Director)
DIN :00127215

Jaipur, 10 Aug, 2022

LEHAR FOOTWEARS LIMITED

(Formerly known as Lawreshwar Polymers 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: L19201RJ1994PLC008196

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

Notes:

- 1 The above unaudited standalone financial results for the quarter ended June 30, 2022 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 10th August 2022.
- 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's business activity falls within a single operating segment namely, "Footwear and Related Products", hence, the disclosure requirements relating to "operating Segments" as per Ind AS 108 is not applicable.
- 4 The Company has considered the possible effects that may result from COVID-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of COVID-19, the Company has, at the date of approval of the financial results, used internal and external sources of information and expects that the carrying amount of the assets will be recovered. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of the same.
- 5 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India, however, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued by the Government of India. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 6 Previous Period's Figures have been regrouped/reclassified wherever necessary.



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




Raj Kumar Agarwal
(Managing Director)
DIN :00127215

Jaipur, 10 Aug, 2022