

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai-400001, MH
Scrip Code: 532829

Date: November 6, 2023

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, November 06, 2023** at the registered office of the Company which commenced at **05:00 P.M.** and concluded at **06:00 P.M.** has taken inter-alia the following decisions:

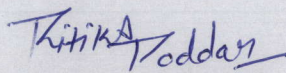
1. Considered and approved the Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. Other business as per agenda.

In respect of this, we enclose the Un-audited Financial Results for the quarter and half year ended September 30, 2023 along with Limited Review Report on Financial Results of the Company.

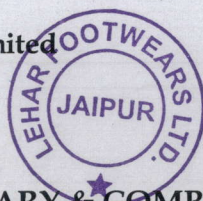
We request you to kindly take the above information on record.

Thanking You.

for Lehar Footwears Limited



RITIKA PODDAR
COMPANY SECRETARY & COMPLIANCE OFFICER
ICSI NO. A65615
Encl. as above



LEHAR FOOTWEARS LIMITED

A-243(A), Road No.6, V.K.I. Area, Jaipur (INDIA)
Phone : +91-141-4157777

W.- www.leharfootwear.com, E.-info@leharfootwear.com •
CIN No. : L19201RJ1994PLC008196

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



Doctor of Your Feet




Limited Review Report on Unaudited Quarterly/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/half year ended 30th September 2023 ('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 & Company
Chartered Accountants
FRN: 003660C


(CA Vivek Gupta)
Partner
M.No. 400543



UDIN: 23400543BGSPBP3398

Place: Jaipur
Date : 06th November 2023

LEHAR FOOTWEARS LIMITED

REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-415777
Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L19201RJ1994PLC008196

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rupees in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 Sept'23 (Unaudited)	30 June'23 (Unaudited)	30 Sept'22 (Unaudited)	30 Sept'23 (Unaudited)	30 Sept'22 (Unaudited)	31 Mar'23 (Audited)
	Income						
I	a) Revenue from operation	5558.69	6473.31	7957.33	12032.00	11608.72	20216.41
II	b) Other Income	20.23	17.43	29.02	37.66	47.06	114.46
III	Total Income (I+II)	5578.92	6490.74	7986.35	12069.66	11655.78	20330.87
	Expenses						
	a) Cost of materials consumed	2981.60	2581.66	2549.06	5563.26	5410.65	10325.12
	b) Purchases of Stock-in-trade	1321.03	1322.08	3329.63	2643.11	3574.94	4925.40
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(581.52)	752.23	495.03	170.71	(200.40)	(596.29)
	d) Employee benefits expenses	285.53	250.13	242.97	535.66	466.28	953.50
	e) Finance Cost	161.28	139.55	123.77	300.83	230.12	502.74
	f) Depreciation and amortisation expenses	105.23	103.37	86.10	208.60	171.83	346.12
	g) Other expenses	1035.55	1037.27	883.16	2072.82	1687.22	3221.84
	Total Expenses	5308.70	6186.29	7709.72	11494.99	11340.64	19678.43
V	Profit before exceptional Items and Tax (III-IV)	270.22	304.45	276.63	574.67	315.14	652.44
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	270.22	304.45	276.63	574.67	315.14	652.44
VIII	Tax Expense						
	a) Current Tax	69.29	88.48	100.31	157.77	121.71	164.28
	b) Deferred Tax	(1.09)	(12.86)	(27.31)	(13.95)	(39.02)	(24.83)
IX	Net Profit for the period (VII-VIII)	202.02	228.83	203.63	430.85	232.45	512.99
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	-	-	-	-	-	4.31
	Fair Valuation of Land net of Tax	-	-	-	-	-	-
	b) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	202.02	228.83	203.63	430.85	232.45	517.30
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-	-	-	4762.92
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	1633.13	1633.13	1367.88	1633.13	1367.88	1566.48
XIII	Earning Per Share in INR						
	a) Basic	1.26	1.45	1.49	2.68	1.70	3.72
	b) Diluted	1.26	1.45	1.49	2.68	1.70	3.72



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

R. K. Agarwal
Raj Kumar Agarwal
(Managing Director)

DIN:00127215

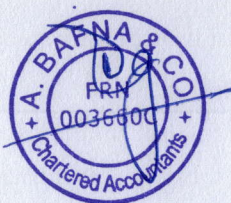
Jaipur, 06th November 2023

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: L19201RJ1994PLC008196
 STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars	Figures as at Sept. 30, 2023 (Unaudited)	Figures as at March 31, 2023 (Audited)
ASSETS		
Non-current assets		
Property, Plant & Equipment	7,226.60	7,238.46
Capital work-in-progress	627.77	410.85
Intangible Asset	-	0.31
Right to Use	83.00	102.38
Financial Assets		
Other Financial Asset	54.00	53.30
Other non-current assets	114.15	147.74
	8,105.52	7,953.04
Current assets		
Inventories	5,357.01	5,748.06
Financial Assets		
Trade Receivable	8,028.78	7,517.33
Cash and cash equivalents	495.84	146.20
Bank Balances other than above	305.19	346.39
Loans & Advances	2.59	3.04
Other Financial Asset	149.35	168.46
Other current assets	522.90	563.37
	14,861.66	14,492.85
	22,967.18	22,445.89
Total Assets		
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,633.13	1,566.48
Other Equity	7,857.61	7,319.75
	9,490.74	8,886.23
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	1,103.28	1,488.18
Lease Liability	49.59	69.91
Provisions	4.02	0.02
Deferred tax liabilities (Net)	831.24	845.18
	1,988.13	2,403.29
Current liabilities		
Financial Liabilities		
Borrowings	4,773.02	4,960.26
Lease Liability	38.77	35.91
Trade Payables		
Total outstanding dues of Micro and Small Enterprises	18.11	194.78
Total outstanding dues of other than Micro and Small Enterprises	5,895.95	5,226.50
Other Financial Liabilities	273.64	225.62
Provisions	181.14	203.46
Other current liabilities	307.68	309.84
	11,488.31	11,156.37
	22,967.18	22,445.89
Total Equity and Liabilities		



For and on behalf of Board of Directors
LEHAR FOOTWEARS LTD.

(Signature)
Raj Kumar Agarwal
(Managing Director)

DIN : 00127215

Jaipur, 06th November 2023

Lehar Footwears Limited

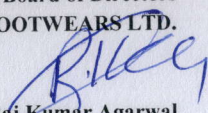
REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-4157777
Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L19201RJ1994PLC008196

Cash Flow Statement for the half year ended 30th September 2023

(Rupees in Lakhs)

	Particulars	Half Year Ended 30 Sept. 2023 (Unaudited)	Half Year Ended 30 Sept. 2022 (Unaudited)	Year ended 31 March 2023 (Audited)
A.	Cash flow from Operating Activities			
	Profit before income tax	574.67	315.14	652.44
	Adjustment for			
	Depreciation and amortisation expenses	208.60	171.83	346.12
	Finance Costs	300.83	230.12	502.74
	Adjustment on Sale / Discard of Asset	(2.68)	-	(11.04)
	IDLS Subsidy Income	(12.79)	(16.45)	(30.39)
	Acturial Gain/Loss	-	-	5.85
	Interest Income	(8.76)	(5.38)	(11.88)
	Change in operating assets and liabilities			
	(Increase)/Decrease in inventories	391.05	(848.72)	(1,268.59)
	(Increase)/Decrease in trade receivables	(511.45)	(3,865.69)	(3,522.20)
	(Increase)/Decrease in financial assets	18.85	17.32	(87.86)
	(Increase)/Decrease in current assets	40.47	38.60	103.70
	Increase/(Decrease) Provisions	(12.82)	(16.46)	(11.65)
	Increase/(Decrease) other current liabilities	497.67	3,733.65	3,237.84
	Cash generated from operations	1,483.64	(246.04)	(94.92)
	Income Tax paid	(163.26)	(55.77)	(119.82)
	Net cash flow from operating activities	1,320.38	(301.81)	(214.74)
B.	Cash flow from Investing Activities			
	Purchase for property, plant and equipments	(421.54)	(122.26)	(1,230.24)
	Sale of Property , Plant and Equipements	30.42	6.00	20.05
	Advance Paid for Capital Goods	33.58	(2.96)	(29.05)
	Change in other bank balance and cash not available for immediate use	41.20	51.35	(176.99)
	Interest Income	8.76	5.38	11.88
	Net cash flow from investing activities	(307.58)	(62.49)	(1,404.35)
C.	Cash flow from financing activities			
	Proceeds realised from issue of shares and share warrents	259.94	-	1,294.54
	Increase in Short Term Borrowings	(274.84)	288.81	607.36
	Increase in Long Term Borrowings	(297.30)	102.56	87.43
	Finance Costs	(296.18)	(229.09)	(500.13)
	Dividend Paid	(32.66)	-	-
	Interest Liability on Lease	(4.66)	(1.04)	(2.61)
	Payment of Principal portion of Lease Liability	(17.46)	(3.92)	(11.60)
	Net cash flow from financing activities	(663.16)	157.32	1,474.99
	Net increase / (decrease) in cash and cash equivalents	349.64	(206.98)	(144.11)
	Cash and cash equivalents at the beginning of the year	146.20	290.32	290.31
	Cash and cash equivalents at the end of the year	495.84	83.34	146.20

For and on behalf of Board of Directors
LEHAR FOOTWEARS LTD.


Raj Kumar Agarwal
(Managing Director)
DIN : 00127215

Jaipur, 06th November 2023



LEHAR FOOTWEARS LIMITED

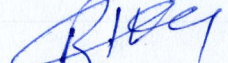
REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-4157777
Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L19201RJ1994PLC008196

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Notes:

- 1 The above unaudited financial results for the quarter and half year ended September 30, 2023 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 06th November 2023.
- 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 During the quarter ended June 2023, 6,66,500 Equity Shares of face value of Rs. 10 per share were allotted to the warrent allottees for the purpose of preferential issue.
- 5 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, 06th November 2023