

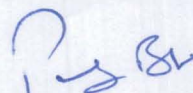


Limited Review Report on Unaudited Quarterly Standalone Financial Results of Lehar Footwears Limited (formerly known as Lawreshwar Polymers Limited) pursuant to Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements)Regulations,2015

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 2021 ('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 : 21418196AAAADN7813

Date: 11th Aug. 2021
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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

(Rupees in lacs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30 June'21 (Unaudited)	31 Mar'21 (Audited)	30 June'20 (Unaudited)	31 Mar'21 (Audited)
	Income				
I	a) Revenue from operation	3113.66	5062.69	2420.55	14712.34
II	b) Other Income	25.33	23.30	14.79	74.48
III	Total Income (I+II)	3138.99	5085.99	2435.34	14786.82
	Expenses				
	a) Cost of materials consumed	2035.35	2418.69	1173.04	7188.42
	b) Purchases of Stock-in-trade	324.87	1407.93	18.94	2622.72
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(259.90)	(72.45)	594.89	722.23
	d) Employee benefits expenses	187.37	189.77	159.34	739.01
	e) Finance Cost	66.15	106.91	83.50	390.56
	f) Depreciation and amortisation expenses	70.62	90.67	93.14	373.20
	g) Other expenses	614.06	812.64	463.80	2612.93
	Total Expenses	3038.52	4954.16	2586.65	14649.07
V	Profit before exceptional Items and Tax (III-IV)	100.47	131.83	(151.31)	137.75
VI	Exceptional Items	-	-	-	-
VII	Profit before tax (V-VI)	100.47	131.83	(151.31)	137.75
VIII	Tax Expense				
	a) Current Tax	29.99	14.39	-	14.39
	b) Deferred Tax	(3.45)	24.66	(43.79)	25.72
IX	Net Profit for the period (VII-VIII)	73.93	92.78	(107.52)	97.64
X	Other Comprehensive Income				
	a) Items that will not be reclassified to Profit or Loss, net of tax	-	18.73	-	18.73
	b) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	73.93	111.51	(107.52)	116.37
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-	2953.58
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	0.54	0.68	(0.79)	0.71
	b) Diluted	0.54	0.68	(0.79)	0.71

Notes:

- These unaudited standalone financial results for the quarter ended June, 30 2021 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 11th August 2021.



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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

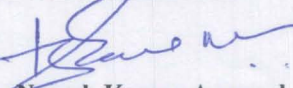
- 2 The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 3 Based on guiding principles given in Ind AS 108 "Operating 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 are not applicable.
- 4 The Code on Social Security, 2020 ('code') relating to employee benefits, during employment and post-employment, received Presidential assent on September 28, 2020. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders. The Company will assess the impact on its financial statements in the period in which the related rules to determine the financial impact are notified and the Code becomes effective.
- 5 The COVID-19 continues to spread across the globe and India, which has contributed to a significant decline and volatility in global and Indian Financial markets and a significant decrease in global and local economic activities. The company has used the principles of prudence in applying judgements, estimates and assumptions to assess overall impact of the pandemic on the business and Financial Statement for the quarter ended 30 June 2021. However, due to the uncertainties associated with the pandemic, the actual impact may not be in line with current estimates. The company will continue to closely monitor any further development relating to COVID-19, which may have impact on business and financial position. Further the impact assessment does not indicate any adverse impact on the ability of the company to continue as a going concern.
- 6 Previous Period's Figures have been regrouped/reclassified wherever necessary.





Jaipur, 11 Aug, 2021

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


Raj Kumar Agarwal
(Managing Director)
DIN :00127215


Naresh Kumar Agarwal
(Executive Director)
DIN : 00106649


Rakesh Kumar Soni
(Chief Financial Officer)


Priya Gandhi
(Company Secretary)