



Limited Review Report on Unaudited Quarterly 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

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Lehar Footwears Limited for the quarter and year to date results for period ended 31st December 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.
5. (a) The standalone Financials Results of the Company for the quarter ended December 31, 2021 and the year to the date results for the period April 01, 2021 to December 31, 2021 prepared in accordance with Companies (Indian Accounting Standards) Rules ,2015, were reviewed by another firm of Chartered Accountant who, vide their reports dated February 07,2022, expressed an unmodified conclusions on those financial results.



A.Bafna & Co.
Chartered Accountants



K-2 Keshav Path,
Near Ahinsa Circle,
C-Scheme , Jaipur – 302001
Tel: (0141) – 2372572, 2375212,
2373873

(b) The standalone financial statements of the company for the year ended March 31,2022 was audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report date May 30,2022.

Our conclusion is not modified in respect of these matters.

For A.Bafna & Company
Chartered Accountants
FRN: 003660C

Mivek Gupta

(CA Mivek Gupta)
Partner
M.No. 400543



UDIN: 23400543BGSDQR9971

Place: Jaipur
Date : 31st January 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 NINE MONTHS ENDED DECEMBER 31, 2022

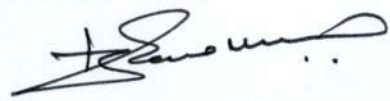
(Rupees in lacs, except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec.'22 (Unaudited)	30 Sept.'22 (Unaudited)	31 Dec.'21 (Unaudited)	31 Dec.'22 (Unaudited)	31 Dec.'21 (Unaudited)	31 Mar'22 (Audited)
	Income						
I	a) Revenue from operation	3569.11	7957.33	2739.58	15177.83	10751.06	13747.14
II	b) Other Income	5.18	29.02	24.01	52.24	61.21	134.89
III	Total Income (I+II)	3574.29	7986.35	2763.59	15230.07	10812.27	13882.03
	Expenses						
	a) Cost of materials consumed	2103.06	2549.06	1835.98	7513.71	5933.16	8354.68
	b) Purchases of Stock-in-trade	367.65	3329.63	163.27	3942.59	2093.73	2154.71
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(311.33)	495.03	(201.11)	(511.73)	(427.62)	(889.84)
	d) Employee benefits expenses	235.10	242.97	204.76	701.38	593.90	805.57
	e) Finance Cost	126.44	123.77	105.17	356.56	280.88	389.15
	f) Depreciation and amortisation expenses	85.44	86.10	86.35	257.27	242.36	330.08
	g) Other expenses	864.23	883.16	489.33	2551.45	1763.93	2371.75
	Total Expenses	3470.59	7709.72	2683.75	14811.23	10480.34	13516.10
V	Profit before exceptional Items and Tax (III-IV)	103.70	276.63	79.84	418.84	331.93	365.93
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	103.70	276.63	79.84	418.84	331.93	365.93
VIII	Tax Expense						
	a) Current Tax	9.46	100.31	22.57	131.17	101.88	131.65
	b) Deferred Tax	(14.90)	(27.31)	(3.65)	(53.92)	(14.79)	(16.27)
IX	Net Profit for the period (VII-VIII)	109.14	203.63	60.92	341.59	244.84	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
	Fair Valuation of Land net of Tax	-	-	-	-	-	903.62
	b) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	109.14	203.63	60.92	341.59	244.84	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	1367.88	1367.88
XIII	Earning Per Share in INR						
	a) Basic	0.80	1.49	0.45	2.50	1.79	1.83
	b) Diluted	0.80	1.49	0.45	2.50	1.79	1.83



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


Pramod Kumar Agarwal
(Executive Director)
DIN: 00108167


Naresh Kumar Agarwal
(Executive Director)
DIN :00106649

Jaipur, 31st January 2023

LEHAR FOOTWEARS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

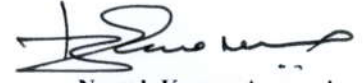
Notes:

- 1 The above unaudited financial results for the quarter and nine months ended December 31, 2022 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 31st January 2023. The Statutory Auditor conducted a limited review of the above unaudited financial results and has expressed an unmodified report on the same.
- 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 adopted new taxation regime u/s 115BAA and tax calculation has been done accordingly.
- 5 The company has issued 40 lakh warrants convertible into equity share on preferential allotment basis at an issue price of Rs.52 per warrant during the quarter ended 31st December 2022, the warrant allottees have remitted an amount equivalent to 25% of the consideration on allotment and remaining 75% of the consideration shall be payable on exercise of the warrants at any time within 18 months from the date of allotment. The proceeds of the preferential issue of warrants have been utilized as per the terms of the issue.
- 6 Previous Period's Figures have been regrouped/reclassified wherever necessary.

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



Pramod Kumar Agarwal
(Executive Director)
DIN: 00108167



Naresh Kumar Agarwal
(Executive Director)
DIN :00106649

Jaipur, 31st January 2023

