General information about company		
Scrip code*		532829
NSE Symbol*		NOTLISTED
MSEI Symbol*		NOTLISTED
ISIN*		INE976H01018
Name of company		Lehar Footwears Limited
Type of company		Main Board
Class of security		Equity
Date of start of financial year		01-04-2024
Date of end of financial year		31-03-2025
Date of board meeting when results were approved		19-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		10-05-2025
Description of presentation currency		INR
Level of rounding		Lakhs
Reporting Type		Quarterly
Reporting Quarter		Fourth quarter
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited for the quarter ended		Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended		Audited
Segment Reporting		Multi segment
Description of single segment		
Start date and time of board meeting		19-05-2025 13:00
End date and time of board meeting		19-05-2025 13:27
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion
Whether the company has any related party?		Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public		NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.		NA
(III) Whether the company is a high value debt listed entity according to regulation 15 (1A)?		No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		24-03-2025
Indicate Company website link for updated RPT policy of the Company		https://www.leharfootwear.com/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not applicable for the current quarter

Financial Results Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	10944.65	27721.28
	Other income	12.29	26.72
	Total income	**10956.94**	**27748**
2	**Expenses**		
(a)	Cost of materials consumed	4051.85	10595.98
(b)	Purchases of stock-in-trade	5006.69	9658.74
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-522.66	-495.85
(d)	Employee benefit expense	340.76	1211.44
(e)	Finance costs	204.83	704.04
(f)	Depreciation, depletion and amortisation expense	125.88	491.38
(g)	**Other Expenses**		
1	Other Expenses	1101.29	4137.87
	Total other expenses	**1101.29**	**4137.87**
	Total expenses	**10308.64**	**26303.6**
3	**Total profit before exceptional items and tax**	**648.3**	**1444.4**
4	Exceptional items	0	0
5	**Total profit before tax**	**648.3**	**1444.4**
6	**Tax expense**		
7	Current tax	157.1	368.38
8	Deferred tax	-12.95	-10.88
9	**Total tax expenses**	**144.15**	**357.5**
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	**Net Profit Loss for the period from continuing operations**	**504.15**	**1086.9**
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	**Total profit (loss) for period**	**504.15**	**1086.9**
17	Other comprehensive income net of taxes	-37.35	178.78
18	**Total Comprehensive Income for the period**	**466.8**	**1265.68**
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	**Details of equity share capital**		
	Paid-up equity share capital	1767.88	1767.88
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		6703.76
23	**Earnings per share**		

i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	2.85	6.15	
	Diluted earnings (loss) per share from continuing operations	2.85	6.15	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	2.85	6.15	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.85	6.15	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Statement of Asset and Liabilities

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	8059.15
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	195.89
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	44.83
	Total non-current financial assets	**44.83**
	Deferred tax assets (net)	
	Other non-current assets	158.92
	Total non-current assets	**8458.79**
2	**Current assets**	
	Inventories	6517.48
	Current financial asset	
	Current investments	0
	Trade receivables, current	9157
	Cash and cash equivalents	226.47
	Bank balance other than cash and cash equivalents	400.28
	Loans, current	3.28
	Other current financial assets	323.59
	Total current financial assets	**10110.62**
	Current tax assets (net)	
	Other current assets	861.59
	Total current assets	17489.69
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	25948.48
	Total current assets	17489.69
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	25948.48
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	1767.88
	Other equity	9476.72
	Total equity attributable to owners of parent	11244.6
	Non controlling interest	
	Total equity	11244.6
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	484.28
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	108.21
	Total non-current financial liabilities	592.49
	Provisions, non-current	47.29
	Deferred tax liabilities (net)	620.31
	Deferred government grants, Non-current	
	Other non-current liabilities	92.02
	Total non-current liabilities	1352.11
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	5901.25
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	866
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5494.31
	Total Trade payable	6360.31
	Other current financial liabilities	348.89
	Total current financial liabilities	12610.45
	Other current liabilities	396.21
	Provisions, current	345.11
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	13351.77
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	14703.88
	Total equity and liabilities	25948.48
	Disclosure of notes on assets and liabilities	**Textual Information(1)**

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

	Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1	Footwears, Accessories and other like Products	4437.4	17999.68
2	Toolkit and others	6844.02	10315.72
	Total Segment Revenue	11281.42	28315.4
	Less: Inter segment revenue	336.77	594.12
	Revenue from operations	10944.65	27721.28
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Footwears, Accessories and other like Products	344.42	1369.29
2	Toolkit and others	508.71	779.15
	Total Profit before tax	853.13	2148.44
	i. Finance cost	204.83	704.04
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	648.3	1444.4
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Footwears, Accessories and other like Products	22548.52	22548.52
2	Toolkit and others	3399.96	3399.96
	Total Segment Asset	25948.48	25948.48
	Un-allocable Assets	0	0
	Net Segment Asset	25948.48	25948.48
4	**Segment Liabilities**		
	Segment Liabilities		
1	Footwears, Accessories and other like Products	12032.38	12032.38
2	Toolkit and others	2671.5	2671.5
	Total Segment Liabilities	14703.88	14703.88
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	14703.88	14703.88
	Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassifies to profit and loss	-49.91	-49.91
	Total Amount of items that will not be reclassified to profit and loss	-49.91	-49.91
2	Income tax relating to items that will not be reclassified to profit or loss	-12.56	-228.69
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-37.35	178.78

Cash flow statement, indirect

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1444.4
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	704.04
	Adjustments for decrease (increase) in inventories	-181.89
	Adjustments for decrease (increase) in trade receivables, current	-3977.7
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	634.11
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	116.82
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	3107.67
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	491.38
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	58.35
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	19.48
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-49.92
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**883.38**
	Net cash flows from (used in) operations	**2327.78**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	297.12
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**2030.66**

3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	3.63
	Purchase of property, plant and equipment	827.16
	Proceeds from sales of investment property	0
	Purchase of investment property	146.74
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	253.72
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	74.35
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	19.48
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	**-771.42**
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	454.51
	Repayments of borrowings	748.96
	Payments of lease liabilities	71.65
	Dividends paid	52.06
	Interest paid	693.74
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	**-1111.9**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**147.34**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**147.34**
	Cash and cash equivalents cash flow statement at beginning of period	79.13
	Cash and cash equivalents cash flow statement at end of period	**226.47**

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

														Additional disclosure of related party transactions - applica relates to loans, inter-corporate deposits, advances or entity/subsidiary. These details need to be disclosed only transaction was unde				
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)
1	Lehar Footwears Limited	AAACL2987J	RAJ KUMAR AGARWAL	AGLPA0046M	Chairman & Whole Time Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			22.39	0	0					
2	Lehar Footwears Limited	AAACL2987J	PRAMOD KUMAR AGARWAL	AAKPA5134H	Whole Time Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			19.64	0	0					
3	Lehar Footwears Limited	AAACL2987J	NARESH KUMAR AGARWAL	ADIPA5544Q	Managing Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			22.03	0	0					
4	Lehar Footwears Limited	AAACL2987J	SANJAY KUMAR AGARWAL	ADIPA5542J	Chief Executive Officer	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			14.94	0	0					

5	Lehar Footwears Limited	AAACL2987J	JAISHRI AGARWAL	ACSPG7134K	Wife of brother of Managing Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			5.36	0	0					
6	Lehar Footwears Limited	AAACL2987J	MEGHA AGARWAL	AAMPA9618E	Wife of Managing Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			7.01	0	0					
7	Lehar Footwears Limited	AAACL2987J	MEGHA AGARWAL	ACBPL3047P	Daughter in law of Chairman	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			7.01	0	0					
8	Lehar Footwears Limited	AAACL2987J	NAVEEN KUMAR AGARWAL	ADIPA5545R	Brother of Managing Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			12.48	0	0					
9	Lehar Footwears Limited	AAACL2987J	PANKAJ AGARWAL	AHVPA1169J	Son of Chairman	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			11.65	0	0					
10	Lehar Footwears Limited	AAACL2987J	PRATEEK AGARWAL	ASTPA4181D	Son of Whole Time Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			10.64	0	0					
11	Lehar Footwears Limited	AAACL2987J	SHALLY AGARWAL	ALEPA8341B	Daughter in law of Chairman	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			7.01	0	0					
12	Lehar Footwears Limited	AAACL2987J	MANAV AGARWAL	DCCPA2583P	Nephew of Managing Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			1.8	0	0					
13	Lehar Footwears Limited	AAACL2987J	DIVYA GUPTA	BIHPG2264C	Daughter in law of Whole Time Director	Remuneration			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			3.45	0	0					
14	Lehar Footwears Limited	AAACL2987J	LAWRESHWAR FOOTWEAR	ADIPA5545R	Proprietorship concern of Managing Directors' brother	Any other transaction	Lease		The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			7.12	0	0					
15	Lehar Footwears Limited	AAACL2987J	LAWRESHWAR FOOTCARE PVT LTD	AAACL8289P	Directors are shareholders of this company	Any other transaction	Lease		The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			63	0	0					
16	Lehar Footwears Limited	AAACL2987J	LAWRESHWAR FOOTCARE PVT LTD	AAACL8289P	Directors are shareholders of this company	Interest paid			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			0.42	0	0					
17	Lehar Footwears Limited	AAACL2987J	LAWRESHWAR FOOTCARE PVT LTD	AAACL8289P	Directors are shareholders of this company	Loan			The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			0.29	0.29	0				Loan	9

18	Lehar Footwears Limited	AAACL2987J	LEHAR FOUNDATION	AAFCL6117R	Wholy owned subsidiary	Any other transaction	CSR Donation		The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			12.86	0	0					
19	Lehar Footwears Limited	AAACL2987J	LEHAR FOUNDATION	AAFCL6117R	Wholy owned subsidiary	Any other transaction	Donation		The approval of the Audit Committee has been taken for the RPTs wherever applicable and accordingly reported			0.75	0	0					
Total value of transaction during the reporting period												229.85							

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	A Bafna & Co	Yes	30-04-2027