



Limited Review Report on quarterly and year to date Unaudited 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 quarterly and year to date unaudited standalone financial results of Lehar Footwears Limited (formerly known as Lawreshwar Polymers Limited) ('the Company') for the quarter ended 31st December 2021 and year to date result from 1st April 2021 to 31st December 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 : 22018196AARRCJ2175

Date: 07th February 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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER, 2021

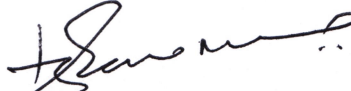
(Rupees in lacs, except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec'21 (Unaudited)	30 Sep'21 (Unaudited)	31 Dec'20 (Unaudited)	31 Dec'21 (Unaudited)	31 Dec'20 (Unaudited)	31 Mar'21 (Audited)
	Income						
I	a) Revenue from operation	2739.58	4897.82	4365.54	10751.06	9649.65	14712.34
II	b) Other Income	24.01	11.87	21.53	61.21	51.18	74.48
III	Total Income (I+II)	2763.59	4909.69	4387.07	10812.27	9700.83	14786.82
	IV Expenses						
	a) Cost of materials consumed	1835.98	2061.83	1764.39	5933.16	4769.73	7188.42
	b) Purchases of Stock-in-trade	163.27	1605.59	1141.03	2093.73	1214.79	2622.72
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(201.11)	33.39	282.34	(427.62)	794.68	722.23
	d) Employee benefits expenses	204.76	201.77	197.11	593.90	549.24	739.01
	e) Finance Cost	105.17	109.56	101.41	280.88	283.65	390.56
	f) Depreciation and amortisation expenses	86.35	85.39	94.73	242.36	282.53	373.20
	g) Other expenses	489.33	660.54	676.25	1763.93	1800.29	2612.93
	Total Expenses	2683.75	4758.07	4257.26	10480.34	9694.91	14649.07
V	Profit before exceptional Items and Tax (III-IV)	79.84	151.62	129.81	331.93	5.92	137.75
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	79.84	151.62	129.81	331.93	5.92	137.75
	VIII Tax Expense						
	a) Current Tax	22.57	49.32	-	101.88	-	14.39
	b) Deferred Tax	(3.65)	(7.69)	35.44	(14.79)	1.06	25.72
IX	Net Profit for the period (VII-VIII)	60.92	109.99	94.37	244.84	4.86	97.64
	X Other Comprehensive Income						
	a) Items that will not be reclassified to Profit or Loss, net of tax	-	-	-	-	-	18.73
	b) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	60.92	109.99	94.37	244.84	4.86	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	1367.88	1367.88
	XIII Earning Per Share in INR						
	a) Basic	0.45	0.80	0.69	1.79	0.04	0.71
	b) Diluted	0.45	0.80	0.69	1.79	0.04	0.71

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

Jaipur, 07 Feb, 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

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER, 2021


Notes:

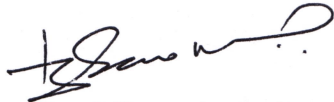
- 1 These unaudited standalone financial results for the quarter/nine months ended December, 31 2021 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 07th February 2022.
- 2 The financial results of the company have been prepared in 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 company has done assessment of recoverability and carrying values of its assets comprising of receivables, inventories, plant and equipment, intangible asset and on the basis of assessment, the company expects to recover the carrying amount of these assets. The company will continue to closely monitor any material changes to future economic conditions due to uncertainties linked to COVID-19.
- 5 Previous Period's Figures have been regrouped/reclassified wherever necessary.



Jaipur, 07 Feb, 2022

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


Raj Kumar Agarwal
(Managing Director)
DIN :00127215


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