

To, Date: 12th August, 2025

BSE Limited

25th Floor, P J Towers,

Dalal Street,

Mumbai-400001, MH

Scrip Code: 532829

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., Tuesday, 12th August, 2025 at Registered Office along with Video conferencing/Other Audio-Visual means (VC/OAV) which commenced at 11:00 A.M. and concluded at 11:17 A.M. has taken inter-alia the following decisions:

- 1. Considered and approved the Un-audited Financial Results for the Quarter Ended 30th June, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
- 2. Considered and approved the Board's Report of the Company for the financial year ended on 31st March, 2025;
- 3. Considered and approved the matters of the Notice of 31st Annual General Meeting (AGM).
- 4. The 31st Annual General Meeting of the Company to be held on "Vishwakarma" Recreation Club" Recreation Club Park, Road Number-10, Vishwakarma Industrial Area, Jaipur-302013, Rajasthan on Monday, 15th September, 2025 at 10:30 A.M. (IST), in compliance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder and the Listing regulations read with general circulars issued by the ministry of Corporate Affairs ('MCA') and SEBI from time to time;

In this regard, notice of the 31st Annual General Meeting of the Company (along with Annual Report for the financial year 2024-25), will be circulated to the members of the Company/ all other concerned, in due course.

- 5. In terms of Regulation 42 of the Listing Regulations read with Section 91 of the Companies Act, 2013 including rules made thereunder, Monday, 08th September, 2025 has been fixed as the Record Date for the purpose of forthcoming 31st Annual General Meeting and Dividend, if declared at the Annual General Meeting;
- 6. Other business as per agenda.



LEHAR FOOTWEARS LIMITED

A-243(A), Road No. 6, V.K.I. Area, Jaipur-302013, Raj (INDIA) Phone: +91-141-4157777

W.- www.leharfootwear.com, E.-info@leharfootwear.com •











In respect of this, we enclose the Un-audited Financial Results for the quarter ended 30th June, 2025 along with Limited Review Report on Financial Results of the Company.

Kindly take the same on your records.

Thanking You. for Lehar Footwears Limited

Ritika Poddar Company Secretary & Compliance Officer ACS No. A65615 Encl. as above



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CIN No.: L15209RJ1994PLC008196









A Bafna & Co



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

Chartered Accountants

<u>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</u>

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 ended 30th June 2025, 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 provide 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 of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the



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Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Co

Chartered Accountants

FRN: 003660C

(CA Vivek Gupta)

Partner

UDIN: 25400543 BMLIHB1179

036600

Date: 12th August 2025

Place: Jaipur

LEHAR FOOTWEARS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(Rupees in lakhs, except per share data)

Sr. No.	Particulars		Quarter Ended		
		30 Jun'25 (unaudited	31 Mar'25 (Audited)	30 Jun'24 (unaudited)	31 Mar'25 (Audited)
	Income				
I	a) Revenue from operation	14219.66	10944.65	6319.76	27721.28
II	b) Other Income	5.62	12.29	3.41	26.72
III	Total Income (I+II)	14225.28	10956.94	6323.17	27748.00
IV	Expenses				
	a) Cost of materials consumed	2760.16	4051.85	2199.55	10595.98
	b) Purchases of Stock-in-trade	9582.73	5006.69	1407.51	9658.74
	c) Change in inventories of finished goods, work-in-patock-in-trade	progress and (1179.84)	(522.66)	756.45	(495.85)
	d) Employee benefits expenses	306.40	340.76	280.19	1211.44
	e) Finance Cost	163.30	204.83	159.71	704.04
1	f) Depreciation and amortisation expenses	137.94	125.88	115.70	491.38
	g) Other expenses	1481.83	1101.29	1087.89	4137.87
1.58	Total Expenses	13252.52	10308.64	6007.00	26303.60
V	Profit before exceptional Items and Tax (III-IV)	972.76	648.30	316.17	1444.40
VI	Exceptional Items			1	
VII	Profit before tax (V-VI)	972.76	648.30	316.17	1444.40
VIII	Tax Expense				
	a) Current Tax	244.31	157.10	80.91	368.37
	b) Deferred Tax	1.32	(12.95)	(2.90)	(10.88)
IX	Net Profit for the period (VII-VIII)	727.13	504.15	238.16	1086.91
X	Other Comprehensive Income				
	a)Items that will not be reclassified to Profit or Loss		(49.91)		(49.91)
	b) Income tax relating to items that will not be reclassiful or Loss	fied to Profit -	12.56	•	228.69
XI	Total Comprehensive Income for the period (IX+X)	727.13	466.80	238.16	1265.69
	Reserves Excluding revaluation reserve as per Balar Previous Accounting Year		-		6703.76
XII	Paid-up Equity Share Capital (Face Value INR 10 eac	ch) 1767.88	1767.88	1767.88	1767.88
XIII	Earning Per Share in INR				
	a) Basic	4.11	2.85	1.35	6.15
	b) Diluted	4.11	2.85	1.35	6.15

• Earning per equny share(EPS) for the quarters ended 30 June 2025, 31 March 2025 and 30 June 2024 is not annualised and is rounded off upto two decimal places.

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

Naresh Kumar Agarwal (Managing Director) DIN: 00106649

Jaipur, 12th August 2025

LEHAR FOOTWEARS LIMITED

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STATEMENT OF UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2025

Information regarding the results of each reportable\ reported segment is included below ,performance is measured based on segment profit (before tax), as included in the internal management reports that are reviewed by the Company's Managing Director. Segment profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries. Inter-segment pricing is determined on an arm's length basis. The operations predominantly relate to (a) Footwear, Accessories & other like products and (b) Toolkit & Others

Sr. No.	Particulars		Year Ended		
		30 Jun'25 (Unaudited)	31 Mar'25 (Unudited)	30 Jun'24 (Unaudited)	31 Mar'25 (Audited
1	Segment Revenue				
	Footwear, Accessories and other like Products	5903.73	4437.40	6319.76	17999.68
	Tool Kit and Others	8900.81	6844.02		10,315.72
	Inter Segment Transfer	(584.88)	(336.77)		(594.12
	Total Segment Revenue	14,219.66	10,944.65	6,319.76	27,721.28
	Segment Result				
	Profit/ (Loss) Before Interest and tax				
	Footwear, Accessories and other like Products	445.00	332.14	472.47	1342.5
	Tool Kit and Others	685.44	508.71		779.15
	Total Profit/ (Loss) Before Interest and tax	1,130.44	840.85	472.47	2,121.72
	Add: Other Income	5.62	12.29	3.41	26.72
	Less: Finance Cost	163.30	204.83	159.71	704.04
	Profit/ (Loss) Before tax	972.76	648.30	316.17	1,444.40
	Less: Tax Expenses	245.64	144.16	78.01	357.50
	Profit after tax	727.13	504.15	238.16	1,086.91
	Segment Asset				
	Footwear, Accessories and other like Products	23,651.12	22,548.52	23,692.33	22,548.52
	Tool Kit and Others	5,861.07	3,399.96		3,399.96
	Unallocable				
	Total Segment Asset	29,512.19	25,948.48	23,692.33	25,948.48
	Segment Liability				
	Footwear, Accessories and other like Products	13,424.39	12,032.38	13,229.48	12,032.38
	Tool Kit and Others	4,116.40	2,671.50	- 1	2,671.50
	Unallocable				
	Total Segment Liability	17,540.79	14,703.88	13,229.48	14,703.88

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

Naresh Kumar Agarwal (Managing Director)

DIN: 00106649

Jaipur, 12th August 2025



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Notes:

- The above audited financial results for the quarter ended June 30, 2025 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 12th August 2025.
- Un quality 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.
- Based on guiding principles given in Ind AS 108 "Operating Segments" the Company has disclosed the segment information in the interim condensed standalone financial statement and is incorporated in the standalone financial result.
- Figures for June 30, 2024 have been retrospectively re-classified / re-stated due to change in accounting policy of Government Grants (Capital Subsidy) related to the acquisition of property, plant and equipment. Previously, such grants were accounted for as deferred income and amortized over the useful life of the related asset. The Company has now elected to deduct such grants directly from the carrying amount of the asset.

The change has no impact on the net profit of respective quarter since under earlier policy an amount equal to depreciation charge was credited to P&L Account from the deferred income account and depreciation was debited to P&L Account by a similar amount.

Under new policy the figure of depreciation is already net resulting in Nil impact on net profit of the company due to such change in accounting policy

Statement of Impact due to change in accounting policy

	Quarter	Quarter Ended 30th Jun 2024		
Particular	Before Considering impact of Change in Accounting Policy	Adjustment	Restated Amount	
Other Income	9.69	(6.28)	3.41	
Depreciation and Amortization Expenses	121.98	(6.28)	115.7	
Net Profit for the period	238.16		238.16	
Total Comprehensive Income for the Period	238.16		238.16	
Earning Per Share-in INR				
(a) Basic Earning Per Share	1.35	-	1.35	
(b) Diluted Earning Per Share	1.35		1.35	

Previous Period's Figures have been regrouped/reclassified wherever necessary.

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

> Naresh Kumar Agarwal (Managing Director)

DIN: 00106649

Jaipur, 12th August 2025