

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai-400001, MH
Scrip Code: 532829

Date: February 7, 2024

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., **Wednesday, February 07, 2024** through Video conferencing/Other Audio-Visual means (VC/OAV) which commenced at **03:00 P.M.** and concluded at **03:10 P.M.** has taken inter-alia the following decisions:

1. Considered and approved the Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. Other business as per agenda.

In respect of this, we enclose the Un-audited Financial Results for the quarter and nine months ended December 31, 2023 along with Limited Review Report on Financial Results of the Company.

We request you to kindly take the above information on record.

Thanking You.

for Lehar Footwears Limited



RITIKA PODDAR
COMPANY SECRETARY & COMPLIANCE OFFICER
ICSI NO. A65615



Encl. as above



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COBBLER

LEHAR FOOTWEARS LIMITED

A-243(A), Road No.6, V.K.I. Area, Jaipur (INDIA)

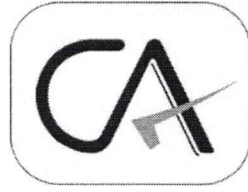
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CIN No. : L19201RJ1994PLC008196

ISO 9001 (QMS)
ISO 14001 (EMS)
ISO 18001 (OHSAS)
REGISTERED FIRM

Doctor of Your Feet

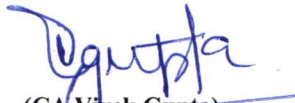


Limited Review Report on Unaudited Quarterly Standalone Financial Results of Lehar Footwears Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Lehar Footwears Limited,

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Lehar Footwears Limited ('the Company') for the quarter and year to date result for the period ended 31st December 2023 ('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 A.Bafna & Company
Chartered Accountants
FRN: 003660C


(CA Vivek Gupta)
Partner
M.No. 400543



UDIN: 24400543BKCXOR9214

Place: Jaipur
Date : 07th February 2024

LEHAR FOOTWEARS LIMITED

REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-415777
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, 2023

(Rupees in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec'23 (Unaudited)	30 Sept'23 (Unaudited)	31 Dec'22 (Unaudited)	31 Dec'23 (Unaudited)	31 Dec'22 (Unaudited)	31 Mar'23 (Audited)
	Income						
I	a) Revenue from operation	3575.37	5563.27	3565.27	15619.74	15187.71	20254.87
II	b) Other Income	10.71	15.65	9.02	36.00	42.36	76.00
III	Total Income (I+II)	3586.08	5578.92	3574.29	15655.74	15230.07	20330.87
	Expenses						
	a) Cost of materials consumed	1988.43	2981.60	2103.06	7551.69	7513.71	10325.12
	b) Purchases of Stock-in-trade	71.99	1321.03	367.65	2715.10	3942.59	4925.40
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(73.74)	(581.52)	(311.33)	96.97	(511.73)	(596.29)
	d) Employee benefits expenses	281.70	285.53	235.10	817.36	701.38	953.50
	e) Finance Cost	138.47	161.28	126.44	439.30	356.56	502.74
	f) Depreciation and amortisation expenses	110.92	105.23	85.44	319.52	257.27	346.12
	g) Other expenses	914.43	1035.55	864.23	2987.25	2551.45	3221.84
	Total Expenses	3432.20	5308.70	3470.59	14927.19	14811.23	19678.43
V	Profit before exceptional Items and Tax (III-IV)	153.88	270.22	103.70	728.55	418.84	652.44
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	153.88	270.22	103.70	728.55	418.84	652.44
VIII	Tax Expense						
	a) Current Tax	51.14	69.29	9.46	208.91	131.17	164.28
	b) Deferred Tax	(0.68)	(1.09)	(14.90)	(14.63)	(53.92)	(24.83)
IX	Net Profit for the period (VII-VIII)	103.42	202.02	109.14	534.27	341.59	512.99
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	-	-	-	-	-	4.31
	Fair Valuation of Land net of Tax	-	-	-	-	-	-
	b) Items that will be reclassified to Profit or Loss, net of tax	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	103.42	202.02	109.14	534.27	341.59	517.30
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-	-	-	4762.92
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	1633.13	1633.13	1367.88	1633.13	1367.88	1566.48
XIII	Earning Per Share in INR						
	a) Basic	0.95	1.26	0.80	4.89	2.50	3.72
	b) Diluted	0.95	1.26	0.80	4.89	2.50	3.72

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



Raj Kumar Agarwal
Raj Kumar Agarwal
(Managing Director)
DIN:00127215

Jaipur, 07th February 2024

LEHAR FOOTWEARS LIMITED

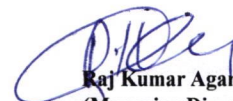
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

Notes:

- 1 The above unaudited financial results for the quarter and nine months ended December 31, 2023 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 07th February 2024.
- 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 During the quarter ended June 2023, 6,66,500 Equity Shares of face value of Rs. 10 per share were allotted to the warrent allottees for the purpose of preferential issue.
- 5 During the quarter under review, the company has received the government grant of Rs.3.60 Crore from the Department for Promotion of Indusrty & Internal Trade (Leather Section) under the Ministry of Commerce and Industry of Government of India for the Brand Promotion of Indian Brands in Footwear and Leather Sector sub-scheme of IFLDP for the revenue expenditure such as advertisement on electronic media, print media, outdoor publicity, Social media and for the participation in the international exhibitions, during the quarter under review the company has spent Rs.57.26 lakhs on brand promotion and the same has been neted from the concerned expenditure and remaining amount will be utilized in the next quarter.
- 6 Previous Period's Figures have been regrouped/reclassified wherever necessary.

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


Raj Kumar Agarwal
(Managing Director)
DIN:00127215

Jaipur, 07th February 2024

