

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

Date: 10th November, 2025

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., **Monday, 10th November, 2025** at Registered Office along with Video conferencing/Other Audio-Visual means (VC/OAV) which commenced at **10:30 A.M.** and concluded **at 10:44 A.M.** has taken inter-alia the following decisions:

1. Considered and approved the Un-audited Financial Results for the Quarter and Half Year Ended 30th September, 2025 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 Half Year Ended 30th September, 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



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 •

CIN No. : L15209RJ1994PLC008196



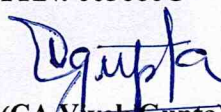
IWAE LIR Evawave ISTUDENT PU BLISS + ORTHO RELAX
Doctor of Your Feet

Limited Review Report on Unaudited Quarterly and Half yearly 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 half year to date result for the period ended 30th September 2025 ('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 & Co
Chartered Accountants
FRN: 003660C


(CA Vivek Gupta)
Partner
M.No. 400543



UDIN: 25400543BMLILF1514

Place: Jaipur
Date: 10th November 2025

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: L15209RJ1994PLC008196

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 Sep'25 (unaudited)	30 Jun'25 (unaudited)	30 Sep'24 (unaudited)	30 Sep'25 (unaudited)	30 Sep'24 (unaudited)	31 Mar'25 (Audited)
	Income						
I	a) Revenue from operation	14052.06	14219.66	3764.51	28271.72	10084.27	27721.28
II	b) Other Income	7.10	5.62	0.12	12.72	3.53	26.72
III	Total Income (I+II)	14059.16	14225.28	3764.63	28284.44	10087.80	27748.00
IV	Expenses						
	a) Cost of materials consumed	2494.94	2760.16	2012.21	5255.10	4211.76	10595.98
	b) Purchases of Stock-in-trade	6584.94	9582.73	405.57	16167.67	1813.08	9658.74
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	1990.68	(1179.84)	(246.84)	810.84	509.61	(495.85)
	d) Employee benefits expenses	432.36	306.40	288.37	738.76	568.56	1211.44
	e) Finance Cost	121.87	163.30	156.97	285.17	316.68	704.04
	f) Depreciation and amortisation expenses	138.43	137.94	118.33	276.37	234.03	491.38
	g) Other expenses	1288.70	1481.83	856.57	2770.53	1944.46	4137.87
	Total Expenses	13051.92	13252.52	3591.18	26304.44	9598.18	26303.60
V	Profit before exceptional Items and Tax (III-IV)	1007.24	972.76	173.45	1980.00	489.62	1444.40
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	1007.24	972.76	173.45	1980.00	489.62	1444.40
VIII	Tax Expense						
	a) Current Tax	251.71	244.31	42.68	496.02	123.59	368.37
	b) Deferred Tax	26.19	1.32	4.03	27.51	1.13	(10.88)
IX	Net Profit for the period (VII-VIII)	729.34	727.13	126.74	1456.47	364.90	1086.90
X	Other Comprehensive Income						
	a) Items that will not be reclassified to Profit or Loss	(18.14)	-	-	(18.14)	-	(49.91)
	b) Income tax relating to items that will not be reclassified to Profit or Loss	4.56	-	216.13	4.56	216.13	228.69
XI	Total Comprehensive Income for the period (IX+X)	715.76	727.13	342.87	1442.89	581.03	1265.68
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-			6703.76
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	1767.88	1767.88	1767.88	1767.88	1767.88	1767.88
XIII	Earning Per Share in INR						
	a) Basic	4.13	4.11	0.72	8.24	2.06	6.15
	b) Diluted	4.13	4.11	0.72	8.24	2.06	6.15

* Earning per equity share(EPS) is not annualised except year ended 31st March 2025 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, 10th November 2025

LEHAR FOOTWEARS LIMITED

REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-4157777

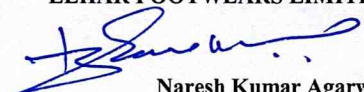
Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L15209RJ1994PLC008196

STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars	Figures as at Sept. 30, 2025 (Unaudited)	Figures as at March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, Plant & Equipment	8,201.70	8,059.15
Capital work-in-progress	16.53	-
Intangible Asset	20.85	20.85
Right to Use	603.07	175.04
Financial Assets		
Other Financial Asset	75.53	44.83
Investments	-	-
Other non-current assets	159.84	158.92
	9,077.52	8,458.79
Current assets		
Inventories	5,799.19	6,517.48
Financial Assets		
Trade Receivable	9,332.01	9,157.00
Cash and cash equivalents	291.83	226.47
Bank Balances other than above	204.72	400.28
Loans & Advances	9.03	3.28
Other Financial Asset	355.59	323.59
Other current assets	645.20	861.58
	16,637.57	17,489.69
Total Assets	25,715.09	25,948.48
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,767.88	1,767.88
Other Equity	10,831.25	9,476.72
	12,599.13	11,244.60
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	44.53	484.28
Lease Liability	454.39	108.21
Provisions	73.07	47.29
Deferred tax liabilities (Net)	643.26	620.31
Other Non Current Liability	-	92.02
	1,215.25	1,352.11
Current liabilities		
Financial Liabilities		
Borrowings	5,174.48	5,901.25
Lease Liability	163.20	70.84
Trade Payables		
Total outstanding dues of Micro and Small Enterprises	254.01	866.00
Total outstanding dues of other than Micro and Small Enterprises	4,860.90	5,494.31
Other Financial Liabilities	553.71	278.05
Provisions	610.54	345.11
Other current liabilities	283.87	396.21
	11,900.71	13,351.77
Total Equity and Liabilities	25,715.09	25,948.48

For and on behalf of Board of Directors
LEHAR FOOTWEARS LIMITED



Naresh Kumar Agarwal
(Managing Director)

DIN: 00106649



Jaipur, 10th November 2025

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: L15209RJ1994PLC008196

Cash Flow Statement for the half year ended September 30, 2025

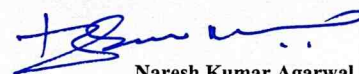
(Rupees in Lakhs)

	Particulars	Half Year ended 30 Sept. 2025 (Unaudited)	Half Year ended 30 Sept. 2024 (Unaudited)
A.	Cash flow from Operating Activities		
	Profit before income tax	1,980.00	489.62
	Adjustment for		
	Depreciation and amortisation expenses	276.37	234.03
	Finance Costs	285.17	316.68
	Adjustment on Sale / Discard of Asset	(0.00)	(0.11)
	Acturial Gain/Loss	(18.14)	
	Interest Income	(9.73)	(3.41)
	Change in operating assets and liabilities		
	(Increase)/Decrease in inventories	718.29	(430.93)
	(Increase)/Decrease in trade receivables	(175.02)	(1,923.10)
	(Increase)/Decrease in financial assets	(68.46)	173.87
	(Increase)/Decrease in current assets	216.39	100.45
	Increase/(Decrease) Provisions	4.12	(16.13)
	Increase/(Decrease) other current liabilities	(1,190.62)	962.64
	Cash generated from operations	2,018.37	(96.39)
	Income Tax paid	(208.92)	(169.64)
	Net cash flow from operating activities	1,809.45	(266.03)
B.	Cash flow from Investing Activities		
	Purchase for property, plant and equipments	(641.64)	(112.31)
	Sale of Property , Plant and Equipements	1.05	1.79
	Advance Paid for Capital Goods	(0.92)	(54.39)
	Change in other bank balance and cash not available for immediate use	195.56	(134.70)
	Subsidy Received against the Fixed Assets	293.47	
	Investment in Lehar Foundation	-	-
	Interest Income	9.73	3.41
	Net cash flow from investing activities	(142.75)	(296.20)
C.	Cash flow from financing activities		
	Proceeds realised from issue of shares and share warrents	-	
	Increase in Short Term Borrowings	(341.22)	1,629.11
	Increase in Long Term Borrowings	(825.28)	(533.86)
	Finance Costs	(269.47)	(313.77)
	Dividend Paid	(88.39)	(52.31)
	Interest Liability on Lease	(15.70)	(2.91)
	Payment of Principal portion of Lease Liability	(61.29)	(20.32)
	Net cash flow from financing activities	(1,601.35)	705.94
	Net increase / (decrease) in cash and cash equivalents	65.35	143.71
	Cash and cash equivalents at the beginning of the year	226.47	79.13
	Cash and cash equivalents at the end of the year	291.83	222.84

Notes:

- The cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows"
- Amounts in Brackets, represent cash Outflows
- Previous year figures have been regrouped and rearranged wherever necessary.

For and on behalf of Board of Directors
LEHAR FOOTWEARS LIMITED


Naresh Kumar Agarwal
(Managing Director)
DIN : 00106649



Jaipur, 10th November 2025

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: L15209RJ1994PLC008196

STATEMENT OF UNAUDITED SEGMENT INFORMATION FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 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	Quarter Ended			Half Year Ended		Year Ended
		30 Sep'25 (Unaudited)	30 Jun'25 (Unaudited)	30 Sep'24 (Unaudited)	30 Sep'25 (Unaudited)	30 Sep'24 (Unaudited)	31 Mar'25 (Audited)
1	Segment Revenue						
	Footwear, Accessories and other like Products	4,877.50	5,903.73	3,602.25	10,781.23	9,922.01	17,999.68
	Tool Kit and Others	10,438.94	8,900.81	162.26	19,339.75	162.26	10,315.72
	Inter Segment Transfer	(1,264.38)	(584.88)	-	(1,849.26)		(594.12)
	Total Segment Revenue	14,052.06	14,219.66	3,764.51	28,271.72	10,084.27	27,721.28
2	Segment Result						
	Profit/ (Loss) Before Interest and tax						
	Footwear, Accessories and other like Products	409.20	445.00	317.27	854.20	789.74	1,342.57
	Tool Kit and Others	712.81	685.44	13.03	1,398.25	13.03	779.15
	Total Profit/ (Loss) Before Interest and tax	1,122.01	1,130.44	330.30	2,252.45	802.77	2,121.72
	Add: Other Income	7.10	5.62	0.12	12.72	3.53	26.72
	Less: Finance Cost	121.87	163.30	156.97	285.17	316.68	704.04
	Profit/ (Loss) Before tax	1,007.24	972.76	173.45	1,980.00	489.62	1,444.40
	Less: Tax Expenses	277.90	245.64	46.71	523.53	124.72	357.50
	Profit after tax	729.34	727.13	126.74	1,456.47	364.90	1,086.91
3	Segment Asset						
	Footwear, Accessories and other like Products	22,601.97	23,651.12	24,010.78	22,601.97	24,010.78	22,548.52
	Tool Kit and Others	3,113.12	5,861.07	281.84	3,113.12	284.84	3,399.96
	Unallocable	-	-	-	-	-	-
	Total Segment Asset	25,715.09	29,512.19	24,292.62	25,715.09	24,295.62	25,948.48
4	Segment Liability						
	Footwear, Accessories and other like Products	11,558.60	13,424.39	13,498.93	11,558.60	13,498.93	12,032.38
	Tool Kit and Others	1,557.36	4,116.40	48.34	1,557.36	48.34	2,671.50
	Unallocable	-	-	-	-	-	-
	Total Segment Liability	13,115.96	17,540.79	13,547.27	13,115.96	13,547.27	14,703.88

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



[Signature]

Naresh Kumar Agarwal
(Managing Director)
DIN: 00106649

Jaipur, 10th November 2025

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: L15209RJ1994PLC008196

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Notes:

- The above unaudited financial results for the quarter and half year ended September 30, 2025 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 10th November, 2025.
- 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.
- 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 September 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.

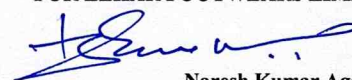
Under new policy the figure of depreciation is already net resulting in Nil impact on net profit of the company due to such change in accounting policy

Statement of Impact due to change in accounting policy

Particular	Quarter Ended 30th September 2024 (Unaudited)			Half Year Ended 30th September 2024 (Unaudited)		
	Before Considering impact of Change in Accounting Policy	Adjustment	Restated Amount	Before Considering impact of Change in Accounting Policy	Adjustment	Restated Amount
Other Income	6.46	(6.34)	0.12	16.15	(12.62)	3.53
Depreciation and Amortization Expenses	124.67	(6.34)	118.33	246.65	(12.62)	234.03
Net Profit for the period	126.74	-	126.74	364.90	-	364.90
Total Comprehensive Income for the Period	342.87	-	342.87	581.03	-	581.03
Earning Per Share-in INR						
(a) Basic Earning Per Share	0.72	-	0.72	2.06	-	2.06
(b) Diluted Earning Per Share	0.72	-	0.72	2.06	-	2.06

- 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, 10th November 2025

