

Date: February 14, 2025

To
The Secretary
Listing Department
BSE Limited
New Trading Ring, Rotunda Building
P. J. Tower, Dalal Street, Fort
Mumbai - 400 001
Scrip Code: 526947

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051
Symbol: LAOPALA

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on February 14, 2025

Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015.

Pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors at their duly convened meeting held today i.e. on Friday, February 14, 2025, has inter-alia:

1. Considered and approved the Statement of Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2024. The said Financial Results along with the Limited Review Report issued by M/s. Singhi & Co., Statutory Auditors of the Company are enclosed herewith as **Annexure - A**.

The results will be published in the newspapers in the format prescribed under Regulation 47(1) of the SEBI (LODR) Regulations, 2015 in due course and will also be placed on the Company's website www.laopala.in.

2. Appointed Mr. Jit Roy Choudhury (Membership No. A44368) as the Company Secretary and the Compliance Officer (Key Managerial Personnel) of the Company with effect from February 14, 2025.

Further, pursuant to Regulation 30(5) of the SEBI (LODR) Regulations, 2015, Mr. Jit Roy Choudhury, being a Key Managerial Personnel of the Company, has been authorized to determine the materiality of events or information and making disclosures to Stock Exchanges. The updated details of KMP's authorized as per Regulation 30(5) of SEBI (LODR) Regulations, 2015 is enclosed as **Annexure- B**.

The details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, ., is attached herewith as **Annexure - C**.



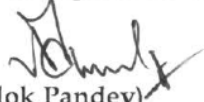
The meeting of the Board commenced at 4:15 P.M. IST and concluded at 6:30 P.M. IST.

You are requested to take the above information on records.

Thanking you,

Yours faithfully,

For La Opala RG Limited


(Alok Pandey)
Chief Financial Officer



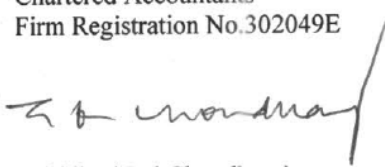
Encl.: As above

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to the Board of Directors
La Opala RG Limited**

1. We have reviewed the accompanying statement of unaudited financial results of La Opala RG Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E



(Giridhari Lal Choudhary)
Partner
Membership No. 052112
UDIN: 25052112BMLZDA8050



Place: Kolkata
Date: February 14, 2025

Statement of Unaudited Financial Results for the Quarter and nine months ended Dec 31, 2024

INR in Lakh

Sr. No.	Particulars	Quarter ended			Nine Month ended		Year ended
		31st Dec, 2024	30th Sep 2024	31st Dec, 2023	31st Dec, 2024	31st Dec, 2023	31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	9,129.59	9,061.45	10,714.10	25,476.38	28,260.49	36,512.77
2	Other Income	949.72	1,544.75	1,158.69	3,595.25	3,273.22	4,390.45
3	Total Income (1+2)	10,079.31	10,606.20	11,872.79	29,071.63	31,533.71	40,903.22
4	Expenses:						
	(a) Cost of materials consumed	1,271.62	1,072.29	1,892.59	3,571.38	6,476.87	8,166.93
	(b) Changes in Inventories of Finished goods, WIP and Stock-in-Trade	1,729.50	1,506.71	368.30	3,032.38	(2,647.69)	(3,100.87)
	(c) Employee benefits expense	1,639.84	1,661.50	1,689.57	4,929.07	5,188.79	6,894.85
	(d) Finance costs	158.59	117.72	207.06	404.54	514.01	647.43
	(e) Power and Fuel	981.78	940.22	1,600.78	3,051.35	5,169.77	6,720.84
	(f) Depreciation and amortization expenses	472.29	420.08	519.63	1,364.71	1,688.37	2,168.30
	(g) Other expenses	943.45	952.48	1,099.61	2,733.41	3,031.55	4,229.63
	Total Expenses (4)	7,197.07	6,671.00	7,377.54	19,086.84	19,421.67	25,727.11
5	Profit/ (Loss) before exceptional and tax (3-4)	2,882.24	3,935.20	4,495.25	9,984.79	12,112.04	15,176.11
6	Tax Expenses						
	a) Current Tax	635.81	659.92	940.58	1,865.00	2,490.73	2,912.08
	b) Deferred Tax	(70.54)	869.24	(860.97)	1,030.63	(784.91)	(508.20)
	Total Tax Expenses	565.27	1,529.16	79.61	2,895.63	1,705.82	2,403.88
7	Profit / (Loss) for the period (5-6)	2,316.97	2,406.04	4,415.64	7,089.16	10,406.22	12,772.23
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Equity Instruments through other comprehensive income	(1,084.75)	1,442.57	(2,219.98)	1,156.53	1,209.04	(2,376.88)
	Remeasurement of the defined benefit liability	14.62	14.62	3.90	43.86	11.79	58.48
	Income tax relating to items that will not be reclassified to profit or loss	151.44	737.38	506.94	702.40	(274.60)	534.10
	Other Comprehensive Income (Net of tax)	(918.69)	2,194.57	(1,709.14)	1,902.79	946.23	(1,784.30)
9	Total Comprehensive Income for the period (7+8)	1,398.28	4,600.61	2,706.50	8,991.95	11,352.45	10,987.93
10	Paid up Equity Share Capital (Face Value Rs. 2/- each)	2,220.00	2,220.00	2,220.00	2,220.00	2,220.00	2,220.00
11	Other Equity						82,932.51
12	Earnings per equity share (in Rs.) - Not annualized						
	(a) Basic	2.09	2.17	3.98	6.39	9.37	11.51
	(b) Diluted	2.09	2.17	3.98	6.39	9.37	11.51



Notes to Unaudited Financial Results

- 1 The above unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 14th February, 2025 and have been subjected to Limited Review by the Statutory Auditors.
- 2 The above unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and relevant amendments thereafter.
- 3 The Company mainly deals in one product - glass & glassware and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
- 4 Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever considered necessary.

Place : Kolkata
Date : February 14, 2025



AJIT JHUNJHUNWALA
(Vice Chairman and Managing Director)
DIN 00111872



Annexure - B

List of Key Managerial Personnel's authorized for determining materiality of events of information and making disclosure to Stock Exchanges as per Regulation 30(5) of SEBI (LODR) Regulations, 2015

<u>Name of KMP</u>	<u>Designation</u>	<u>Contact Details</u>
Mr. Alok Pandey	Chief Financial Officer	Eco Centre, 8 th Floor, EM-4, Sector - V, Kolkata - 700091 Phone: +91 7604088814 Email: alok@laopala.in
Mr. Jit Roy Choudhury	Company Secretary & Compliance Officer	Eco Centre, 8 th Floor, EM-4, Sector - V, Kolkata - 700091 Mobile: +91 7604088814 Email: jit.roychoudhury@laopala.in



Jit Roy

Annexure - C

Appointment of Mr. Jit Roy Choudhury as the Company Secretary & Compliance Officer of the Company

<u>Sl No.</u>	<u>Particulars</u>	<u>Description</u>
1.	Reason for change	Appointment of Mr. Jit Roy Choudhury (Membership No. A44368) as the Company Secretary and the Compliance Officer (Key Managerial Personnel) of the Company.
2.	Date of Appointment	February 14, 2025.
3.	Brief profile (in case of appointment)	Mr. Roy Choudhury is an Associate member of the Institute of Company Secretaries of India (ICSI). He has worked in different domains and with various companies including listed and unlisted Companies. He has rich experience of 9 years in the field of secretarial and legal matters, listing compliances, governance, and Corporate Social Responsibilities and has exposure of dealing with various Government Departments/ organizations. Before joining La Opala RG Limited he was associated with M/s Hindusthan National Glass & Industries Limited, a NSE, BSE & CSE listed company engaged in the manufacturing of glass bottles. Prior to that he was associated with Burnpur Cement Limited, the renowned Birla Group, and a Real Estate Group named Vinayak Group.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable.



Jit Roy Choudhury