

12th February, 2025

The Manager Listing Department The National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor Plot No. C/1, Bandra - Kurla Complex, Bandra (East), Mumbai - 400051 Tel. No.: 022-26598100`14 Fax No.: 022-26598273-38 Scrip Code: LIBERTSHOE ISIN No. : INE 557B01019	The Manager Listing Department Bombay Stock Exchange Ltd. Phiroza Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Tel: 022 – 22722375, 2066 Fax : 022 – 22722037, 39, 41,61 Scrip Code: 526596 ISIN No. : INE 557B01019
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Sub: Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024

Dear Sir/ Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 both dated January 2, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024.

The above is for your information and record please.

You are requested to take the above information on your records.

Thanking you,
Sincerely Yours,
For Liberty Shoes Ltd.



CS Munish Kakra
CFO & Company Secretary
Encl: a/a

Liberty Shoes Limited

Corporate Office

19th Floor, Magnum Global Park
Tower - 2, Golf Course Extension Road
Sector - 58, Gurugram, Haryana, INDIA - 122011
Tel : +91 - 124-4616200
Email : corporate@libertyshoes.com

Registered Office

Libertypuram, 13th Milestone, G.T. Karnal Road
P.O. Box Bastara, Dist. Karnal, Haryana, INDIA - 132114
Tel : +91-1748-251101,251103. Fax : +91-1748-251100
Email : corporate@libertyshoes.com CIN No. L19201HR1986PLC033185

LIBERTY SHOES LTD.

Registered Office: 13th Milestone, G.T. Karnal Road, P.O. Bastara, Kutail, Distt. Karnal, Haryana
(CIN: L19201HR1986PLC033185), Website: www.libertyshoes.com, Phone: (91)-1748-251101-03 & Fax:(91)-1748-251100

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lakh except Shares & EPS)

Sr. No.	Particulars	3 Months ended 31st December, 2024	Preceding 3 Months ended 30th September, 2024	Corresponding 3 Months ended in the previous year 31st December, 2023	Nine Months ended on 31st December, 2024	Corresponding Nine Months ended on 31st December, 2023	Year ended 31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	16,009.79	17,179.53	15,207.64	48,782.12	46,722.13	63,685.93
2	Other income	2.29	4.10	20.22	15.41	25.98	38.91
3	Total Income (1+2)	16,012.08	17,183.63	15,227.86	48,797.53	46,748.11	63,724.84
4	Expenses						
a	Cost of materials consumed	5,572.99	6,029.08	5,195.09	17,141.04	18,298.03	24,683.10
b	Purchases of stock-in-trade	2,079.50	2,132.39	1,784.35	5,979.86	4,538.94	6,670.52
c	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(510.63)	(360.17)	348.97	(1,166.49)	1,504.74	1,417.61
d	Employee benefits expense	3,150.78	3,255.84	2,778.55	9,347.28	8,134.13	10,908.16
e	Finance costs	293.18	332.71	276.20	928.23	1,042.00	1,358.71
f	Depreciation and amortisation expense	689.26	683.78	772.79	2,028.44	2,290.38	3,375.58
g	Other Expenses	4,375.81	4,663.49	4,034.73	13,071.80	10,064.85	13,292.00
	Total expenses (4)	15,650.89	16,737.12	15,190.68	47,330.16	45,873.07	61,705.68
5	Profit/(Loss) before exceptional items and tax (3-4)	361.19	446.51	37.18	1,467.37	875.04	2,019.16
6	Exceptional items	(15.76)	259.44	12.52	239.93	18.10	489.78
7	Profit/(Loss) before tax (5-6)	376.95	187.07	24.66	1,227.44	856.94	1,529.38
8	Tax Expense						
a	Current tax (Net of MAT Credit Adjustment/Entitlement)	(32.65)	87.97	6.22	252.53	239.48	431.16
b	Tax for earlier years	172.50	6.98	-	179.48	-	(17.54)
c	Deferred tax	-	-	-	-	-	-
	Total tax expenses	139.85	94.95	6.22	432.01	239.48	413.62
9	Profit/(Loss) for the period from continuing operations (7-8)	237.10	92.12	18.44	795.43	617.46	1,115.76
10	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
11	Tax Expense of discontinued operations	-	-	-	-	-	-
12	Profit/ (Loss) from Discontinued operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit (loss) for the period (9+12)	237.10	92.12	18.44	795.43	617.46	1,115.76
14	Other Comprehensive Income						
	A(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(34.60)
	A(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	8.71
	B(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive Income for the period {Comprising Profit/(Loss) and other Comprehensive Income for the period} (13+14)	237.10	92.12	18.44	795.43	617.46	1,089.87
16	Paid up Equity Share Capital (face value of Share: Rs. 10/- each)	1,704.00	1,704.00	1,704.00	1,704.00	1,704.00	1,704.00
17	Earnings per Equity Share of Rs. 10/- each (for continuing operations)						
a	Basic	1.39	0.54	0.11	4.67	3.62	6.40
b	Diluted	1.39	0.54	0.11	4.67	3.62	6.40



1	In accordance with the requirements of Section 133 of the Companies Act, 2013, the Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 (transition date 1st April, 2016) and consequently, these financial results have been prepared in accordance with the recognition and measurement principles laid down in "Ind AS-34-Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other accounting principles generally accepted in India.
2	The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their respective Meetings held on 12th February, 2025. The Statutory Auditors have conducted a limited review of the above unaudited financial results.
3	Based on guiding principles given in Ind AS 108 on "Operating Segments", the Company's business activity falls within a Single Operating Segment namely "Footwear segment", hence the disclosure requirements of Ind AS 108 are not applicable.
4	Previous quarters period /year figures are regrouped/rearranged wherever necessary to make them comparable with the current period.
5	EPS for the Quarter/Period ended 31st December, 2024, 30th September, 2024, and 31st December, 2023 has not been annualised.
6	The above given results are available on the website of National Stock Exchange of India Limited (NSE) and BSE Limited at www.nseindia.com , & www.bseindia.com and are also available at Company's website www.libertyshoes.com

Place: Gurugram, Haryana

For and on behalf of Board of Directors

Date: Wednesday, 12th February, 2025

Liberty Shoes Ltd.



Shammi Bansal

Whole Time Director/ Executive Director

DIN: 00138792

The Board of Directors
Liberty Shoes Ltd.
Libertypuram, 13th Mile Stone,
G.T. Kamal Road, P.O.
Bastara, Distt. Karnal, (Haryana)

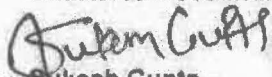
Sub: Limited Review Report for the 3rd Quarter and Nine Months ended 31st December, 2024

We have reviewed the accompanying Statement of unaudited financial results of Liberty Shoes Ltd. for the 3rd Quarter and Nine Months ended 31st December, 2024. This statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.

We conducted our review 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized 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.

Thanking you
For Pardeep Tayal & Co.
Firm Registration No. 002733N
Chartered Accountants


Suresh Gupta,
Partner

Membership No 514675
UDIN: 25514675BMIBNH4853



Date: 11th February, 2025
Place: Panipat, Haryana

B. STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLICISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INTITUTIONS PLACEMENT ETC.: Not Applicable.

C. OUTSTANDING DEFAULT ON LOANS AND SECURITIES: Not Applicable.

D. DISCLOSURE OF RELATED PARTY: Not Applicable for quarter ended December 31, 2024.

E. STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORTWITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS: Not Applicable for quarter ended December 31, 2024.