



**25<sup>th</sup> October, 2024**

**To,**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers, 1<sup>st</sup> Floor,  
Dalal Street, Mumbai – 400001  
**BSE Scrip Code: 512463**

**To,**  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai - 400 051  
**NSE Symbol: LLOYDSENT**

**Sub: Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024 under Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Limited Review Report.**

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Dear Sir/Madam,

With reference to above subject and pursuant to the provisions of Regulation 33(3)(a) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024 along with Limited Review Report signed by the Statutory Auditors of the Company. The said results were approved by the Board of Directors of the Company at their meeting held today i.e. 25<sup>th</sup> October, 2024.

The Board Meeting commenced today at 10:30 A.M. and concluded at 12:20 P.M.

The above intimation is given to you for your record, kindly take the note of the same.

Thanking You,

Yours faithfully,  
**For Lloyds Enterprises Limited**

**Babulal Agarwal**  
**Chairman & Managing Director**  
**DIN: 00029389**

***Encl: As above***

## **LLOYDS ENTERPRISES LIMITED**

Registered Address: A-2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai – 400013  
Tel: 022 - 6291 8111 Email: [lloydsesterprises@lloyds.in](mailto:lloydsesterprises@lloyds.in) Website: [www.lloydsesterprises.in](http://www.lloydsesterprises.in)  
(CIN) L27100MH1986PLC041252

# Todarwal & Todarwal LLP

## Chartered Accountants

**Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Standalone 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  
**Lloyds Enterprises Limited**  
**(Formerly known as Shree Global Tradefin Limited)**  
A-2, 2<sup>nd</sup> floor, Madhu estate,  
Pandurang Budhkar Marg, Lower Parel,  
Mumbai - 400013

Dear Sirs,

**Re: Limited Review Report of the Unaudited Standalone Financial Results for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September, 2024.**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Lloyds Enterprises Limited (Formerly known as Shree Global Tradefin Limited)** ("the Company") for the quarter ended **30<sup>th</sup> September, 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 procedure 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.

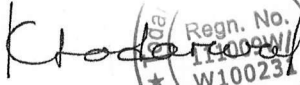
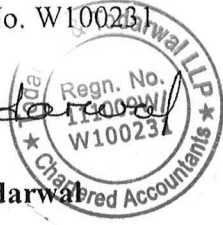


# Todarwal & Todarwal LLP

## Chartered Accountants

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Todarwal & Todarwal LLP**  
Chartered Accountants  
Firm Reg No. W100231

**Kunal Todarwal**  
**Partner**

M. No.: 137804

UDIN: 24137804BJZWVT7453

Date: 25<sup>TH</sup> October 2024

Place: Mumbai

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112, Maker Bhavan No. 3., 1<sup>st</sup> Floor, 21 New Marine Lines, Mumbai – 400 020. INDIA.

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ICAI Regn.: W100231 | LLP Regn.: AAJ-9964

LLOYDS ENTERPRISES LIMITED

REGD. OFF. : A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai- 400 013

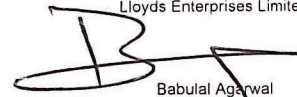
CIN : L27100MH1986PLC041252; Website : www.lloydsenterprises.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2024

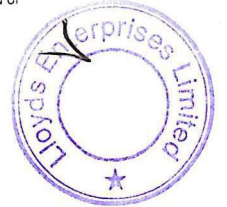
(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	16,980.00	17,400.48	2,754.40	34,380.48	6,568.47	31,671.81
	(b) Other Income	1,464.64	70.29	1,856.10	1,534.93	2,461.34	9,223.48
	<b>Total Income from Operations</b>	<b>18,444.64</b>	<b>17,470.77</b>	<b>4,610.50</b>	<b>35,915.41</b>	<b>9,029.81</b>	<b>40,895.29</b>
2	<b>Expenses</b>						
	a. Purchase of Traded Goods	15,495.38	15,041.65	2,550.75	30,537.03	5,860.24	34,593.66
	b. Changes in inventories of Finished Goods	763.40	1,913.58	-	2,676.98	747.02	(3,369.67)
	c. Employee Benefit Expense	49.31	46.29	35.64	95.60	74.63	146.64
	d. Depreciation and Amortization Expense	5.15	5.05	0.15	10.20	0.31	10.67
	e. Finance Costs	188.49	84.26	52.03	272.75	109.52	174.81
	f. Other Expenditure	586.53	287.14	78.87	873.67	110.38	311.53
	<b>Total Expenses</b>	<b>17,088.26</b>	<b>17,377.97</b>	<b>2,717.44</b>	<b>34,466.23</b>	<b>6,902.10</b>	<b>31,867.64</b>
3	<b>Profit / (Loss) from Operations before Exceptional Items and Tax(1 - 2)</b>	<b>1,356.38</b>	<b>92.80</b>	<b>1,893.06</b>	<b>1,449.18</b>	<b>2,127.71</b>	<b>9,027.65</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) from before Tax (3 + 4)</b>	<b>1,356.38</b>	<b>92.80</b>	<b>1,893.06</b>	<b>1,449.18</b>	<b>2,127.71</b>	<b>9,027.65</b>
6	Tax Expenses- Current Tax	-	-	134.00	-	134.00	1,870.00
	- Deferred Tax Expenses/(Income)	(0.15)	1.04	-	0.89	-	(66.01)
7	<b>Net Profit / (Loss) from ordinary activities after tax (5 - 6)</b>	<b>1,356.53</b>	<b>91.76</b>	<b>1,759.06</b>	<b>1,448.29</b>	<b>1,993.71</b>	<b>7,223.66</b>
8	<b>Other Comprehensive Income</b>						
	a) (i) Item that will not be reclassified to profit or loss	83,589.52	1,24,989.08	1,15,517.45	2,08,578.60	1,60,880.37	1,99,620.86
	(ii) Income tax effect on above	-	-	-	-	-	0.79
	b) (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax effect on above	-	-	-	-	-	-
9	<b>Total Comprehensive Income (7+8)</b>	<b>84,946.05</b>	<b>1,25,080.84</b>	<b>1,17,276.51</b>	<b>2,10,026.89</b>	<b>1,62,874.08</b>	<b>2,06,843.73</b>
10	Paid Up Equity Share Capital (Face Value of ₹1/- each)	12,721.26	12,721.26	12,721.26	12,721.26	12,721.26	12,721.26
11	Other Equity						3,70,622.65
12	<b>Earnings per Share (of ₹ 1 each) (not annualised)</b>						
	(a) Basic - In ₹	0.11	0.01	0.14	0.11	0.16	0.57
	(b) Diluted - In ₹	0.11	0.01	0.14	0.11	0.16	0.57

For and on Behalf of the Board of  
Lloyds Enterprises Limited



Babulal Agarwal  
Managing Director  
DIN: 00029389



Place: Mumbai  
Date: 25th October, 2024

## Notes

- 1 The statement of unaudited standalone financial results ("the statement") of Lloyds Enterprises Limited for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th October, 2024.
- 2 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 thereunder and the other accounting principles generally accepted in India.
- 3 The statutory auditors have carried out a limited review of the financial results for the quarter and half year ended 30th September, 2024. An unqualified report has been issued by them thereon.
- 4 The Company is primarily engaged in the business of trading and there are no separate reportable segments identified as per Ind AS-108- Operating Segment.
- 5 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 6 Earning Per Share are not annualised except for the year ended 31st March, 2024.
- 7 The results for the quarter and half year ended 30<sup>th</sup> September, 2024 are available on the website of BSE at [www.bseindia.com](http://www.bseindia.com), NSE at [www.nseindia.com](http://www.nseindia.com) and on Company's website at [www.lloydsenterprises.in](http://www.lloydsenterprises.in)

For and on behalf of the Board of Directors of  
Lloyds Enterprises Limited



**Babulal Agarwal**  
Managing Director  
DIN: 00029389  
Place : Mumbai  
Date: 25th October, 2024



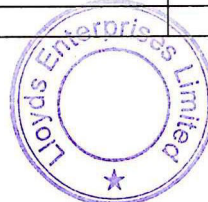
# LLOYDS ENTERPRISES LIMITED

CIN - : L27100MH1986PLC041252

## CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

( ₹ in Lakhs)

	Particulars	For the Period ended 30th September, 2024	For the Period ended 30th September, 2023
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) Before Tax	1,449.18	2,127.71
	<b>Adjustments for:</b>		
	(Profit)/Loss on Sale of Investment	-	(928.08)
	Depreciation	10.20	0.31
	Interest & Financial Charges Paid	172.10	-
	Income/Expenses with respect to Leases	0.97	-
	Interest Income	(368.60)	-
	Rent Paid	(3.69)	-
	Dividend Received	(1,122.78)	-
	Income/Expenses with respect to Leases	(0.11)	-
	Lease Income/ Expenses	0.12	-
	<b>Operating Profit Before Working Capital Changes</b>	<b>137.39</b>	<b>1,199.94</b>
	<b>Change in operating assets and liabilities</b>		
	(Increase)/Decrease in Trade and other Receivables	(776.98)	1,022.44
	(Increase)/Decrease in Inventories	2,676.99	747.02
	(Increase) / Decrease in Other Non Current Assets	(3,338.39)	14,046.08
	(Increase) / Decrease in Other Current Assets	2,699.25	(1,061.85)
	Increase/(Decrease) in Other Current Liabilities	(3,191.57)	1.98
	Increase/(Decrease) in Short-term Provisions	157.77	(13.16)
	Increase/(Decrease) in Short-term Borrowings	-	(107.32)
	Increase/(Decrease) in Trade Payable	48.17	53.28
	<b>Cash Generated from Operations</b>	<b>(1,587.38)</b>	<b>15,888.42</b>
	Direct Taxes Paid (Net of Refunds)	-	(35.00)
	<b>Net cash inflow (outflow) from operating activities</b>	<b>(1,587.38)</b>	<b>15,853.42</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	(Purchases)/Sales of Investment	-	(14,583.09)
	Profit/(Loss) on Sale of Fixed Assets	-	(1.43)
	Purchases of Investments	(20,187.27)	-
	Purchases of Fixed Assets	(1.91)	-
	Interest Income	368.60	-
	Dividend Income	1,122.78	-
	<b>Net cash inflow (outflow) from investing activities</b>	<b>(18,697.81)</b>	<b>(14,584.52)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Interest & Financial Charges Paid	(172.10)	-
	Proceeds in Borrowing	21,745.85	-
	Dividend Paid	(1,272.13)	(1,272.13)
	Earmarked balances	(0.33)	-
	<b>Net cash inflow/(outflow) from financing activities</b>	<b>20,301.30</b>	<b>(1,272.13)</b>
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>16.11</b>	<b>(3.23)</b>
	Cash & Cash Equivalents as at beginning of period	2,500.37	2,519.48
	Cash & Cash Equivalents as at end of period	2,516.48	2,516.25
	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>16.11</b>	<b>(3.23)</b>
	<b>Components of Cash and Cash equivalents</b>		
	(a) Cash on Hand	-	-
	(b) Balance with Schedule Bank in : Current account	16.38	16.25
	(c) Balance with Schedule Bank in : Fixed Deposit	2,500.10	2,500.00
	<b>Total Cash and Cash Equivalents</b>	<b>2,516.48</b>	<b>2,516.25</b>



*[Handwritten Signature]*

**Todarwal & Todarwal LLP**  
Chartered Accountants

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

To,  
**The Board of Directors**  
**Lloyds Enterprises Limited**  
(Formerly known as "Shree Global Tradefin Limited"),  
A-2, 2<sup>nd</sup> floor, Madhu estate,  
Pandurang Budhkar Marg, Lower Parel,  
Mumbai-400013

Dear Sirs,

**Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 1st April, 2024 to 30<sup>nd</sup> September, 2024.**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Lloyds Enterprises Limited** (formerly known as "Shree Global Tradefin Limited") ("the Parent") and its subsidiaries, and its associate, (collectively referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate **for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024** ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30<sup>th</sup> September, 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, as reported in these unaudited consolidated financial results have been approved by the parents Board of Directors, that have been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related interim consolidated financial results/ interim consolidated financial information which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting



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ICAI Regn.: W100231 | LLP Regn.: AAJ-9964

# Todarwal & Todarwal LLP

## Chartered Accountants

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. 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 Engagement (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 procedure 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the following entities: -

Parent Company:

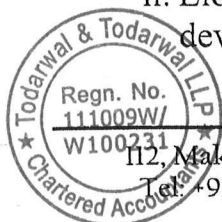
- i. Lloyds Enterprises Limited (Formerly known as “Shree Global Tradein Limited”)

Associate:

- i. Adithyapower Refractories and Insulation Private Limited (Formerly known as “Adithyapower Private Limited”)
- ii. Cunni Realty and Developers Private Limited

Subsidiary:

- i. Lloyds Engineering Works Limited (Formerly known as “Lloyds Steels Industries Limited”)
- ii. Lloyds Realty Developers Limited (Formerly known as “Aristo Realty developers Limited”)



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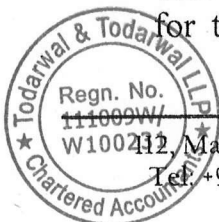
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# Todarwal & Todarwal LLP

## Chartered Accountants

- iii. Indrajit Properties Private Limited
- iv. Simon Developers and Infrastructure Private Limited
5. We have not conducted a review of the associate included in the unaudited consolidated financial results, whose financial information reflect total revenues of ₹ 1487.95 lakhs and total net Loss of ₹ 131.04 Lakhs, and total Loss after comprehensive income ₹ 131.04 Lakhs for the year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, as considered in the respective unaudited financial results of the entity included in the Group.
6. We have not conducted a review of the associate included in the unaudited consolidated financial results, whose financial information reflect total revenues of ₹ 58,506 and total net Loss of ₹ 3,59,418, and total Loss after comprehensive income ₹ 3,59,418 for the year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, as considered in the respective unaudited financial results of the entity included in the Group.
7. We have not conducted a review of the Subsidiary included in the unaudited consolidated financial results, whose financial information reflects total revenues of ₹ 35,516.51 lakhs and total net profit after tax of ₹ 4916.70 lakhs, and total Profit after comprehensive income of ₹ 4902.19 lakhs for the year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, as considered in the respective unaudited financial results of the entity included in the Group.
8. We have not conducted a review of the Subsidiary included in the unaudited consolidated financial results, whose financial information reflects total revenues of ₹ 1,768.63 lakhs and total net Loss after tax of ₹ 315.15 lakhs, and total Loss after comprehensive income of ₹ 315.15 lakhs for the year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, as considered in the respective unaudited financial results of the entity included in the Group.
9. We have not conducted a review of the Subsidiary included in the unaudited consolidated financial results, whose financial information reflects total revenues of ₹ 1,323.38 lakhs and total net Loss after tax of ₹ 673.28 lakhs, and total Loss after comprehensive income of ₹ 673.28 lakhs for the year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, as



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# Todarwal & Todarwal LLP

## Chartered Accountants

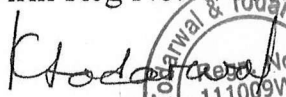

considered in the respective unaudited financial results of the entity included in the Group.

10. We have not conducted a review of the Subsidiary included in the unaudited consolidated financial results, whose financial information reflects total revenues of ₹ 24.00 lakhs and total net profit after tax of ₹ 13.38 lakhs, and total Profit after comprehensive income of ₹ 13.38 lakhs for the year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, as considered in the respective unaudited financial results of the entity included in the Group.
11. 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 Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Todarwal & Todarwal LLP**

Chartered Accountants

Firm Reg No. W100231

**Kunal Todarwal**  
Partner

M. No.: 137804

UDIN: 24137804BJZ WVU1894

Dated: 25<sup>th</sup> October 2024

Place: Mumbai

**LLOYDS ENTERPRISES LIMITED**

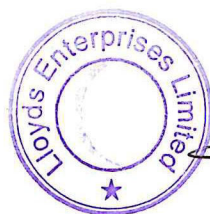
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CIN : L27100MH1986PLC041252; Website : www.lloydsenterprises.in

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2024**

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	38,548.63	32,317.96	14,931.95	70,866.59	30,057.68	95,843.74
	(b) Other Income	2,364.93	355.57	1,513.10	2,720.50	2,313.05	13,531.67
	<b>Total Income from Operations</b>	<b>40,913.56</b>	<b>32,673.53</b>	<b>16,445.05</b>	<b>73,587.10</b>	<b>32,370.73</b>	<b>1,09,375.41</b>
2	<b>Expenses</b>						
	a. Cost of Materials Consumed	11,747.96	4,882.43	7,559.57	16,630.39	18,070.87	33,646.66
	b. Cost of Flat Sold	293.38	1,288.96	-	1,582.34	-	1,170.00
	c. Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	2,381.55	2,912.77	(630.62)	5,294.32	(3,056.94)	(84.14)
	d. Purchase of Traded Goods	16,890.17	17,036.26	2,550.75	33,926.43	5,860.24	38,091.45
	e. Employee Benefit Expense	1,255.16	1,202.03	740.15	2,457.19	1,482.74	3,922.51
	f. Manufacturing and Other Expenses	3,064.11	2,724.12	2,227.49	5,788.23	4,073.22	10,186.04
	g. Depreciation and Amortization Expense	235.72	224.15	78.38	459.87	145.78	538.11
	h. Finance Costs	400.17	241.02	174.23	641.19	327.11	629.54
e	<b>Total Expenses</b>	<b>36,268.22</b>	<b>30,511.74</b>	<b>12,699.95</b>	<b>66,779.97</b>	<b>26,903.02</b>	<b>88,100.17</b>
3	<b>Profit / (Loss) from Operations before Exceptional Items and Tax(1 - 2)</b>	<b>4,645.34</b>	<b>2,161.79</b>	<b>3,745.10</b>	<b>6,807.13</b>	<b>5,467.71</b>	<b>21,275.24</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) from before Tax (3 + 4)</b>	<b>4,645.34</b>	<b>2,161.79</b>	<b>3,745.10</b>	<b>6,807.13</b>	<b>5,467.71</b>	<b>21,275.24</b>
6	<b>Tax Expenses - Current Tax</b>	<b>871.27</b>	<b>378.98</b>	<b>746.51</b>	<b>1,250.25</b>	<b>1,147.15</b>	<b>4,470.75</b>
	- Deferred Tax Expenses/(Income)	(282.64)	65.26	(159.58)	(217.38)	(356.16)	(675.43)
	- Taxes of Earlier Years	(1.40)	-	-	(1.40)	-	-
7	<b>Net Profit / (Loss) from ordinary activities after tax (5 - 6)</b>	<b>4,058.11</b>	<b>1,717.55</b>	<b>3,158.17</b>	<b>5,775.66</b>	<b>4,676.72</b>	<b>17,479.92</b>
8	Share of Profit/(Loss) of Associates	(11.56)	(23.95)	763.86	(35.51)	748.82	0.10
9	<b>Profit/(Loss) for the Period (7+8)</b>	<b>4,046.55</b>	<b>1,693.60</b>	<b>3,922.03</b>	<b>5,740.15</b>	<b>5,425.54</b>	<b>17,480.02</b>
10	<b>Other Comprehensive Income</b>						
	a) (i) Item that will not be reclassified to profit or loss	34,286.94	20,251.89	21,869.29	54,538.83	40,006.52	50,244.40
	(ii) Income tax effect on above	3.07	1.81	(4.05)	4.88	(11.36)	(9.05)
	b) (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax effect on above	-	-	-	-	-	-
11	<b>Total Comprehensive Income (9+10)</b>	<b>38,336.56</b>	<b>21,947.30</b>	<b>25,787.27</b>	<b>60,283.86</b>	<b>45,420.70</b>	<b>67,715.37</b>
	<b>Profit or loss attributable to:</b>						
	Owners of the parent	2,207.49	614.35	2,880.98	2,821.84	3,679.76	11,756.59
	Non controlling interests	1,839.06	1,079.25	1,041.05	2,918.31	1,745.78	5,723.43
	<b>Profit for the period</b>	<b>4,046.55</b>	<b>1,693.60</b>	<b>3,922.03</b>	<b>5,740.15</b>	<b>5,425.54</b>	<b>17,480.02</b>
	<b>Other comprehensive income attributable to:</b>						
	Owners of the parent	34,295.31	20,256.82	21,858.43	54,552.13	39,976.41	50,215.53
	Non controlling interests	(5.30)	(3.12)	6.81	(8.42)	18.75	19.82
	<b>Other Comprehensive Income for the period</b>	<b>34,290.01</b>	<b>20,253.70</b>	<b>21,865.24</b>	<b>54,543.71</b>	<b>39,995.16</b>	<b>50,235.35</b>
	<b>Total Comprehensive Income attributable to</b>						
	Owners of the parent	36,502.79	20,871.17	24,739.41	57,373.96	43,656.17	61,972.12
	Non controlling interests	1,833.76	1,076.13	1,047.86	2,909.89	1,764.53	5,743.25
	<b>Total Comprehensive Income for the period</b>	<b>38,336.56</b>	<b>21,947.30</b>	<b>25,787.27</b>	<b>60,283.86</b>	<b>45,420.70</b>	<b>67,715.37</b>
12	<b>Paid Up Equity Share Capital</b> (Face Value of ₹1/- each)	<b>12,721.26</b>	<b>12,721.26</b>	<b>12,721.26</b>	<b>12,721.26</b>	<b>12,721.26</b>	<b>12,721.26</b>
13	<b>Other Equity</b>						<b>1,90,486.20</b>
14	<b>Earnings per Share (of ₹ 1 each) (not annualised)</b>						
	(a) Basic - In ₹	0.32	0.13	0.25	0.45	0.37	1.37
	(b) Diluted - In ₹	0.32	0.13	0.25	0.45	0.37	1.37



For and on Behalf of the Board of  
Lloyds Enterprises Limited

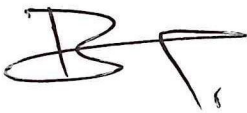
Babulal Agarwal  
Managing Director  
DIN:00029389

Place: Mumbai  
Date: 25th October, 2024

## Notes

- 1 The statement of unaudited consolidated financial results ("the financial Results") of Lloyds Enterprises Limited for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th October, 2024.
- 2 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 thereunder and the other accounting principles generally accepted in India.
- 3 The auditors of the Company have carried out a limited review of the consolidated financial results for the quarter and half year ended 30th September, 2024. An unqualified report has been issued by them thereon.
- 4 The company has two identified reportable segments viz "Real Estate" and "Steel and Engineering Products", in accordance with Ind AS 108. Thus, the company has done the Segment Reporting, as per Ind AS 108. (Refer "Segment Reporting under Ind AS 108")
- 5 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 6 Earning Per Share are not annualised except for the year ended 31st March, 2024.
- 7 The results for the quarter and half year ended 30<sup>th</sup> September, 2024 are available on the website of BSE at [www.bseindia.com](http://www.bseindia.com), NSE at [www.nseindia.com](http://www.nseindia.com) and on Company's website at [www.lloydsenterprises.in](http://www.lloydsenterprises.in)

For and on behalf of the Board of Directors of  
Lloyds Enterprises Limited



Babulal Agarwal  
Managing Director  
DIN:00029389  
Place : Mumbai  
Date: 25th October, 2024



# LLOYDS ENTERPRISES LIMITED

CIN- : L27100MH1986PLC041252

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

( ₹ in Lakhs)

	Particulars	For the Period ended 30th September, 2024	For the Period ended 30th September, 2023
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) Before Tax	6,807.13	5,947.55
	Adjustments for:		
	(Profit)/Loss on Sale of Investment	(9.76)	(928.08)
	Actuarial Gain/(Loss)	(19.39)	45.12
	Loss on sale of Property, Plant & Equipment (Net)	(0.89)	(35.76)
	Compensation Cost	256.36	276.31
	Depreciation	459.88	145.78
	Sundry Balance Written Back	(0.06)	
	Gain on Termination of Lease Rent	-	(2.44)
	Transaction Cost of Convertible Warrants transferred to P & L	-	7.11
	Interest Income	(1,204.73)	(270.96)
	Income/Expenses with respect to Leases	(0.11)	-
	Income/Expenses with respect to Security Deposit	(0.18)	-
	Lease Income / Expenses	9.41	-
	Finance Cost	530.95	116.30
	Unrealized Exchange (gain)/Loss (net)	(2.13)	(1.56)
	Rent Paid	(13.59)	-
	Dividend Received	(1,122.78)	-
	<b>Operating Profit Before Working Capital Changes</b>	<b>5,690.11</b>	<b>5,299.37</b>
	<b>Change in operating assets and liabilities</b>		
	Adjustment for (Increase) / Decrease in Inventories	3,006.42	(6,958.40)
	(Increase)/Decrease in Trade and other Receivables	8,782.40	392.19
	(Increase) / Decrease in Other Non Current Assets	(2,536.75)	14,046.08
	(Increase) / Decrease in Long term loans and advances	(1.64)	-
	(Increase) / Decrease in Other Current Assets	7,383.77	(1,218.15)
	Adjustment for Other Financial Assets - Non Current	(39.43)	(40.90)
	Adjustment for Other Financial Assets -Current	(988.10)	(246.40)
	Adjustment for Other Bank Balances	(467.61)	48.02
	Increase/(Decrease) in Short-term Borrowings	(1,016.50)	(107.32)
	Increase/(Decrease) in Long-term Borrowings	(2,290.43)	-
	Increase/(Decrease) in Other Long Term Liabilities	933.14	-
	Increase/(Decrease) in Other Current Liabilities	(5,520.08)	5,712.61
	Increase/(Decrease) in Short-term Provisions	264.66	90.11
	Increase/(Decrease) in Current Tax Assets (Net)	(14.11)	-
	Increase/(Decrease) in Trade Payable	3,663.46	98.48
	Adjustment for Other Financial Liabilities current	11,293.68	(84.90)
	Adjustment for Other Financial Liabilities non current	(215.75)	(213.33)
	Increase/(Decrease) in Security Deposit	(12.31)	-
	Increase/(Decrease) in Long-term Provisions	130.48	11.04
	<b>Cash Generated from Operations</b>	<b>28,045.42</b>	<b>16,828.50</b>
	Direct Taxes Paid (Net of Refunds)	(2,319.93)	(1,139.37)
	<b>Net cash inflow (outflow) from operating activities</b>	<b>25,725.49</b>	<b>15,689.13</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Proceed/(Investment) in Fixed Deposit	(1.12)	-
	Payment towards capital expenditure (including intangible assets)	(572.31)	210.90
	Proceed from sale of Property, Plant and Equipment	15.30	-
	Inter Corporate Deposits (Given) Refunded	(26,291.00)	3,160.00
	Interest Received	764.74	268.35
	Sale of Fixed Assets	6.35	-
	Purchase of Fixed Assets	(1.91)	-
	Purchase of Investment Property	(104.11)	-
	Dividend Income	1,122.78	-
	Purchase of Investment	(20,173.44)	-
	Profit/(Loss) on Sale of Investment	-	(1.43)
	Sale/(Purchase) of Investment	-	(15,583.09)
	<b>Net cash inflow (outflow) from investing activities</b>	<b>(45,234.71)</b>	<b>(11,945.27)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Interest & Financial Charges Paid	(458.79)	(119.68)
	Repayment of Long Term Borrowings	21,745.85	(1,920.02)
	Fund Generated from issue of Share Warrant	-	2,171.25
	Dividend Paid	(2,600.56)	(2,351.00)
	Earmarked Balance	(0.33)	-
	Proceeds / (Repayments) in Borrowing	(986.23)	-
	<b>Net cash inflow / (outflow) from financing activities</b>	<b>17,699.94</b>	<b>(2,219.45)</b>
	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(1,809.28)</b>	<b>1,524.41</b>
	Cash & Cash Equivalents as at beginning of period	14,450.73	2,585.55
	Cash & Cash Equivalents as at end of period	12,641.45	4,109.96
	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>(1,809.28)</b>	<b>1,524.41</b>
	<b>Components of Cash and Cash equivalents</b>		
	(a) Cash on Hand	2.75	0.30
	(b) Balance with Schedule Bank in : Current account	9,220.58	1,609.66
	(c) Balance with Schedule Bank in : Fixed Deposit	3,418.12	2,500.00
	<b>Total Cash and Cash Equivalents</b>	<b>12,641.45</b>	<b>4,109.96</b>



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**LLOYDS ENTERPRISES LIMITED**

REGD.OFF. : A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai- 400 013

CIN - : L27100MH1986PLC041252

**Statement of Assets and Liabilities as at 30th September, 2024**

(₹ in Lakhs)

	Particulars	Standalone		Consolidated	
		As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>A</b>	<b>ASSETS</b>				
1	<b>Non-Current Assets</b>				
	(a) Property, Plant and Equipment	101.60	106.75	6,223.91	6,320.71
	(b) Capital Work In Progress	-	-	1,360.27	1,064.66
	(c) Intangible Assets	-	-	95.98	95.98
	(d) Right To Use Account	22.50	25.64	1,505.00	1,504.48
	(e) Goodwill under Consolidation	-	-	1,031.99	1,031.99
	(f) Financial Assets				
	(i) Investments	6,03,636.12	3,75,101.90	1,95,871.49	1,22,911.02
	(ii) Investments Property	-	-	2,030.92	1,956.12
	(iii) Other Financial Assets	-	-	145.27	235.61
	(g) Other Non-current Assets	5,585.12	2,246.50	10,719.04	23,288.81
	(h) Deferred Tax Assets (Net)	64.33	65.22	1,195.72	973.46
	<b>Total Non Current Assets</b>	<b>6,09,409.67</b>	<b>3,77,546.01</b>	<b>2,20,179.58</b>	<b>1,59,382.84</b>
2	<b>Current Assets</b>				
	(a) Inventories	1,439.70	4,116.68	18,911.57	21,917.98
	(b) Financial Assets				
	(i) Investments	1,918.36	1,686.72	1,918.36	1,686.73
	(ii) Trade Receivables	824.71	47.72	6,615.57	15,235.28
	(iii) Loans	-	-	33,085.00	2,412.24
	(iv) Other financial Assets	-	-	2,131.56	770.23
	(v) Cash and Cash Equivalents	16.38	0.37	4,257.72	12,652.05
	(vi) Other Balances with Banks	2,510.73	2,510.29	12,386.61	5,258.32
	(c) Current Tax Assets (Net)	-	-	1,438.67	53.48
	(d) Other Current Assets	2,016.95	4,716.44	31,867.99	21,235.65
	<b>Total Current Assets</b>	<b>8,726.82</b>	<b>13,078.21</b>	<b>1,12,613.05</b>	<b>81,221.96</b>
	<b>TOTAL ASSETS</b>	<b>6,18,136.49</b>	<b>3,90,624.23</b>	<b>3,32,792.63</b>	<b>2,40,604.80</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>				
	<b>Equity</b>				
	(a) Equity Share Capital	12,721.26	12,721.26	12,721.26	12,721.26
	(b) Other Equity	5,79,377.41	3,70,622.66	2,51,559.36	1,92,071.00
	<b>Total Equity</b>	<b>5,92,098.67</b>	<b>3,83,343.92</b>	<b>2,64,280.62</b>	<b>2,04,792.26</b>
1	<b>Liabilities</b>				
	<b>Non Current Liabilities</b>				
	(a) Financial Liabilities				
	i) Long Term Borrowings	-	-	405.52	465.27
	ii) Lease Liabilities	23.67	26.37	1,144.14	1,229.40
	(b) Provisions	32.58	32.58	695.16	564.67
	(c) Other Non-Current Liabilities	-	-	62.40	125.04
	(d) Trade Payables				
	(A) Total outstanding dues of micro enterprises and small enterprises; and	-	-	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-	151.42	151.42
	<b>Total Non Current Liabilities</b>	<b>56.25</b>	<b>58.95</b>	<b>2,458.64</b>	<b>2,535.80</b>
2	<b>Current Liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings	25,366.25	3,620.41	41,035.92	10,521.79
	(i)a) Lease Liabilities	-	-	319.90	270.98
	(ii) Trade Payables				
	a) total outstanding dues of micro enterprises and small enterprises; and	-	-	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	48.17	-	6,586.45	2,871.02
	(iii) Others	-	-	1,649.47	-
	(b) Provisions	291.91	134.15	852.46	532.81
	(c) Other Current Liabilities	275.23	3,466.80	15,609.16	19,080.12
	<b>Total Current Liabilities</b>	<b>25,981.57</b>	<b>7,221.36</b>	<b>66,053.37</b>	<b>33,276.74</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,18,136.49</b>	<b>3,90,624.23</b>	<b>3,32,792.63</b>	<b>2,40,604.80</b>



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**Note-4 : Segment reporting under IND AS – 108**

Disclosures as required by the IND AS - 108 on "Segment Reporting" are given below:

For management purposes, the Company is organized into business units based on its services and has two reportable segments, as follows:

1. The Real Estate division of the company includes revenues primarily from sale of properties comprising of commercial/residential units.
2. The Steel and Engineering products division of the company is engaged in trading of steel and manufacturing of engineering products.

(₹ in lakhs)

Sr. No.	Particulars	30th September, 2024			30th June, 2024			31st March, 2024		
		Real Estate	Steel and Engineering Products	Consolidated	Real Estate	Steel and Engineering Products	Consolidated	Real Estate	Steel and Engineering Products	Consolidated
a)	<b>Segment Revenue :</b>									
	<b>Sales :</b>									
	External	354.03	38,194.60	38,548.63	1,375.08	30,942.88	32,317.96	1,748.32	94,095.42	95,843.74
	less : Inter division transfer	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>354.03</b>	<b>38,194.60</b>	<b>38,548.63</b>	<b>1,375.08</b>	<b>30,942.88</b>	<b>32,317.96</b>	<b>1,748.32</b>	<b>94,095.42</b>	<b>95,843.74</b>
b)	<b>Segment Result :</b>									
	Operating Net Profit	747.09	2,981.33	3,728.42	(375.58)	2,422.82	2,047.24	(168.77)	9,082.34	8,913.57
	Common Expenses (Net)									
	Interest	278.42	54.26	332.68	22.53	218.49	241.02	37.79	591.75	629.54
	Exceptional Item	-	-	-	-	-	-	-	-	-
	<b>Profit before tax</b>	<b>1,025.51</b>	<b>3,035.59</b>	<b>4,061.10</b>	<b>(353.05)</b>	<b>2,641.31</b>	<b>2,288.26</b>	<b>(130.98)</b>	<b>9,674.09</b>	<b>9,543.11</b>
c)	Share of Profit/Loss of joint Venture	-	-	-	-	-	-	-	-	-
d)	<b>Segment Assets :</b>	62,852.00	2,75,307.39	3,38,159.39	59,583.49	4,68,953.20	5,28,536.69	54,837.46	1,84,182.54	2,39,020.00
	Common Assets									
	<b>Total</b>	<b>62,852.00</b>	<b>2,75,307.39</b>	<b>3,38,159.39</b>	<b>59,583.49</b>	<b>4,68,953.20</b>	<b>5,28,536.69</b>	<b>54,837.46</b>	<b>1,84,182.54</b>	<b>2,39,020.00</b>
e)	<b>Segment Liabilities :</b>	17,511.73	54,739.46	72,251.19	21,599.04	21,924.22	43,523.26	50,708.24	77,129.41	1,27,837.65
	Common Liabilities	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>17,511.73</b>	<b>54,739.46</b>	<b>72,251.19</b>	<b>21,599.04</b>	<b>21,924.22</b>	<b>43,523.26</b>	<b>50,708.24</b>	<b>77,129.41</b>	<b>1,27,837.65</b>
f)	<b>Capital Employed</b>									
	(Including goodwill) Segment Assets-Segment Liabilities	45,340.27	2,20,567.93	2,65,908.20	37,984.45	4,47,028.98	4,85,013.43	4,129.22	1,07,053.13	1,11,182.35
	Common	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>45,340.27</b>	<b>2,20,567.93</b>	<b>2,65,908.20</b>	<b>37,984.45</b>	<b>4,47,028.98</b>	<b>4,85,013.43</b>	<b>4,129.22</b>	<b>1,07,053.13</b>	<b>1,11,182.35</b>

