

25th October, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers, 1st 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: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015 read with Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015.

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 33, 30 Part A of Schedule III and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR**”) the Board of Directors of Lloyds Enterprises Limited (“**Company**”) at their meeting held today i.e. Friday, 25th October, 2024 at A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai – 400013 which commenced at 10:30 A.M. and concluded at 12:20 P.M. has considered and *inter-alia* approved the following business transactions:

1. The Internal Audit Report for the quarter and half year ended 30th September, 2024.
2. The Unaudited Financial Results (Standalone & Consolidated) for the Quarter and half year ended 30th September, 2024, along with Limited Review Report, duly signed by Statutory Auditors of the Company upon the recommendation of the Audit Committee, as required under Regulation 33 of the SEBI LODR Regulations.
3. Appointment of Mr. Jagannath Pandharinath Dange (DIN: 01569430) as an Additional Director designated as a Non-Executive Independent Director of the Company w.e.f. 25th October, 2024, on the recommendation of the Nomination and Remuneration Committee.

The details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed herewith as **Annexure - A**

4. Re-appointment of Mr. Vikram Chandrakant Shah (DIN: 00824376) as a Non-Executive Independent Director of the Company w.e.f. 05th February, 2025, on the recommendation of the Nomination and Remuneration Committee.

LLOYDS ENTERPRISES LIMITED

Registered Address: A-2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai – 400013

Tel: 022 - 6291 8111 Email: lloydsenterprises@lloyds.in www.lloydsenterprises.in

(CIN) L27100MH1986PLC041252



The details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed herewith as **Annexure – B**

In this regard, we are enclosing the Unaudited Financial Results (Standalone & Consolidated) of the company for the quarter and half year ended 30th September, 2024, along with Limited Review Report, duly signed and issued by Statutory Auditors of the company as required under Regulation 33 of SEBI LODR.

The said results have been published on the Stock Exchange website at <https://www.bseindia.com/> and <https://www.nseindia.com/> and on the website of the company at <https://www.lloydsenterprises.in/>

You are requested to kindly take a note of the same.

Thanking You,

**Yours Faithfully,
For Lloyds Enterprises Limited**

**Pranjal Mahapure
Company Secretary & Compliance Officer
ACS: 69408**

Encl: As above

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(CIN) L27100MH1986PLC041252

Annexure – A

The details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023.

Sr. No.	Particulars	Details
1.	Reason for change	Appointment of Mr. Jagannath Pandharinath Dange (DIN: 01569430) as an Additional Director, designated as Non-Executive, Independent Director.
2.	Date of Appointment and Terms of Appointment	25 th October, 2024 The term of his appointment as a Non - Executive, Independent Director will be for a period of 05 (Five) years, commencing from 25 th October, 2024 to 24 th October, 2029 (both days inclusive) subject to the approval of Members of the Company.
3.	Brief Profile	Mr. Jagannath Dange, aged 73 years and resident of Mumbai, is Commerce and Law Graduate, and has done post-graduation in Business Administration Development from Nagpur University, Pune University and Bath University from U.K. He commenced his career as an IAS officer in 1973 in Maharashtra Cadre. He has served for more than 38 years in different positions including districts, Government of Maharashtra and Government of India and gained hands-on experience for the management of Government organizations, Public Sector undertakings and NGOs. During his tenure, he worked in various positions from Sub-divisional Magistrate to Chief Secretary of the Government of Maharashtra which has enabled him to acquire appropriate skills in co-ordinating with Governments and multiple agencies at the Districts, States and Central Government level. He has also handled various judicial and quasi-judicial matters in various positions held by him. He, along with other subjects handled the work of various departments concerned with infrastructure and social sector including poverty alleviation and employment generation programmes for the entire state and for the entire country.
4.	Disclosure of relationships between directors	Mr. Jagannath Pandharinath Dange is not related to any of the Directors of the Company.
5.	Shareholding, in any in	Mr. Jagannath Pandharinath Dange is not holding any equity

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(CIN) L27100MH1986PLC041252

	the Company	shares of the Company.
6.	Information as required under Circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/02 dated 20th June, 2018 issued by the BSE and NSE, respectively.	<p>Mr. Jagannath Pandharinath Dange satisfies all the conditions as set out in Section 196(3) of the Companies Act, 2013 the Act -I of Schedule V to the Act, for being eligible for his appointment. He is not disqualified from being appointed as a Director in terms of Section 164 of the Act.</p> <p>Further, He has not been debarred from holding office of Director by virtue of any order passed by the Securities and Exchange Board of India or any other such authority.</p>

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Annexure – B

The details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023.

Sr. No.	Particulars	Details
1.	Reason for change	Re-appointment of Mr. Vikram Chandrakant Shah (DIN: 00824376) as a Non-Executive Director Independent Director.
2.	Date of Appointment and Terms of Appointment	05 th February, 2025 The term of his re-appointment as a Non - Executive, Independent Director will be for a period of 05 (Five) years, commencing from 05 th February, 2025 to 04 th February, 2030 (both days inclusive) subject to the approval of Members of the Company.
3.	Brief Profile	Mr. Vikram Shah is a Commerce Graduate, Chartered Accountant and a Law Graduate and has an experience of around 45 years in Finance Field. Mr. Vikram Shah is an experienced Finance professional and has served the position of Finance Head in a Company. He has handled various assignments during his professional career, which include Taxation, Financial Planning, Company Law matters etc.
4.	Disclosure of relationships between directors	Mr. Vikram Chandrakant Shah is not related to any of the Directors of the Company.
5.	Shareholding, in any in the Company	Mr. Vikram Chandrakant Shah is not holding any equity shares of the Company.
6.	Information as required under Circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/02 dated 20th June, 2018 issued by the BSE and NSE, respectively.	Mr. Vikram Chandrakant Shah satisfies all the conditions as set out in Section 196(3) of the Companies Act, 2013 the Act -I of Schedule V to the Act, for being eligible for his appointment. He is not disqualified from being appointed as a Director in terms of Section 164 of the Act. Further, He has not been debarred from holding office of Director by virtue of any order passed by the Securities and Exchange Board of India or any other such authority.

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(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, 2nd 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 30th September, 2024 and year to date from 1st April 2024 to 30th 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 **30th September, 2024 and year to date from 1st April, 2024 to 30th 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.

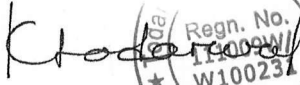
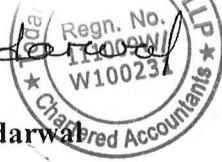


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Chartered Accountants

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: 25TH October 2024

Place: Mumbai

LLOYDS ENTERPRISES LIMITED

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

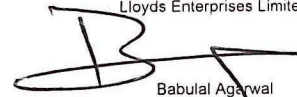
CIN : L27100MH1986PLC041252; Website : www.lloydsenterprises.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

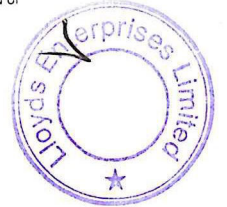
(₹ in Lakhs)

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	Income						
	(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
	Total Income from Operations	18,444.64	17,470.77	4,610.50	35,915.41	9,029.81	40,895.29
2	Expenses						
	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
	Total Expenses	17,088.26	17,377.97	2,717.44	34,466.23	6,902.10	31,867.64
3	Profit / (Loss) from Operations before Exceptional Items and Tax(1 - 2)	1,356.38	92.80	1,893.06	1,449.18	2,127.71	9,027.65
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from before Tax (3 + 4)	1,356.38	92.80	1,893.06	1,449.18	2,127.71	9,027.65
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	Net Profit / (Loss) from ordinary activities after tax (5 - 6)	1,356.53	91.76	1,759.06	1,448.29	1,993.71	7,223.66
8	Other Comprehensive Income						
	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	Total Comprehensive Income (7+8)	84,946.05	1,25,080.84	1,17,276.51	2,10,026.89	1,62,874.08	2,06,843.73
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	Earnings per Share (of ₹ 1 each) (not annualised)						
	(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

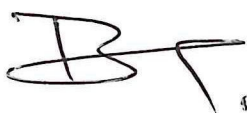


Place: Mumbai
Date: 25th October, 2024

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 30th September, 2024 are available on the website of BSE at www.bseindia.com, NSE at www.nseindia.com and on Company's website at 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



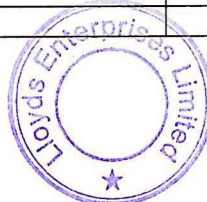
LLOYDS ENTERPRISES LIMITED

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
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) Before Tax	1,449.18	2,127.71
	Adjustments for:		
	(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	-
	Operating Profit Before Working Capital Changes	137.39	1,199.94
	Change in operating assets and liabilities		
	(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
	Cash Generated from Operations	(1,587.38)	15,888.42
	Direct Taxes Paid (Net of Refunds)	-	(35.00)
	Net cash inflow (outflow) from operating activities	(1,587.38)	15,853.42
B	CASH FLOW FROM INVESTING ACTIVITIES		
	(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	-
	Net cash inflow (outflow) from investing activities	(18,697.81)	(14,584.52)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest & Financial Charges Paid	(172.10)	-
	Proceeds in Borrowing	21,745.85	-
	Dividend Paid	(1,272.13)	(1,272.13)
	Earmarked balances	(0.33)	-
	Net cash inflow/(outflow) from financing activities	20,301.30	(1,272.13)
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	16.11	(3.23)
	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
	Net Increase / (Decrease) in Cash & Cash Equivalents	16.11	(3.23)
	Components of Cash and Cash equivalents		
	(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
	Total Cash and Cash Equivalents	2,516.48	2,516.25



[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, 2nd 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 30th September, 2024 and year to date from 1st April, 2024 to 30nd 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 30th September, 2024 and year to date from 1st April, 2024 to 30th 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 30th September, 2024 and year to date from 1st April, 2024 to 30th 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:

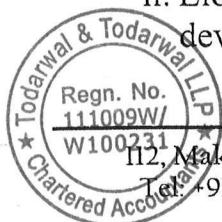
- i. Lloyds Enterprises Limited (Formerly known as “Shree Global Tradein Limited”)

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”)



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

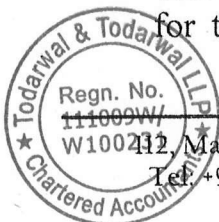
Tel: +91-22-22083115 / 22068264 | todarwal@todarwal.com | www.todarwal.com

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

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 1st April, 2024 to 30th 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 1st April, 2024 to 30th 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 1st April, 2024 to 30th 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 1st April, 2024 to 30th 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 1st April, 2024 to 30th September, 2024, as



Maker Bhavan No. 3., 1st Floor, 21 New Marine Lines, Mumbai – 400 020. INDIA.
Tel: +91-22-22083115 / 22068264 | todarwal@todarwal.com | www.todarwal.com

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

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 1st April, 2024 to 30th 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: 25th October 2024

Place: Mumbai

112, Maker Bhavan No. 3., 1st Floor, 21 New Marine Lines, Mumbai - 400 020. INDIA.

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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 CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH 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	Income						
	(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
	Total Income from Operations	40,913.56	32,673.53	16,445.05	73,587.10	32,370.73	1,09,375.41
2	Expenses						
	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	Total Expenses	36,268.22	30,511.74	12,699.95	66,779.97	26,903.02	88,100.17
3	Profit / (Loss) from Operations before Exceptional Items and Tax(1 - 2)	4,645.34	2,161.79	3,745.10	6,807.13	5,467.71	21,275.24
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from before Tax (3 + 4)	4,645.34	2,161.79	3,745.10	6,807.13	5,467.71	21,275.24
6	Tax Expenses - Current Tax	871.27	378.98	746.51	1,250.25	1,147.15	4,470.75
	- 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	Net Profit / (Loss) from ordinary activities after tax (5 - 6)	4,058.11	1,717.55	3,158.17	5,775.66	4,676.72	17,479.92
8	Share of Profit/(Loss) of Associates	(11.56)	(23.95)	763.86	(35.51)	748.82	0.10
9	Profit/(Loss) for the Period (7+8)	4,046.55	1,693.60	3,922.03	5,740.15	5,425.54	17,480.02
10	Other Comprehensive Income						
	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	Total Comprehensive Income (9+10)	38,336.56	21,947.30	25,787.27	60,283.86	45,420.70	67,715.37
	Profit or loss attributable to:						
	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
	Profit for the period	4,046.55	1,693.60	3,922.03	5,740.15	5,425.54	17,480.02
	Other comprehensive income attributable to:						
	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
	Other Comprehensive Income for the period	34,290.01	20,253.70	21,865.24	54,543.71	39,995.16	50,235.35
	Total Comprehensive Income attributable to						
	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
	Total Comprehensive Income for the period	38,336.56	21,947.30	25,787.27	60,283.86	45,420.70	67,715.37
12	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
13	Other Equity						1,90,486.20
14	Earnings per Share (of ₹ 1 each) (not annualised)						
	(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

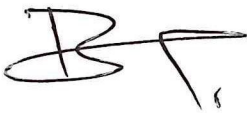
Babulal Agarwal
Managing Director
DIN:00029389

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 30th September, 2024 are available on the website of BSE at www.bseindia.com, NSE at www.nseindia.com and on Company's website at 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
A	CASH FLOW FROM OPERATING ACTIVITIES		
	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)	-
	Operating Profit Before Working Capital Changes	5,690.11	5,299.37
	Change in operating assets and liabilities		
	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
	Cash Generated from Operations	28,045.42	16,828.50
	Direct Taxes Paid (Net of Refunds)	(2,319.93)	(1,139.37)
	Net cash inflow (outflow) from operating activities	25,725.49	15,689.13
B	CASH FLOW FROM INVESTING ACTIVITIES		
	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)
	Net cash inflow (outflow) from investing activities	(45,234.71)	(11,945.27)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	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)	-
	Net cash inflow / (outflow) from financing activities	17,699.94	(2,219.45)
	Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(1,809.28)	1,524.41
	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
	Net Increase / (Decrease) in Cash & Cash Equivalents	(1,809.28)	1,524.41
	Components of Cash and Cash equivalents		
	(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
	Total Cash and Cash Equivalents	12,641.45	4,109.96



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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)
A	ASSETS				
1	Non-Current Assets				
	(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
	Total Non Current Assets	6,09,409.67	3,77,546.01	2,20,179.58	1,59,382.84
2	Current Assets				
	(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
	Total Current Assets	8,726.82	13,078.21	1,12,613.05	81,221.96
	TOTAL ASSETS	6,18,136.49	3,90,624.23	3,32,792.63	2,40,604.80
B	EQUITY AND LIABILITIES				
	Equity				
	(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
	Total Equity	5,92,098.67	3,83,343.92	2,64,280.62	2,04,792.26
1	Liabilities				
	Non Current Liabilities				
	(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
	Total Non Current Liabilities	56.25	58.95	2,458.64	2,535.80
2	Current Liabilities				
	(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
	Total Current Liabilities	25,981.57	7,221.36	66,053.37	33,276.74
	TOTAL EQUITY AND LIABILITIES	6,18,136.49	3,90,624.23	3,32,792.63	2,40,604.80



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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)	Segment Revenue :									
	Sales :									
	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	-	-	-	-	-	-	-	-	-
	Total	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
b)	Segment Result :									
	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	-	-	-	-	-	-	-	-	-
	Profit before tax	1,025.51	3,035.59	4,061.10	(353.05)	2,641.31	2,288.26	(130.98)	9,674.09	9,543.11
c)	Share of Profit/Loss of joint Venture	-	-	-	-	-	-	-	-	-
d)	Segment Assets :	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									
	Total	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
e)	Segment Liabilities :	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	-	-	-	-	-	-	-	-	-
	Total	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
f)	Capital Employed									
	(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	-	-	-	-	-	-	-	-	-
	Total	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

