



EURO LEDER FASHION LTD



MANUFACTURERS AND EXPORTERS

OF GENUINE LEDER GARMENTS AND LEDER GOODS

To,
The Secretary,
BSE Limited, Floor 25,
P. J Towers, Dalal Street,
Mumbai-400001

12th February 2025

Dear Sir,

Sub: Integrated filing (Financials) for the quarter and nine months ended

December 31, 2024

Ref: Scrip Code: 526468/ ISIN: INE940E01011

Pursuant to SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter/nine months ended December 31, 2024.

We request you to kindly take the information on record.

Thanking you,

**Yours faithfully,
For Euro-Leder Fashion Limited**

**Ritu Sharma
Company Secretary**

Registered Office & Factory : No.10, P.P. Amman Koil Street, Nagalkeni,
Chrompet, Chennai - 600 044, India.

Phone : 91-44-4294 3200 - 3225 e-mail : admin@euroleder.com

CIN No. : L18209TN1992PLC022134

GSTIN : 33AAACE0729P1ZM

EURO LEDER FASHION LIMITED

No.10, P.P. Amman Kovil Street,
Nagalkeni, Chrompet,
Chennai - 600 044.



M/S. EURO LEDER FASHION LIMITED
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Statement of standalone unaudited Financial Results for the quarter and Nine Months ended 31st December, 2024

		(Rs.in lakhs, except per equity share data)					
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
	INCOME FROM OPERATIONS						
1	a) Net Sales/Income from Operations	548.65	435.44	744.59	1,304.71	2,474.29	3,328.44
	b) Other Operating Income	-	-	-	-	-	-
	c) Other income	73.35	42.89	16.13	138.70	126.76	223.81
	Total Income from Operations (net)	622.00	478.33	760.72	1,443.41	2,601.05	3,552.25
2	Expenses						
	a. Cost of material consumed	268.66	81.60	507.08	370.12	1,400.37	1,797.41
	b. Purchase of traded goods	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work in progress and stock in hand	75.28	97.00	4.61	275.91	28.88	119.09
	d. Employees benefit expenses	113.56	92.31	107.83	294.13	352.29	451.07
	e. Finance Cost	42.19	40.49	25.07	94.30	124.96	163.91
	f. Depreciation and amortisation expenses	10.23	10.97	11.31	30.69	33.34	45.06
	g. Other Expenditure	107.62	151.75	91.56	366.49	621.59	925.61
	Total expenses	617.54	474.12	747.46	1,431.64	2,561.43	3,502.15
3	Profit/(loss) from ordinary activities, but before exceptional items & tax	4.46	4.21	13.26	11.77	39.62	50.10
4	Exceptional items						
5	Profit(+)/ Loss(-) from Ordinary Activities Before Tax (3-4)	4.46	4.21	13.26	11.77	39.62	50.10
6	Tax Expenses						
	Current tax	1.12	1.59	1.50	2.96	4.50	6.00
	Deffered Tax	-	5.25	1.24	6.26	3.28	4.27
	Taxes relating to earlier year	-	-	1.30	-	1.30	9.14
	Total Tax expenses	1.12	6.84	4.04	9.22	9.08	19.41
7	Net Profit(+)/Loss(-) from ordinary activities after tax (5-6)	3.34	-2.63	9.22	2.55	30.54	30.69
8	Other Comprehensive Income						
9	Total Comprehensive Income after tax (7+8)	3.34	-2.63	9.22	2.55	30.54	30.69
10	Paid up equity share capital (face value of the share shall be indicated) (Face value of Rs.10/-each net of calls in arrears)	390.98	390.98	390.98	390.98	390.98	390.98
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1,050.79	1,050.79	1,020.10	1,050.79	1,020.10	1,050.79
12	Earning per share (EPS)						
	a) Basic earning per share (in Rs.)	0.09	-0.07	0.24	0.07	0.78	0.78
	b) Diluted earning per share (in Rs.)	0.09	-0.07	0.24	0.07	0.78	0.78

- Note:
- The above unaudited financial results for the quarter and nine months ended 31st December 2024 have been reviewed by Audit committee and approved by Board of Directors at their meeting held on 12.02.2025. The statutory auditors have carried out a Limited review of the above results.
 - Segmentwise report is not applicable to the Company since the company operates only in a single segment.
 - The Company had adopted Ind AS -116, Leases from 1st April 2019, and the effect of the same on Financial statements is not material
 - These Financial results have been prepared in accordance with the Indian Accounting Standard prescribed under section 133 of the Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (LODR) Regulations, 2015
 - Previous periods/year figures have been regrouped/rearranged wherever necessary to make them comparable with those of current period/year

Date: 12th February 2025
Place: Chennai



For and on behalf of the Board of Directors
Euro Leder Fashion Limited

RM. Lakshmanan
RM. Lakshmanan
Managing Director
DIN: 00039603



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai – 600006

Email: darpanassociates@gmail.com

LIMITED REVIEW REPORT

The Board of Directors of Euro Leder Fashion Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Euro Leder Fashion Limited** ("the Company") for the quarter and nine months ended **31st December 2024** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (listing obligations and Disclosure requirements) Regulations, 2015, as amended to date, read with SEBI circular no. CIR/CFD/CMD1/ 80 /2019 dated July 19, 2019.

The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review of the financial results for the quarter and nine months ended December 31, 2024 which is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.

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. The review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised 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 Darpan & Associates

ICAI Firm Registration No.016156S

Chartered Accountants



Darpan Kumar

Partner

Membership No. 235817

UDIN: 25235817BMJLKY5813

Place : Chennai

Date : February 12, 2025



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OF GENUINE LEDER GARMENTS AND LEDER GOODS

B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc: **Not Applicable.**

C. Format for Disclosure on Outstanding Default on Loans and Debt Securities: **Nil.**

D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e, 2nd & 4th quarter): **Not Applicable**

E. Statement on Impact of Audit Qualifications (For Audit Report With Modified Opinion) Submitted Along-With Annual Audited Financial Results (Standalone And Consolidated Separately) (applicable only For Annual Filing I.E., 4th Quarter): **Not Applicable**

Thanking you,

Yours faithfully,

For Euro-Leder Fashion Limited

Ritu Sharma

Company Secretary

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