



LAHOTI OVERSEAS LIMITED

REGD. OFFICE :

307, ARUN CHAMBERS, TARDEO ROAD,

MUMBAI - 400 034. INDIA

TEL.: 91-22-40 500 100 • FAX : 91-22-40 500 150

Internet: <http://www.lahotioverseas.com>

E-Mail : umesh@lahotioverseas.com

Corporate Identity No. L74999MH1995PLC087643

November 12, 2024

To

BSE Limited,

1st Floor, New Trading Ring, Rotunda Building,

P J Towers, Dalal Street, Fort,

Mumbai - 400 001

Scrip Code: 531842

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting

The Board of Directors of the Company at their meeting held on Tuesday, November 12, 2024 have, inter-alia approved the following:

- i. the Un-audited Financial Results along with Limited Review report of the Statutory Auditors for the quarter and half year ended September 30, 2024.
- ii. the appointment of Mr. Mahesh Mishra as the Chief Financial Officer of the Company w.e.f. November 20, 2024.

The required disclosures to be made under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) 2015 read with pursuant to the SEBI Circular no. SEBI/HO/CFD/CFD- PoD1/P/CIR/2023/123 dated July 13, 2023, in this regard, are enclosed and marked as Annexure A.

The Board Meeting commenced at 03.30 p.m. and concluded at 04.45 p.m.

Request you to take the same on your record.

Thanking you.

Yours faithfully,

For **Lahoti Overseas Limited**

Mugdha Deo

Company Secretary and Compliance Officer

Encl: As above



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Annexure A

Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD- PoD1/P/CIR/2023/123 dated July 13, 2023 related to appointment as mentioned below:

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Mr. Mahesh Mishra has been appointed as Chief Financial Officer (Key Managerial Personnel) of the Company.
2.	Date of Appointment/ re-appointment, Cessation & term of appointment or re-appointment	November 20, 2024
3.	Brief Profile (In case of appointment)	Mr. Mahesh Mishra is a commerce graduate & MBA (Finance) with over 20 years of extensive experience in financial management, Taxation, Audit, Compliance, and export import operation. Prior to joining Lahoti Overseas Limited, he served as the DGM Finance & Accounts and Plant Head at Creative Industries.
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

Independent Auditor's Review Report on the Quarterly Unaudited 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
LAHOTI OVERSEAS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited financial results of **LAHOTI OVERSEAS LIMITED** ("the Company") for the quarter ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as



P C GHADIALI AND Co LLP

CHARTERED ACCOUNTANTS

amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P C Ghadiali and Co LLP

Chartered Accountants

FRN: 103132W/W-100037

Pannkaj Ghadiali
(Managing Partner)

Membership No.: 031745

UDIN: 24031745BKDZXD4610



Place: Mumbai

Date: 12th November, 2024



LAHOTI OVERSEAS LIMITED
 REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
 CIN: L74999MH1995PLC087643

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th Sep, 2024

(Rs.in Lakhs)

Sr.No.	Particulars	STANDALONE					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year to date figures for the previous Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	CONTINUING OPERATIONS						
	(a) Net Sales / Income from operations	14,762.34	11,353.94	13,378.24	26,116.28	24,972.07	45,832.47
	(b) Other Operational Income	703.22	615.38	1,105.36	1,318.60	1,667.17	2,921.47
	Total Revenue From Operations	15,465.56	11,969.32	14,483.60	27,434.88	26,639.25	48,753.94
II)	Other Income	173.08	72.99	153.66	246.07	328.88	622.04
	Unrealised Gain/Loss (net)	46.99	45.94	42.63	92.92	86.32	186.94
III)	Total Income (I+II)	15,685.63	12,088.25	14,679.89	27,773.88	27,054.44	49,562.92
IV)	Expenses						
	(a) Purchases of stock-in-trade	14,670.31	10,467.49	13,318.34	25,137.80	23,975.69	44,618.98
	(b) Changes in inventories of finished goods, work-in- progress and stock-in-trade	-532.74	318.62	-147.98	-214.12	490.30	243.02
	(c) Employee benefits expenses	66.77	89.04	103.72	155.80	182.36	358.98
	(d) Selling expenses	994.35	505.78	398.34	1,500.13	779.81	1,570.94
	(e) Finance costs - Bank charges	89.18	47.35	32.31	136.53	81.20	174.81
	(f) Depreciation and amortisation expenses	62.81	59.36	65.15	122.17	125.34	266.27
	(g) Other expenses	169.12	214.92	49.14	384.04	189.09	605.27
	Total expenses (IV)	15,519.79	11,702.56	13,819.02	27,222.36	25,823.80	47,838.27
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	165.84	385.68	860.87	551.52	1,230.64	1,724.65
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	165.84	385.68	860.87	551.52	1,230.64	1,724.65
VII)	Tax expenses:						
	(a) Current tax	40.89	90.66	215.46	131.56	300.80	461.14
	(b) Short/Excess Taz	-	-	14.01	-	14.01	14.60
	(c) Deferred tax	155.68	-158.76	-3.01	-3.08	-19.97	63.70
VIII)	Net Profit / (Loss) for the period from continuing operation (VI-VII)	-30.74	453.78	634.40	423.04	935.80	1,185.21
IX)	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
X)	Tax expenses of Discontinuing operations	-	-	-	-	-	-
XI)	Profit/(Loss) from Discontinuing operations (after tax) (IX-X)	-	-	-	-	-	-
XII)	Profit / (Loss) for the period (VIII+XI)	-30.74	453.78	634.40	423.04	935.80	1,185.21



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LAHOTI OVERSEAS LIMITED

REGD.OFFICE : 307, ARUN CHMBS, TARDEO ROAD ,MUMBAI-400 034

CIN: L74999MH1995PLC087643

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th Sep, 2024

(Rs.in Lakhs)

Sr.No.	Particulars	STANDALONE					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year to date figures for the previous Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
XIII	Other comprehensive income						
	a) (i) Items that will not reclassified to profit or loss	-0.64	110.15	59.57	109.51	130.18	151.14
	(ii) Income tax relating to items will not be reclassified to profit or loss	0.16	-27.72	-14.99	-27.56	-32.76	-38.04
	b) (i) Items that will be reclassified to profit or loss	-18.23			-18.23		
	(ii) Income tax relating to items will be reclassified to profit or loss	4.59			4.59		
	Total Comprehensive income/ (Loss)	-14.13	82.43	44.58	68.30	97.41	113.10
XIV	Total income (XII+XIII)	-44.87	536.21	678.98	491.34	1,033.21	1,298.31
XV	Earnings per equity share (face value Rs.2/-)						
	(a) Basic (in Rs.)	-0.11	1.56	2.17	1.45	3.21	4.06
	(b) Diluted (in Rs.)	-0.11	1.56	2.17	1.45	3.21	4.06

Notes

- The above financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter ended on 30th September, 2024 are reviewed by the Audit Committee in its meeting held on 12th November, 2024 and approved & taken on record by the Board of Directors in its meeting held on 12th November, 2024. The Statutory Auditors of the Company have carried out the " Limited Review" of the above results.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures of the quarter ended 30th Sep, 2024 is balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- The Company has identified two reportable segments, Export/Trading Division and Power Division in accordance with the requirements of Ind AS 108.
- Previous period's/year's figures have been regrouped/reclassified wherever necessary.
- The above financial results are available on the website of the Company - www.lahotioverseas.in

PLACE : MUMBAI
DATE : 12th November, 2024





LAHOTI OVERSEAS LIMITED

REGD.OFFICE : 307, ARUN CHMERS, TARDEO ROAD ,MUMBAI-400 034

CIN: L74999MH1995PLC087643

Segment-wise Revenue, Results and Capital Employed
For the Quarter and Half Year Ended on 30th Sep,2024

(Rs.in Lakhs)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year to date figures for the previous Year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Export/Trading Division	15,304.55	11,802.42	14,270.02	27,106.97	26,340.75	48,303.95
(b) Power Division	82.50	105.44	213.58	187.94	298.50	388.79
(c) Others	78.52	61.46	-	139.98	-	61.19
Net sales/Income From Operations	15,465.57	11,969.32	14,483.60	27,434.89	26,639.25	48,753.93
2. Segment Results						
Profit/(Loss) before Interest & Tax						
(a) Export/Trading Division	1,179.39	222.71	535.80	1,402.10	706.18	872.07
(b) Power Division	51.14	57.98	161.08	109.12	190.47	178.75
(c) Others	122.71	33.42	-	156.13	-	39.65
Total	1,353.24	314.11	696.88	1,667.35	896.65	1,090.47
Less:						
(i) Finance Cost	89.18	47.35	32.31	136.53	81.20	174.81
(ii) Other Un-allocable Expenditure net of Un-allocable Income	(220.07)	(118.93)	(196.30)	(339.00)	(415.19)	(808.98)
	(130.89)	(71.57)	(163.99)	(202.47)	(333.99)	(634.17)
Total Profit Before Tax	1,484.13	385.68	860.87	1,869.82	1,230.64	1,724.64
3 Segment Assets						
(a) Export/Trading Division	12,380.91	17,199.65	20,374.57	29,580.56	20,374.57	17,445.41
(b) Power Division	1,101.19	94.16	1,657.42	1,195.35	1,657.42	212.65
(c) Others and Un-allocable	(2,561.98)	4,282.06	-	1,720.08	-	4,333.51
Total Assets	10,920.12	21,575.87	22,032.00	32,495.99	22,032.00	21,991.57
4 Segment Liabilities						
(a) Export/Trading Division	7,996.25	1,581.12	3,418.11	9,577.37	3,418.11	2,632.65
(b) Power Division	5.60	37.27	33.92	42.87	33.92	33.90
(c) Others and Un-allocable	(578.52)	576.23	-	(2.29)	-	479.96
Total Liabilities	7,423.33	2,194.62	3,452.03	9,617.95	3,452.03	3,146.51
5 Capital Employed (Segment assets – Segment Liabilities)						
(a) Export/Trading Division	4,384.65	15,618.54	16,956.46	20,003.19	16,956.46	14,812.76
(b) Power Division	1,095.58	56.90	1,623.50	1,152.48	1,623.50	178.75
(c) Others and Un-allocable	(1,983.45)	3,705.82	-	1,722.37	-	3,853.55
Total	3,496.78	19,381.26	18,579.97	22,878.04	18,579.97	18,845.06

Notes

- The above financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter ended on 30th September, 2024 are reviewed by the Audit Committee in its meeting held on 12th November, 2024 and approved & taken on record by the Board of Directors in its meeting held on 12th November, 2024. The Statutory Auditors of the Company have carried out the "Limited Review" of the above results.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures of the quarter ended 30th September, 2024 is balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- The Company has identified two reportable segments, Export/Trading Division and Power Division in accordance with the requirements of Ind AS 108.
- The above financial results are available on the website of the Company - www.lahotioverseas.in

For LAHOTI OVERSEAS LIMITED

PLACE : MUMBAI

DATE : 12th November, 2024



UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216





Statement of Assets and Liabilities As at September 30,2024

(Rs.in Lakhs)

Sr. No.	Particulars	STANDALONE	
		As at	As at
		30-09-2024	30-09-2023
ASSETS			
1	Non-current assets		
	(a) Plant, property and equipment	1,083.25	1,104.26
	(b) Capital work in progress	-	71.38
	(c) Investment Property	1,637.65	1,724.89
	(d) Financial Assets	-	-
	(i) Investments	3,391.91	1,609.55
	(ii) Trade Receivable	6.83	6.83
	(iii) Other financial Assets	315.11	315.08
	(e) Non-Current tax asset (net)	130.92	196.70
		6,565.67	5,028.69
2	Current assets		
	(a) Inventories	1,423.62	962.22
	(b) Financial assets	-	-
	(i) Investment	-	2,126.81
	(i) Trade receivables	15,256.05	9,461.55
	(ii) Cash and cash equivalents	1,343.41	2,415.60
	(iii) Short-term loans and advances	492.91	1.92
	(iv) Other Financial Assets	3,531.47	1,241.21
	(c) Other current assets	190.12	552.86
	(d) Current year Tax Assets	92.77	241.15
		22,330.34	17,003.31
	Total Assets	28,896.01	22,032.00
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity Share capital	584.59	584.59
	(b) Other Equity	18,693.47	17,995.39
		19,278.06	18,579.98
2	Non-current liabilities		
	(a) Financial Liability		
	(i) Trade payables	-	-
	-Total outstanding dues to MSME	-	-
	-Total outstanding dues to creditors other than MSME	-	111.49
	(b) Other long-term liabilities	165.47	179.47
	(c) Long-term provisions	73.37	70.61
	(c) Deferred tax liabilities (net)	375.59	266.75
		614.43	628.32
3	Current liabilities		
	(a) Financial liabilities		
	(i) Short-term borrowings	7,634.87	1,721.36
	(ii) Trade payables	-	-
	-Total outstanding dues to MSME	15.96	4.44
	-Total outstanding dues to creditors other than MSME	439.38	100.71
	(b) Other current liabilities	847.42	613.40
	(c) Short-term provisions	65.89	83.00
	(d) Current Tax Liabilities	-	300.80
		9,003.51	2,823.71
	Total Equity and Liabilities	28,896.01	22,032.00

For LAHOTI OVERSEAS LIMITED

PLACE : MUMBAI
DATE : 12th November, 2024



UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



LAHOTI OVERSEAS LIMITED
REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Cash Flow Statement for the Half year ended September 30, 2024

(Rs.in Lakhs)

Particulars		STANDALONE	
		For the Year Ended 30/09/2024	For the Year Ended 30/09/2023
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and prior period items	551.52	1,230.64
	<u>Adjustments for:</u>		
	Interest Paid	-	28.18
	Depreciation	66.97	125.34
	(Profit)/Loss (Net) on sale of Investments	122.17	(15.46)
	Rent Received	118.65	(111.12)
	Unrealised (Gain)/Loss	(6.38)	(86.32)
	Interest Received	(24.67)	(200.72)
	Dividend Received	(1.51)	(1.47)
	Net Profit from Operating Activities	826.74	969.08
	Movements in Working Capital		
	(Increase)/Decrease in Inventories	(214.12)	490.30
	(Increase)/Decrease in Trade & Other Receivable	(5,418.62)	(4,666.94)
	(Increase)/Decrease in Other current assets	(1,217.64)	243.21
	(Increase)/Decrease in Short term loans and advances	-	0.82
	(Increase)/Decrease in Long Term Receiveables	66.17	(28.62)
	Increase/(Decrease) Trade Payable, Current Liabilities	(190.37)	222.35
	Increase/(Decrease) Other Long Term Liabilities & Long term provisions	14.43	15.45
	Cash Generated from Operations	(6,133.40)	(2,754.34)
	Taxes paid	(128.48)	(241.15)
	Net Cash Flow Before Extraordinary Items	(6,261.87)	(2,995.49)
	Exceptional Items / Adjustments (Non-Operating Income)	-	-
	Cash Flow From Operating Activities After Extraordinary Items	(6,261.87)	(2,995.49)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property Plant and Equipment	(77.46)	(64.06)
	Additions to Capital Work in Progress	-	(8.80)
	Sale of Property Plant and Equipment	-	1.75
	Sale of Investments	-	2,431.54
	Purchase of Investment	(100.00)	-
	Interest Received	24.67	200.72
	Dividend Received	1.51	1.47
	Rent Received	(118.65)	111.12
	Net Cash Flow from Investing Activities	(269.93)	2,673.73
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Dividend paid	(58.34)	-
	Interest paid	(66.97)	(28.18)
	Increase/(Decrease) In Unsecured Loans	6,602.27	864.04
	Net Cash From Financing Activities	6,476.96	835.86
	Net Increase in Cash and Cash Equivalents (A+B+C)	(54.84)	514.10
	Cash and Cash Equivalents (OPENING BALANCE)	1,398.25	1,901.50
	Cash and Cash Equivalents (CLOSING BALANCE)	1,343.41	2,415.60
		(54.84)	514.10

For LAHOTI OVERSEAS LIMITED

PLACE : MUMBAI
DATE : 12th November, 2024



UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216

Independent Auditor's Review Report on the Quarterly Unaudited 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
LAHOTI OVERSEAS LIMITED**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **LAHOTI OVERSEAS LIMITED** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/JCFD/CMDI/44/2019 dated March 29, 2019 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued



by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent Company:

- i. Lahoti Overseas Limited

Subsidiaries:

- i. G Varadan Limited
ii. Innovative Spintex Private Limited

5. Other Matters:

The accompanying unaudited consolidated financial results includes unaudited interim financial results and other unaudited financial information in respect of G Varadan and Innovative Spintex Private Limited two wholly owned subsidiaries, which reflects total net profit after tax (including other comprehensive income) of Rs 6.56 Lakhs and a net loss of Rs 5.65 Lakhs respectively.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the interim financial results/information certified by the management referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P C Ghadiali and Co LLP

Chartered Accountants

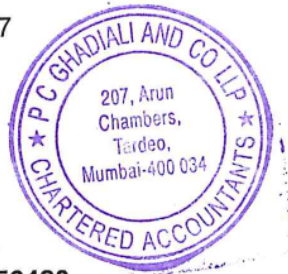
FRN: 103132W/W-100037

Pannkaj Ghadiali

(Managing Partner)

Membership No.: 031745

UDIN: 24031745BKDZXE6420



Place: Mumbai

Date: 12th November, 2024



LAHOTI OVERSEAS LIMITED

REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024

(Rs in.Lakhs)

Sr.No.	Particulars	CONSOLIDATED					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year to date figures for the previous Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	CONTINUING OPERATIONS						
	(a) Net Sales / Income from operations	15,008.41	11,353.94	13,378.24	26,362.34	24,972.07	45,832.47
	(b) Other Operational Income	715.15	615.38	1,105.36	1,330.54	1,667.17	2,921.47
	Total Revenue From Operations	15,723.56	11,969.32	14,483.60	27,692.88	26,639.25	48,753.94
II)	Other Income	173.07	73.00	156.06	246.07	333.68	623.00
	Unrealised Gain/Loss (net)	42.51	50.42	45.53	92.92	95.33	204.05
III)	Total Income (I+II)	15,939.13	12,092.74	14,685.19	28,031.87	27,068.25	49,580.99
IV)	Expenses						
	(a) Purchases of stock-in-trade	14,965.58	10,467.49	13,318.34	25,433.07	23,975.69	44,618.98
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-583.05	318.62	-147.98	-264.43	490.30	243.02
	(c) Employee benefits expenses	66.77	89.04	103.72	155.80	182.36	358.98
	(d) Selling expenses	-505.78	505.78	398.34		779.81	1,570.94
	(e) Finance costs - Bank Charges	89.17	47.36	32.31	136.53	81.20	174.81
	(f) Depreciation and amortisation expenses	62.81	59.36	65.14	122.17	125.33	266.27
	(g) Other expenses	1,675.26	212.59	49.40	1,887.85	189.41	596.28
	Total expenses (IV)	15,770.76	11,700.24	13,819.28	27,471.00	25,824.11	47,829.29
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	168.37	392.50	865.91	560.88	1,244.14	1,751.70
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	168.37	392.50	865.91	560.88	1,244.14	1,751.70
VII)	Tax expenses:						
	(a) Current tax	41.29	91.07	215.12	132.36	301.64	462.68
	(b) Short/Excess Provision	-	-	14.01	-	14.01	14.60
	(c) Deferred tax	156.91	-157.64	16.93	-0.72	-18.43	68.00
VIII)	Net Profit / (Loss) for the period from continuing operations (VI-VII)	-29.83	459.07	619.85	429.24	946.92	1,206.42
IX)	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
X)	Tax expenses of Discontinuing operations	-	-	-	-	-	-
XI)	Profit/(Loss) from Discontinuing operations (after tax) (IX-X)	-	-	-	-	-	-
XII)	Profit / (Loss) for the period (VIII+XI)	-29.83	459.07	619.85	429.24	946.92	1,206.42





LAHOTI OVERSEAS LIMITED
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Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024

(Rs in.Lakhs)

Sr.No.	Particulars	CONSOLIDATED					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year to date figures for the previous Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
XIII	Other comprehensive income						
	a) (i) Items that will not reclassified to profit or loss	-0.64	110.15	22.99	109.51	130.18	151.14
	(ii) Income tax relating to items will not be reclassified to profit or loss	0.16	-27.72	-5.79	-27.56	-32.76	-38.04
	b) (i) Items that will be rereclassified to profit or loss	-18.23			-18.23		
	(ii) Income tax relating to items will be reclassified to profit or loss	4.59			4.59		
	Total Comprehensive income/ (Loss)	-14.13	82.43	17.21	68.30	97.42	113.10
XIV	Total income (XII+XIII)	-43.95	541.50	637.06	497.54	1,044.33	1,319.52
XV	Earnings per equity share (face value Rs.2/-)						
	(a) Basic (in Rs.)	-0.10	1.57	2.27	1.47	3.25	4.14
	(b) Diluted (in Rs.)	-0.10	1.57	2.27	1.47	3.25	4.14

NOTES:

- 1 The above consolidate results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on November 12, 2024.
- 2 The Figures for the corresponding previous period have been re-grouped/ rearranged/ recast to make them comparable with the figures of the current period.
- 3 Figures for the previous quarter/year are rearranged & regrouped wherever necessary for the purpose of comparison.
- 4 The Company adopted Indian Accounting Standards ("Ind AS") from 1 April 2017 and accordingly these results have been prepared in accordance with the recognition and measurement principle laid down in the Ind AS 34, Interim Financial Reporting prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India. Financial results for all periods presented have been prepared in accordance with recognition and measurement principle of Ind- AS 34.
- 5 Upon first-time adoption of Ind AS, the company has elected to measure all its assets & liabilities at the previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e. 1st April 2017 and accordingly one time option of applying Fair valuation has not been exercised.
- 6 The above financial results are available on the website of the Company - www.lahotioverseas.in

PLACE : MUMBAI
DATE : 12th November, 2024





LAHOTI OVERSEAS LIMITED

REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Statement of Assets and Liabilities As at September 30, 2024

(Rs in.Lakhs)

Sr. No.	Particulars	Consolidate	
		As at	As at
		30-09-2024	30-09-2023
	ASSETS		
1	Non-current assets		
	(a) Plant, property and equipment	1,083.25	1,104.26
	(b) Capital work in progress	-	71.38
	(c) Investment Property	1,637.69	1,724.93
	(d) Goodwill	42.60	42.60
	(e) Financial Assets	-	-
	(i) Investments	3,356.89	1,632.42
	(ii) Trade Receivable	6.83	6.83
	(iii) Other financial Assets	315.11	315.08
	(e) Non-Current tax asset (net)	131.75	199.91
	(f) Deferred Tax Assets	-	-
		6,574.12	5,097.41
2	Current assets		
	(a) Inventories	1,473.93	962.22
	(b) Financial assets	-	-
	(i) Investment	-	2,142.49
	(i) Trade receivables	15,502.11	9,461.55
	(ii) Cash and cash equivalents	1,452.35	2,416.01
	(iii) Short-term loans and advances	4.76	1.92
	(iv) Other Financial Assets	3,776.89	1,241.21
	(c) Other current assets	190.12	552.86
	(d) Current year Tax Assets	92.77	241.15
		22,492.93	17,019.40
	Total Assets	29,067.05	22,116.82
	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	584.59	584.59
	(b) Reserves and surplus	18,790.99	18,076.62
		19,375.57	18,661.21
2	Non-current liabilities		
	(a) Financial Liability	-	-
	(ii) Trade payables	-	-
	-Total outstanding dues to micro enterprises and small enterprises	-	-
	-Total outstanding dues to creditors other than micro enterprises and small enterprises	-	111.49
	(b) Other long-term liabilities	165.47	179.47
	(c) Long-term provisions	73.37	70.61
	(c) Deferred tax liabilities (net)	382.98	269.01



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LAHOTI OVERSEAS LIMITED

REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Statement of Assets and Liabilities As at September 30, 2024

(Rs in.Lakhs)

Sr. No.	Particulars	Consolidate	
		As at	As at
		30-09-2024	30-09-2023
3	Current liabilities	621.82	630.58
	(a) Financial liabilities		
	(i) Short-term borrowings	7,634.87	1,721.36
	(ii) Trade payables	-	
	-Total outstanding dues to micro enterprises and small enterprises	15.96	4.44
	-Total outstanding dues to creditors other than micro enterprises and small enterprises	492.17	100.76
	(b) Other current liabilities	859.96	612.17
	(c) Short-term provisions	66.69	85.49
	(d) Current Tax Liabilities	-	300.80
		9,069.65	2,825.03
	Total Equity and Liabilities	29,067.05	22,116.82

PLACE : MUMBAI

DATE : 12th November, 2024

For LAHOTI OVERSEAS LIMITED



UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216





LAHOTI OVERSEAS LIMITED
REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Cash Flow Statement for the Half year ended September 30, 2024

(Rs. in lakhs)

Particulars		CONSOLIDATED	
		For the year ended	
		30-09-2024	30-09-2023
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and prior period items	560.88	1,244.13
	<u>Adjustments for:</u>		
	Interest Paid	70.23	28.18
	Depreciation	122.17	125.34
	Profit/Loss on sale of Fixed Asset	-	(15.46)
	Rent Received	118.65	(111.12)
	Unrealised (Gain)/Loss	(16.76)	(95.33)
	Interest Received	(24.67)	(200.72)
	Dividend Received	(1.51)	(1.47)
	Net Profit from Operating Activities	828.98	973.56
	Movements in Working Capital		
	(Increase)/Decrease in Inventories	(264.43)	490.30
	(Increase)/Decrease in Trade & Other Receivable	(5,662.53)	(4,666.94)
	(Increase)/Decrease in Other current assets	(973.28)	241.69
	(Increase)/Decrease in Short term loans and advances	-	(1.34)
	(Increase)/Decrease in Long Term Receivables	66.17	(28.62)
	Increase/(Decrease) Trade Payable, Current Liabilities & Provision	(125.04)	222.19
	Increase/(Decrease) Other Long Term Liabilities & Long term provisions	15.82	16.35
		(6,114.30)	(2,752.80)
	Taxes paid	(131.64)	(241.15)
		(6,245.93)	(2,993.94)
	Exceptional Items / Adjustments (Non-Operating Income)	-	-
	Cash Flow From Operating Activities After Extraordinary Items	(6,245.93)	(2,993.94)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property Plant and Equipment	(77.46)	(64.06)
	Additions to Capital Work in Progress	-	(8.80)
	Purchase of Investment	(6.00)	(2.00)
	Sale of Investments		2,431.54
	Sale of Property Plant and Equipment		1.75
	Rent Received	(118.65)	111.12
	Interest Received	24.67	200.72
	Dividend Received	1.51	1.47
	Net Cash Flow from Investing Activities	(175.93)	2,671.73



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LAHOTI OVERSEAS LIMITED
REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Cash Flow Statement for the Half year ended September 30, 2024

(Rs. in lakhs)

Particulars		CONSOLIDATED	
		For the year ended	
		30-09-2024	30-09-2023
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Dividend Paid	(58.34)	
	Interest paid	(70.23)	(28.18)
	Increase/(Decrease) In Unsecured Loans	6,602.27	864.04
	Net Cash From Financing Activities	6,473.70	835.86
	Net Increase in Cash and Cash Equivalents (A+B+C)	51.84	513.65
	Cash and Cash Equivalents (OPENING BALANCE)	1,400.52	1,902.36
	Cash and Cash Equivalents (CLOSING BALANCE)	1,452.36	2,416.00
		51.84	513.65

For LAHOTI OVERSEAS LIMITED

PLACE : MUMBAI
DATE : 12th November, 2024




UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216

