

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai-400001, MH

Date: 14th November, 2024

Scrip Code: 532829

Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the applicable Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We wish to inform you that meeting of the Board of Directors of the Company held today i.e., *Thursday, 14th November, 2024* at Registered Office along with Video conferencing/Other Audio-Visual means (VC/OAV) which commenced at **04:30 P.M.** and concluded at **04:42 P.M.** has taken inter-alia the following decisions:

1. Considered and approved the Un-audited Financial Results for the Quarter and Half Year Ended 30th September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. Other business as per agenda.

In respect of this, we enclose the Un-audited Financial Results for the quarter and half year ended 30th September, 2024 along with Limited Review Report on Financial Results of the Company.

Kindly take the same on your records.

Thanking You.

for **Lehar Footwears Limited**



Ritika Poddar

Company Secretary & Compliance Officer

ACS No. A65615

Encl. as above



LEHAR FOOTWEARS LIMITED

A-243(A), Road No. 6, V.K.I. Area, Jaipur-302013, Raj (INDIA)

Phone : +91-141-4157777

W.- www.leharfootwear.com, E.-info@leharfootwear.com •

CIN No. : L15209RJ1994PLC008196

ISO 9001 (QMS)
ISO 14001 (EMS)
ISO 18001 (OHSAS)
REGISTERED FIRM



WAE LHR Evawave istUDENT PU BLISS + ORTHO RELAX
Doctor of Your Feet

Limited Review Report on Unaudited Quarterly and Half yearly Standalone Financial Results of Lehar Footwears Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

To The Board of Directors of Lehar Footwears Limited,

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Lehar Footwears Limited ('the Company') for the quarter and half year to date result for the period ended 30th September 2024 ('the Statement'), being submitted by the Company pursuant to the requirement 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 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.Bafna & Company
Chartered Accountants

FRN: 003660C


(CA Vivek Gupta)
Partner
M.No. 400543



UDIN: 24400543BKC XZU4042

Place: Jaipur

Date : 14th November 2024

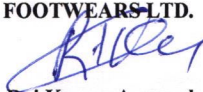
LEHAR FOOTWEARS LIMITED

REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-4157777
 Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L15209RJ1994PLC008196
 STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars	Figures as at Sept. 30, 2024 (Unaudited)	Figures as at March 31, 2024 (Audited)
ASSETS		
Non-current assets		
Property, Plant & Equipment	7,893.08	8,017.58
Capital work-in-progress	7.83	0.00
Intangible Asset	18.50	18.50
Right to Use	44.26	63.63
Financial Assets		
Other Financial Asset	42.14	38.69
Investments	0.10	0.10
Other non-current assets	138.96	84.58
	8,144.87	8,223.08
Current assets		
Inventories	6,766.51	6,335.59
Financial Assets		
Trade Receivable	7,102.39	5,179.30
Cash and cash equivalents	222.84	79.13
Bank Balances other than above	388.25	253.55
Loans & Advances	-	2.96
Other Financial Asset	272.51	446.88
Other current assets	1,395.25	1,495.70
	16,147.75	13,793.11
Total Assets	24,292.62	22,016.19
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,767.88	1,767.88
Other Equity	8,977.47	8,462.10
	10,745.35	10,229.98
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	656.82	1,077.86
Lease Liability	13.88	31.65
Provisions	4.00	-
Deferred tax liabilities (Net)	632.32	847.32
	1,307.02	1,956.83
Current liabilities		
Financial Liabilities		
Borrowings	7,118.39	5,602.11
Lease Liability	35.71	38.26
Trade Payables		
Total outstanding dues of Micro and Small Enterprises	1,033.55	465.61
Total outstanding dues of other than Micro and Small Enterprises	3,587.09	2,961.10
Other Financial Liabilities	123.50	364.18
Provisions	196.61	262.80
Other current liabilities	145.40	135.32
	12,240.25	9,829.38
Total Equity and Liabilities	24,292.62	22,016.19

For and on behalf of Board of Directors
 LEHAR FOOTWEARS LTD.


 Raj Kumar Agarwal
 (Managing Director)
 DIN : 00127215

Jaipur, 14th November 2024



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2024

(Rupees in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year
		30 Sept'24 (Unaudited)	30 Jun'24 (Unaudited)	30 Sept'23 (Unaudited)	30 Sept'24 (Unaudited)	30 Sept'23 (Unaudited)	31 Mar'24 (Audited)
	Income						
I	a) Revenue from operation	3764.51	6319.76	5558.69	10084.27	12032.00	19426.04
II	b) Other Income	6.46	9.69	20.23	16.15	37.66	82.77
III	Total Income (I+II)	3770.97	6329.45	5578.92	10100.42	12069.66	19508.81
	Expenses						
	a) Cost of materials consumed	2012.21	2199.55	2981.60	4211.76	5563.26	9837.83
	b) Purchases of Stock-in-trade	405.57	1407.51	1321.03	1813.08	2643.11	2744.43
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(246.84)	756.45	(581.52)	509.61	170.71	(182.37)
	d) Employee benefits expenses	288.37	280.19	285.53	568.56	535.66	1121.72
	e) Finance Cost	156.97	159.71	161.28	316.68	300.83	584.89
	f) Depreciation and amortisation expenses	124.67	121.98	105.23	246.65	208.60	432.83
	g) Other expenses	856.57	1087.89	1035.55	1944.46	2072.82	4079.28
	Total Expenses	3597.52	6013.28	5308.70	9610.80	11494.99	18618.61
V	Profit before exceptional Items and Tax (III-IV)	173.45	316.17	270.22	489.62	574.67	890.20
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	173.45	316.17	270.22	489.62	574.67	890.20
VIII	Tax Expense						
	a) Current Tax	42.68	80.91	69.29	123.59	157.77	232.26
	b) Deferred Tax	4.03	(2.90)	(1.09)	1.13	(13.95)	2.13
IX	Net Profit for the period (VII-VIII)	126.74	238.16	202.02	364.90	430.85	655.81
X	Other Comprehensive Income						
	a) Items that will not be reclassified to Profit or Loss						1.45
	b) Income tax relating to items that will not be reclassified to Profit or Loss	216.13	-	-	216.13	-	(0.37)
XI	Total Comprehensive Income for the period (IX+X)	342.87	238.16	202.02	581.03	430.85	656.90
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year	-	-	-			5905.27
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	1767.88	1767.88	1633.13	1767.88	1633.13	1767.88
XIII	Earning Per Share in INR						
	a) Basic	0.72	1.35	1.26	2.06	2.68	4.02
	b) Diluted	0.72	1.35	1.26	2.06	2.68	4.02



For and on behalf of Board of Directors
FOR LEHAR FOOTWEARS LIMITED


Raj Kumar Agarwal
(Managing Director)
DIN : 00127215

Jaipur, 14th November 2024

Lehar Footwears Limited

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Cash Flow Statement for the half year ended 30th September 2024

(Rupees in Lakhs)

	Particulars	Half Year ended 30th Sept. 2024 (Unaudited)	Half Year ended 30th Sept. 2023 (Unaudited)	Year ended 31 March 2024 (Audited)
A.	Cash flow from Operating Activities			
	Profit before income tax	489.62	574.67	890.20
	Adjustment for			
	Depreciation and amortisation expenses	246.65	208.60	432.83
	Finance Costs	316.68	300.83	584.89
	Adjustment on Sale / Discard of Asset	(0.11)	(2.68)	2.93
	IDLS Subsidy Income	(12.62)	(12.79)	(25.47)
	Actuarial Gain/Loss	-	-	1.45
	Interest Income	(3.41)	(8.76)	(53.50)
	Change in operating assets and liabilities			
	(Increase)/Decrease in inventories	(430.93)	391.05	(587.53)
	(Increase)/Decrease in trade receivables	(1,923.10)	(511.45)	2,338.03
	(Increase)/Decrease in financial assets	173.87	18.85	(263.72)
	(Increase)/Decrease in current assets	100.45	40.47	(932.33)
	Increase/(Decrease) Provisions	(16.13)	(12.82)	2.83
	Increase/(Decrease) other current liabilities	962.64	497.67	(2,030.97)
	Cash generated from operations	(96.39)	1,483.64	359.64
	Income Tax paid	(169.64)	(163.26)	(175.77)
	Net cash flow from operating activities	(266.03)	1,320.38	183.87
B.	Cash flow from Investing Activities			
	Purchase for property, plant and equipments	(112.31)	(421.54)	(822.15)
	Sale of Property, Plant and Equipments	1.79	30.42	38.39
	Advance Paid for Capital Goods	(54.39)	33.58	63.16
	Change in other bank balance and cash not available for immediate use	(134.70)	41.20	92.84
	Investment in Lehar Foundation	-	-	(0.10)
	Interest Income	3.41	8.76	53.50
	Net cash flow from investing activities	(296.20)	(307.58)	(574.36)
C.	Cash flow from financing activities			
	Proceeds realised from issue of shares and share warrants	-	259.94	785.46
	Increase in Short Term Borrowings	1,629.11	(274.84)	584.16
	Increase in Long Term Borrowings	(533.86)	(297.30)	(352.63)
	Finance Costs	(313.77)	(296.18)	(576.41)
	Dividend Paid	(52.31)	(32.66)	(72.91)
	Interest Liability on Lease	(2.91)	(4.66)	(8.48)
	Payment of Principal portion of Lease Liability	(20.32)	(17.46)	(35.77)
	Net cash flow from financing activities	705.94	(663.16)	323.42
	Net increase / (decrease) in cash and cash equivalents	143.71	349.64	(67.07)
	Cash and cash equivalents at the beginning of the year	79.13	146.20	146.20
	Cash and cash equivalents at the end of the year	222.84	495.84	79.13


Notes:

- 1 The cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows"
- 2 Amounts in Brackets, represent cash Outflows
- 3 Previous year figures have been regrouped and rearranged wherever necessary.

Jaipur, 14th November 2024



For and on behalf of Board of Directors
LEHAR FOOTWEARS LTD.


Raj Kumar Agarwal
(Managing Director)
DIN : 00127215

LEHAR FOOTWEARS LIMITED

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STATEMENT OF UNAUDITED SEGMENT INFORMATION FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2024

The company has disclosed business segment as the primary segment. Segments have been identified taking into account the nature of the products, the differing risks and returns, the organisation structure and internal reporting system and which is also the basis on which the management reviews and assess the Group's performances. The operations predominantly relate to (a) Footwear, Footwear accessories & other like products and (b) Toolkit & Others

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 Sept'24 (Unaudited)	30 Jun'24 (Unaudited)	30 Sept'23 (Unaudited)	30 Sept'24 (Unaudited)	30 Sept'23 (Unaudited)	31 Mar'24 (Audited)
(Rupees in lakhs)							
1	Segment Revenue						
	Footwear, Footwear Accessories and other like Products	3,602.25	6319.76	5558.69	9,922.01	12032.00	19426.04
	Tool Kit and Others	162.26	-	-	162.26	-	-
	Total Segment Revenue	3,764.51	6,319.76	5,558.69	10,084.27	12,032.00	19,426.04
2	Segment Result						
	Profit/ (Loss) Before Interest and tax						
	Footwear, Footwear Accessories and other like Products	317.39	475.89	431.50	793.27	875.50	1475.08
	Tool Kit and Others	13.03	-	-	13.03	-	-
	Total Profit/ (Loss) Before Interest and tax	330.41	475.89	431.50	806.30	875.50	1,475.08
	Less: Finance Cost	156.97	159.71	161.28	316.68	300.83	584.89
	Total Profit/ (Loss) Before tax	173.45	316.17	270.22	489.62	574.67	890.20
3	Segment Asset						
	Footwear, Footwear Accessories and other like Products	24,010.78	23,692.33	22,967.18	24,010.78	22,967.18	22,016.19
	Tool Kit and Others	281.84	-	-	281.84	-	-
	Unallocable	-	-	-	0	-	-
	Total Segment Asset	24,292.62	23,692.33	22,967.18	24,292.62	22,967.18	22,016.19
4	Segment Liability						
	Footwear, Footwear Accessories and other like Products	13,498.93	13,229.48	13,476.44	13,498.93	13,476.44	11,786.20
	Tool Kit and Others	48.34	-	-	48.34	-	-
	Unallocable	-	-	-	-	-	-
	Total Segment Liability	13,547.27	13,229.48	13,476.44	13,547.27	13,476.44	11,786.20



Jaipur, 14th November 2024

For and on behalf of Board of Directors
FOR LEHAR FOOTWEARS LIMITED


Raj Kumar Agarwal
(Managing Director)
DIN : 00127215

LEHAR FOOTWEARS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2024

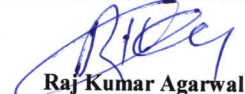
Notes:

- 1 The above unaudited financial results for the quarter and half year ended September 30, 2024 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 14th November 2024.
- 2 The unaudited standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 3 Based on guiding principles given in Ind AS 108 "Operating Segments" the Company the company has disclosed the segment information in the interim condensed standalone financial statement and is incorporated in the standalone financial result.
- 4 Income Tax reversal of Rs 216.31 Lakhs in Other Comprehensive Income pertains to downward revision of tax effect on revaluation of land due to impact of reduction in Long Term capital Gain Tax rate.
- 5 Earning per share is calculated on weighted average number of the shares issued by the Company and the Quarterly / half year EPS is not annualised
- 6 Previous Period's Figures have been regrouped/reclassified wherever necessary.

Jaipur, 14th November 2024



For and on behalf of Board of Directors
FOR LEHAR FOOTWEARS LIMITED


Raj Kumar Agarwal
(Managing Director)
DIN : 00127215