

To,  
**BSE Limited**  
25<sup>th</sup> Floor, P J Towers,  
Dalal Street,  
Mumbai-400001, MH

Date: 27<sup>th</sup> January, 2025

**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., **Monday, 27<sup>th</sup> January, 2025** at Registered Office along with Video conferencing/Other Audio-Visual means (VC/OAV) which commenced at **04:00 P.M.** and concluded at **04:25 P.M.** has taken inter-alia the following decisions:

1. Considered and approved the Un-audited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. Considered and approved the notice of Postal Ballot.  
In this regard, notice of the Postal Ballot will be circulated to the members of the Company in due course.
3. Other business as per agenda.

In respect of this, we enclose the Un-audited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2024 along with Limited Review Report on Financial Results of the Company.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Kindly take the same on your records.

Thanking You.

for **Lehar Footwears Limited**



**Ritika Poddar**

Company Secretary & Compliance Officer  
ACS No. A65615



## 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](http://www.leharfootwear.com), E.-[info@leharfootwear.com](mailto:info@leharfootwear.com) •

CIN No. : L15209RJ1994PLC008196

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



**WAVE LHR** *Evawave* **ISTUDENT PU BLISS** **ORTHO RELAX**  
Doctor of Your Feet

**QUARTERLY INTEGRATED FILING (FINANCIAL)**

- A. **Financial Results-** Attached
- B. **Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc-** Not Applicable
- C. **Format for Disclosing Outstanding Default on Loans and Debt Securities-**Not Applicable, No Default
- D. **Related Party Transactions** (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> 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., 4<sup>th</sup> quarter) - Not Applicable



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**Limited Review Report on Unaudited Quarterly and year to date 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 ended 31st December 2024 and year to date results for the period from 1st April 2024 to 31st December 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 recognized 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

*Vivek Gupta*  
(CA Vivek Gupta)  
Partner  
M.No. 400543



UDIN: 25400543BM LIEF8779

Place: Jaipur  
Date : January 27, 2025

## LEHAR FOOTWEARS LIMITED

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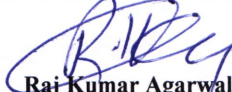
### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2024

(Rupees in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year
		31 Dec'24 (Unaudited)	30 Sept'24 (Unaudited)	31 Dec'23 (Unaudited)	31 Dec'24 (Unaudited)	31 Dec'23 (Unaudited)	31 Mar'24 (Audited)
	<b>Income</b>						
I	a) Revenue from operation	6692.36	3764.51	3575.37	16776.63	15619.74	19426.04
II	b) Other Income	17.25	6.46	10.71	33.40	36.00	82.77
III	<b>Total Income (I+II)</b>	<b>6709.61</b>	<b>3770.97</b>	<b>3586.08</b>	<b>16810.03</b>	<b>15655.74</b>	<b>19508.81</b>
	<b>Expenses</b>						
	a) Cost of materials consumed	2332.37	2012.21	1988.43	6544.13	7551.69	9837.83
	b) Purchases of Stock-in-trade	2838.97	405.57	71.99	4652.05	2715.10	2744.43
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(482.80)	(246.84)	(73.74)	26.81	96.97	(182.37)
	d) Employee benefits expenses	302.12	288.37	281.70	870.68	817.36	1121.72
	e) Finance Cost	182.53	156.97	138.47	499.21	439.30	584.89
	f) Depreciation and amortisation expenses	137.82	124.67	110.92	384.47	319.52	432.83
	g) Other expenses	1092.12	856.57	914.43	3036.58	2987.25	4079.28
	<b>Total Expenses</b>	<b>6403.13</b>	<b>3597.52</b>	<b>3432.20</b>	<b>16013.93</b>	<b>14927.19</b>	<b>18618.61</b>
V	<b>Profit before exceptional Items and Tax (III-IV)</b>	<b>306.48</b>	<b>173.45</b>	<b>153.88</b>	<b>796.10</b>	<b>728.55</b>	<b>890.20</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>306.48</b>	<b>173.45</b>	<b>153.88</b>	<b>796.10</b>	<b>728.55</b>	<b>890.20</b>
VIII	Tax Expense						
	a) Current Tax	87.68	42.68	51.14	211.27	208.91	232.26
	b) Deferred Tax	0.94	4.03	(0.68)	2.07	(14.63)	2.13
IX	<b>Net Profit for the period (VII-VIII)</b>	<b>217.86</b>	<b>126.74</b>	<b>103.42</b>	<b>582.76</b>	<b>534.27</b>	<b>655.81</b>
X	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>217.86</b>	<b>342.87</b>	<b>103.42</b>	<b>798.89</b>	<b>534.27</b>	<b>656.90</b>
	<b>Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year</b>	-	-	-			<b>5905.27</b>
XII	<b>Paid-up Equity Share Capital (Face Value INR 10 each)</b>	<b>1767.88</b>	<b>1767.88</b>	<b>1633.13</b>	<b>1767.88</b>	<b>1633.13</b>	<b>1767.88</b>
XIII	Earning Per Share in INR						
	a) Basic	1.23	0.72	0.95	3.30	4.89	4.02
	b) Diluted	1.23	0.72	0.95	3.30	4.89	4.02



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

  
**Raj Kumar Agarwal**  
(Managing Director)  
DIN : 00127215

Jaipur, 27th January 2025



## LEHAR FOOTWEARS LIMITED

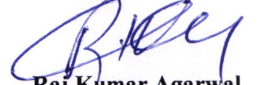
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### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2024

#### Notes:

- 1 The above unaudited financial results for the quarter and nine months ended December 31, 2024 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 27th January 2025.
- 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 has disclosed the segment information in the interim condensed standalone financial statement and is incorporated in the standalone financial result.
- 4 Earning per share is calculated on weighted average number of the shares issued by the Company and the same is not annualised
- 5 Previous Period's Figures have been regrouped/reclassified wherever necessary.

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

  
Raj Kumar Agarwal  
(Managing Director)  
DIN : 00127215

Jaipur, 27th January 2025



## LEHAR FOOTWEARS LIMITED

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### STATEMENT OF UNAUDITED SEGMENT INFORMATION FOR THE NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2024

Information regarding the results of each reportable\ reported segment is included below, performance is measured based on segment profit (before tax), as included in the internal management reports that are reviewed by the Company's Executive Director. Segment profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries. Inter-segment pricing is determined on an arm's length basis. The operations predominantly relate to (a) Footwear, Accessories & other like products and (b) Toolkit & Others

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		31 Dec'24 (Unaudited)	30 Sept'24 (Unaudited)	31 Dec'23 (Unaudited)	31 Dec'24 (Unaudited)	31 Dec'23 (Unaudited)	31 Mar'24 (Audited)
		(Rupees in lakhs)					
1	<b>Segment Revenue</b>						
	Footwear, Accessories and other like Products	3,382.91	3602.25	3575.37	13,304.92	15619.74	19426.04
	Tool Kit and Others	3,309.44	162.26	-	3,471.70	-	-
	Inter Segment Transfer	257.35	-	-	257.35	-	-
	<b>Total Segment Revenue</b>	<b>6,949.70</b>	<b>3,764.51</b>	<b>3,575.37</b>	<b>17,033.97</b>	<b>15,619.74</b>	<b>19,426.04</b>
2	<b>Segment Result</b>						
	<b>Profit/ (Loss) Before Interest and tax</b>						
	Footwear, Accessories and other like Products	231.59	317.39	292.35	1024.86	1167.85	1475.08
	Tool Kit and Others	257.41	13.03	-	270.44	-	-
	<b>Total Profit/ (Loss) Before Interest and tax</b>	<b>489.00</b>	<b>330.42</b>	<b>292.35</b>	<b>1,295.30</b>	<b>1,167.85</b>	<b>1,475.08</b>
	Less: Finance Cost	182.53	156.97	138.47	499.21	439.30	584.89
	<b>Total Profit/ (Loss) Before tax</b>	<b>306.47</b>	<b>173.45</b>	<b>153.88</b>	<b>796.09</b>	<b>728.55</b>	<b>890.20</b>
3	<b>Segment Asset</b>						
	Footwear, Accessories and other like Products	23,298.87	24,010.78	24,003.65	23,298.87	24,003.65	22,016.19
	Tool Kit and Others	3,435.35	281.84	-	3,435.35	-	-
	Unallocable	-	-	-	0	-	-
	<b>Total Segment Asset</b>	<b>26,734.22</b>	<b>24,292.62</b>	<b>24,003.65</b>	<b>26,734.22</b>	<b>24,003.65</b>	<b>22,016.19</b>
4	<b>Segment Liability</b>						
	Footwear, Accessories and other like Products	14,119.37	13,498.93	14,113.39	14,119.37	14,113.39	11,786.20
	Tool Kit and Others	1,658.01	48.34	-	1,658.01	-	-
	Unallocable	-	-	-	-	-	-
	<b>Total Segment Liability</b>	<b>15,777.38</b>	<b>13,547.27</b>	<b>14,113.39</b>	<b>15,777.38</b>	<b>14,113.39</b>	<b>11,786.20</b>



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

Raj Kumar Agarwal  
(Managing Director)

DIN : 00127215

Jaipur, 27th January 2025