



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

Statement of Unaudited Financial Results for the Quarter ended 30th June, 2021

(₹ 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 previous period ended
		30.06.2021	31.03.2021	30.06.2020.	31.03.2021
		Unaudited	Audited	Unaudited	Audited
I)	Continuing Operations				
	(a) Net Sales / Income from Operation	16,271.24	15,727.32	6,389.97	46,180.65
	(b) Other Operational Income	273.08	269.71	100.71	827.37
	Total Revenue From Operations	16,544.32	15,997.03	6,490.68	47,008.02
II)	Other Income	189.33	158.81	93.37	476.54
	Unrealised Gain/Loss (Net)	58.51	22.23	131.53	251.37
III)	Total Income (I+II)	16,792.17	16,178.07	6,715.58	47,735.93
IV)	Expenses				
	(a) Cost of materials consumed		-	-	-
	(b) Purchases of stock-in-trade	14,757.86	14,505.23	6,300.43	43,703.02
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	211.57	-91.93	-631.94	-1,045.06
	(d) Employee benefits expense	53.05	56.08	55.34	208.19
	(e) Selling expenses	1,041.61	952.13	258.11	2,390.67
	(f) Finance costs - Bank Charges	95.33	81.50	53.23	247.61
	(g) Depreciation and amortisation expense	70.90	77.47	74.22	308.59
	(h) Other expenses	51.65	282.60	210.15	834.08
	Total expenses (IV)	16,281.96	15,863.08	6,319.54	46,647.10
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	510.21	314.99	396.04	1,088.83
V)	Exceptional items Gain/(loss) net	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	510.21	314.99	396.04	1,088.83
VII)	Tax expense:				
	(a) Current tax	137.27	123.62	78.30	294.63
	(b) Deferred tax	-5.32	5.79	-5.32	-10.17
VIII)	Net Profit / (Loss) for the period from continuing operation (VI-VII)	378.25	185.58	323.06	804.37
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)	378.25	185.58	323.06	804.37
XIII)	Other comprehensive income				
	a) (i) Items that will not rereclassified to profit or loss	62.34	-41.12	10.23	57.42
	(ii) Income tax relating to items will not be reclassified to profit or loss	-20.81	13.73	-3.38	-19.17
	b) (i) Items that will rereclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items will be reclassified to profit or loss	-	-	-	-
	Total Comprehensive income/ (Loss)	41.53	-27.39	6.85	38.25
XIV)	Total Income (XII+XIII)	419.78	158.18	329.91	842.62
XV)	Earnings per equity share (face value Rs.2/-)				
	(a) Basic (in Rs.)	1.30	0.64	1.11	2.76
	(b) Diluted (in Rs.)	1.30	0.64	1.11	2.76



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Notes

- 1 The above financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter ended on 30th June, 2021 are reviewed by the Audit Committee in its meeting held on 13th August, 2021 and approved & taken on record by the Board of Directors in its meeting held on 13th August, 2021. The Statutory Auditors of the Company have carried out the " Limited Review" of the above results.
- 2 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.
- 3 The figures of the quarter ended 31st March, 2021 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.
- 4 The Company has identified two reportable segments, Export/Trading Division and Power Division in accordance with the requirements of Ind AS 108.
- 5 Previous period's/year's figures have been regrouped/reclassified wherever necessary.
- 6 The above financial results are available on the website of the Company - www.lahotioverseas.in

PLACE : MUMBAI
DATE : 13th August, 2021



For LAHOTI OVERSEAS LIMITED


UMESH LAHOTI
MANAGING DIRECTOR



LAHOTI OVERSEAS LIMITED

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Segment-wise Revenue, Results and Capital Employed For the Quarter Ended on 30th June,2021

(₹ In Lakhs)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the previous period ended
	30.06.2021	31.03.2021	30.06.2021	31.03.2021
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
(a) Export/Trading Division	16,408.77	15,921.22	6,357.59	46,610.56
(b) Power Division	135.56	75.81	133.09	397.45
Net sales/Income From Operations	16,544.32	15,997.03	6,490.68	47,008.02
2. Segment Results				
Profit/(Loss) before Interest & Tax				
(a) Export/Trading Division	275.34	204.56	257.63	634.33
(b) Power Division	82.34	10.90	-33.27	-25.80
Total	357.69	215.45	224.37	608.53
Less:				
(i) Finance Cost	95.33	81.50	53.23	247.61
(ii) Other Un-allocable Expenditure net of Un-allocable Income	-189.33	-181.04	-224.90	-727.91
	-94.01	-99.54	-171.67	-480.30
Total Profit Before Tax	451.69	314.99	396.04	1,088.83
3 Segment Assets				
(a) Export/Trading Division	17,141.84	17,774.13	14,885.38	17,774.13
(b) Power Division	2,273.01	2,119.27	2,337.83	2,119.27
Total Assets	19,414.85	19,893.40	17,223.21	19,893.40
4 Segment Liabilities				
(a) Export/Trading Division	5,270.58	6,109.63	4,000.07	6,109.63
(b) Power Division	55.13	114.40	57.80	114.40
Total Liabilities	5,325.71	6,224.03	4,057.87	6,224.03
5 Capital Employed (Segment assets – Segment Liabilities)				
(a) Export/Trading Division	11,871.26	11,664.50	10,885.31	11,664.50
(b) Power Division	2,217.88	2,004.87	2,280.03	2,004.87
Total	14,089.14	13,669.37	13,165.34	13,669.37

Notes

- The above financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter ended on 30th June, 2021 are reviewed by the Audit Committee in its meeting held on 13th August, 2021 and approved & taken on record by the Board of Directors in its meeting held on 13th August, 2021. 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 31st March, 2021 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



UMESH LAHOTI
MANAGING DIRECTOR

PLACE : MUMBAI

DATE : 13th August,2021



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Statement of Audited Financial Results for the Quarter 30th June, 2021

(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
		30-06-2021 Unaudited	31-03-2021 Audited	31-06-2020 Unaudited	31-03-2021 Audited
I	Continuing Operations				
	(a) Net Sales / Income from Operation	16,271.24	15,727.32	6,389.97	46,180.65
	(b) Other Operational Income	273.08	269.71	100.71	827.37
	Total Revenue From Operations	16,544.32	15,997.03	6,490.68	47,008.02
II	Other Income	194.09	162.47	94.76	489.51
	Unrealised Gain/Loss (net)	58.51	22.59	135.28	259.03
III	Total Income (I+II)	16,796.92	16,182.09	6,720.72	47,756.56
IV	Expenses				
	(a) Cost of materials consumed		-	-	-
	(b) Purchases of stock-in-trade	14,757.86	14,505.23	6,300.43	43,703.02
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	211.57	-91.93	-631.94	-1,045.06
	(d) Employee benefits expense	53.05	56.08	55.34	208.19
	(e) Selling expenses	1,041.61	952.13	258.11	2,390.67
	(f) Finance costs - Bank Charges	95.33	81.50	53.23	247.61
	(g) Depreciation and amortisation expense	70.90	77.46	74.22	308.59
	(h) Other expenses	51.65	282.77	210.15	834.25
	Total expenses (IV)	16,281.96	15,863.25	6,319.54	46,647.27
V	Profit / (Loss) before Exceptional items and tax (III-IV)	514.96	318.84	401.18	1,109.29
V	Exceptional items Gain/(loss) net	-	-	-	-
VI	Profit / (Loss) before tax (V-VI)	514.96	318.84	401.18	1,109.29
VII	Tax expense:				
	(a) Current tax	137.27	124.16	87.39	296.91
	(a) MAT Credit Utilized	-	-	-	-
	(b) Deferred tax	-5.32	5.79	-5.32	-10.17
VIII	Net Profit / (Loss) for the period from continuing operation (VI-VII)	383.01	188.90	319.11	822.55
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)	383.01	188.90	319.11	822.55
XIII	Other comprehensive income				
	a) (i) Items that will not reclassified to profit or loss	62.34	-41.12	10.23	57.42
	(ii) Income tax relating to items will not be reclassified to profit or loss	-20.81	13.73	-3.38	-19.17
	b) (i) Items that will reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items will be reclassified to profit or loss	-	-	-	-
	Total Comprehensive income/ (Loss)	41.53	-27.39	6.85	38.25
XIV	Total Comprehensive income (XII+XIII)	424.54	161.50	325.96	860.80
XV	Earnings per equity share (face value Rs.2/-)				
	(a) Basic (in Rs.)	1.31	0.40	1.09	2.82
	(b) Diluted (in Rs.)	1.31	0.40	1.09	2.82





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NOTES:

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- 2 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.
- 3 The figures of the quarter ended 31st March, 2021 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.
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PLACE : MUMBAI

DATE : 13th August,2021



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR

N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM -II, NEXT TO COURTYARD MARRIOTT HOTEL, ANDHERI KURLA ROAD, ANDHERI (EAST), MUMBAI - 400 093
TELEPHONE NOS : 28366378/28366379 EMAIL: natwarthakrar@gmail.com URL : www.ngthakrar.in

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**

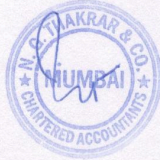
1. We have reviewed the accompanying Statement of Unaudited financial results of **LAHOTI OVERSEAS LIMITED** ("the Company") for the quarter ended 30th June, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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 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 N. G. THAKRAR & CO
Chartered Accountants
Firm Registration Number: 110907W

N. G. Thakrar



N. G. THAKRAR
(Partner)
Membership No.:036213
UDIN: 21036213AAAACX4350

Place: Mumbai
Date: 13/08/2021

N. G. THAKRAR & Co.

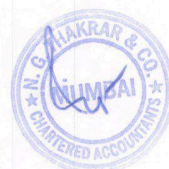
CHARTERED ACCOUNTANTS

803, ATRIUM -II, NEXT TO COURTYARD MARRIOT HOTEL, ANDHERI KURLA ROD, ANDHERI (EAST), MUMBAI - 400 093
TELEPHONE NOS : 28366378/28366379 EMAIL: natwarthakrar@gmail.com

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 June 30, 2021 (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. CIRJCFD/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.

5. Other Matters:

The accompanying unaudited consolidated financial results includes unaudited interim financial results and other unaudited financial information in respect of 1 subsidiary, which reflects total revenues of Rs.4.76 Lakhs and total net profit after tax (including other comprehensive income) of Rs. 4.76 Lakhs for the quarter ended June 30, 2021 which have been audited/reviewed/compiled by other auditors. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of the subsidiary, is based solely on such unaudited financial results and other unaudited financial information. Our conclusion on the Statement is not modified in respect of the above matter.

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 N. G. THAKRAR & CO
Chartered Accountants
Firm Registration Number: 110907W

N. G. Thakrar

N. G. THAKRAR
(Partner)
Membership No.: 036213

UDIN: 21036213AAAACZ.6167



Place: Mumbai
Date: 13/08/2021