



# 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](mailto:umesh@lahotioverseas.com)

Corporate Identity No. L74999MH1995PLC087643

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th Sep, 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 current period ended	Year to date figures for the previous period ended	Year to date figures for the previous Year ended
		30-09-2021 Unaudited	30-06-2021 Unaudited	30-09-2020 Unaudited	30-09-2021 Unaudited	30-09-2020 Unaudited	31-03-2021 Audited
I)	<b>CONTINUING OPERATIONS</b>						
	(a) Net Sales / Income from operations	23,896.12	16,271.24	10,820.14	40,167.36	17,210.11	46,180.65
	(b) Other Operational Income	542.49	273.08	223.29	815.57	324.00	827.37
	<b>Total Revenue From Operations</b>	<b>24,438.60</b>	<b>16,544.32</b>	<b>11,043.43</b>	<b>40,982.93</b>	<b>17,534.11</b>	<b>47,008.02</b>
II)	Other Income	118.44	189.33	137.22	307.77	230.58	476.54
	Unrealised Gain/Loss (net)	30.18	58.51	31.69	88.70	163.22	251.37
III)	<b>Total Income (I+II)</b>	<b>24,587.23</b>	<b>16,792.17</b>	<b>11,212.34</b>	<b>41,379.40</b>	<b>17,927.92</b>	<b>47,735.93</b>
IV)	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	22,559.39	14,757.86	9,898.19	37,317.25	16,198.62	43,703.02
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,117.29)	211.57	239.21	(905.72)	(392.73)	(1,045.06)
	(d) Employee benefits expenses	71.32	53.05	47.37	124.37	102.71	208.19
	(e) Selling expenses	1,859.12	1,041.61	507.00	2,900.73	765.11	2,390.67
	(f) Finance costs - Bank charges	136.86	95.33	57.36	232.19	110.58	247.61
	(g) Depreciation and amortisation expenses	71.17	70.90	79.74	142.07	153.96	308.59
	(h) Other expenses	191.81	51.65	151.43	243.46	361.59	834.08
	<b>Total expenses (IV)</b>	<b>23,772.39</b>	<b>16,281.96</b>	<b>10,980.29</b>	<b>40,054.35</b>	<b>17,299.83</b>	<b>46,647.10</b>
V)	Profit / (Loss) before Exceptional items and tax (III-V)	814.84	510.21	232.05	1,325.05	628.09	1,088.82
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	814.84	510.21	232.05	1,325.05	628.09	1,088.82
VII)	<b>Tax expenses:</b>						
	(a) Current tax	216.69	137.27	53.15	353.96	131.45	294.63
	(b) Deferred tax	13.93	-5.32	-5.32	8.61	(10.64)	(10.17)
VIII)	<b>Net Profit / (Loss) for the period from continuing operation (VI-VII)</b>	<b>584.23</b>	<b>378.25</b>	<b>184.22</b>	<b>962.49</b>	<b>507.28</b>	<b>804.36</b>
IX)	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
X)	Tax expenses of Discontinuing operations	-	-	-	-	-	-
XI)	Profit/(Loss) from Discontinuing operations (after tax) (IX-X)	-	-	-	-	-	-
XII)	<b>Profit / (Loss) for the period (VIII+XI)</b>	<b>584.23</b>	<b>378.25</b>	<b>184.22</b>	<b>962.49</b>	<b>507.28</b>	<b>804.36</b>
XIII)	<b>Other comprehensive income</b>						
	a) (i) Items that will not reclassified to profit or loss	52.09	62.34	17.30	114.43	27.53	57.42
	(ii) Income tax relating to items will not be reclassified to profit or loss	(7.99)	(20.81)	(5.72)	(28.80)	(9.10)	(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	-	-	-	-	-	-
	<b>Total Comprehensive income/ (Loss)</b>	<b>44.10</b>	<b>41.53</b>	<b>11.58</b>	<b>85.63</b>	<b>18.43</b>	<b>38.25</b>
XIV)	<b>Total Comprehensive income (XII+XIII)</b>	<b>628.33</b>	<b>419.78</b>	<b>195.80</b>	<b>1,048.12</b>	<b>525.71</b>	<b>842.61</b>
XV)	<b>Earnings per equity share (face value Rs.2/-)</b>						
	(a) Basic (in Rs.)	2.00	1.30	0.63	3.30	1.74	2.76
	(b) Diluted (in Rs.)	2.00	1.30	0.63	3.30	1.74	2.76





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## 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, 2021 are reviewed by the Audit Committee in its meeting held on 12th November, 2021 and approved & taken on record by the Board of Directors in its meeting held on 12th November, 2021. The Statutory Auditors of the Company have carried out the " Limited Review" of the above results.
- 1 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.
  - 2 The figures of the quarter ended 30th September, 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.
  - 3 The Company has identified two reportable segments, Export/Trading Division and Power Division in accordance with the requirements of Ind AS 108.
  - 4 Previous period's/year's figures have been regrouped/reclassified wherever necessary.
  - 5 The Statutory Auditors of the Company have carried out a limited review of the unaudited financials for the quarter and half year ended 30th September, 2021.
  - 6

PLACE : MUMBAI  
DATE : 12th November,2021



For LAHOTI OVERSEAS LIMITED

  
UMESH LAHOTI  
MANAGING DIRECTOR  
DIN 00361216





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LAHOTI OVERSEAS LIMITED

CIN: L74999MH1995PLC087643

Segment-wise Revenue, Results and Capital Employed

For the Quarter and Half Year Ended on 30th Sep, 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 current period ended	Year to date figures for the previous period ended	Year to date figures for the previous Year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	<b>Segment Revenue</b>						
	(a) Export/Trading Division	24,324.81	16,408.77	10,916.27	40,733.58	17,273.86	46,610.56
	(b) Power Division	113.79	135.56	127.17	249.35	260.25	397.45
	<b>Net sales/Income From Operations</b>	<b>24,438.60</b>	<b>16,544.32</b>	<b>11,043.44</b>	<b>40,982.93</b>	<b>17,534.11</b>	<b>47,008.02</b>
2)	<b>Segment Results</b>						
	Profit/(Loss) before Interest & Tax						
	(a) Export/Trading Division	752.75	275.34	67.10	1,028.09	324.73	634.34
	(b) Power Division	50.36	82.34	53.39	132.70	20.11	-25.80
	<b>Total</b>	<b>803.10</b>	<b>357.69</b>	<b>120.49</b>	<b>1,160.79</b>	<b>344.84</b>	<b>608.54</b>
	<b>Less:</b>						
	(i) Finance Cost	136.86	95.33	57.36	232.19	110.58	247.61
	(ii) Other Un-allocable Expenditure net of Un-allocable Income	-148.61	-247.84	-168.91	-396.45	-393.81	-727.91
		-11.75	-152.51	-111.55	-164.26	-283.23	-480.30
	<b>Total Profit Before Tax</b>	<b>814.85</b>	<b>510.20</b>	<b>232.04</b>	<b>1,325.05</b>	<b>628.07</b>	<b>1,088.84</b>
3)	<b>Segment Assets</b>						
	(a) Export/Trading Division	22,448.07	17,141.84	13,273.22	22,448.07	13,273.22	17,774.13
	(b) Power Division	2,317.22	2,273.01	2,355.49	2,317.22	2,355.49	2,119.27
	<b>Total Assets</b>	<b>24,765.29</b>	<b>19,414.85</b>	<b>15,628.71</b>	<b>24,765.29</b>	<b>15,628.71</b>	<b>19,893.40</b>
4)	<b>Segment Liabilities</b>						
	(a) Export/Trading Division	10,097.68	5,270.58	2,182.36	10,097.68	2,182.36	6,109.63
	(b) Power Division	66.86	55.13	75.51	66.86	75.51	114.40
	<b>Total Liabilities</b>	<b>10,164.53</b>	<b>5,325.71</b>	<b>2,257.87</b>	<b>10,164.53</b>	<b>2,257.87</b>	<b>6,224.03</b>
5)	<b>Capital Employed</b> (Segment assets – Segment Liabilities)						
	(a) Export/Trading Division	12,350.39	11,871.26	11,090.86	12,350.39	11,090.86	11,664.50
	(b) Power Division	2,250.36	2,217.88	2,279.98	2,250.36	2,279.98	2,004.87
	<b>Total</b>	<b>14,600.75</b>	<b>14,089.14</b>	<b>13,370.84</b>	<b>14,600.75</b>	<b>13,370.84</b>	<b>13,669.37</b>

## 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, 2021 are reviewed by the Audit Committee in its meeting held on 12th November, 2021 and approved & taken on record by the Board of Directors in its meeting held on 12th November, 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.
- Previous period's/year's figures have been regrouped/reclassified wherever necessary.
- The Statutory Auditors of the Company have carried out a limited review of the unaudited financials for the quarter and half year ended 30th September, 2021

PLACE : MUMBAI  
DATE : 12th November, 2021



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI  
MANAGING DIRECTOR  
DIN 00361216



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## Statement of Assets and Liabilities As at ended 30th September, 2021

(₹ in Lakhs)

	Particulars	STANDALONE	
		As at	As at
		30-09-2021	30-09-2020
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Plant, property and equipment	1,359.67	1,548.00
	(b) Investment Property	1,913.86	2,016.20
	(c) Financial Assets		
	(i) Investments	1,481.27	1,304.43
	(ii) Trade Receivable	6.83	19.92
	(iii) Loans and Advances	23.84	129.88
	(d) Deferred Tax Assets	-	39.86
	(e) Long-term loans and advances	1,014.46	988.46
	(f) Other Non-Current Assets	0.00	0.04
		<b>5,799.93</b>	<b>6,046.77</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	2,235.41	677.36
	(b) Financial Assets		
	(i) Trade receivables	13,007.61	7,040.26
	(ii) Cash and cash equivalents	1,462.37	990.25
	(iii) Loans and advances	1,731.77	638.22
	(c) Other current assets	528.21	201.11
		<b>18,965.36</b>	<b>9,547.20</b>
	<b>Total Assets</b>	<b>24,765.29</b>	<b>15,593.97</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	<b>584.59</b>	<b>584.59</b>
	(b) Reserves and surplus	<b>14,016.17</b>	<b>12,764.96</b>
		<b>14,600.76</b>	<b>13,349.55</b>
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Long-term borrowings	-	-
	(ii) Trade payables	-	-
	(b) Deferred tax liabilities (net)	17.19	-
	(c) Other long-term liabilities	165.67	162.67
	(d) Long-term provisions	59.76	51.96
		<b>242.62</b>	<b>214.63</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Short-term borrowings	8,303.33	1,351.46
	(ii) Trade payables	717.99	404.85
	(b) Other current liabilities	392.75	91.32
	(c) Short-term provisions	507.83	182.18
		<b>9,921.91</b>	<b>2,029.80</b>
	<b>Total Equity and Liabilities</b>	<b>24,765.29</b>	<b>15,593.97</b>

\* Applicable in case of consolidated statement of assets and liabilities







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Cash Flow Statement for the period ended 30th September, 2021

(₹ in lakhs)

Particulars	As at	As at
	30-09-2021	30-09-2020
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax and prior period items	1,325.05	628.09
<b>Adjustements for:</b>		
Interest Paid	59.99	59.50
Depreciation	142.07	153.96
Rent Received	(97.51)	(96.87)
Net (gain)/loss on revaluation of forward contracts	-	39.27
Unrealised (Gain)/Loss	(88.70)	(163.22)
Interest Received	(0.25)	(2.80)
Dividend Received	(0.78)	(0.28)
Net Profit from Operating Activities	1,339.87	617.65
<b>Movements in Working Capital</b>		
(Increase)/Decrease in Inventories	(905.72)	(392.73)
(Increase)/Decrease in Trade & Other Receivable	(2,677.36)	2,760.58
(Increase)/Decrease in Other current assets	(370.65)	(78.62)
(Increase)/Decrease in Short term loans and advances	416.07	(104.98)
(Increase)/Decrease in Other Non-current assets	(810.42)	-
Increase/(Decrease) Trade Payable	94.45	(699.91)
Increase/(Decrease) Other Current Liabilities & Provision	40.39	-
Increase/(Decrease) Other Long Term Liabilities & Long term provisions	22.62	(3.49)
<b>Cash Generated from Operations</b>	(2,850.74)	2,098.50
Taxes paid	-	(105.35)
<b>Net Cash Flow Before Extraordinary Items</b>	(2,850.74)	1,993.15
Extra ordinary Items / Adjustments (Prior Period Item)	-	-
<b>Cash Flow From Operating Activities After Extraordinary Items</b>	(2,850.74)	1,993.15
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property Plant and Equipment	(1.49)	(71.04)
Sale of Prpoerty Plant and Equipment	0.74	-
Interest Received	0.25	2.80
Dividend Received	0.78	0.28
Rent Received	97.51	96.87
(Increase)/Decrease In Long Term Loans & Advances	-	400.90
<b>Net Cash Flow from Investing Activities</b>	97.80	429.81
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Dividend Paid	-	-
Interest paid	(59.99)	(59.50)
Increase/(Decrease) In Unsecured Loans	3,304.21	(2,248.20)
(Increase)/Decrease In Long Term Loans and Advances	542.91	-
<b>Net Cash From Financing Activities</b>	3,787.13	(2,307.70)
<b>Net Increase in Cash and Cash Equivalentents (A+B+C)</b>	<b>1,034.19</b>	<b>115.26</b>
<b>Cash and Cash Equivalentents (OPENING BALANCE)</b>	428.19	874.99
<b>Cash and Cash Equivalentents (CLOSING BALANCE)</b>	1,462.37	990.25
	<b>1,034.19</b>	<b>115.26</b>





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(Rs in.Lakhs)

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I)	<b>CONTINUING OPERATIONS</b>						
	(a) Net Sales / Income from operations	23,896.12	16,271.24	10,820.14	40,167.36	17,210.11	46,180.65
	(b) Other Operational Income	542.49	273.08	223.29	815.57	324.00	827.37
	<b>Total Revenue From Operations</b>	<b>24,438.60</b>	<b>16,544.32</b>	<b>11,043.43</b>	<b>40,982.93</b>	<b>17,534.11</b>	<b>47,008.02</b>
II)	<b>Other Income</b>	120.84	194.09	140.66	312.57	235.41	489.51
	Unrealised Gain/Loss (net)	33.05	58.51	33.66	93.92	168.94	259.03
III)	<b>Total Income (I+II)</b>	<b>24,592.49</b>	<b>16,796.92</b>	<b>11,217.75</b>	<b>41,389.41</b>	<b>17,938.47</b>	<b>47,756.56</b>
IV)	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	22,559.39	14,757.86	9,898.19	37,317.25	16,198.62	43,703.02
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,117.29	211.57	239.21	-905.72	-392.73	-1,045.06
	(d) Employee benefits expenses	71.32	53.05	47.37	124.37	102.71	208.19
	(e) Selling expenses	1,859.12	1,041.61	507.00	2,900.73	765.11	2,390.67
	(f) Finance costs - Bank Charges	136.86	95.33	57.36	232.19	110.58	247.61
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	(h) Other expenses	191.83	51.65	151.44	243.47	361.60	834.25
	<b>Total expenses (IV)</b>	<b>23,772.40</b>	<b>16,281.96</b>	<b>10,980.30</b>	<b>40,054.36</b>	<b>17,299.84</b>	<b>46,647.27</b>
V)	<b>Profit / (Loss) before Exceptional items and tax (III-IV)</b>	820.09	514.96	237.44	1,335.06	638.62	1,109.29
V)	<b>Exceptional items Gain/(loss) net</b>	0.00	0.00	0.00	0.00	0.00	0.00
VI)	<b>Profit / (Loss) before tax (V-VI)</b>	820.09	514.96	237.44	1,335.06	638.62	1,109.29
VII)	<b>Tax expenses:</b>						
	(a) Current tax	217.43	137.27	53.15	354.70	131.45	296.91
	(b) Short/(Excess) Provision	-0.16	0.00	0.00	-0.16	0.00	0.00
	(c) Deferred tax	13.93	-5.32	-5.32	8.61	-10.64	-10.17
VIII)	<b>Net Profit / (Loss) for the period from continuing operations (VI-VII)</b>	588.89	383.01	189.61	971.91	517.81	822.55
IX)	<b>Profit/(Loss) from Discontinuing operations</b>	-	-	-	-	-	-
X)	<b>Tax expenses of Discontinuing operations</b>	-	-	-	-	-	-
XI)	<b>Profit/(Loss) from Discontinuing operations (after tax) (IX-X)</b>	-	-	-	-	-	-
XII)	<b>Profit / (Loss) for the period (VIII+XI)</b>	588.89	383.01	189.61	971.91	517.81	822.55
XIII)	<b>Other comprehensive income</b>						
	a) (i) Items that will not reclassified to profit or loss	52.09	62.34	17.30	114.43	27.53	57.42
	(ii) Income tax relating to items will not be reclassified to profit or loss	-7.99	-20.81	-5.72	-28.80	-9.10	-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	-	-	-	-	-	-
	<b>Total Comprehensive income/ (Loss)</b>	44.10	41.53	11.58	85.63	18.43	38.25
XIV)	<b>Total Comprehensive income (XII+XIII)</b>	632.99	424.54	201.19	1,057.54	536.24	860.80
XV)	<b>Earnings per equity share (face value Rs.2/-)</b>						
	(a) Basic (in Rs.)	2.01	1.31	0.65	3.33	1.78	2.82
	(b) Diluted (in Rs.)	2.01	1.31	0.65	3.33	1.78	2.82





# 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](mailto:umesh@lahotioverseas.com)

Corporate Identity No. L74999MH1995PLC087643

## 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 12, November, 2021
- 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 The Statutory Auditors of the Company have carried out a limited review of the unaudited financials for the quarter and half year ended 30th September, 2021

PLACE : MUMBAI  
DATE : 12th November,2021



For LAHOTI OVERSEAS LIMITED

  
UMESH LAHOTI  
MANAGING DIRECTOR  
DIN 00361216



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Statement of Assets and Liabilities as at 30th September,2021

(₹ in Lakhs)

Particulars	As at	
	30-09-2021	30-09-2020
<b>A ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Plant, property and equipment	1,359.67	1,548.00
(b) Investment Property	1,913.90	2,016.24
(c) Goodwill	42.60	42.60
(d) Financial Assets		
(i) Investments	1,493.80	1,300.76
(ii) Trade Receivable	6.83	19.92
(iii) Loans and Advances	23.84	129.88
(e) Deferred Tax Assets	-	39.85
(f) Long-term loans and advances	1,014.46	990.94
(g) Other Non-Current Assets	0.76	0.04
	<b>5,855.87</b>	<b>6,088.23</b>
<b>2 Current assets</b>		
(a) Inventories	2,235.41	677.36
(b) Financial Assets		
(i) Current Investments	3.10	-
(ii) Trade receivables	13,007.61	7,043.32
(iii) Cash and cash equivalents	1,462.71	990.49
(iv) Loans and advances	1,733.93	638.22
(c) Other current assets	528.20	201.11
	<b>18,970.96</b>	<b>9,550.50</b>
<b>Total Assets</b>	<b>24,826.82</b>	<b>15,638.73</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	584.59	584.59
(b) Reserves and surplus	14,076.70	12,808.51
	<b>14,661.29</b>	<b>13,393.10</b>
<b>2 Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Long-term borrowings	-	-
(ii) Trade payables	-	-
(b) Deferred tax liabilities (net)	17.19	-
(c) Other long-term liabilities	165.67	162.67
(d) Long-term provisions	59.76	52.84
	<b>242.62</b>	<b>215.51</b>
<b>3 Current liabilities</b>		
(a) Financial Liabilities		
(i) Short-term borrowings	8,303.33	1,351.46
(ii) Trade payables	717.99	404.85
(b) Other current liabilities	393.01	91.63
(c) Short-term provisions	508.57	182.18
	<b>9,922.91</b>	<b>2,030.12</b>
<b>Total Equity and Liabilities</b>	<b>24,826.82</b>	<b>15,638.73</b>



\* Applicable in case of consolidated statement of assets and liabilities





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Corporate Identity No. L74999MH1995PLC087643

Cash Flow Statement for the period ended 30th September, 2021

(₹ in lakhs)

Particulars	As at	As at
	30-09-2021	30-09-2020
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax and prior period items	1,335.06	638.62
<u>Adjustements for:</u>		
Interest Paid	59.99	59.50
Depreciation	142.07	153.96
Rent Received	(102.31)	(101.67)
Net (gain)/loss on revaluation of forward contracts	-	39.27
(Profit)/Loss on sale of Investments	-	(0.03)
Unrealised (Gain)/Loss	(93.92)	(168.92)
Interest Received	(0.25)	(2.80)
Dividend Received	(0.78)	(0.28)
Net Profit from Operating Activities	1,339.86	617.65
<b>Movements in Working Capital</b>		
(Increase)/Decrease in Inventories	(905.72)	(392.73)
(Increase)/Decrease in Trade & Other Receivable	(2,679.52)	2,758.66
(Increase)/Decrease in Other current assets	(368.54)	(79.44)
(Increase)/Decrease in Short term loans and advances	416.07	(104.98)
(Increase)/Decrease in Other Non-current assets	(810.42)	-
Increase/(Decrease) Trade Payable	94.45	(699.59)
Increase/(Decrease) Other Current Liabilities & Provision	40.47	(3.49)
Increase/(Decrease) Other Long Term Liabilities & Long term provisions	20.50	-
<b>Cash Generated from Operations</b>	(2,852.84)	2,096.08
Taxes paid		105.35
<b>Net Cash Flow Before Extraordinary Items</b>	(2,852.84)	1,990.73
Extra ordinary Items / Adjustments (Prior Period Item)	-	-
<b>Cash Flow From Operating Activities After Extraordinary Items</b>	(2,852.84)	1,990.73
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property Plant and Equipment	(1.49)	(71.04)
Purchase of Investments	(6.40)	(2.50)
Sale of Prpoerty Plant and Equipment	0.74	0.20
Interest Received	0.25	2.80
Dividend Received	0.78	0.28
Rent Received	102.31	101.67
(Increase)/Decrease In Long Term Loans & Advances	-	400.90
<b>Net Cash Flow from Investing Activities</b>	96.20	432.31
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Dividend Paid	-	-
Interest paid	(59.99)	(59.50)
Increase/(Decrease) In Unsecured Loans	3,304.21	(2,248.20)
(Increase)/Decrease In Long Term Loans and Advances	542.91	-
<b>Net Cash From Financing Activities</b>	3,787.13	(2,307.70)
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>1,030.48</b>	<b>115.34</b>
<b>Cash and Cash Equivalents (OPENING BALANCE)</b>	432.23	875.15
<b>Cash and Cash Equivalents (CLOSING BALANCE)</b>	1,462.71	990.49
	<b>1,030.48</b>	<b>115.34</b>





# N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM -II, NEXT TO COURTYARD MARRIOT HOTEL, ANDHERI KURLA ROAD, ANDHERI (EAST), MUMBAI - 400 093  
TELEPHONE NOS : 28366378/28366379 EMAIL: [natwarthakrar@gmail.com](mailto:natwarthakrar@gmail.com) URL : [www.ngthakrar.in](http://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 30<sup>th</sup> September, 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: 21036213AAAAREF1213**



**Place: Mumbai**  
**Date: 12<sup>th</sup> November, 2021.**



# N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM -II, NEXT TO COURTYARD MARRIOTT HOTEL, ANDHERI KURLA ROD, ANDHERI (EAST), MUMBAI - 400 093  
TELEPHONE Nos : 28366378/28366379 EMAIL: [natwarthakrar@gmail.com](mailto: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 30<sup>th</sup> September, 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 as amended, read with relevant rules issued thereafter and other accounting principles generally accepted in India. 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 subsidiary:  
G. Varadan Limited.
5. The accompanying unaudited consolidated financial results includes unaudited interim financial results and other unaudited financial information in respect of 1 subsidiary, which reflects total assets of Rs. 66.54 Lakhs, total revenues of Rs. 10.02 Lakhs, total net profit after tax (including other comprehensive income) of 9.43 Lakhs, total Comprehensive Income of Rs. 9.43 Lakhs for the quarter ended 30<sup>th</sup> September, 2021 and net cash outflow of Rs. 3.70 Lakhs for the period from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 which have been audited/reviewed 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.



**N.G. Thakrar & Co**  
**Chartered Accountants**

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: 21036213AAAAE95132**



**Place: Mumbai**  
**Date: 12<sup>th</sup> November, 2021.**