

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**

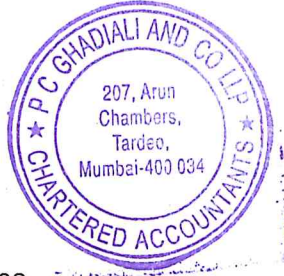
1. We have reviewed the accompanying Statement of Unaudited financial results of **LAHOTI OVERSEAS LIMITED** ("the Company") for the quarter ended 30th September, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing 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 P C Ghadiali and Co LLP
Chartered Accountants
FRN: 103132W/W-100037

Pannkaj Ghadiali
(Managing Partner)
Membership No.: 031745
UDIN: 22031745BDAPNC6862



Place: Mumbai
Date: 14/11/2022



LAHOTI OVERSEAS LIMITED

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

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th Sep,2022

(Rs.in Lakhs)

Sr.No.	Particulars	STANDALONE					
		Quarter ended			Half year ended		Year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	CONTINUING OPERATIONS						
	(a) Net Sales / Income from operations	7,784.10	7,685.54	23,896.12	15,469.64	40,167.36	86,965.93
	(b) Other Operational Income	890.70	456.76	542.49	1,347.46	815.57	2,231.51
	Total Revenue From Operations	8,674.80	8,142.30	24,438.60	16,817.09	40,982.93	89,197.43
II)	Other Income	84.87	57.97	118.44	142.85	307.77	771.43
	Unrealised Gain/Loss (net)	35.20	-10.68	30.18	24.52	88.70	97.26
III)	Total Income (I+II)	8,794.87	8,189.59	24,587.23	16,984.46	41,379.40	90,066.13
IV)	Expenses						
	(a) Purchases of stock-in-trade	7,346.83	6,378.32	22,559.39	13,725.15	37,317.25	77,865.49
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-70.25		-1,117.29	471.07	-905.72	422.39
	(c) Employee benefits expenses	79.18	93.94	85.32	173.12	152.17	328.20
	(d) Selling expenses	375.63	508.44	1,859.12	884.07	2,900.73	6,309.81
	(e) Finance costs - Bank charges	40.28	35.24	136.86	75.52	232.19	520.81
	(f) Depreciation and amortisation expenses	71.83	68.03	71.17	139.87	142.07	319.04
	(g) Other expenses	134.33	124.13	177.81	258.46	215.66	693.60
	Total expenses (IV)	7,977.83	7,749.42	23,772.39	15,727.25	40,054.35	86,459.34
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	817.04	440.17	814.84	1,257.21	1,325.05	3,606.78
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	817.04	440.17	814.84	1,257.21	1,325.05	3,606.78
VII)	Tax expenses:						
	(a) Current tax	198.26	140.40	216.69	338.66	353.96	980.96
	(b) Deferred tax	-38.84	-58.46	13.93	-97.30	8.61	269.64
VIII)	Net Profit / (Loss) for the period from continuing operation (VI-VII)	657.62	358.23	584.22	1,015.85	962.48	2,356.18
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)	657.62	358.23	584.22	1,015.85	962.48	2,356.18
XIII)	Other comprehensive income						
	(i) Items that will not reclassified to profit or loss	22.99	44.11	52.09	67.10	114.43	188.61
	(ii) Income tax relating to items will not be reclassified to profit or loss	-5.79	-11.10	-7.99	-16.89	-28.80	-47.47
	Total Comprehensive income/ (Loss)	17.20	33.01	44.10	50.21	85.63	141.14
XIV)	Total Comprehensive income (XII+XIII)	674.83	391.24	628.33	1,066.06	1,048.11	2,497.32
XV)	Earnings per equity share (face value Rs.2/-)						
	(a) Basic (in Rs.)	2.25	1.23	2.00	3.48	3.30	8.08
	(b) Diluted (in Rs.)	2.25	1.23	2.00	3.48	3.30	8.08

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 September, 2022 are reviewed by the Audit Committee in its meeting held on 14th November, 2022 and approved & taken on record by the Board of Directors in its meeting held on 14th November, 2022.
- 2 The shareholders of the Company in their 27th meeting held on 30/09/2022 approved final dividend of Rs. 0.40 per equity share aggregating to Rs. 116.69/- lakhs for the financial year 2021-22. The said dividend has been paid to the holders of fully paid equity shares on 04/10/2022.
- 3 The figures of the quarter ended 30th September,2022 is balancing figures between the unaudited figures in respect of the half year financials and the published year to date figures upto the first quarter of the relevant financial year.
- 4 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.
- 5 The Company has identified two reportable segments, Export/Trading Division and Power Division in accordance with the requirements of Ind AS 108.
- 6 Previous period/quarter figures have been regrouped/reclassified wherever necessary.
- 7 The Statutory Auditors of the Company have carried out the " Limited Review" of the above results.
- 8 The above financial results are available on the website of the Company - www.lahotioverseas.in



PLACE : MUMBAI
DATE : 14th November.2022



For LAHOTI OVERSEAS LIMITED

EMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



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

Segment-wise Revenue, Results and Capital Employed
For the Quarter and Half Year Ended on 30th Sep,2022

(Rs.in Lakhs)

Particulars	STANDALONE					
	Quarter ended			Half year ended		Year ended
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Export/Trading Division	8,588.05	8,003.13	24,324.81	16,591.18	40,733.58	88,885.81
(b) Power Division	86.74	139.17	113.79	225.91	249.35	311.62
Net sales/Income From Operations	8,674.80	8,142.30	24,438.60	16,817.09	40,982.93	89,197.43
2. Segment Results						
Profit/(Loss) before Interest & Tax						
(a) Export/Trading Division	713.57	354.80	752.75	1,068.39	1,028.09	3,461.35
(b) Power Division	23.66	73.31	50.36	96.97	132.70	-202.45
Total	737.24	428.11	803.11	1,165.36	1,160.79	3,258.90
Less:						
(i) Finance Cost	40.28	35.24	136.86	75.52	232.19	520.81
(ii) Other Un-allocable Expenditure net of Un-allocable Income	-120.07	-47.30	-148.61	-167.37	-396.45	-868.69
	-79.80	-12.06	-11.75	-91.85	-164.26	-347.88
Total Profit Before Tax	817.03	440.17	814.86	1,257.21	1,325.05	3,606.79
3. Segment Assets						
(a) Export/Trading Division	18,202.63	17,572.51	22,448.07	18,202.63	22,448.07	23,025.86
(b) Power Division	1,673.20	1,778.35	2,317.22	1,673.20	2,317.22	1,695.23
Total Assets	19,875.83	19,350.86	24,765.29	19,875.83	24,765.29	24,721.09
4. Segment Liabilities						
(a) Export/Trading Division	2,823.27	2,839.72	10,097.68	2,823.27	10,097.68	8,635.64
(b) Power Division	56.93	68.50	66.86	56.93	66.86	34.00
Total Liabilities	2,880.21	2,908.22	10,164.54	2,880.21	10,164.54	8,669.64
5. Capital Employed (Segment assets – Segment Liabilities)						
(a) Export/Trading Division	15,379.36	14,732.79	12,350.39	15,379.36	12,350.39	14,390.22
(b) Power Division	1,616.27	1,709.85	2,250.36	1,616.27	2,250.36	1,661.22
Total	16,995.63	16,442.64	14,600.75	16,995.63	14,600.75	16,051.44

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, 2022 are reviewed by the Audit Committee in its meeting held on 14th November, 2022 and approved & taken on record by the Board of Directors in its meeting held on 14th November, 2022. 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,2022 is balancing figures between the unaudited figures in respect of the half year financials and the published year to date figures upto the first 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



PLACE : MUMBAI
DATE : 14th November,2022



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



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

Statement of Assets and Liabilities

(Rs.in Lakhs)

Sr. No.	Particulars	STANDALONE	
		AS AT	
		30-09-2022	30-09-2021
A	ASSETS		
1	Non-current assets		
	(a) Plant, property and equipment	1,219.09	1,359.67
	(b) Capital work in progress	16.28	-
	(c) Investment Property	1,816.86	1,913.86
	(d) financial Assets	-	-
	(i) Investments	1,991.26	1,481.27
	(ii) Trade Receivable	78.95	78.95
	(iii) Other Financial Assets	343.83	647.97
	(e) Non-Current tax asset (net)	78.72	373.88
		5,544.98	5,855.60
2	Current assets		
	(a) Inventories	436.23	2,235.41
	(b) Financial assets		
	(i) Investments	3,901.39	-
	(ii) Trade receivables	4,119.35	12,935.48
	(iii) Cash and cash equivalents	4,266.41	1,462.37
	(iv) Loans and Advances	3.36	4.88
	(v) Other Financial Assets	1,158.46	1,722.96
	(c) Other Current assets	219.45	548.58
	(d) Current Tax Assets	226.20	-
		14,330.85	18,909.68
	Total Assets	19,875.84	24,765.28
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	584.59	584.59
	(b) Reserves and surplus	16,411.04	14,016.17
		16,995.63	14,600.76
2	Non-current liabilities		
	(a) Financial liabilities		
	(i) Trade payables	-	-
	-Total outstanding dues to micro enterprises and small enterprises	-	-
	-Total outstanding dues to creditors other than micro enterprises and small enterprises	143.63	-
	(b) Other long-term liabilities	172.67	180.67
	(c) Long-term provisions	73.80	59.76
	(d) Deferred Tax Liabilities (Net)	216.48	17.20
		606.58	257.63
3	Current liabilities		
	(a) Financial liabilities		
	(i) Short-term borrowings	1,325.35	8,303.33
	(ii) Trade payables		
	-Total outstanding dues to micro enterprises and small enterprises	5.72	-
	-Total outstanding dues to creditors other than micro enterprises and small enterprises	96.90	717.97
	(b) Other current liabilities	371.87	377.75
	(c) Short-term provisions	135.12	507.83
	(d) Current Tax Liabilities	338.66	-
		2,273.63	9,906.88
	TOTAL	19,875.84	24,765.28



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216

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

Cash Flow Statement for the year ended March 31,2022

(Rs. In Lakhs)

Particulars		STANDALONE	
		For the year ended	
		30-09-2022	30-09-2021
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and prior period items	1,257.21	1,325.05
	<u>Adjustements for:</u>		
	Interest Paid	29.95	59.99
	Depreciation	139.87	142.07
	(Profit)/Loss (Net) on sale of Investments	-38.05	-
	Unrealised (Gain)/Loss	-24.52	-88.70
	Rent Received	-100.60	-97.51
	Interest Received	-0.14	-0.25
	Dividend Received	-1.09	-0.78
	Net Profit from Operating Activities	1,262.63	1,339.87
	Movements in Working Capital		
	(Increase)/Decrease in Inventories	471.07	-905.72
	(Increase)/Decrease in Trade & Other Receivable	8,502.08	-2,677.36
	(Increase)/Decrease in Other current assets	864.58	-370.65
	(Increase)/Decrease in Short term loans and advances	0.62	416.08
	(Increase)/Decrease in Long Term Receiveables	34.51	-810.42
	Increase/(Decrease) Trade Payable, Current Liabilities	-376.56	134.84
	Increase/(Decrease) Other Long Term Liabilities & Long term	4.61	22.62
	Cash Generated from Operations	10,763.55	-2,850.74
	Taxes paid	-226.20	-
	Net Cash Flow Before Extraordinary Items	10,537.34	-2,850.74
	Exceptional Items / Adjustments (Non-Operating Income)	-	-
	Cash Flow From Operating Activities After Extraordinary Items	10,537.34	-2,850.74
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property Plant and Equipment	-2.93	-1.49
	Additions to Capital Work in Progress	-5.25	-
	Purchase of Investment	-6,347.64	-
	Sale of Investments	2,717.39	-
	Sale of Property Plant and Equipment	-	0.75
	Rent Received	100.60	97.51
	Interest Received	0.14	0.25
	Dividend Received	1.09	0.78
	Net Cash Flow from Investing Activities	-3,536.60	97.80
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Dividend Paid	-	-
	Interest paid	-29.95	-59.99
	Increase/(Decrease) In Unsecured Loans	-4,839.53	3,847.12
	Net Cash From Financing Activities	-4,869.48	3,787.13
	Net Increase in Cash and Cash Equivalents (A+B+C)	2,131.26	1,034.19
	Cash and Cash Equivalents (OPENING BALANCE)	2,135.15	428.18
	Cash and Cash Equivalents (CLOSING BALANCE)	4,266.41	1,462.37
		2,131.26	1,034.19



For LAHOTI OVERSEAS LIMITED

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, 2022 (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 ₹ 7.16 Lakhs and total net profit after tax (including other comprehensive income) of ₹ 5.63 Lakhs and net cash flow of ₹ 0.21 lakhs for the quarter ended 30th September, 2022 which have been audited/reviewed/compiled by us. 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 P C Ghadiali and Co LLP

Chartered Accountants

FRN: 103132W/W-100037

Pannkaj Ghadiali
(Managing Partner)

Membership No.: 031745

UDIN: 22031745BDAQNQ7201



Place: Mumbai

Date: 14/11/2022



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

Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30,2022

(Rs.in Lakhs)

Sr.No.	Particulars	CONSOLIDATED					
		Quarter ended			Half year ended		Year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	CONTINUING OPERATIONS						
	(a) Net Sales / Income from operations	7,784.10	7,685.54	23,896.12	15,469.64	40,167.36	86,965.93
	(b) Other Operational Income	890.70	456.76	542.49	1,347.46	815.57	2,231.51
	Total Revenue From Operations	8,674.80	8,142.30	24,438.60	16,817.09	40,982.93	89,197.43
II)	Other Income	87.28	60.37	120.84	147.65	312.57	786.14
	Unrealised Gain/Loss (net)	38.47	-11.60	33.05	26.88	93.92	98.41
III)	Total Income (I+II)	8,800.55	8,191.07	24,592.50	16,991.62	41,389.42	90,081.98
IV)	Expenses						
	(a) Purchases of stock-in-trade	7,346.83	6,378.32	22,559.39	13,725.15	37,317.25	77,865.49
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-70.25	541.32	-1,117.29	471.07	-905.72	422.39
	(c) Employee benefits expenses	79.18	93.94	99.12	173.12	152.17	328.20
	(d) Selling expenses	375.63	508.44	1,859.12	884.07	2,900.73	6,309.81
	(e) Finance costs	40.28	35.24	136.86	75.52	232.19	520.81
	(f) Depreciation and amortisation expenses	71.83	68.03	71.16	139.87	142.07	319.04
	(g) Other expenses	134.34	124.13	164.03	258.47	215.67	693.99
	Total expenses (IV)	7,977.84	7,749.42	23,772.40	15,727.26	40,054.36	86,459.73
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	822.70	441.66	820.09	1,264.36	1,335.06	3,622.25
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	822.70	441.66	820.09	1,264.36	1,335.06	3,622.25
VII)	Tax expenses:						
	(a) Current tax	199.10	140.77	217.43	339.87	354.70	984.02
	(b) Short/Excess Provision	-	-	-0.16	-	-0.16	-
	(c) Deferred tax	-38.54	-58.46	13.93	-97.00	8.61	269.93
VIII)	Net Profit / (Loss) for the period from continuing operations (VI-VII)	662.14	359.35	588.89	1,021.49	971.91	2,368.30
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)	662.14	359.35	588.89	1,021.49	971.91	2,368.30
XIII)	Other comprehensive income						
	a) (i) Items that will not reclassified to profit or loss	22.99	44.11	52.09	67.10	114.43	188.61
	(ii) Income tax relating to items will not be reclassified to profit or loss	-5.79	-11.10	-7.99	-16.89	-28.80	-47.47
	Total Comprehensive income/ (Loss)	17.21	33.01	44.10	50.21	85.63	141.14
XIV)	Total Comprehensive income (XII+XIII)	679.35	392.36	632.99	1,071.70	1,057.54	2,509.44
XV)	Earnings per equity share (face value Rs.2/-)						
	(a) Basic (in Rs.)	2.27	1.23	2.02	3.50	3.33	8.12
	(b) Diluted (in Rs.)	2.27	1.23	2.02	3.50	3.33	8.12

Notes:

- The above consolidated results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter ended on 30th September, 2022 are reviewed by the Audit Committee in its meeting held on 14th November, 2022, approved & taken on record by the Board of Directors in its meeting held on 14th November, 2022.
 - The shareholders of the Company in their 27th meeting held on 30/09/2022 approved final dividend of Rs. 0.40/- per equity share aggregating to Rs. 116.69/- lakhs for the financial year 2021-22. The said dividend has been paid to the holders of fully paid equity shares on 04/10/2022.
 - The figures of the quarter ended 30th September,2022 is balancing figures between the unaudited figures in respect of the half year financials and the published year to date figures upto the first quarter of the relevant financial year.
 - 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 Statutory Auditors of the Company have carried out the " Limited Review" of the above results.
Previous period/quarter figures have been regrouped/reclassified wherever necessary.
The above financial results are available on the website of the Company - www.lahotioverseas.in



DATE : 14th November.2022



For LAHOTI OVERSEAS LIMITED

JUMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



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

Statement of Assets and Liabilities As at September 30,2022

(Rs in.Lakhs)

Sr. No.	Particulars	CONSOLIDATED	
		As at	
		30-09-2022	30-09-2021
	ASSETS		
1	Non-current assets		
	(a) Plant, property and equipment	1,219.09	1,359.67
	(b) Capital work in progress	16.28	-
	(c) Investment Property	1,816.90	1,913.91
	(d) Goodwill	42.60	42.60
	(d) financial Assets		
	(i) Investments	2,014.41	1,498.36
	(ii) Trade Receivable	78.95	78.95
	(iii) Other Financial Assets	343.83	647.97
	(e) Non-Current tax asset (net)	78.72	373.88
		5,610.78	5,915.33
2	Current assets		
	(a) Inventories	436.23	2,235.41
	(b) Financial assets		
	(i) Investments	3,901.39	-
	(ii) Trade receivables	4,119.35	12,935.48
	(iii) Cash and cash equivalents	4,268.81	1,464.57
	(iv) Loans and Advances	3.36	4.88
	(v) Other Financial Assets	1,158.46	1,722.96
	(c) Other Current assets	219.45	548.58
	(d) Current Tax Assets	227.01	2.79
		14,334.06	18,914.66
	Total Assets	19,944.84	24,829.99
	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	584.59	584.59
	(b) Reserves and surplus	16,477.92	14,077.41
		17,062.50	14,662.00
2	Non-current liabilities		
	(a) Financial liabilities		
	(i) Trade payables	-	-
	-Total outstanding dues to micro enterprises and small enterprises	-	-
	-Total outstanding dues to creditors other than micro enterprises and small enterprises	143.63	-
	(b) Other long-term liabilities	172.67	180.67
	(c) Long-term provisions	73.80	59.76
	(d) Deferred Tax Liabilities (Net)	217.07	17.49
		607.17	257.92
3	Current liabilities		
	(a) Financial liabilities		
	(i) Short-term borrowings	1,325.68	8,303.33
	(ii) Trade payables		
	-Total outstanding dues to micro enterprises and small enterprises	5.72	-
	-Total outstanding dues to creditors other than micro enterprises and small enterprises	96.90	718.10
	(b) Other current liabilities	371.87	377.75
	(c) Short-term provisions	135.12	507.83
	(d) Current Tax Liabilities	339.87	3.06
		2,275.17	9,910.07
	Total Equity and Liabilities	19,944.84	24,829.99



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



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

Cash Flow Statement for the year ended March 31,2022

(Rs. in lakhs)

Particulars		CONSOLIDATED	
		For the year ended	
		30-09-2022	30-09-2021
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and prior period items	1,264.36	1,335.06
	<u>Adjustments for:</u>		
	Interest Paid	29.95	59.99
	Depreciation	139.87	142.07
	(Profit)/Loss (Net) on sale of Investments	-38.05	-
	Unrealised (Gain)/Loss	-26.88	-93.92
	Rent Received	-105.40	-102.31
	Interest Received	-0.14	-0.25
	Dividend Received	-1.09	-0.78
	Net Profit from Operating Activities	1,262.62	1,339.86
	Movements in Working Capital		
	(Increase)/Decrease in Inventories	471.07	-905.72
	(Increase)/Decrease in Trade & Other Receivable	8,502.08	-2,679.52
	(Increase)/Decrease in Other current assets	864.10	-368.54
	(Increase)/Decrease in Short term loans and advances	0.62	416.08
	(Increase)/Decrease in Long Term Receivables	34.51	-810.42
	Increase/(Decrease) Trade Payable, Current Liabilities & Provision	-376.69	132.80
	Increase/(Decrease) Other Long Term Liabilities & Long term provisions	4.61	22.62
	Cash Generated from Operations	10,762.93	-2,852.84
	Taxes paid	-226.81	-
	Net Cash Flow Before Extraordinary Items	10,536.12	-2,852.84
	Exceptional Items / Adjustments (Non-Operating Income)	-	-
	Cash Flow From Operating Activities After Extraordinary Items	10,536.12	-2,852.84
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property Plant and Equipment	-2.93	-1.49
	Additions to Capital Work in Progress	-5.25	-
	Purchase of Investment	-6,351.34	-6.40
	Sale of Investments	2,717.39	-
	Sale of Property Plant and Equipment	-	0.75
	Rent Received	105.40	102.31
	Interest Received	0.14	0.25
	Dividend Received	1.09	0.78
	Net Cash Flow from Investing Activities	-3,535.50	96.20
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Dividend Paid	-	-
	Interest paid	-29.95	-59.99
	Increase/(Decrease) In Unsecured Loans	-4,839.20	3,847.12
	Net Cash From Financing Activities	-4,869.15	3,787.13
	Net Increase in Cash and Cash Equivalents (A+B+C)	2,131.47	1,030.49
	Cash and Cash Equivalents (OPENING BALANCE)	2,137.34	432.22
	Cash and Cash Equivalents (CLOSING BALANCE)	4,268.81	1,462.71
		2,131.47	1,030.49



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216