

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, 2023 (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



P C Ghadiali AND Co LLP

CHARTERED ACCOUNTANTS

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: 23031745BGXVQF2025



Place: Mumbai

Date: 09th November, 2023



LAHOTI OVERSEAS LIMITED
REGD.OFFICE : 307, ARUN CHMBSERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th Sep,2023

(Rs.in Lakhs)

		STANDALONE					
Sr.No.	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
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	CONTINUING OPERATIONS						
	(a) Net Sales / Income from operations	13,378.24	11,593.84	7,784.10	24,972.07	15,469.64	29,428.56
	(b) Other Operational Income	1,105.36	561.81	890.70	1,667.17	1,347.46	2,422.16
	Total Revenue From Operations	14,483.60	12,155.65	8,674.80	26,639.25	16,817.09	31,850.72
II)	Other Income	153.66	175.21	84.87	328.88	142.85	462.01
	Unrealised Gain/Loss (net)	42.63	43.68	35.20	86.32	24.52	44.42
III)	Total Income (I+II)	14,679.89	12,374.55	8,794.87	27,054.44	16,984.46	32,357.15
IV)	Expenses						
	(a) Purchases of stock-in-trade	13,318.34	10,657.35	7,346.83	23,975.69	13,725.15	28,127.22
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(147.98)	638.28	(70.25)	490.30	471.07	(545.23)
	(c) Employee benefits expenses	103.72	78.64	79.18	182.36	173.12	333.43
	(d) Selling expenses	398.34	381.47	375.63	779.81	884.07	1,337.31
	(e) Finance costs - Bank charges	32.31	48.89	40.28	81.20	75.52	125.22
	(f) Depreciation and amortisation expenses	65.15	60.19	71.83	125.34	139.87	283.92
	(g) Other expenses	49.14	139.96	134.33	189.09	258.46	657.06
	Total expenses (IV)	13,819.02	12,004.78	7,977.83	25,823.80	15,727.25	30,318.93
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	860.87	369.76	817.04	1,230.64	1,257.21	2,038.22
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	24.00
VI)	Profit / (Loss) before tax (V-VI)	860.87	369.76	817.04	1,230.64	1,257.21	2,062.22
VII)	Tax expenses:						
	(a) Current tax	215.46	85.33	198.26	300.80	338.66	570.89
	(b) Short/Excess Tax	14.01	-	-	14.01	-	5.14
	(c) Deferred tax	(3.01)	(16.96)	(38.84)	(19.97)	(97.30)	(78.49)
VIII)	Net Profit / (Loss) for the period from continuing operation (VI-VII)	634.40	301.40	657.62	935.80	1,015.85	1,564.67
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)	634.40	301.40	657.62	935.80	1,015.85	1,564.67
XIII)	Other comprehensive income						
	a) (i) Items that will not reclassified to profit or loss	59.57	70.61	22.99	130.18	67.10	141.27
	(ii) Income tax relating to items will not be reclassified to profit or loss	(14.99)	(17.77)	(5.79)	(32.76)	(16.89)	(35.56)
	Total Comprehensive income/ (Loss)	44.58	52.84	17.21	97.41	50.21	105.71
XIV)	Total Comprehensive income (XII+XIII)	678.98	354.23	674.83	1,033.21	1,066.06	1,670.39
XV)	Earnings per equity share (face value Rs. 2/-)						
	(a) Basic (in Rs.)	2.17	1.03	2.25	3.21	3.48	5.36
	(b) Diluted (in Rs.)	2.17	1.03	2.25	3.21	3.48	5.36



LAHOTI OVERSEAS LIMITED

REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

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, 2023 are reviewed by the Audit Committee in its meeting held on 09th November, 2023 and approved & taken on record by the Board of Directors in its meeting held on 09th November, 2023. 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 30th Sep.,2023 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

For LAHOTI OVERSEAS LIMITED

PLACE : MUMBAI
DATE : 09th November,2023



UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216





LAHOTI OVERSEAS LIMITED

REGD.OFFICE : 307, 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,2023

(Rs.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
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Export/Trading Division	14,270.02	12,070.73	8,588.05	26,340.75	16,591.18	31,546.96
(b) Power Division	213.58	84.92	86.74	298.50	225.91	303.95
Net sales/Income From Operations	14,483.60	12,155.65	8,674.80	26,639.25	16,817.09	31,850.91
2. Segment Results						
Profit/(Loss) before Interest & Tax						
(a) Export/Trading Division	535.80	170.37	713.57	706.18	1,068.39	1,600.09
(b) Power Division	161.08	29.39	23.66	190.47	96.97	56.92
Total	696.88	199.76	737.23	896.65	1,165.36	1,657.01
Less:						
(i) Finance Cost	32.31	48.89	40.28	81.20	75.52	125.22
(ii) Other Un-allocable Expenditure net of Un-allocable Income	(196.30)	(218.90)	(120.07)	(415.19)	(167.37)	(439.23)
	(163.99)	(170.01)	(79.79)	(333.99)	(91.85)	(314.01)
Total Profit Before Tax	860.87	369.76	817.02	1,230.64	1,257.21	1,971.02
3 Segment Assets						
(a) Export/Trading Division	20,374.57	19,393.60	18,202.63	20,374.57	18,202.63	18,718.09
(b) Power Division	1,657.42	1,543.19	1,673.20	1,657.42	1,673.20	1,539.22
Total Assets	22,032.00	20,936.79	19,875.83	22,032.00	19,875.83	20,257.31
4 Segment Liabilities						
(a) Export/Trading Division	3,418.11	2,943.61	2,823.27	3,418.11	2,823.27	2,618.13
(b) Power Division	33.92	33.84	56.93	33.92	56.93	34.08
Total Liabilities	3,452.03	2,977.45	2,880.21	3,452.03	2,880.21	2,652.21
5 Capital Employed (Segment assets – Segment Liabilities)						
(a) Export/Trading Division	16,956.46	16,449.99	15,379.36	16,956.46	15,379.36	16,099.96
(b) Power Division	1,623.50	1,509.35	1,616.27	1,623.50	1,616.27	1,505.14
Total	18,579.97	17,959.33	16,995.63	18,579.97	16,995.63	17,605.10

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 9th November, 2023 and approved & taken on record by the Board of Directors in its meeting held on 09th November, 2023. 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 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

DIN 00361216

PLACE : MUMBAI

DATE : 09th November,2023



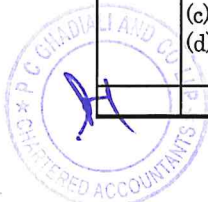


LAHOTI OVERSEAS LIMITED
REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Statement of Assets and Liabilities As at September 30,2023

(Rs.in Lakhs)

Sr. No.	Particulars	STANDALONE	
		As at 30-09-2023	As at 30-09-2022
	ASSETS		
1	Non-current assets		
	(a) Plant, property and equipment	1,104.26	1,219.10
	(b) Capital work in progress	71.38	16.28
	(c) Investment Property	1,724.89	1,816.86
	(d) Financial Assets		
	(i) Investments	1,609.55	1,991.26
	(ii) Trade Receivable	6.83	78.95
	(iii) Other financial Assets	315.08	343.83
	(e) Non-Current tax asset (net)	196.70	78.72
		5,028.69	5,545.00
2	Current assets		
	(a) Inventories	962.22	436.23
	(b) Financial assets		
	(i) Investment	2,126.81	3,901.39
	(i) Trade receivables	9,461.55	4,119.34
	(ii) Cash and cash equivalents	2,415.60	4,266.41
	(iii) Short-term loans and advances	1.92	3.36
	(iv) Other Financial Assets	1,241.21	1,158.46
	(c) Other current assets	552.86	219.45
	(d) Current year Tax Assets	241.15	226.20
		17,003.31	14,330.84
	Total Assets	22,032.00	19,875.84
	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	584.59	584.59
	(b) Reserves and surplus	17,995.39	16,411.04
		18,579.98	16,995.63
2	Non-current liabilities		
	(a) Financial Liability		
	(i) Trade payables		
	-Total outstanding dues to MSME	-	-
	-Total outstanding dues to creditors other than MSME	111.49	143.63
	(b) Other long-term liabilities	179.47	172.67
	(c) Long-term provisions	70.61	73.80
	(c) Deferred tax liabilities (net)	266.75	216.48
		628.32	606.58
3	Current liabilities		
	(a) Financial liabilities		
	(i) Short-term borrowings	1,721.36	1,325.35
	(ii) Trade payables		
	-Total outstanding dues to MSME	4.44	5.72
	-Total outstanding dues to creditors other than MSME	100.71	96.90
	(b) Other current liabilities	613.40	371.87
	(c) Short-term provisions	83.00	135.12
	(d) Current Tax Liabilities	300.80	338.66
		2,823.71	2,273.63
	Total Equity and Liabilities	22,032.00	19,875.84



PLACE : MUMBAI
DATE : 09th November,2023



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



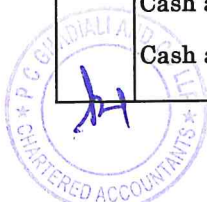
LAHOTI OVERSEAS LIMITED
REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Cash Flow Statement for the Half year ended September 30,2023

(Rs.in Lakhs)

Particulars		STANDALONE	
		For the Year Ended 30/09/2023	For the Year Ended 30/09/2022
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and prior period items	1,230.64	1,257.21
	<u>Adjustments for:</u>		
	Interest Paid	28.18	29.95
	Depreciation	125.34	139.87
	(Profit)/Loss (Net) on sale of Investments	(15.46)	(38.05)
	Rent Received	(111.12)	(100.60)
	Unrealised (Gain)/Loss	(86.32)	(24.52)
	Interest Received	(200.72)	(0.14)
	Dividend Received	(1.47)	(1.09)
	Net Profit from Operating Activities	969.08	1,262.63
	Movements in Working Capital		
	(Increase)/Decrease in Inventories	490.30	471.07
	(Increase)/Decrease in Trade & Other Receivable	(4,666.94)	8,502.08
	(Increase)/Decrease in Other current assets	243.21	864.58
	(Increase)/Decrease in Short term loans and advances	0.82	0.62
	(Increase)/Decrease in Long Term Receiveables	(28.62)	34.51
	Increase/(Decrease) Trade Payable, Current Liabilities	222.35	(376.56)
	Increase/(Decrease) Other Long Term Liabilities & Long term provisions	15.45	4.61
	Cash Generated from Operations	(2,754.34)	10,763.55
	Taxes paid	(241.15)	(226.20)
	Net Cash Flow Before Extraordinary Items	(2,995.49)	10,537.34
	Exceptional Items / Adjustments (Non-Operating Income)	-	-
	Cash Flow From Operating Activities After Extraordinary Items	(2,995.49)	10,537.34
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property Plant and Equipment	(64.06)	(2.93)
	Additions to Capital Work in Progress	(8.80)	(5.25)
	Sale of Property Plant and Equipment	1.75	-
	Sale of Investments	2,431.54	2,717.39
	Purchase of Investment	-	(6,347.64)
	Interest Received	200.72	0.14
	Dividend Received	1.47	1.09
	Rent Received	111.12	100.60
	Net Cash Flow from Investing Activities	2,673.73	(3,536.60)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest paid	(28.18)	(29.95)
	Increase/(Decrease) In Unsecured Loans	864.04	(4,839.53)
	Net Cash From Financing Activities	835.86	(4,869.48)
	Net Increase in Cash and Cash Equivalents (A+B+C)	514.10	2,131.26
	Cash and Cash Equivalents (OPENING BALANCE)	1,901.50	2,135.15
	Cash and Cash Equivalents (CLOSING BALANCE)	2,415.60	4,266.41
		514.10	2,131.26

For LAHOTI OVERSEAS LIMITED



PLACE : MUMBAI
DATE : 09th November,2023



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, 2023 (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



P C GHADIALI AND Co LLP

CHARTERED ACCOUNTANTS

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 other Income of ₹2.90 Lakhs relating to Unrealized Gain/Loss on Investments and total net profit after tax (including other comprehensive income) of ₹1.57 Lakhs and net cash flow of ₹0.45 lakhs for the quarter ended 30th September, 2023 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: 23031745BGXVQE4463



Place: Mumbai

Date: 09th November, 2023

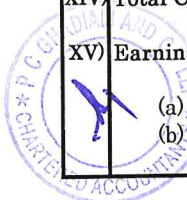


LAHOTI OVERSEAS LIMITED
 REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034
 CIN: L74999MH1995PLC087643

Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30,2023

(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	Year to date figures for the previous period ended	Year to date figures for the previous Year ended
		30-09-2023 Unaudited	30-06-2023 Unaudited	30-09-2022 Unaudited	30-09-2023 Unaudited	30-09-2022 Unaudited	31-03-2023 Audited
I)	CONTINUING OPERATIONS						
	(a) Net Sales / Income from operations	13,378.24	11,593.84	7,784.10	24,972.07	15,469.64	29,428.56
	(b) Other Operational Income	1,105.36	561.81	890.70	1,667.17	1,347.46	2,422.16
	Total Revenue From Operations	14,483.60	12,155.65	8,674.80	26,639.25	16,817.09	31,850.72
II)	Other Income	156.06	175.21	87.27	333.68	147.65	471.61
	Unrealised Gain/Loss (net)	45.53	49.80	38.47	95.33	26.88	46.16
III)	Total Income (I+II)	14,685.19	12,380.66	8,800.54	27,068.25	16,991.62	32,368.49
IV)	Expenses						
	(a) Purchases of stock-in-trade	13,318.34	10,657.35	7,346.83	23,975.69	13,725.15	28,127.22
	(b) Changes in inventories of finished goods, work-in- progress and stock-in-trade	-147.98	638.28	-70.25	490.30	471.07	-545.23
	(c) Employee benefits expenses	103.72	78.64	79.18	182.36	173.12	333.43
	(d) Selling expenses	398.34	381.47	375.63	779.81	884.07	1,337.31
	(e) Finance costs - Bank Charges	32.31	48.89	40.28	81.20	75.52	125.22
	(f) Depreciation and amortisation expenses	65.14	60.19	71.84	125.33	139.87	283.92
	(g) Other expenses	49.40	137.60	134.34	189.41	258.47	657.51
	Total expenses (IV)	13,819.28	12,002.43	7,977.85	25,824.11	15,727.26	30,319.38
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	865.91	378.23	822.70	1,244.14	1,264.35	2,049.11
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	24.00
VI)	Profit / (Loss) before tax (V-VI)	865.91	378.23	822.70	1,244.14	1,264.35	2,073.11
VII)	Tax expenses:						
	(a) Current tax	215.12	85.84	199.10	301.64	339.87	572.47
	(b) Short/Excess Provision	14.01	-	-	14.01	-	5.14
	(c) Deferred tax	16.93	-16.15	-38.24	-18.43	-96.70	-78.05
VIII)	Net Profit / (Loss) for the period from continuing operations (VI-VII)	619.85	308.55	661.84	946.92	1,021.18	1,573.55
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)	619.85	308.55	661.84	946.92	1,021.18	1,573.55
XIII)	Other comprehensive income						
	a) (i) Items that will not reclassified to profit or loss	22.99	70.61	22.99	130.18	67.10	141.27
	(ii) Income tax relating to items will not be reclassified to profit or loss	-5.79	-17.77	-5.79	-32.76	-16.89	-35.56
	Total Comprehensive income/ (Loss)	17.21	52.84	17.21	97.42	50.21	105.72
XIV)	Total Comprehensive income (XII+XIII)	637.06	361.38	679.04	1,044.33	1,071.39	1,679.27
XV)	Earnings per equity share (face value Rs.2/-)						
	(a) Basic (in Rs.)	2.27	1.06	2.27	3.25	3.50	5.39
	(b) Diluted (in Rs.)	2.27	1.06	2.27	3.25	3.50	5.39





LAHOTI OVERSEAS LIMITED

REGD.OFFICE : 307, ARUN CHMBERS, TARDEO ROAD ,MUMBAI-400 034

CIN: 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 November 14, 2022
- 2 The Figures for the corresponding previous period have been re-grouped/ rearranged/ recast to make them comparable with the figures of the current
- 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 Upon first-time adoption of Ind AS, the company has elected to measure all its assets & liabilities at the previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e. 1st April 2017 and accordingly one time option of applying Fair valuation has not been exercised.
- 6 The above financial results are available on the website of the Company - www.lahotioverseas.in

PLACE : MUMBAI

DATE : 09th November,2023



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



**LAHOTI OVERSEAS LIMITED**REGD.OFFICE : 307, ARUN CHMBS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Statement of Assets and Liabilities As at September 30,2023

(Rs in Lakhs)

Sr. No.	Particulars	Consolidate	
		As at	As at
		30-09-2023	30-09-2022
	ASSETS		
1	Non-current assets		
	(a) Plant, property and equipment	1,104.26	1,219.10
	(b) Capital work in progress	71.38	16.28
	(c) Investment Property	1,724.93	1,816.90
	(d) Goodwill	42.60	42.60
	(e) Financial Assets		
	(i) Investments	1,632.42	2,006.53
	(ii) Trade Receivable	6.83	78.95
	(iii) Other financial Assets	315.08	343.83
	(e) Non-Current tax asset (net)	199.91	78.72
	(f) Deferred Tax Assets		
		5,097.41	5,602.90
2	Current assets		
	(a) Inventories	962.22	436.23
	(b) Financial assets		
	(i) Investment	2,142.49	3,909.27
	(i) Trade receivables	9,461.55	4,119.34
	(ii) Cash and cash equivalents	2,416.01	4,268.81
	(iii) Short-term loans and advances	1.92	3.36
	(iv) Other Financial Assets	1,241.21	1,158.46
	(c) Other current assets	552.86	219.45
	(d) Current year Tax Assets	241.15	227.01
		17,019.40	14,341.93
	Total Assets	22,116.82	19,944.84
	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	584.59	584.59
	(b) Reserves and surplus	18,076.62	16,477.91
		18,661.21	17,062.50
2	Non-current liabilities		
	(a) Financial Liability		
	(i) Long-term borrowings	-	-
	(ii) Trade payables		
	-Total outstanding dues to micro enterprises and small enterprises	-	-
	-Total outstanding dues to creditors other than micro enterprises and small enterprises		
		111.49	143.63
	(b) Other long-term liabilities	179.47	172.67
	(c) Long-term provisions	70.61	73.80
	(c) Deferred tax liabilities (net)	269.01	217.07
		630.58	607.17
3	Current liabilities		
	(a) Financial liabilities		
	(i) Short-term borrowings	1,721.36	1,325.35
	(ii) Trade payables		
	-Total outstanding dues to micro enterprises and small enterprises	4.44	5.72
	-Total outstanding dues to creditors other than micro enterprises and small enterprises		
		100.76	96.90
	(b) Other current liabilities	612.17	372.20
	(c) Short-term provisions	85.49	136.33
	(d) Current Tax Liabilities	300.80	338.66
		2,825.03	2,275.17
	Total Equity and Liabilities	22,116.82	19,944.84

PLACE : MUMBAI
DATE : 09th November,2023

For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00251246



LAHOTI OVERSEAS LIMITED
REGD.OFFICE : 307, ARUN CHMBS, TARDEO ROAD ,MUMBAI-400 034
CIN: L74999MH1995PLC087643

Cash Flow Statement for the Half year ended September 30,2023

(Rs. in lakhs)

Particulars	CONSOLIDATED	
	For the year ended	
	30-09-2023	30-09-2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and prior period items	1,244.13	1,264.36
<u>Adjustements for:</u>		
Interest Paid	28.18	29.95
Depreciation	125.34	139.87
(Profit)/Loss (Net) on sale of Investments	(15.46)	(38.05)
Unrealised (Gain)/Loss	(95.33)	(26.88)
Rent Received	(111.12)	(105.40)
Interest Received	(200.72)	(0.14)
Dividend Received	(1.47)	(1.09)
Net Profit from Operating Activities	973.56	1,262.62
Movements in Working Capital		
(Increase)/Decrease in Inventories	490.30	471.07
(Increase)/Decrease in Trade & Other Receivable	(4,666.94)	8,502.08
(Increase)/Decrease in Other current assets	241.69	864.10
(Increase)/Decrease in Short term loans and advances	(1.34)	0.62
(Increase)/Decrease in Long Term Receivables	(28.62)	34.51
Increase/(Decrease) Trade Payable, Current Liabilities & Provision	222.19	(376.69)
Increase/(Decrease) Other Long Term Liabilities & Long term provisions	16.35	4.61
Net Cash Generated from Operations	(2,752.80)	10,762.93
Taxes paid	(241.15)	(226.81)
Net Cash Flow Before Extraordinary Items	(2,993.94)	10,536.12
Exceptional Items / Adjustments (Non-Operating Income)	-	-
Cash Flow From Operating Activities After Extraordinary Items	(2,993.94)	10,536.12
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(64.06)	(2.93)
Additions to Capital Work in Progress	(8.80)	(5.25)
Purchase of Investment	(2.00)	(6,351.34)
Sale of Investments	2,431.54	2,717.39
Sale of Property Plant and Equipment	1.75	-
Rent Received	111.12	105.40
Interest Received	200.72	0.14
Dividend Received	1.47	1.09
Net Cash Flow from Investing Activities	2,671.73	(3,535.50)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-
Interest paid	(28.18)	(29.95)
Increase/(Decrease) In Unsecured Loans	864.04	(4,839.20)
Net Cash From Financing Activities	835.86	(4,869.15)
Net Increase in Cash and Cash Equivalentents (A+B+C)	513.65	2,131.47
Cash and Cash Equivalentents (OPENING BALANCE)	1,902.36	2,137.34
Cash and Cash Equivalentents (CLOSING BALANCE)	2,416.00	4,268.81
	513.65	2,131.47



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00281216

PLACE : MUMBAI
DATE : 09th November,2023