



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. L74999MH1995PL C087643

Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2020
(Rs.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
		30-09-2020 Unaudited	30-06-2020 Unaudited	30-09-2019 Unaudited	30-09-2020 Unaudited	30-09-2019 Unaudited	31-03-2020 Audited
I)	CONTINUING OPERATIONS						
	(a) Net Sales / Income from operations	10,820.14	6,389.97	7,589.11	17,210.11	17,832.16	38,974.78
	(b) Other Operational Income	223.29	100.71	113.43	324.00	305.48	662.31
	Total Revenue From Operations	11,043.43	6,490.68	7,702.54	17,534.11	18,137.64	39,637.10
II)	Other Income	137.22	93.37	129.53	230.58	231.48	441.40
	Unrealised Gain/Loss (net)	31.69	131.53	8.61	163.22	11.63	-49.68
III)	Total Income (I+II)	11,212.34	6,715.58	7,840.68	17,927.92	18,380.76	40,028.81
IV)	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	9,898.19	6,300.43	7,484.53	16,198.62	16,603.60	35,933.52
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	239.21	-631.94	-542.44	-392.73	-102.92	379.87
	(d) Employee benefits expenses	47.37	55.34	61.40	102.71	119.07	244.82
	(e) Selling expenses	507.00	258.11	280.71	765.11	594.34	1,333.07
	(f) Finance costs - Bank charges	57.36	53.23	73.80	110.58	171.27	318.51
	(g) Depreciation and amortisation expenses	79.74	74.22	84.35	153.96	162.81	325.85
	(h) Other expenses	151.43	210.15	111.80	361.59	221.85	672.58
	Total expenses (IV)	10,980.29	6,319.54	7,554.14	17,299.83	17,770.03	39,208.22
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	232.05	396.04	286.54	628.09	610.72	820.59
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	232.05	396.04	286.54	628.09	610.72	820.59
VII)	Tax expenses:						
	(a) Current tax	53.15	78.30	85.53	131.45	167.60	290.08
	(b) Deferred tax	-5.32	-5.32	6.61	-10.64	1.29	-9.25
VIII)	Net Profit / (Loss) for the period from continuing operation (VI-VII)	184.22	323.06	194.40	507.28	441.83	539.76
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)	184.22	323.06	194.40	507.28	441.83	539.76
XIII)	Other comprehensive income						
	a) (i) Items that will not reclassified to profit or loss	17.30	10.23	75.28	27.53	79.29	-259.39
	(ii) Income tax relating to items will not be reclassified to profit or loss	-5.72	-3.38	-24.89	-9.10	-26.22	90.64
	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)	11.58	6.85	50.39	18.43	53.07	-168.75
XIV)	Total Comprehensive income (XII+XIII)	195.80	329.91	244.79	525.71	494.91	371.01
XV)	Earnings per equity share (face value Rs.2/-)						
	(a) Basic (in Rs.)	0.63	1.11	0.67	1.74	1.51	1.85
	(b) Diluted (in Rs.)	0.63	1.11	0.67	1.74	1.51	1.85



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Corporate Identity No. L74999MH1995PLC087643

Segment-wise Revenue, Results and Capital Employed For the Quarter and Half Year Ended on September 30,2020

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
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Export/Trading Division	10,916.27	6,357.59	7,548.20	17,273.86	17,765.76	39,150.51
(b) Power Division	127.17	133.09	154.34	260.25	371.88	486.59
Net sales/Income From Operations	11,043.43	6,490.68	7,702.54	17,534.11	18,137.64	39,637.10
2. Segment Results						
Profit/(Loss) before Interest & Tax						
(a) Export/Trading Division	67.10	257.63	141.32	324.74	313.62	652.89
(b) Power Division	53.39	-33.27	80.88	20.10	225.25	94.47
Total	120.49	224.37	222.19	344.84	538.87	747.36
Less:						
(i) Finance Cost	57.36	53.23	73.80	110.58	171.27	318.51
(ii) Other Un-allocable Expenditure net of Un-allocable Income	-168.91	-224.90	-138.14	-393.81	-243.12	-391.72
	-111.55	-171.67	-64.34	-283.23	-71.84	-73.20
Total Profit Before Tax	232.05	396.04	286.54	628.07	610.72	820.57
3 Segment Assets						
(a) Export/Trading Division	13,273.22	14,885.38	13,172.85	13,273.22	13,172.85	15,781.99
(b) Power Division	2,355.49	2,337.83	2,685.98	2,355.49	2,685.98	2,222.29
Total Assets	15,628.71	17,223.21	15,858.83	15,628.71	15,858.83	18,004.28
4 Segment Liabilities						
(a) Export/Trading Division	2,182.36	4,000.07	2,794.85	2,182.36	2,794.85	5,105.43
(b) Power Division	75.51	57.80	43.85	75.51	43.85	56.54
Total Liabilities	2,257.87	4,057.87	2,838.70	2,257.87	2,838.70	5,161.97
5 Capital Employed (Segment assets – Segment Liabilities)						
(a) Export/Trading Division	11,090.86	10,885.31	10,378.00	11,090.86	10,378.00	10,676.56
(b) Power Division	2,279.98	2,280.03	2,642.13	2,279.98	2,642.13	2,165.75
Total	13,370.84	13,165.34	13,020.13	13,370.84	13,020.13	12,842.31

NOTES:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on November 09,2020
- The Figures for the corresponding previous period have been re-grouped/ rearranged/ recast to make them comparable with the figures of the current period.
- Figures for the previous quarter/year are rearranged & regrouped wherever necessary for the purpose of comparison.
- 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.
- The Ind-AS compliant figures of the corresponding quarter of the previous year have not been subjected to a limited review or an audit. However, the Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.
- 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.
- The above financial results are available on the website of the Company - www.lahotioverseas.in

PLACE : MUMBAI

DATE : November 09,2020

For LAHOTI OVERSEAS LIMITED



UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



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Corporate Identity No. L74999MH1995PLC087643

Statement of Assets and Liabilities As at ended September 30,2020

		Rs.in Lakhs	
		STANDALONE	
Particulars		As at	As at
		30-Sep-20	31-Mar-20
A	<u>ASSETS</u>		
1	Non-current assets		
	(a) Plant, property and equipment	1,548.00	1,579.90
	(b) Investment Property	2,016.20	2,068.74
	© Financial Assets		
	(i) Investments	1,304.43	1,141.20
	(ii) Trade Receivable	19.92	99.39
	(iii) Loans and Advances	129.88	788.61
	(d) Deferred Tax Assets	39.86	29.22
	(e) Long-term loans and advances	988.46	730.73
	(f) Other Non-Current Assets	0.04	-
		6,046.77	6,437.79
2	Current assets		
	(a) Inventories	677.36	284.63
	(b) Financial Assets		
	(i) Trade receivables	7,040.26	9,751.14
	(ii) Cash and cash equivalents	990.25	874.99
	(iii) Loans and advances	638.22	533.24
	(c) Other current assets	201.11	122.49
		9,547.20	11,566.49
	Total Assets	15,593.97	18,004.28
B	<u>EQUITY AND LIABILITIES</u>		
1	Shareholders' funds		
	(a) Share capital	584.59	584.59
	(b) Reserves and surplus	12,764.96	12,257.73
		13,349.55	12,842.32
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Long-term borrowings	-	9.94
	(ii) Trade payables	-	0.39
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	162.67	162.67
	(d) Long-term provisions	51.96	45.50
		214.62	218.50
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Short-term borrowings	1,351.46	3,599.65
	(ii) Trade payables	404.85	366.67
	(b) Other current liabilities	91.31	667.00
	(c) Short-term provisions	182.18	310.64
		2,029.79	4,943.96
	Total Equity and Liabilities	15,593.97	18,004.77



* Applicable in case of consolidated statement of assets and liabilities



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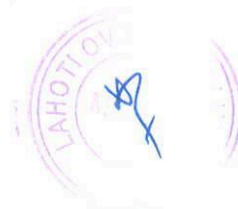
E-Mail : umesh@lahotioverseas.com

Corporate Identity No. L74999MH1995PLC087643

Cash Flow Statement for the year ended September 30, 2020

(₹ in lakhs)

Particulars	As at September 30, 2020	As at September 30, 2019
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and prior period items	628.09	610.72
Add/Less: Interest Paid	59.50	119.33
Interest Received	-2.80	-11.59
Depreciation	153.96	162.81
Gain/Loss on Forward Contract	39.27	-
Rent Received	-96.87	-92.09
Profit on Sale of Investment	-	-
GST Refund Ineligible	-	-
Sundry Balances Written off	49.71	-
Unrealised Gain/Loss	-163.22	-11.63
Dividend Received	-0.28	-1.16
Total	39.27	178.42
Operating profit before working Capital	667.36	789.14
(Increase)/Decrease in Inventories	-392.73	-102.92
(Increase)/Decrease in Trade & Other Receivables	2,710.87	530.32
(Increase)/Decrease in Other current assets	-78.62	-41.24
(Increase)/Decrease in Short term loans and advances	-104.98	59.82
Increase/(Decrease) Trade Payable, Current Liabilities & Provision	-699.91	-258.82
Increase/(Decrease) Other Long Term Liabilities & Long term provisions	(3.49)	-7.02
Total	1,431.15	180.15
Cash Generated from Operations	2,098.51	969.29
Tax paid	-105.35	-89.10
Cash Flow Before Extraordinary Items	1,993.16	880.18
Extra ordinary Items / Adjustments (Prior Period)	-	-
Cash Flow From Operating Activities After Extraordinary Items	1,993.16	880.18
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-71.04	-63.66
Purchase of Investment	-	-
Sale of Investment	-	-
Interest Received	2.80	11.59
Dividend Received	0.28	1.16
Rent Received	96.87	79.34
(Increase)/Decrease In Long Term Loans & Advances	400.90	1,038.67
Net Cash Flow from Investing Activities	429.81	1,067.10
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-87.51
Interest paid	-59.50	-119.32
Increase/(Decrease) In Unsecured Loans	-2,248.20	-1,585.46
Net Cash From Financing Activities	-2,307.70	-1,792.30
Net Increase in Cash and Cash Equivalents (A+B+C)	115.27	154.98
Cash and Cash Equivalents (OPENING BALANCE)	874.99	620.11
Cash and Cash Equivalents (CLOSING BALANCE)	990.25	775.10
	115.26	154.98





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Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30,2020

(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
		30-09-2020 Unaudited	30-06-2020 Unaudited	30-09-2019 Unaudited	30-09-2020 Unaudited	30-09-2019 Unaudited	31-03-2020 Audited
I)	CONTINUING OPERATIONS						
	(a) Net Sales / Income from operations	10,820.14	6,389.97	7,589.11	17,210.11	17,832.16	38,974.78
	(b) Other Operational Income	223.29	100.71	113.43	324.00	305.48	662.31
	Total Revenue From Operations	11,043.43	6,490.68	7,702.54	17,534.11	18,137.64	39,637.10
II)	Other Income	140.66	94.76	132.32	235.41	234.27	449.07
	Unrealised Gain/Loss (net)	33.66	135.28	8.47	168.94	12.12	-55.75
III)	Total Income (I+II)	11,217.75	6,720.72	7,843.33	17,938.47	18,384.03	40,030.41
IV)	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	9,898.19	6,300.43	7,484.53	16,198.62	16,603.60	35,933.52
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	239.21	-631.94	-542.44	-392.73	-102.92	379.87
	(d) Employee benefits expenses	47.37	55.34	61.40	102.71	119.07	244.82
	(e) Selling expenses	507.00	258.11	280.71	765.11	594.34	1,333.07
	(f) Finance costs - Bank Charges	57.36	53.23	73.80	110.58	171.27	318.51
	(g) Depreciation and amortisation expenses	79.74	74.22	84.35	153.96	162.81	325.86
	(h) Other expenses	151.44	210.15	111.83	361.60	221.88	672.77
	Total expenses (IV)	10,980.30	6,319.54	7,554.17	17,299.84	17,770.07	39,208.42
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	237.44	401.18	289.15	638.62	613.97	821.99
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	237.44	401.18	289.15	638.62	613.97	821.99
VII)	Tax expenses:						
	(a) Current tax	53.15	78.30	85.53	131.45	167.60	####
	(b) Deferred tax	-5.32	-5.32	6.61	-10.64	1.29	-9.25
VIII)	Net Profit / (Loss) for the period from continuing operations (VI-VII)	189.61	328.20	197.01	517.81	445.07	540.28
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)	189.61	328.20	197.01	517.81	445.07	540.28
XIII)	Other comprehensive income						
	a) (i) Items that will not reclassified to profit or loss	17.30	10.23	75.28	27.53	79.29	-259.39
	(ii) Income tax relating to items will not be reclassified to profit or loss	-5.72	-3.38	-24.89	-9.10	-26.22	90.64
	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)	11.58	6.85	50.39	18.43	53.07	-168.75
XIV)	Total Comprehensive income (XII+XIII)	201.19	335.05	247.40	536.24	498.15	371.53
XV)	Earnings per equity share (face value Rs.2/-)						
	(a) Basic (in Rs.)	0.65	1.18	0.68	1.78	1.53	1.85
	(b) Diluted (in Rs.)	0.65	1.18	0.68	1.78	1.53	1.85





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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 09, 2020
- 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 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 : November 09,2020

For LAHOTI OVERSEAS LIMITED




UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



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Statement of Assets and Liabilities As at September 30,2020

(Rs.in Lakhs)

	Particulars	CONSOLIDATED	
		As at	As at
		30-Sep-20	31-Mar-20
A	ASSETS		
1	Non-current assets		
	(a) Plant, property and equipment	1,548.00	1,579.90
	(b) Investment Property	2,016.24	2,068.77
	(c) Goodwill	42.60	42.60
	(d) Financial Assets		
	(i) Investments	1,300.76	1,116.70
	(ii) Trade Receivable	19.92	99.39
	(iii) Loans and Advances	129.88	788.54
	(d) Deferred Tax Assets	39.86	29.22
	(e) Long-term loans and advances	990.94	731.72
	(f) Other Non-Current Assets	0.04	-
		6,088.22	6,456.84
2	Current assets		
	(a) Inventories	677.36	284.63
	(b) Financial Assets		
	(i) Investment	-	12.80
	(ii) Trade receivables	7,043.32	9,751.14
	(iii) Cash and cash equivalents	990.49	875.15
	(iii) Loans and advances	638.22	533.31
	(c) Other current assets	201.11	123.16
		9,550.50	11,580.19
	Total Assets	15,638.72	18,037.03
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	584.59	584.59
	(b) Reserves and surplus	12,808.51	12,290.75
		13,393.10	12,875.34
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Long-term borrowings	-	9.94
	(ii) Trade payables	-	0.39
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	162.67	162.67
	(d) Long-term provisions	52.84	45.50
		215.50	218.50
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Short-term borrowings	1,351.46	3,599.65
	(ii) Trade payables	404.85	365.04
	(b) Other current liabilities	91.63	666.98
	(c) Short-term provisions	182.18	311.52
		2,030.11	4,943.19
	Total Equity and Liabilities	15,638.72	18,037.03



* Applicable in case of consolidated statement of assets and liabilities



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Cash Flow Statement for the year ended September 30, 2020

(₹ in lakhs)

Particulars	As at September 30, 2020	As at September 30, 2019
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and prior period items	638.62	613.97
Add/Less: Interest Paid	59.50	119.33
Interest Received	-2.80	-11.59
Depreciation	153.96	162.81
Gain/Loss on Forward Contract	39.27	-
Rent Received	-101.67	-94.88
Profit on Sale of Investment	-0.03	-
GST Refund Ineligible	-	-
Sundry Balances Written off	49.71	-
Unrealised Gain/Loss	-168.92	-12.12
Dividend Received	-0.28	-1.16
Total	28.75	175.14
Operating profit before working Capital	667.37	789.11
(Increase)/Decrease in Inventories	-392.73	-102.92
(Increase)/Decrease in Trade & Other Receivable	2,708.94	531.29
(Increase)/Decrease in Other current assets	-79.44	-41.24
(Increase)/Decrease in Short term loans and advances	-104.98	59.82
Increase/(Decrease) Trade Payable, Current Liabilities & Provision	-699.59	-258.82
Increase/(Decrease) Other Long Term Liabilities & Long term provisions	-3.49	-7.02
Total	1,428.72	181.12
Cash Generated from Operations	2,096.09	970.22
Tax paid	-105.35	-89.10
Cash Flow Before Extraordinary Items	1,990.74	881.12
Extra ordinary Items / Adjustments (Prior Period Item)	-	-
Cash Flow From Operating Activities After Extraordinary Items	1,990.74	881.12
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-71.04	-63.66
Purchase of Investment	-2.50	-6.00
Sale of Investment	0.20	-
Interest Received	2.80	11.59
Dividend Received	0.28	1.16
Rent Received	101.67	82.13
(Increase)/Decrease In Long Term Loans & Advances	400.90	1,038.67
Net Cash Flow from Investing Activities	432.31	1,063.89
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-87.51
Interest paid	-59.50	-119.32
Increase/(Decrease) In Unsecured Loans	-2,248.20	-1,585.46
Net Cash From Financing Activities	-2,307.70	-1,792.30
Net Increase in Cash and Cash Equivalents (A+B+C)	115.35	152.71
Cash and Cash Equivalents (OPENING BALANCE)	875.15	623.75
Cash and Cash Equivalents (CLOSING BALANCE)	990.49	776.47
	115.34	152.71





Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
**The Board of Directors Lahoti
Overseas Limited**

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2020.

- We have reviewed the accompanying Statement of Unaudited Financial Results of Lahoti Overseas Limited ("the Company") for the quarter ended 30th September, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended (the "Listing Regulations").
- This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Palan & Co
FRN: 133811W
Chartered Accountants

CHANDRAHAS KITTA PALAN Digitally signed by CHANDRAHAS KITTA PALAN
Date: 2020.11.09 10:27:32 +05'30'

Chandahas K. Palan
Proprietor
Membership No. 100741
UDIN : 20100741AAAABN9679
Date : 9th Nopvember, 2020
Place : Mumbai



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.

Review Report to
The Board of Directors
Lahoti Overseas Limited and its Subsidiaries

Dear Sirs,

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30th September, 2020.

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Lahoti Overseas Ltd. ("the Parent") and its subsidiaries, (collectively referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiaries for the quarter ended 30th September, 2020 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th September, 2020 as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
- This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related interim consolidated financial results / interim consolidated financial information which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
- This Statement includes the results of the following entities:-

Parent Company:

- Lahoti Overseas Limited

Palan & Co

Chartered Accountants

Subsidiaries:

- G Varadan Limited
- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- We have not conducted review of subsidiary included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenues of ₹10.54 crores, total net profit after tax of ₹10.53 crores, for the quarter ended 30th September, 2020 as considered in the Statement whose interim financial results and other financial information have not been reviewed by the auditors. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters.

For Palan & Co

FRN: 133811W

Chartered Accountants

CHANDRAHAS KITTA
PALAN

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KITTA PALAN
Date: 2020.11.09 10:26:17 +05'30'

CHANDRAHAS K. PALAN

Proprietor

Membership No: 100741

UDIN: 20100741AAAABO8291

Date : 9th November, 2020

Place : Mira Road (East)