



## 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

**14<sup>th</sup> February, 2023**

**BSE Limited,**

Corporate Relationship Department,

Phiroze Jeejeebhoi Towers,

Dalal Street, Fort,

Mumbai - 400 001

Scrip Code : 531842

Dear Sir /Madam,

**Sub: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

This is further to our letter dated 2<sup>nd</sup> February, 2023, intimating the date of Board Meeting. We would like to inform you that the Meeting of the Board of Directors of the company was held today have inter-alia approved the Unaudited standalone and consolidated financial results of the Company for the quarter and nine months period ended 31<sup>st</sup> December, 2022:

Accordingly, please find enclosed the following:

- (a) Unaudited Standalone and Consolidated Financial Results for the quarter and nine month ended 31<sup>st</sup> December, 2022 and
- (b) Limited Review Reports (separately for Standalone & Consolidated) for the quarter and nine months ended 31<sup>st</sup> December, 2022;

Further, an extract of the aforementioned financial results would be published in the newspapers in accordance with the requirements of the Listing Regulations.

The Board Meeting Commenced at 3.00 p.m and concluded at 5.00 p.m

You are requested to take above information on record.

Thanking you.

Yours faithfully,

For **Lahoti Overseas Limited**

**Umesh Lahoti**

Managing Director

DIN: 00361216

**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 31<sup>st</sup> December, 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



# 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: 23031745BGXVLQ7852



Place: Mumbai

Date: 14/02/2023





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

**Statement of Unaudited Financial Results for the Quarter and Nine month ended 31st December,2022**

(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
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	<b>CONTINUING OPERATIONS</b>						
	(a) Net Sales / Income from operations	6,020.35	7,784.10	24,167.34	21,489.99	64,334.70	86,965.93
	(b) Other Operational Income	610.44	890.70	420.83	1,957.90	1,236.40	2,231.51
	<b>Total Revenue From Operations</b>	<b>6,630.79</b>	<b>8,674.80</b>	<b>24,588.17</b>	<b>23,447.89</b>	<b>65,571.10</b>	<b>89,197.43</b>
II)	Other Income	145.07	84.87	225.38	287.92	533.16	771.43
	Unrealised Gain/Loss (net)	9.08	35.20	(0.39)	33.61	88.30	97.26
III)	<b>Total Income (I+II)</b>	<b>6,784.95</b>	<b>8,794.87</b>	<b>24,813.16</b>	<b>23,769.41</b>	<b>66,192.56</b>	<b>90,066.13</b>
IV)	<b>Expenses</b>						
	(a) Purchases of stock-in-trade	5,636.35	7,346.83	23,127.20	19,361.50	60,444.44	77,865.49
	(b) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(49.33)	(70.25)	(1,593.88)	421.74	(2,499.59)	422.39
	(c) Employee benefits expenses	77.76	79.18	56.92	250.88	222.69	328.20
	(d) Selling expenses	280.15	375.63	1,839.22	1,164.22	4,739.95	6,309.81
	(e) Finance costs - Bank charges	32.18	40.28	130.95	107.70	363.16	520.81
	(f) Depreciation and amortisation expenses	67.05	71.83	82.75	206.91	224.82	319.04
	(g) Other expenses	143.23	134.33	103.20	401.69	305.24	693.60
	<b>Total expenses (IV)</b>	<b>6,187.39</b>	<b>7,977.83</b>	<b>23,746.36</b>	<b>21,914.64</b>	<b>63,800.71</b>	<b>86,459.34</b>
V)	<b>Profit / (Loss) before Exceptional items and tax (III-IV)</b>	<b>597.56</b>	<b>817.04</b>	<b>1,066.80</b>	<b>1,854.77</b>	<b>2,391.85</b>	<b>3,606.78</b>
V)	Exceptional items Gain/(loss) net	-	-	-	-	-	-
VI)	<b>Profit / (Loss) before tax (V-VI)</b>	<b>597.56</b>	<b>817.04</b>	<b>1,066.80</b>	<b>1,854.77</b>	<b>2,391.85</b>	<b>3,606.78</b>
VII)	<b>Tax expenses:</b>						
	(a) Current tax	169.09	198.26	281.29	507.76	635.25	980.96
	(b) Deferred tax	22.62	(38.84)	256.38	(74.68)	264.99	269.64
VIII)	<b>Net Profit / (Loss) for the period from continuing operation (VI-VII)</b>	<b>405.85</b>	<b>657.62</b>	<b>529.13</b>	<b>1,421.70</b>	<b>1,491.61</b>	<b>2,356.18</b>
IX)	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
X)	The figures of the quarter ended 31st December, 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.	-	-	-	-	-	-
XI)	Profit/(Loss) from Discontinuing operations (after tax) (IX-X)	-	-	-	-	-	-
XII)	<b>Profit / (Loss) for the period (VIII+XI)</b>	<b>405.85</b>	<b>657.62</b>	<b>529.13</b>	<b>1,421.70</b>	<b>1,491.61</b>	<b>2,356.18</b>
XIII)	<b>Other comprehensive income</b>						
	a) (i) Items that will not reclassified to profit or loss	(54.46)	22.99	51.04	12.64	165.47	188.61
	(ii) Income tax relating to items will not be reclassified to profit or loss	13.71	(5.79)	(12.85)	(3.18)	(41.65)	(47.47)
	<b>Total Comprehensive income/ (Loss)</b>	<b>(40.76)</b>	<b>17.20</b>	<b>38.19</b>	<b>9.46</b>	<b>123.82</b>	
XIV)	<b>Total Comprehensive income (XII+XIII)</b>	<b>365.09</b>	<b>674.82</b>	<b>567.32</b>	<b>1,431.15</b>	<b>1,615.44</b>	<b>2,356.18</b>
XV)	<b>Earnings per equity share (face value Rs.2/-)</b>						
	(a) Basic (in Rs.)	1.49	2.25	1.81	4.87	5.11	8.08
	(b) Diluted (in Rs.)	1.49	2.25	1.81	4.87	5.11	8.08

**Notes**

The above financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter ended on 31st

1 December, 2022 are reviewed by the Audit Committee in its meeting held on 14th February, 2023 and approved & taken on record by the Board of

Directors in its meeting held on 14th February, 2023. The Statutory Auditors of the Company have carried out the " Limited Review" of the above results.

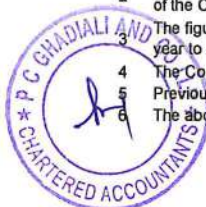
2 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 The figures of the quarter ended 31st December, 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.

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

**UMESH LAHOTI**  
MANAGING DIRECTOR

PLACE : MUMBAI  
DATE : February 14, 2023





# 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 Nine month Ended on 31st Dec,2022

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
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
(a) Export/Trading Division	6,603.28	8,588.05	24,552.74	23,194.46	65,286.31	88,885.81
(b) Power Division	27.51	86.74	35.44	253.43	284.79	311.62
<b>Net sales/Income From Operations</b>	<b>6,630.79</b>	<b>8,674.80</b>	<b>24,588.17</b>	<b>23,447.89</b>	<b>65,571.10</b>	<b>89,197.43</b>
<b>2. Segment Results</b>						
Profit/(Loss) before Interest & Tax						
(a) Export/Trading Division	508.13	713.57	998.22	1,576.52	2,026.31	3,461.35
(b) Power Division	(32.55)	23.66	(25.47)	64.42	107.25	(202.45)
<b>Total</b>	<b>475.58</b>	<b>737.24</b>	<b>972.75</b>	<b>1,640.94</b>	<b>2,133.56</b>	<b>3,258.90</b>
<b>Less:</b>						
(i) Finance Cost	32.18	40.28	130.95	107.70	363.14	520.81
(ii) Other Un-allocable Expenditure net of Un-allocable Income	(154.16)	(120.07)	(225.01)	(321.52)	(621.46)	(868.69)
	(121.98)	(79.80)	(94.06)	(213.82)	(258.32)	(347.88)
<b>Total Profit Before Tax</b>	<b>597.56</b>	<b>817.03</b>	<b>1,066.80</b>	<b>1,854.77</b>	<b>2,391.88</b>	<b>3,606.79</b>
<b>3 Segment Assets</b>						
(a) Export/Trading Division	17,907.20	18,202.63	28,275.20	17,907.20	28,275.20	23,025.86
(b) Power Division	1,570.44	1,673.20	2,262.70	1,570.44	2,262.70	1,695.23
<b>Total Assets</b>	<b>19,477.63</b>	<b>19,875.83</b>	<b>30,537.90</b>	<b>19,477.63</b>	<b>30,537.90</b>	<b>24,721.09</b>
<b>4 Segment Liabilities</b>						
(a) Export/Trading Division	2,071.53	2,823.27	15,316.87	2,071.53	15,316.87	8,635.64
(b) Power Division	45.39	56.93	52.95	45.39	52.95	34.00
<b>Total Liabilities</b>	<b>2,116.92</b>	<b>2,880.20</b>	<b>15,369.82</b>	<b>2,116.92</b>	<b>15,369.82</b>	<b>8,669.64</b>
<b>5 Capital Employed</b> (Segment assets – Segment Liabilities)						
(a) Export/Trading Division	15,835.67	15,379.36	12,958.33	15,835.67	12,958.33	14,390.22
(b) Power Division	1,525.04	1,616.27	2,209.76	1,525.04	2,209.75	1,661.22
<b>Total</b>	<b>17,360.71</b>	<b>16,995.63</b>	<b>15,168.09</b>	<b>17,360.71</b>	<b>15,168.08</b>	<b>16,051.44</b>

## Notes

- The above financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter ended on 31st December 2022 are reviewed by the Audit Committee in its meeting held on 14th February, 2023 and approved & taken on record by the Board of Directors in its meeting held on 14th February, 2023. The Statutory Auditors of the Company have carried out the "
- 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 December, 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
- The above financial results are available on the website of the Company - [www.lahotioverseas.in](http://www.lahotioverseas.in)

PLACE : MUMBAI  
DATE : February 14, 2023



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 31<sup>st</sup> December, 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. CIR/JCFD/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 ₹11.33 Lakhs and total net profit after tax (including other comprehensive income) of ₹9.18 Lakhs and net cash flow of ₹0.47 lakhs for the quarter ended 31<sup>st</sup> December, 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: 103132WW-100037



**Pannkaj Ghadiali**  
**(Managing Partner)**

Membership No.: 031745

UDIN: 23031745BGXVLR1101



Place: Mumbai

Date: 14/02/2023



**LAHOTI OVERSEAS LIMITED**

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

CIN L74999MH1995PLC087643

Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022

(Rs.in Lakhs)

Sr.No.	Particulars	CONSOLIDATED					
		Quarter ended			Year to date		Year ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I)	<b>CONTINUING OPERATIONS</b>						
	(a) Net Sales / Income from operations	6,020.35	7,784.10	24,167.34	21,489.99	64,334.70	86,965.93
	(b) Other Operational Income	610.44	890.70	420.83	1,957.90	1,236.40	2,231.51
	<b>Total Revenue From Operations</b>	<b>6,630.79</b>	<b>8,674.80</b>	<b>24,588.17</b>	<b>23,447.89</b>	<b>65,571.10</b>	<b>89,197.43</b>
II)	<b>Other Income</b>	<b>147.47</b>	<b>87.28</b>	<b>232.62</b>	<b>295.12</b>	<b>545.19</b>	<b>786.14</b>
	Unrealised Gain/Loss (net)	10.86	38.47	-5.40	37.74	88.51	98.41
III)	<b>Total Income (I+II)</b>	<b>6,789.12</b>	<b>8,800.55</b>	<b>24,815.39</b>	<b>23,780.74</b>	<b>66,204.81</b>	<b>90,081.98</b>
IV)	<b>Expenses</b>						
	(a) Purchases of stock-in-trade	5,636.35	7,346.83	23,127.20	19,361.50	60,444.44	77,865.49
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-49.33	-70.25	-1,593.88	421.74	-2,499.59	422.39
	(c) Employee benefits expenses	77.76	79.18	70.52	250.88	222.69	328.20
	(d) Selling expenses	280.15	375.63	1,839.22	1,164.22	4,739.95	6,309.81
	(e) Finance costs	32.18	40.28	130.97	107.70	363.16	520.81
	(f) Depreciation and amortisation expenses	67.05	71.83	82.75	206.91	224.82	319.04
	(g) Other expenses	143.35	134.34	89.58	401.82	305.26	693.99
	<b>Total expenses (IV)</b>	<b>6,187.52</b>	<b>7,977.84</b>	<b>23,746.36</b>	<b>21,914.78</b>	<b>63,800.72</b>	<b>86,459.73</b>
V)	<b>Profit / (Loss) before Exceptional items and tax (III-IV)</b>	<b>601.60</b>	<b>822.70</b>	<b>1,069.02</b>	<b>1,865.96</b>	<b>2,404.08</b>	<b>3,622.25</b>
V)	<b>Exceptional items Gain/(loss) net</b>	-	-	-	-	-	-
VI)	<b>Profit / (Loss) before tax (V-VI)</b>	<b>601.60</b>	<b>822.70</b>	<b>1,069.02</b>	<b>1,865.96</b>	<b>2,404.08</b>	<b>3,622.25</b>
VII)	<b>Tax expenses:</b>						
	(a) Current tax	169.15	199.10	280.56	509.03	635.26	984.02
	(b) Short/Excess Provision	-	-	-	-	-0.16	-
	(c) Deferred tax	23.07	-38.54	256.38	-73.93	264.99	269.93
VIII)	<b>Net Profit / (Loss) for the period from continuing operations (VI-VII)</b>	<b>409.38</b>	<b>662.14</b>	<b>532.08</b>	<b>1,430.87</b>	<b>1,503.99</b>	<b>2,368.30</b>
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>	<b>409.38</b>	<b>662.14</b>	<b>532.08</b>	<b>1,430.87</b>	<b>1,503.99</b>	<b>2,368.30</b>
XIII)	<b>Other comprehensive income</b>						
	a) (i) Items that will not reclassified to profit or loss	-54.46	22.99	51.04	12.64	165.47	188.61
	(ii) Income tax relating to items will not be reclassified to profit or loss	13.71	-5.79	-12.85	-3.18	-41.65	-47.47
	<b>Total Comprehensive income/ (Loss)</b>	<b>-40.76</b>	<b>17.21</b>	<b>38.19</b>	<b>9.46</b>	<b>123.82</b>	<b>141.14</b>
XIV)	<b>Total Comprehensive income (XII+XIII)</b>	<b>368.63</b>	<b>679.35</b>	<b>570.28</b>	<b>1,440.33</b>	<b>1,627.82</b>	<b>2,509.44</b>
XV)	<b>Earnings per equity share (face value Rs.2/-)</b>						
	(a) Basic (in Rs.)	1.40	2.27	1.82	4.91	5.16	8.12
	(b) Diluted (in Rs.)	1.40	2.27	1.82	4.91	5.16	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 31st December, 2022 are reviewed by the Audit Committee in its meeting held on 14th February, 2023, approved & taken on record by the Board of Directors in its meeting held on 14th February, 2023.
- The figures of the quarter ended 31st December, 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



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI  
MANAGING DIRECTORPLACE : MUMBAI  
DATE : February 14, 2023