



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. L74999MH1995PLC087643

Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2021

(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 Year ended
		31.03.2021 Audited	31-12-2020 Unaudited	31-03-2020 Audited	31.03.2021 Audited	31-03-2020 Audited
I	CONTINUING OPERATIONS					
	(a) Net Sales / Income from Operation	15,727.32	13,243.21	9,624.70	46,180.65	38,974.78
	(b) Other Operational Income	269.71	233.66	156.84	827.37	662.31
	Total Revenue From Operations	15,997.03	13,476.87	9,781.55	47,008.02	39,637.10
II	Other Income	181.04	153.06	12.41	727.91	391.72
III	Total Income (I+II)	16,178.07	13,629.93	9,793.96	47,735.93	40,028.82
IV	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	14,505.23	12,999.17	8,869.62	43,703.02	35,933.52
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-91.93	-560.40	107.07	-1,045.06	379.87
	(d) Employee benefits expense	56.08	49.41	66.17	208.19	244.82
	(e) Selling expenses	952.13	673.42	321.71	2,390.67	1,333.07
	(f) Finance costs - Bank Charges	81.50	55.53	62.87	247.61	318.51
	(g) Depreciation and amortisation expense	77.47	77.17	81.44	308.59	325.85
	(h) Other expenses	282.60	189.89	245.76	834.08	672.58
	Total expenses (IV)	15,863.08	13,484.19	9,754.65	46,647.10	39,208.22
V	Profit / (Loss) before Exceptional items and tax (III-IV)	314.99	145.75	39.31	1,088.83	820.59
V	Exceptional items Gain/(loss) net	-	-	-	-	-
VI	Profit / (Loss) before tax (V-VI)	314.99	145.75	39.31	1,088.83	820.59
VII	Tax expense:					
	(a) Current tax	123.62	39.56	76.03	294.63	290.08
	(b) Deferred tax	5.79	-5.32	-10.75	-10.17	-9.25
VIII	Net Profit / (Loss) for the period from continuing operation (VI-VII)	185.58	111.50	-25.97	804.37	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)	185.58	111.50	-25.97	804.37	539.76
XIII	Other comprehensive income					
	a) (i) Items that will not rereclassified to profit or loss	-41.12	71.01	-183.82	57.42	-259.39
	(ii) Income tax relating to items will not be reclassified to profit or loss	13.73	-23.48	64.23	-19.17	90.64
	b) (i) Items that will rereclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items will be reclassified to profit or loss	-	-	-	-	-
	Total Comprehensive income/ (Loss)	-27.39	47.53	-119.59	38.25	-168.75
XIV	Total Income (XII+XIII)	158.18	159.03	-145.56	842.62	371.01
XV	Earnings per equity share (face value Rs.2/-)					
	(a) Basic (in Rs.)	0.64	0.38	-0.09	2.76	1.85
	(b) Diluted (in Rs.)	0.64	0.38	-0.09	2.76	1.85



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Corporate Identity No. L74999MH1995PLC087643

Notes

- 1 The above audited financial results as per regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 for the quarter & year ended on 31st March, 2021 were reviewed by the Audit Committee at its meeting held on 30th June, 2021 and approved & taken on record by the Board of Directors at its meeting held on 30th June, 2021.
- 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 March, 2021 and 31st March, 2020 are 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 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.
- 5 The Company has identified two reportable segments, Export/Trading Division and Power Division in accordance with the requirements of Ind AS 108.
- 6 The above financial results are available on the website of the Company - www.lahotioverseas.in

PLACE : MUMBAI

DATE : 30th June,2021



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



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Segment-wise Revenue, Results and Capital Employed For the Quarter and Year Ended on 31st March,2021

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 Year ended
	31.03.2021	31-12-2020	31-03-2020	31.03.2021	31-03-2020
	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue					
(a) Export/Trading Division	15,921.22	13,415.48	9,708.06	46,610.56	39,150.51
(b) Power Division	75.81	61.39	73.48	397.45	486.59
Net sales/Income From Operations	15,997.03	13,476.87	9,781.55	47,008.02	39,637.10
2. Segment Results					
Profit/(Loss) before Interest & Tax					
(a) Export/Trading Division	204.56	105.03	189.00	634.33	652.89
(b) Power Division	10.90	-56.82	-99.22	-25.80	94.50
Total	215.45	48.21	89.77	608.53	747.39
Less:					
(i) Finance Cost	81.50	55.53	62.88	247.61	318.51
(ii) Other Un-allocable Expenditure net of Un-allocable Income	-181.04	-153.06	-12.41	-727.91	-391.72
	-99.54	-97.53	50.47	-480.30	-73.21
Total Profit Before Tax	314.99	145.74	39.31	1,088.83	820.59
3 Segment Assets					
(a) Export/Trading Division	17,774.13	14,343.96	15,634.16	17,774.13	15,634.16
(b) Power Division	2,119.27	2,667.52	2,369.72	2,119.27	2,369.72
Total Assets	19,893.40	17,011.48	18,003.88	19,893.40	18,003.88
4 Segment Liabilities					
(a) Export/Trading Division	6,109.63	3,803.52	5,104.63	6,109.63	5,104.63
(b) Power Division	114.40	63.98	56.94	114.40	56.94
Total Liabilities	6,224.03	3,867.50	5,161.57	6,224.03	5,161.57
5 Capital Employed					
(Segment assets – Segment Liabilities)					
(a) Export/Trading Division	11,664.50	10,734.10	10,529.53	11,664.50	10,529.53
(b) Power Division	2,004.87	2,409.87	2,312.78	2,004.87	2,312.78
Total	13,669.37	13,143.97	12,842.31	13,669.37	12,842.31

NOTES:

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PLACE : MUMBAI

DATE : 30th June,2021



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216



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Statement of Assets and Liabilities As at ended 31st March, 2021

		Rs.in Lakhs	
		STANDALONE	
Particulars		As at	As at
		31-Mar-21	30-Mar-20
A	ASSETS		
1	Non-current assets		
	(a) Plant, property and equipment	1,450.82	1,579.50
	(b) Capital work in progress	-	-
	(c) Investment Property	1,963.66	2,068.74
	© Financial Assets	-	-
	(i) Investments	1,392.57	1,141.20
	(ii) Trade Receivable	6.83	99.39
	(iii) Loans and Advances	566.75	-28.21
	(d) Deferred Tax Assets	20.22	29.22
	(e) Long-term loans and advances	204.04	569.03
	(f) Other Non-Current Assets	-	-
		5,604.89	5,458.87
2	Current assets		
	(a) Current investments	-	-
	(b) Inventories	1,329.69	284.63
	(c) Trade receivables	10,268.60	9,751.14
	(d) Cash and cash equivalents	428.19	874.99
	(e) Short-term loans and advances	2,147.84	1,511.40
	(f) Investments	-	-
	(g) Other current assets	114.21	122.49
		14,288.53	12,544.64
	Total Assets	19,893.42	18,003.51
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	584.59	584.59
	(b) Reserves and surplus	13,084.78	12,257.73
		13,669.37	12,842.32
2	Non-current liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	0.39
	(c) Long-term borrowings	-	-
	(d) Deferred tax liabilities (net)	-	-
	(e) Other long-term liabilities	162.67	162.67
	(f) Long-term provisions	40.14	45.50
		202.81	208.56
3	Current liabilities		
	(a) Short-term borrowings	5,008.13	3,609.57
	(b) Trade payables	623.54	366.16
	(c) Other current liabilities	62.51	666.63
	(d) Short-term provisions	327.04	310.64
		6,021.22	4,953.00
	Total Equity and Liabilities	19,893.42	18,003.87

Notes :

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PLACE : MUMBAI
DATE : 30th June, 2021



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216

The aforesaid results have been filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 and are also available on the Stock Exchange website www.bseindia.com and on the Company's website www.lahotioverseas.in



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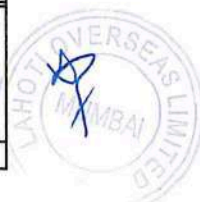
E-Mail : umesh@lahotioverseas.com

Corporate Identity No. L74999MH1995PLC087643

Cash Flow Statement for the year ended March 31,2021

(₹ in lakhs)

Particulars	STANDALONE	
	For the Year Ended	For the Year Ended
	March 31, 2021	March 31, 2020
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and prior period items	1,088.82	820.59
<u>Adjustements for:</u>		
Interest Paid	123.29	212.82
Depreciation	308.59	325.85
Profit on sale of Fixed Asset	(1.67)	-
Profit on Sale / Redemption of Investments	-	(5.92)
Rent Received	(195.31)	(184.78)
Other Non-operating Income	(4.50)	0.77
Unrealised (Gain)/Loss	(251.37)	49.68
Interest Received	(3.03)	(26.76)
Dividend Received	(1.27)	(3.21)
Net Profit from Operating Activities	1,063.55	1,189.04
Movements in Working Capital		
(Increase)/Decrease in Inventories	(1,045.06)	379.87
(Increase)/Decrease in Trade & Other Receivable	(359.05)	(2,874.64)
(Increase)/Decrease in Other current assets	(7.28)	125.62
(Increase)/Decrease in Short term loans and advances	(592.61)	288.98
Increase/(Decrease) Trade Payable, Current Liabilities & Provision	(351.98)	595.83
Increase/(Decrease) Other Long Term Liabilities & Long term provisions	(14.68)	(782.68)
Cash Generated from Operations	(1,307.12)	(1,077.98)
Taxes paid	(329.39)	(285.57)
Net Cash Flow Before Extraordinary Items	(1,636.51)	(1,363.55)
Extra ordinary Items / Adjustments (Prior Period Item)	-	-
Cash Flow From Operating Activities After Extraordinary Items	(1,636.51)	(1,363.55)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(75.15)	(64.81)
Sale of Fixed Asset	2.00	-
Sale of Investment	-	296.15
Interest Received	3.03	26.76
Dividend Received	1.27	3.21
Rent Received	195.31	184.78
(Increase)/Decrease In Long Term Loans & Advances	(229.98)	678.20
Net Cash Flow from Investing Activities	(103.52)	1,124.29
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	(210.66)
Interest paid	(123.29)	(212.82)
Increase/(Decrease) In Unsecured Loans	1,416.52	917.61
Net Cash From Financing Activities	1,293.23	494.13
Net Increase in Cash and Cash Equivalents (A+B+C)	(446.80)	254.87
Cash and Cash Equivalents (OPENING BALANCE)	874.99	620.11
Cash and Cash Equivalents (CLOSING BALANCE)	428.19	874.99
	(446.80)	254.87





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(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 Year ended
		31-03-2021 Audited	31-12-2020 Unaudited	31-03-2020 Audited	31-03-2021 Audited	31-03-2020 Audited
I)	CONTINUING OPERATIONS					
	(a) Net Sales / Income from Operation	15,727.32	13,243.21	9,624.70	46,180.65	38,974.78
	(b) Other Operational Income	269.71	233.66	156.84	827.37	662.31
	Total Revenue From Operations	15,997.03	13,476.87	9,781.55	47,008.02	39,637.10
II)	Other Income	185.06	159.12	6.68	748.54	393.32
III)	Total Income (I+II)	16,182.09	13,635.99	9,788.23	47,756.56	40,030.42
IV)	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	14,505.23	12,999.17	8,869.62	43,703.02	35,933.52
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-91.93	-560.40	107.07	-1,045.06	379.87
	(d) Employee benefits expense	56.08	49.41	66.17	208.19	244.82
	(e) Selling expenses	952.13	673.42	321.71	2,390.67	1,333.04
	(f) Finance costs - Bank Charges	81.50	55.53	62.87	247.61	318.51
	(g) Depreciation and amortisation expense	77.46	77.17	81.45	308.59	325.86
	(h) Other expenses	282.77	189.88	245.91	834.25	672.77
	Total expenses (IV)	15,863.25	13,484.18	9,754.80	46,647.27	39,208.39
V)	Profit / (Loss) before Exceptional items and tax (III-IV)	318.84	151.82	33.42	1,109.29	822.03
V)	Exceptional items Gain/(loss) net	-	-	-	-	-
VI)	Profit / (Loss) before tax (V-VI)	318.84	151.82	33.42	1,109.29	822.03
VII)	Tax expense:					
	(a) Current tax	124.16	41.25	76.91	296.91	290.96
	(a) MAT Credit Utilized	-	-	-	-	-
	(b) Deferred tax	5.79	-5.32	-10.75	-10.17	-9.25
VIII)	Net Profit / (Loss) for the period from continuing operation (VI-VII)	188.90	115.89	-32.74	822.55	540.32
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)	188.90	115.89	-32.74	822.55	540.32
XIII)	Other comprehensive income					
	a) (i) Items that will not reclassified to profit or loss	-41.12	71.01	-183.82	57.42	-259.39
	(ii) Income tax relating to items will not be reclassified to profit or loss	13.73	-23.48	64.23	-19.17	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)	-27.39	47.53	-119.59	38.25	-168.75
XIV)	Total Comprehensive income (XII+XIII)	161.50	163.42	-152.32	860.80	371.57
XV)	Earnings per equity share (face value Rs.2/-)					
	(a) Basic (in Rs.)	0.40	0.71	-0.11	2.82	1.85
	(b) Diluted (in Rs.)	0.40	0.71	-0.11	2.82	1.85



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Statement of Assets and Liabilities as at the end of the quarter ended 31st March 2021
Corporate Identity No. L74999MH1995PLC087643
Rs. in Lakhs

Particulars	CONSOLIDATE	
	As at	As at
	31-Mar-21	30-Mar-20
ASSETS		
1 Non-current assets		
(a) Plant, property and equipment	1,450.82	1,579.50
(b) Capital Work In Progress	-	-
(b) Investment property	1,963.75	2,068.77
(c) Goodwill	42.60	42.60
(d) Financial assets		
(i) Investments	1,393.55	1,116.75
(ii) Trade receivables	6.83	89.39
(iii) Loans and advances	566.75	-28.21
(e) Deferred tax asset (net)	20.22	29.22
(f) Long-term loans and advances	204.74	570.01
	5,649.25	5,478.03
2 Current assets		
(a) Current investments		
(a) Inventories	1,329.69	284.63
(b) Financial assets		
(i) Investments	3.04	12.80
(i) Trade receivables	10,268.60	9,751.51
(ii) Cash and cash equivalents	432.23	875.15
(iii) Loans and advances	2,149.96	1,511.40
(c) Other current assets	114.21	123.16
	14,297.73	12,558.66
Total Assets	19,946.98	18,036.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	584.59	584.59
(b) Other Equity	13,135.94	12,290.79
	13,720.53	12,875.38
1 LIABILITIES		
Non-current liabilities		
(a) Short-term borrowings		
(b) Trade payables		
(a) Financial liabilities		
(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	-	0.39
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	162.67	162.67
(d) Long-term provisions	40.14	45.50
	202.81	208.56
Current liabilities		
(a) Financial liabilities		
(i) Short-term borrowings	5,008.13	3,609.57
(ii) Trade payables		
-Total outstanding dues to micro enterprises and small enterprises	-	-
-Total outstanding dues to creditors other than micro enterprises and small enterprises	623.68	365.04
(b) Other current liabilities	62.51	666.61
(c) Short-term provisions	329.32	311.52
	6,023.64	4,952.75
Total Equity and Liabilities	19,946.98	18,036.69

Notes :

- The above audited financial results as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter & year ended on 31st March, 2021 were reviewed by the Audit Committee at its meeting held on 30th June, 2021 and approved & taken on record by the Board of Directors at its meeting held on 30th June, 2021.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under Section 133, of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures of the quarter ended 31st March, 2021 and 31st March, 2020 are 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 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
- 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 : 30th June, 2021



For LAHOTI OVERSEAS LIMITED

UMESH LAHOTI
MANAGING DIRECTOR
DIN 00361216

Note: The above is an extract of the detailed format of audited Quarterly and Annual Financial Results for the year ended 31st March, 2021 is filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of the Quarterly Financial Results is available on the Stock Exchange website at www.bse.india.com and on the Company's website at www.lahotioverseas.in.



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. L74999MH1995PLC087643

Cash Flow Statement for the year ended March 31,2021

		(₹ in lakhs)	
		CONSOLIDATE	
Particulars	For the Year Ended	For the Year Ended	
	March 31, 2021	March 31, 2020	
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax and prior period items	1,109.28	821.99	
<u>Adjustements for:</u>			
Interest Paid	123.29	212.82	
Depreciation	308.59	325.86	
Profit on sale of Fixed Asset	-1.67	-	
Profit on Sale / Redemption of Investments	-1.27	-7.68	
Rent Received	-204.91	-190.36	
Other Non-operating Income	-4.50	0.77	
Unrealised (Gain)/Loss	-259.03	55.75	
Interest Received	-3.03	-26.76	
Dividend Received	-3.37	-3.54	
Net Profit from Operating Activities	1,063.38	1,188.84	
Movements in Working Capital			
(Increase)/Decrease in Inventories	-1,045.06	379.87	
(Increase)/Decrease in Trade & Other Receivable	-359.05	-2,874.64	
(Increase)/Decrease in Other current assets	-6.60	125.64	
(Increase)/Decrease in Short term loans and advances	-592.61	288.98	
Increase/(Decrease) Trade Payable, Current Liabilities	-351.10	595.83	
Increase/(Decrease) Other Long Term Liabilities & Lon	-14.68	-782.68	
Cash Generated from Operations	-1,305.73	-1,078.15	
Taxes paid	-331.52	-286.00	
Net Cash Flow Before Extraordinary Items	-1,637.24	-1,364.14	
Extra ordinary Items / Adjustments (Prior Period Item)	-	-	
Cash Flow From Operating Activities After Extraordinar	-1,637.24	-1,364.14	
B CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets	-75.15	-64.81	
Purchase of Investements	-31.50	-29.55	
Sale of Fixed Asset	25.43	-	
Sale of Investment	-	317.91	
Interest Received	3.03	26.76	
Dividend Received	3.37	3.54	
Rent Received	204.91	190.36	
(Increase)/Decrease In Long Term Loans & Advances	-228.99	677.21	
Net Cash Flow from Investing Activities	-98.91	1,121.42	
C CASH FLOW FROM FINANCING ACTIVITIES			
Dividend Paid	-	-210.66	
Interest paid	-123.29	-212.82	
Increase/(Decrease) In Unsecured Loans	1,416.52	917.61	
Net Cash From Financing Activities	1,293.23	494.13	
Net Increase in Cash and Cash Equivalents (A+B+C)	-442.92	251.40	
Cash and Cash Equivalents (OPENING BALANCE)	875.15	623.75	
Cash and Cash Equivalents (CLOSING BALANCE)	432.23	875.15	
	-442.92	251.40	





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Internet: <http://www.lahotioverseas.com>

E-Mail : umesh@lahotioverseas.com

Corporate Identity No. L74999MH1995PLC087643

June 30, 2021

To,
BSE Limited,
1st Floor, New Trading Ring, Rotunda Building,
PhirozeJeejeebhoi Towers,
Dalal Street, Fort,
Mumbai - 400 001

Ref: Scrip Code : 531842

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements)Regulations,2015

Ref :SEBI Circular No. CIR/CFD/CMD/56/2016

Dear Sir/ Madam,

In compliance with Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements)Regulation, 2015 as amended by SEBI Circular No. CIR/CFD/CMD/56/2016, I hereby declare that the Statutory Auditor of the Company, N.G. Thakrar & Co. Chartered Accountant (Registration No. 110907W) have issued an Audit Report with unmodified opinion on Audited Financial Statement (Standalone & Consolidated) of the Company for the year ended March 31, 2021.

Kindly take the same on record.

For Lahoti Overseas Limited


Umesh Lahoti
Managing Director
DIN: 00361216



Encl: As above

N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM -II, NEXT TO COURTYARD MARRIOTT HOTEL, ANDHERI KURLA ROAD, ANDHERI (EAST), MUMBAI - 400 093
TELEPHONE NOS : 28366378/28366379 EMAIL: natwarthakrar@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Result 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

Report on the audit of the Financial Results

Opinion

We have audited the accompanying financial statements of quarterly and year to date standalone financial results of **Lahoti Overseas Limited** ("the Company"), for the quarter ended March 31, 2021 and for the year ended March 31, 2021 ("Statement") attached herewith being submitted by Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, except for the matter described in "Emphasis of Matter" section of the report, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2021 and for the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



N.G. Thakrar & Co
Chartered Accountants

Emphasis of Matter

The company is unable to disclose fair value of its investment in property as at March 31, 2021. This being a mere disclosure requirement has no consequential financial impact on the standalone financial statements of the company.

Management's and Board of Directors Responsibilities for the Standalone Financial Statements

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/ loss and other comprehensive income of the Company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



N.G. Thakrar & Co
Chartered Accountants

- (a) Identify and assess the risks of material misstatement of the standalone financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statement in place and operating effectiveness of such control
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- (d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



N.G. Thakrar & Co
Chartered Accountants

Other Matter

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For N. G. THAKRAR & CO

Chartered Accountants

Firm Registration Number: 110907W



N. G. Thakrar

N. G. THAKRAR

(Partner)

M. No. 36213

UDIN: 21036213AAAACM6167

Place: Mumbai

Dated: 30th June, 2021

N. G. THAKRAR & Co.

CHARTERED ACCOUNTANTS

803, ATRIUM -II, NEXT TO COURTYARD MARRIOTT HOTEL, ANDHERI KURLA ROAD, ANDHERI (EAST), MUMBAI - 400 093
TELEPHONE NOS : 28366378/28366379 EMAIL: natwarthakrar@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Result 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.**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying consolidated financial statements of quarterly and year to date financial results of **Lahoti Overseas Limited** ("the Holding Company") and its subsidiary G Varadan Private Limited, for the quarter ended March 31, 2021 and for the year ended March 31, 2021 ("Statement") attached herewith being submitted by Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India except for the matter described in "Emphasis of Matter" section of the report, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2021 and for the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



N.G. Thakrar & Co
Chartered Accountants

Emphasis of Matter

The Company is unable to disclose fair value of its investment in property as at March 31, 2021. This being mere disclosure requirement has no consequential financial impact on the consolidated financial statements of the company.

Management's and Board of Directors Responsibilities for the Standalone Financial Statements

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/ loss and other comprehensive income of the Company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



N.G. Thakrar & Co
Chartered Accountants

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the standalone financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statement in place and operating effectiveness of such control
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- (d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The accompanying Statement includes the audited/reviewed financial results and other financial information, in respect of one subsidiary, whose financial results include total assets of total assets of Rs. 58.57 lakhs, total revenues of Rs. 20.63 lakhs, total net profit of Rs. 18.18 Lakhs and

N.G. Thakrar & Co
Chartered Accountants

net cash outflow of Rs. 3.47 lakhs as at 31st March, 2021, as considered in the Statement which have been audited/reviewed by their respective independent auditors. The independent auditor's report on the financial results of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For N. G. THAKRAR & CO

Chartered Accountants

Firm Registration Number: 110907W



N. G. Thakrar

N. G. THAKRAR
(Partner)

M. No. 36213

UDIN: 21036213AAAACN1124

Place: Mumbai

Dated: 30th June, 2021