

To,  
The Secretary, Listing Department  
BSE Limited  
25<sup>th</sup> Floor, P J Towers,  
Dalal Street,  
Mumbai-400001, MH

Date: 19<sup>th</sup> May, 2025

Scrip Code: 532829

**Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to the applicable Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We wish to inform you that meeting of the Board of Directors of the Company held today i.e., **Monday, 19<sup>th</sup> May, 2025** at Registered Office along with Video conferencing/Other Audio-Visual means (VC/OAV) which commenced at **01:00 P.M.** and concluded at **01:27 P.M.** has taken inter-alia the following decisions:

1. Considered and approved the Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. Considered and approved the Final Dividend of Rs. 0.50/- per Equity Shares of Rs. 10/- each for the Financial Year ended 31<sup>st</sup> March, 2025 Subject to the approval of the Shareholders of the Company in ensuing Annual General Meeting;
3. Considered and approved the appointment of M/s Gaurav G & Associates, Practicing Company Secretaries having unique code number S2025RJ1004900 as the Secretarial Auditor of the Company for a period of five years from 2025-2026 to 2029-2030, subject to the approval of the shareholders of the Company in ensuing Annual General Meeting;
4. Considered and approved the re-appointment of M/s S S Choudhary and Co, Chartered Accountants, as the Internal Auditor of the Company for the financial year 2025-26;
5. Other business as per agenda.

In respect of this, we enclose the Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2025 of the Company along with Auditor's Report.

Kindly take the same on your records.

Thanking You.

for Lehar Footwears Limited



Ritika Poddar

Company Secretary & Compliance Officer

ACS No. A65615



## LEHAR FOOTWEARS LIMITED

A-243(A), Road No. 6, V.K.I. Area, Jaipur-302013, Raj (INDIA)

Phone : +91-141-4157777

W.- [www.leharfootwear.com](http://www.leharfootwear.com), E.-[info@leharfootwear.com](mailto:info@leharfootwear.com) •

CIN No. : L15209RJ1994PLC008196

ISO 9001 (QMS)  
ISO 14001 (EMS)  
ISO 18001 (OHSAS)  
REGISTERED FIRM



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Doctor of Your Feet

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25<sup>th</sup> Floor, P J Towers,  
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Date: 19<sup>th</sup> May, 2025

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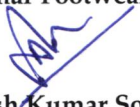
**Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (LODR), 2015.**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 as amended, we hereby confirm and declare that M/s A. Bafna & Company, Chartered Accountants (Firm Registration No.: 003660C) the Statutory Auditor of the Company has issued the Audit Report with unmodified opinion with respect to Audited Financial Result of the Company for the financial year ended on 31<sup>st</sup> March, 2025.

Kindly take the same on your records.

Thanking You.  
for Lehar Footwears Limited

  
Rakesh Kumar Soni  
Chief Financial Officer



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**Annexure - A**

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023 are as under:

S. No	Particulars	Information	
1.	Name of Auditor	M/s Gaurav G & Associates (Secretarial Auditor)	M/s S S Choudhary and Co (Internal Auditor)
2.	Reason for Change	Appointment (Subject to the approval of members in the ensuing annual general meeting)	Re-appointment
3.	Date of Appointment & Terms of Appointment	19.05.2025 & for five financial years from 2025-26 to 2029-30 (subject to the approval of members in the ensuing Annual General Meeting)	19.05.2025 & for one financial year 2025-26.
4.	Brief Profile	<p><b>M/s Gaurav G &amp; Associates</b> is a peer-reviewed Practicing Company Secretary firm bearing <b>Unique Code: S2025RJ1004900</b>, founded by <b>Mr. Gaurav Goyal</b>, a Fellow Member of the Institute of Company Secretaries of India (ICSI), holding <b>Membership No. F13147</b> and <b>Certificate of Practice No. 22052</b>. The firm was established on <b>6<sup>th</sup> January 2025</b>, with Mr. Goyal earlier rendering professional services in his individual capacity as a practicing Company Secretary.</p> <p>Mr. Gaurav Goyal brings with him <b>over 7 years of robust post-qualification experience</b> in corporate and securities laws. He specializes in areas including <b>Company Law, SEBI Regulations, Corporate Governance, Legal Due Diligence, Mergers &amp; Acquisitions, IPOs, Listings, and other Capital Market Transactions</b>.</p> <p>Known for his insightful and strategic approach, Mr. Goyal has consistently delivered high-</p>	



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		quality secretarial and compliance services to listed and unlisted companies, ensuring adherence to evolving regulatory frameworks. The firm remains committed to upholding the highest standards of <b>professionalism, independence, and integrity</b> , making it a trusted choice for Secretarial Audits and allied corporate advisory services.	
5.	Disclosure of relationship between directors	NA	NA



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**Independent Auditor's Report on Audit of Standalone Financial Results**

**To  
The Board of Directors,  
Lehar Footwears Limited**

**Opinion**

We have audited the accompanying Statement of Standalone Annual Financial Results of **Lehar Footwears Limited** ("the Company"), for the year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of 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:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2025.

**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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Result:**

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the year ended March 31, 2025 that give a true and fair view of net profit and other

comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with the relevant rules issued thereafter and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. 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 Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, 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 are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are 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 and are 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 this Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the financial statements, 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.
- 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's 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 statements 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial information of the company to express an opinion on the statement.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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 Matters**

1. Attention is drawn to the fact that
  - a) The Statement include the results for the Quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the publish year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

**For A. Bafna & Co.  
Chartered Accountants  
FRN: 003660C**



**(CA Vivek Gupta)**

**Partner**

**M.No. 400543**

**UDIN: 254005438MLIFR7237**

**Date: 19-05-2025**

**Place: Jaipur**

## LEHAR FOOTWEARS LIMITED

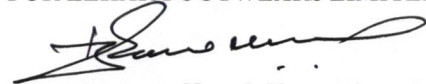
REGD OFFICE: A-243(A), ROAD NO.6, V.K.L.AREA, JAIPUR 302013, PHONE:0141-4157777  
Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L15209RJ1994PLC008196

### STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR AND QUARTER ENDED MARCH 31, 2025

(Rupees in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31 Mar'25 (Audited)	31 Dec'24 (Unaudited)	31 Mar'24 (Audited)	31 Mar'25 (Audited)	31 Mar'24 (Audited)
	<b>Income</b>					
I	a) Revenue from operation	10944.65	6692.36	3806.30	27721.28	19426.04
II	b) Other Income	12.29	10.90	40.49	26.72	57.30
III	<b>Total Income (I+II)</b>	<b>10956.94</b>	<b>6703.26</b>	<b>3846.79</b>	<b>27748.00</b>	<b>19483.34</b>
IV	<b>Expenses</b>					
	a) Cost of materials consumed	4051.85	2332.37	2286.14	10595.98	9837.83
	b) Purchases of Stock-in-trade	5006.69	2838.97	29.33	9658.74	2744.43
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(522.66)	(482.80)	(279.34)	(495.85)	(182.37)
	d) Employee benefits expenses	340.76	302.12	304.36	1211.44	1121.72
	e) Finance Cost	204.83	182.53	145.59	704.04	584.89
	f) Depreciation and amortisation expenses	125.88	131.47	107.03	491.38	407.36
	g) Other expenses	1101.29	1092.12	1092.03	4137.87	4079.28
	<b>Total Expenses</b>	<b>10308.64</b>	<b>6396.78</b>	<b>3685.14</b>	<b>26303.61</b>	<b>18593.14</b>
V	<b>Profit before exceptional Items and Tax (III-IV)</b>	<b>648.31</b>	<b>306.48</b>	<b>161.65</b>	<b>1444.40</b>	<b>890.20</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>648.31</b>	<b>306.48</b>	<b>161.65</b>	<b>1444.40</b>	<b>890.20</b>
VIII	Tax Expense					
	a) Current Tax	157.10	87.68	23.35	368.37	232.26
	b) Deferred Tax	(12.95)	0.94	16.08	(10.88)	2.13
IX	<b>Net Profit for the period (VII-VIII)</b>	<b>504.15</b>	<b>217.86</b>	<b>122.22</b>	<b>1086.90</b>	<b>655.81</b>
X	<b>Other Comprehensive Income</b>					
	a) Items that will not be reclassified to Profit or Loss	(49.91)	-	-	(49.91)	1.45
	b) Income tax relating to items that will not be reclassified to Profit or Loss	12.56	-	1.08	228.69	(0.37)
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>466.80</b>	<b>217.86</b>	<b>123.30</b>	<b>1265.68</b>	<b>656.89</b>
	<b>Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6703.76</b>	<b>5719.82</b>
XII	<b>Paid-up Equity Share Capital (Face Value INR 10 each)</b>	<b>1767.88</b>	<b>1767.88</b>	<b>1767.88</b>	<b>1767.88</b>	<b>1767.88</b>
XIII	Earning Per Share in INR					
	a) Basic	2.85	1.23	0.75	6.15	4.02
	b) Diluted	2.85	1.23	0.75	6.15	4.02

For and on behalf of Board of Directors  
FOR LEHAR FOOTWEARS LIMITED



Naresh Kumar Agarwal  
(Managing Director)

DIN: 00106649



Jaipur, 19th May 2025

# LEHAR FOOTWEARS LIMITED

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## STATEMENT OF ASSETS AND LIABILITIES

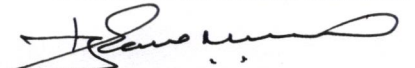
(Rupees in Lakhs)

Particulars	Figures as at March 31, 2025 (Audited)	Figures as at March 31, 2024 (Audited)	As at April 1, 2023 (Audited)*
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant & Equipment	8,059.15	7,832.12	7,027.54
Capital work-in-progress	0.00	0.00	410.85
Intangible Asset	20.85	18.50	0.31
Right to Use	175.04	63.63	102.38
Financial Assets			
Other Financial Asset	44.83	38.69	53.30
Investments	-	0.10	-
Other non-current assets	158.92	84.58	147.74
	<b>8,458.79</b>	<b>8,037.62</b>	<b>7,742.12</b>
<b>Current assets</b>			
Inventories	6,517.48	6,335.59	5,748.06
Financial Assets			
Trade Receivable	9,157.00	5,179.30	7,517.33
Cash and cash equivalents	226.47	79.13	146.20
Bank Balances other than above	400.28	253.55	346.39
Loans & Advances	3.28	2.96	3.04
Other Financial Asset	323.59	446.88	168.46
Other current assets	861.58	1,495.70	563.37
	<b>17,489.69</b>	<b>13,793.11</b>	<b>14,492.85</b>
<b>Total Assets</b>	<b>25,948.48</b>	<b>21,830.73</b>	<b>22,234.97</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share capital	1,767.88	1,767.88	1,566.48
Other Equity	9,476.72	8,276.65	7,108.83
	<b>11,244.60</b>	<b>10,044.53</b>	<b>8,675.31</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial Liabilities			
Borrowings	484.28	1,077.86	1,488.18
Lease Liability	108.21	31.65	69.91
Provisions	47.29	-	0.02
Deferred tax liabilities (Net)	620.31	847.32	845.18
Other Non Current Liability	92.02	-	-
	<b>1,352.11</b>	<b>1,956.83</b>	<b>2,403.29</b>
<b>Current liabilities</b>			
Financial Liabilities			
Borrowings	5,901.25	5,602.11	4,960.26
Lease Liability	70.84	38.26	35.91
Trade Payables			
Total outstanding dues of Micro and Small Enterprises	866.00	465.61	194.78
Total outstanding dues of other than Micro and Small Enterprises	5,494.31	2,961.10	5,226.50
Other Financial Liabilities	278.05	364.18	225.62
Provisions	345.11	262.80	203.46
Other current liabilities	396.21	135.32	309.84
	<b>13,351.77</b>	<b>9,829.38</b>	<b>11,156.37</b>
<b>Total Equity and Liabilities</b>	<b>25,948.48</b>	<b>21,830.73</b>	<b>22,234.97</b>

\*Refer Note No:8



For and on behalf of Board of Directors  
LEHAR FOOTWEARS LIMITED

  
 Naresh Kumar Agarwal  
 (Managing Director)  
 DIN: 00106649

Jaipur, 19th May 2025

# Lehar Footwears Limited

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## Cash Flow Statement for the year ended March 31, 2025

(Rupees in Lakhs)

	Particulars	Year ended 31 March 2025 (Audited)	Year ended 31 March 2024 (Audited)
A.	<b>Cash flow from Operating Activities</b>		
	<b>Profit before income tax</b>	<b>1,444.40</b>	<b>890.20</b>
	Adjustment for		
	Depreciation and amortisation expenses	491.38	407.36
	Finance Costs	704.04	584.89
	Adjustment on Sale / Discard of Asset	(0.01)	2.93
	Acturial Gain/Loss	(49.91)	1.45
	Interest Income	(19.48)	(53.50)
	<b>Change in operating assets and liabilities</b>		
	(Increase)/Decrease in inventories	(181.89)	(587.53)
	(Increase)/Decrease in trade receivables	(3,977.70)	2,338.03
	(Increase)/Decrease in financial assets	116.82	(263.72)
	(Increase)/Decrease in current assets	634.11	(932.33)
	Increase/(Decrease) Provisions	58.35	2.83
	Increase/(Decrease) other current liabilities	3,107.67	(2,030.97)
	<b>Cash generated from operations</b>	<b>2,327.78</b>	<b>359.64</b>
	Income Tax paid	(297.12)	(175.77)
	<b>Net cash flow from operating activities</b>	<b>2,030.66</b>	<b>183.87</b>
B.	<b>Cash flow from Investing Activities</b>		
	Purchase for property, plant and equipments	(827.16)	(822.15)
	Sale of Property , Plant and Equipements	3.63	38.39
	Advance Paid for Capital Goods	(74.35)	63.16
	Change in other bank balance and cash not available for immediate use	(146.74)	92.84
	Subsidy Received against the Fixed Assets	253.72	-
	Investment in Lehar Foundation	-	(0.10)
	Interest Income	19.48	53.50
	<b>Net cash flow from investing activities</b>	<b>(771.42)</b>	<b>(574.36)</b>
C.	<b>Cash flow from financing activities</b>		
	Proceeds realised from issue of shares and share warrents	-	785.46
	Increase in Short Term Borrowings	454.51	584.16
	Increase in Long Term Borrowings	(748.96)	(352.63)
	Finance Costs	(693.74)	(576.41)
	Dividend Paid	(52.06)	(72.91)
	Interest Liability on Lease	(10.30)	(8.48)
	Payment of Principal portion of Lease Liability	(61.35)	(35.77)
	<b>Net cash flow from financing activities</b>	<b>(1,111.90)</b>	<b>323.42</b>
	<b>Net increase / ( decrease) in cash and cash equivalents</b>	<b>147.34</b>	<b>(67.07)</b>
	<b>Cash and cash equivalents at the beginning of the year</b>	<b>79.13</b>	<b>146.20</b>
	<b>Cash and cash equivalents at the end of the year</b>	<b>226.47</b>	<b>79.13</b>

**Notes:**

- 1 The cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows"
- 2 Amounts in Brackets, represent cash Outflows
- 3 Previous year figures have been regrouped and rearranged wherever necessary.



For and on behalf of Board of Directors  
LEHAR FOOTWEARS LIMITED

Naresh Kumar Agarwal  
(Managing Director)

DIN : 00106649

Jaipur, 19th May 2025

## LEHAR FOOTWEARS LIMITED

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Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L15209RJ1994PLC008196

### STATEMENT OF AUDITED SEGMENT INFORMATION FOR THE YEAR ENDED MARCH 31, 2025

Information regarding the results of each reportable\ reported segment is included below ,performance is measured based on segment profit (before tax), as included in the internal management reports that are reviewed by the Company's Executive Director. Segment profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries. Inter-segment pricing is determined on an arm's length basis. The operations predominantly relate to (a) Footwear, Accessories & other like products and (b) Toolkit & Others

(Rupees in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31 Mar'25 (Audited)	31 Dec'24 (Unaudited)	31 Mar'24 (Audited)	31 Mar'25 (Audited)	31 Mar'24 (Audited)
1	<b>Segment Revenue</b>					
	Footwear, Accessories and other like Products	4,437.40	3640.27	3806.30	17999.68	19426.04
	Tool Kit and Others	6,844.02	3309.44	-	10315.72	-
	Inter Segment Transfer	(336.77)	(257.35)	-	(594.12)	-
	<b>Total Segment Revenue</b>	<b>10,944.65</b>	<b>6,692.36</b>	<b>3,806.30</b>	<b>27,721.28</b>	<b>19,426.04</b>
2	<b>Segment Result</b>					
	<b>Profit/ (Loss) Before Interest and tax</b>					
	Footwear, Accessories and other like Products	332.14	220.69	266.75	1342.57	1417.79
	Tool Kit and Others	508.71	257.41	-	779.15	-
	<b>Total Profit/ (Loss) Before Interest and tax</b>	<b>840.84</b>	<b>478.10</b>	<b>266.75</b>	<b>2,121.71</b>	<b>1,417.79</b>
	<b>Add: Other Income</b>	12.29	10.90	40.49	26.72	57.30
	<b>Less: Finance Cost</b>	204.83	182.53	145.59	704.04	584.89
	<b>Profit/ (Loss) Before tax</b>	<b>648.30</b>	<b>306.47</b>	<b>161.65</b>	<b>1,444.40</b>	<b>890.20</b>
	<b>Less: Tax Expenses</b>	144.16	88.62	39.43	357.50	234.39
	<b>Profit after tax</b>	<b>504.14</b>	<b>217.85</b>	<b>122.22</b>	<b>1,086.90</b>	<b>655.81</b>
3	<b>Segment Asset</b>					
	Footwear, Accessories and other like Products	22,548.52	23,279.89	21,830.73	22,548.52	21,830.73
	Tool Kit and Others	3,399.96	3,435.35	-	3,399.96	-
	Unallocable	-	-	-	-	-
	<b>Total Segment Asset</b>	<b>25,948.48</b>	<b>26,715.24</b>	<b>21,830.73</b>	<b>25,948.48</b>	<b>21,830.73</b>
4	<b>Segment Liability</b>					
	Footwear, Accessories and other like Products	12,032.38	14,119.37	11,786.20	12,032.38	11,786.20
	Tool Kit and Others	2,671.50	1,658.01	-	2,671.50	-
	Unallocable	-	-	-	-	-
	<b>Total Segment Liability</b>	<b>14,703.88</b>	<b>15,777.38</b>	<b>11,786.20</b>	<b>14,703.88</b>	<b>11,786.20</b>

For and on behalf of Board of Directors  
FOR LEHAR FOOTWEARS LIMITED



*(Handwritten Signature)*

Naresh Kumar Agarwal  
(Managing Director)  
DIN : 00106649

Jaipur, 19th May 2025

## LEHAR FOOTWEARS LIMITED

REGD OFFICE: A-243(A), ROAD NO.6, V.K.I.AREA, JAIPUR 302013, PHONE:0141-4157777  
Website: www.leharfootwear.com, E-mail: info@leharfootwear.com, CIN: L15209RJ1994PLC008196

### STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR AND QUARTER ENDED MARCH 31, 2025

#### Notes:

- 1 The above audited financial results for the quarter and year ended March 31, 2025 have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 19th May 2025.
- 2 The audited standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 3 Based on guiding principles given in Ind AS 108 "Operating Segments" the Company has disclosed the segment information in the interim condensed standalone financial statement and is incorporated in the standalone financial result.
- 4 Earning per share is calculated on weighted average number of the shares issued by the Company and the same is not annualised
- 5 The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the reviewed year to date figures up to the third quarter of the financial year.
- 6 The Board of Directors at its meeting held on May 19, 2025 have recommended final dividend at the rate of INR 0.50 per share i.e. 5.00% of face value of INR 10/- for the approval of shareholders for the year ended March 31, 2025.
- 7 During the quarter ended March 31,2025 the company has received subsidy from the government for the setup of Design Studio having total project cost of Rs. 16.91 Crore out of which government financial assistance is 50% which receivable in three installements of 30%, 40% and 30% respectively. During the period company has received subsidy of Rs. 2.54 crore as the first installment of 30% from the government.
- 8 Figures for March 31, 2024 and all previous quarters have been retrospectively re-classified / re-stated due to change in accounting policy of Government Grants (Capital Subsidy) related to the acquisition of property, plant and equipment. Previously, such grants were accounted for as deferred income and amortized over the useful life of the related asset. The Company has now elected to deduct such grants directly from the carrying amount of the asset.

Due to such change, the company has presented a third balance sheet as at the beginning of the preceding period i.e. 1st April 2023

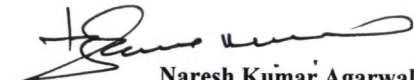
The change has no impact on the net profit of respective year / quarter since under earlier policy an amount equal to depreciation charge was credited to P&L Account from the deferred income account and depreciation was debited to P&L Account by a similar amount

Under new policy the figure of depreciation is already net resulting in Nil impact on net profit of the company due to such change in accounting policy

- 9 Previous Period's Figures have been regrouped/reclassified wherever necessary.

For and on behalf of Board of Directors  
FOR LEHAR FOOTWEARS LIMITED



  
Naresh Kumar Agarwal

(Managing Director)

DIN: 00106649

Jaipur, 19th May 2025