

Independent Auditor's Limited Review Report on the Quarterly and Half Year ended Unaudited Standalone Financial Results of Lakhotia Polyesters (India) Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Lakhotia Polyesters (India) Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Lakhotia Polyesters (India) Limited** ('the Company') for the Quarter ended September 30, 2025 and half year ended from April 1, 2025 to September 30, 2025 ('the Statement') attached herewith, being submitted by the Company to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
 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 thereunder and other accounting principles generally accepted in India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(B) of the Listing Regulations, to the extent applicable.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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5. Attention is drawn to the fact that the figures for the quarter ended on September 30, 2025 as reported in these financials are the balancing figures between the published half year ended figures for the period from April 1, 2025 to September 30, 2025 and unaudited figures in respect of the previous three months ended on June 30, 2025.

For M/s. SHARP AARTH & CO LLP
Chartered Accountants
FRN: 132748W / W100823

Praveen Purohit



CA Praveen Purohit
Partner

M. No. 429231

Place : Nashik

Date : November 12, 2025

UDIN : 25429231BMHTDC9385

LAKHOTIA POLYESTERS (INDIA) LIMITED

CIN - L17120MH2005PLC155146

Unaudited Standalone Statement of Assets & Liabilities as on Sep 30, 2025

Sr. No.	Particulars	INR (In Lakhs)	
		As at	As at
		Sep-30	Mar-31
		2025	2025
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	34.71	35.80
	(b) Capital work-in-progress	-	-
	(c) Investment Properties	-	-
	(d) Intangible Assets	-	-
	(e) Financial Assets	-	-
	(i) Investments	0.01	0.01
	(ii) Loans & Advances	-	-
	(iii) Trade Receivables	-	-
	(iv) Other Financial Assets	46.01	46.91
	(f) Deferred Tax Assets	-	-
	(g) Other Non-Current Assets	-	-
	Total Non-Current Assets	80.73	82.73
2	Current Assets		
	(a) Inventories	29.56	111.13
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	3,286.23	3,052.23
	(iii) Cash and Cash Equivalents	15.64	19.97
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans & Advances	363.95	78.19
	(vi) Other Financial Assets	8.10	6.58
	(c) Current Tax Assets (Net)	73.92	93.28
	(d) Other Current Assets	0.51	0.10
	Total Current Assets	3,777.91	3,361.48
	Total Assets (1+2)	3,858.64	3,444.21
	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	1,047.40	1,047.40
	(b) Other Equity	641.73	483.45
	Total Equity	1,689.13	1,530.85
	LIABILITIES		
2	Non-Current Liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	12.58	10.14
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	3.13	3.13
	(d) Deferred Tax Liabilities	0.90	0.46
	Total Non-Current Liabilities	16.61	13.74
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,060.25	1,493.26
	(ii) Trade Payables	-	-
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	912.54	287.35
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	0.11	109.83
	(c) Current Tax Liabilities (Net)	175.87	-
	(d) Other Current Liabilities	4.13	9.18
	Total Current Liabilities	2,152.90	1,899.62
	Total Equity & Liabilities (1+2+3)	3,858.64	3,444.21

For Lakhota Polyesters (India) Limited

A. S. Lakhota

Director/Author. Sign.



LAKHOTIA POLYESTERS (INDIA) LIMITED
CIN - L17120MH2005PLC155146

Statement of Unaudited Standalone Financial Results for the Quarter and half year ended Sep 30, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		INR (In Lakhs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations						
	(b) Other Income	714.96	102.592	2,412.12			
	Total Income	128.05	66.958	60.24	817.55	2,447.89	6,046.62
		843.01	169.551	2,472.36	1,012.56	2,526.56	1,169.97
2	Expenses						
	(a) Cost of Material Consumed						
	(b) Changes in inventories of work-in-progress, stock-in-trade and finished goods	642.40	6.268	2,147.41	648.67	2,173.68	5,564.68
	(c) Employee Benefits Expenses	8.78	0.000	64.49	8.78	71.51	39.74
	(d) Finance Costs	16.48	6.862	6.55	23.34	13.11	33.40
	(e) Depreciation and Amortization Expenses	12.19	10.172	10.52	22.36	24.79	66.90
	(f) Other Expenses	1.20	1.144	1.14	2.34	2.26	4.51
	Total Expenses	68.33	11.203	127.82	79.53	144.19	701.39
		749.37	35.648	2,357.93	785.02	2,429.54	6,410.62
3	Profit Before Tax for the period / year (1-2)	93.64	133.90	114.43	227.54	97.02	805.96
4	Tax Expense Charge / (Credit)						
	(a) Current Tax	32.98	33.54	-	66.52	-	202.05
	(b) Previous Tax	-	2.303	-	2.30	0.06	0.24
	(c) Deferred Tax	0.21	0.225	0.40	0.44	0.80	1.61
	Total Tax Expenses	33.19	36.064	0.40	69.26	0.87	203.90
5	Profit after Tax for the period (3-4)	60.44	97.84	114.03	158.28	96.16	602.06
6	Other Comprehensive Income for the period / year						
	Net changes in fair values of investments in equity shares & derivatives carried at fair values through OCI	-		(99.19)		(55.57)	23.53
	Profit/(Loss) on Sale of Equity Shares & Derivatives held as Investment	-		(3.31)		(35.55)	34.49
	Less: Tax related to OCI items						13
7	Total Comprehensive Income / (Loss) for the period / year (5+6)	60.44	97.84	11.52	158.28	5.03	646.86
8	Earning per Equity Share (EPS)* (Face value of Rs. 10 each)						
	Basic EPS	0.58	0.93	0.11	1.51	0.05	6.18
	Diluted EPS	0.58	0.93	0.11	1.51	0.05	6.18

* Not annualised, except year end Basic and Diluted EPS

For Lakhota Polyesters (India) Limited

17.5. Lakhota

Director/Autho. Sign.



LAKHOTIA POLYESTERS (INDIA) LIMITED
CIN - L17120MH2005PLC155146

Unaudited Standalone Statement of Cash Flow as on September 30, 2025

INR (In Lakhs)

Sr. No.	Particulars	As at	As at
		30.09.2025	31.03.2025
		(Unaudited)	Audited
1	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before Income Tax	227.54	805.96
	Adjustments for:		
	Depreciation & Amortization Expenses	2.34	4.51
	Interest Income	(1.46)	-0.60
	Finance Cost	22.36	66.90
	Adjustment of Other Comprehensive Income	-	58.02
	Operating Profit before Working Capital Changes	250.78	934.79
	Changes in Operating Assets & Liabilities:		
	(Increase) / Decrease in Financial Assets	(520.38)	-1,744.69
	(Increase) / Decrease in Non Financial Assets	18.95	-67.73
	Increase / (Decrease) in Financial Liabilities	625.20	71.45
	Increase / (Decrease) in Non Financial Liabilities	61.10	99.48
	(Increase) / Decrease in Inventories	81.57	97.33
	Cash Generated from Operations	517.22	(609.36)
	Income Taxes Paid	68.82	217.13
	Net Cash Flows from Operating Activities	448.40	(826.48)
2	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant & Equipments	(1.25)	-0.07
	Proceeds from Sale of Investments	-	-
	Sale of Property, Plant & Equipments	-	-
	Interest Income	1.46	0.60
	Net Cash Flows from Investing Activities	0.21	0.54
3	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long Term Borrowings	2.44	-4.83
	Proceeds from Short Term Borrowings	(433.02)	903.56
	Finance Cost	(22.36)	(66.90)
	Net Cash Inflows from Financing Activities	(452.94)	831.83
	Net Increase / (Decrease) in Cash & Cash Equivalents	(4.33)	5.89
	Cash & Cash Equivalents at the Beginning of the Year	19.97	14.09
	Cash & Cash Equivalents at the End of the Year	15.64	19.97

For Lakhota Polyesters (India) Limited

C. S. Lakhota
Director/Author. Sign.



Notes:

1. The above financial results for the quarter and half year ended on September 30, 2025, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2025. The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013.
2. The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended on September 30, 2025.
3. The Company is engaged in a single primary business segment of manufacturing and selling of Metallic Yarn & Textile Fabrics, which constitutes a reportable segment in the context of Ind AS 108 on "Operating Segments". The Company has only one operating segment, hence disclosure under Ind AS 108 on "Operating Segments" is not applicable.
4. Figures for the second quarter are the balancing figures between unaudited figures in respect of year-to-date figures and unaudited figures of the first quarter of the respective financial year.
5. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.



By Order of the Board
For Lakhota Polysters (India) Limited

M. S. Lakhota

M. S. Lakhota
Managing Director
DIN – 00104576

Place: Nashik
Date: November 12, 2025