

LAKHOTIA POLYESTERS (INDIA) LTD



Address: 158 – 159 Shree Samarth Sahakari Audyogik Vasahat Ltd Pimpalgaon
Baswant Tal Niphad, Dist Nashik Maharashtra – 422209.

CIN NO: L17120MH2005PLC155146 Tel: 02554 – 232000 Email:
info@lgroup.co.in

January 30, 2025

The Manager (Listing)
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai 400 001

Dear Sir/Madam

Scrip No. 535387

**Sub: Integrated Filing (Financial) for the quarter and nine months ended
December 31, 2024.**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated
December 31, 2024, please find attached herewith the Integrated Filing (Financial)
for the quarter/nine months ended December 31, 2024.

The above information is also available on the website of the Company
www.lakhotiapoly.in

Please acknowledge and take the same on your records.

Thanking You,

Yours faithfully,

For **Lakhotia Polyesters (India) Ltd**

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Madhusudan Lakhotiya

Managing Director

DIN No.: 00104576

Email Id: info@lakhotiapoly.in.

Encl: as above

Independent Auditor's Limited Review Report on the Quarterly and Year to Date 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 December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 ('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.



SHARPAARTH & CO LLP

68, 6th Floor, Business Bay, Shri. Hari Kute Marg, Tidke Colony, Nashik (MH) - 422002.

+91 94621 44860



info@sharparth.com



www.sharparth.com

5. Attention is drawn to the fact that the figures for the quarter ended on December 31, 2024 as reported in these financials are the balancing figures between the published year to date figures for the period from April 1, 2024 to December 31, 2024 and unaudited figures in respect of the previous three months ended on September 30, 2024.

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

Praveen Purohit



CA Praveen Purohit
Partner

M. No. 429231

Place : Nashik

Date : January 30, 2025

UDIN : 25429231BMHSWS4085

LAKHOTIA POLYESTERS (INDIA) LIMITED
CIN - L17120MH2005PLC155146

Statement of Unaudited Standalone Financial Results for the Quarter ended Dec 31, 2024

INR (In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.24	30.09.2024	31.12.23	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	2,463	2,412.12	1,591.38	4,911.30	2,281.78	2,774.81
	(b) Other Income	135	60.24	30.24	214.07	53.85	73.10
	Total Income	2,599	2,472.36	1,621.62	5,125.37	2,335.63	2,847.91
2	Expenses						
	(a) Cost of Material Consumed	2,236.96	2,147.41	1,438.38	4,410.64	2,057.28	2,500.59
	(b) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(11.24)	64.49	(10.12)	60.27	(1.62)	8.22
	(c) Employee Benefits Expenses	8.94	6.55	10.91	22.05	24.05	35.40
	(d) Finance Costs	15.15	10.52	13.95	39.94	36.46	49.31
	(e) Depreciation and Amortization Expenses	1.14	1.14	0.18	3.40	0.51	1.26
	(f) Other Expenses	136.66	127.82	125.73	280.85	176.73	213.78
	Total Expenses	2,387.61	2,357.93	1,579.03	4,817.15	2,293.41	2,808.56
3	Profit Before Tax for the period / year (1-2)	211.19	114.43	42.59	308.22	42.22	39.34
4	Tax Expense Charge / (Credit)						
	(a) Current Tax	102.21	-	13.51	102.21	13.51	26.26
	(b) Previous Tax	-	-	-1.71	0.06	-	4.67
	(c) Deferred Tax	0.40	0.40	0.16	1.20	(0.50)	1.75
	Total Tax Expenses	102.61	0.40	11.96	103.48	14.01	32.67
5	Profit after Tax for the period (3-4)	108.58	114.03	30.63	204.74	28.21	6.67
6	Other Comprehensive Income for the period / year						
	Net changes in fair values of investments in securities carried at fair values through OCI	76.72	(99.19)	0.00	21.15	6.76	6.76
	Profit/(Loss) on Sale of Securities held as Investment	265.63	(3.31)	0.00	230.08	(0.36)	(0.36)
	Less: Tax related to OCI items	67.29	-	-	67.29	0.72	-
7	Total Comprehensive Income / (Loss) for the period / year (5+6)	383.64	11.52	31.62	388.67	33.90	13.07
8	Earning per Equity Share (EPS)* (Face value of Rs. 10 each)						
	Basic EPS	3.66	0.11	0.30	3.71	0.32	0.12
	Diluted EPS	3.66	0.11	0.30	3.71	0.32	0.12

* Not annualised, except year end Basic and Diluted EPS

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LAKHOTIA POLYESTERS (INDIA) LIMITED**CIN - L17120MH2005PLC155146**

Additional information pursuant to Regulation 52(4) and 54(3) of the Securities Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended as at and for the Nine months ended as on December 31, 2024.

Sr. No.	Particulars	Nine months ended 31.12.2024	Year ended 31.03.2024
1	Current ratio = Current assests/current liability	1.33	1.99
2	Debt equity ratio=Total debt/Total equity	0.56	0.68
3	Debt service coverage ratio=Net profit/Total debt	0.54	0.31
4	Return on equity ratio=Net profit/Total equity	30.54%	1.48%
5	Inventory Turnover ratio=Cost of goods sold/Average inventory	24.90	10.70
6	Trade Receivable turnover ratio=Credit sales/Average Receivables	1.76	1.77
7	Trade Payables turnover ratio=Credit purchases/Average payables	2.96	5.35
8	Net profit ratio =Net profit/Sales	7.91%	0.47%
9	Interest Coverage ratio=EBIT/Interest Expense	9.18	1.17
10	Long term debt to working capital=Non current borrowings/Current assets - current liabilities excluding curent maturities of long term borrowings	0.01	0.02
11	Total debts to total assets=Total debts /total assets	0.15	0.35
12	Operating margin = EBIT-Other income/Total revenue from operations	0.02	(0.02)
13	Net Worth = Equity share capital and other equity	1,272.66	883.99
13	Bad debts to accounts receivable ratio	NA	NA
14	Debenture Redemption Reserve	NA	NA
15	Capital Redemption reserve	NA	NA
16	Outstanding Redeemable preference Shares	NA	NA

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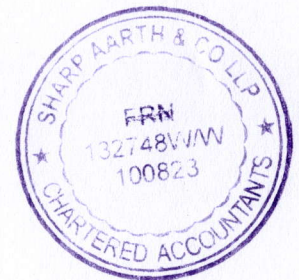
1. The above financial results for the quarter ended on December 31, 2024, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 30, 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 ended on December 31, 2024.
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 Lakhotia Polysters (India) Limited**

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**M. S. Lakhotia
Managing Director
DIN – 104576**

**Place: Nashik
Date: January 30, 2025**





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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Not Applicable

C. Format for Disclosing Outstanding Default on Loans and Debt Securities

Not Applicable No Default

**D. Format for Disclosure of Related Party Transaction
(Applicable only for half – yearly filings i.e. 2nd and 4th Quarter)**

Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUIFICATION (FOR AUDIT REPORT WITH MODIFIED OPINION SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e.; 4th quarter)

Not Applicable

Thanking You,

Yours faithfully,

For **Lakhotia Polyesters (India) Ltd**

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Madhusudan Lakhotiya

Managing Director

DIN No.: 00104576

Email Id: info@lakhotiapoly.in.