



Date: 22nd October, 2024

To,
National Stock Exchange of India Limited
Listing Compliance Department,
Exchange Plaza, Plot No. C - 1,
Block - G, Bandra Kurla Complex,
Bandra (E), Mumbai - 400051

Company Symbol: LLOYDS

Subject: Standalone Unaudited Financial Result for Half Year ended on 30th September, 2024 under Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Auditors Report.

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and other applicable provisions, please find enclosed herewith the Standalone Un-audited Financial Statements of the Company for the Half Year ended 30th September, 2024 along with the Limited Review Report issued by M/s. S. Y. Lodha and Associates, Chartered Accountants (ICAI Firm Registration No. 136002W), Statutory Auditors of the Company, duly approved by the Board of Directors of the Company at its meeting today i.e. Tuesday, 22nd October, 2024.

The Board Meeting commenced today at 2:00 p.m. and concluded at 04.30 p.m.

The above intimation is given to you for your record. Kindly take the note of the same.

Thanking you,

For and on behalf of Lloyds Luxuries Limited

Rajalakshmi Thevar
Company Secretary & Compliance Officer
ACS: 64317

Place: Mumbai

S Y LODHA AND ASSOCIATES

Unit No 309, New Sonal Link Industrial Service Premises
New Link Road, Malad West, Mumbai 400064; Contact: 022-
35635006;
E-mail: query@syla.in; Website: www.syla.in



Independent Auditor's Limited Review Report on the Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
LLOYDS LUXURIES LIMITED

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter and half year ended 30th September, 2024.

We have reviewed the accompanying statement of unaudited financial results of **LLOYDS LUXURIES LIMITED**, for the **quarter and half year** period ended **30th September, 2024** being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement 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 these Financial Statements based on our review.

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 Financials Statements are free of material misstatement. A review is limited primarily to enquiries of Company's 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.

S

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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.

For S Y Lodha & Associates
Chartered Accountants
ICAI Firm Reg No. - 136002W

CA Suraj Agarwal
Partner
M No.143251
UDIN.: 24143251BKFMDX1057

Date: 22/10/2024
Place: Mumbai



LLOYDS LUXURIES LIMITED
CIN NO:- U74999MH2013PLC249449

STANDALONE UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2024

(Amount in ₹ Lakhs)

Sr. No.	Particulars	September 30, 2024	March 31, 2024
		Unaudited	Audited
		(In Rs.)	(In Rs.)
I	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	2,366.52	2,265.33
	(b) Reserves and Surplus	4,756.80	3,995.26
2	Non-Current Liabilities		
	(a) Long-term Provisions	79.64	65.65
3	Current Liabilities		
	(a) Trade payables		
	(i) Outstanding dues of micro enterprises and small enterprises; and	-	-
	(ii) Outstanding dues of creditors other than micro enterprises and small enterprises	211.56	196.57
	(b) Other current liabilities	271.82	139.60
	(c) Short-term Provisions	161.75	156.17
	TOTAL EQUITY AND LIABILITIES	7,848.09	6,818.59
II	ASSETS		
1	Non-Current Assets		
	(a) Property, plant and equipment and Intangible Assets		
	(i) Tangible assets	1,759.31	1,756.49
	(ii) Intangible assets	70.72	83.56
	(iii) Capital work-in-progress	58.37	77.77
	(b) Non Current Investments	2.20	2.22
	(c) Deferred tax Assets (Net)	107.79	92.56
	(d) Long-term loans and advances	126.50	72.11
	(e) Other non-current assets	3,631.27	3,714.17
2	Current Assets		
	(a) Inventories	572.90	528.28
	(b) Trade receivables	95.12	88.89
	(c) Cash and Bank Balances	1,192.23	252.55
	(d) Short-term loans and advances	12.77	26.45
	(e) Other current assets	218.91	123.54
	TOTAL ASSETS	7,848.09	6,818.59

For and on behalf of the Board
LLOYDS LUXURIES LIMITED

Mr. Shreekrishna Gupta
Chairman & Non-Executive Director
DIN No.: 06726742

Date: 22nd Oct 2024
Place: Mumbai



LLOYDS LUXURIES LIMITED
CIN NO:- U74999MH2013PLC249449
STANDALONE UNAUDITED PROFIT AND LOSS AS ON SEPTEMBER 30, 2024

(Amount in ₹ Lakhs)

Sr. No.	Particulars	Half Year Figures Ended			Year Ended Figures
		September 30, 2024	March 31, 2024	September 30, 2023	March 31, 2024
		Unaudited (In Rs.)	Audited (In Rs.)	Unaudited (In Rs.)	Audited (In Rs.)
I	INCOME				
	Revenue from Operations	2,195.83	2,189.37	1,842.56	4,031.94
	Other Income	7.05	20.65	56.74	77.39
	Total Income (I)	2,202.88	2,210.02	1,899.30	4,109.33
II	EXPENSES				
	(a) Operating Expenses	1,031.42	1,047.52	1,459.09	2,506.60
	(b) Changes in Inventory	(44.62)	76.98	(317.26)	(240.27)
	(c) Employee Benefit Expense	796.75	757.48	690.28	1,447.76
	(d) Finance Cost	-	11.96	26.35	38.30
	(e) Depreciation and Amortization Expense	256.26	258.20	254.25	512.44
	(f) Other Expenses	355.67	349.15	296.36	645.51
	Total Expenses (II)	2,395.47	2,501.28	2,409.07	4,910.35
III	Profit / (Loss) Before exceptional and extraordinary items and tax (I-II)	(192.60)	(291.26)	(509.77)	(801.02)
IV	Exceptional items	-	-	-	-
V	Profit / (Loss) Before extraordinary items and tax (III - IV)	(192.60)	(291.26)	(509.77)	(801.02)
VI	Extraordinary items	-	28.47	-	28.47
VII	Profit / (Loss) Before tax (V- VI)	(192.60)	(319.73)	(509.77)	(829.49)
VIII	Tax Expense:				
	(1) Current Tax Expense	-	-	-	-
	(2) Deferred Tax	(15.24)	(14.90)	(13.93)	(28.83)
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(177.36)	(304.82)	(495.83)	(800.66)
X	Profit / (loss) from discontinuing operations	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-
XII	Profit / (loss) from Discontinuing operations (after tax) (X - XI)	-	-	-	-
XIII	Profit / (Loss) for the period (IX + XII)	(177.36)	(304.82)	(495.83)	(800.66)
XIV	Earnings Per Equity Share (₹ 10/- Each):				
	Basic (refer Note: 26 (d))	(15.44)	(13.54)	(22.03)	(35.57)
	Diluted (refer Note: 26 (d))	(15.44)	(12.52)	(20.37)	(32.89)

For and on behalf of the Board
LLOYDS LUXURIES LIMITED

Mr. Shreekrishna Gupta
Chairman & Non-Executive Director
DIN No.: 06726742

Date: 22nd Oct 2024
Place: Mumbai

Notes:

- 1 The unaudited standalone financial results for the half year ended September 30, 2024 were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on Oct 22, 2024.
- 2 These financial results have been prepared in accordance with Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations"), as modified by Circular dated July 5, 2016.
- 3 The Company has only one Reportable Segment as defined in AS-17 "Segment Reporting". Therefore Segment reporting is not applicable.
- 4 The Statutory auditors of the Company have conducted a limited review of the financial results for the half year ended September 30, 2024. An unqualified report has been issued by them thereon.
- 5 The figures for the half year ended September 30, 2024 and the corresponding half year ended in the previous year as reported in attached financial results are the balancing figures between the audited figures in respect of full financial year and the published year to date figures up to the end of the half year of the financial year.

- 6 During the half year under review, the Nomination & Remuneration Committee ('Committee') at its meeting held on March 15, 2024, has allotted 1,53,299 shares to Lloyds Luxuries Employees Welfare Trust under Lloyds Luxuries Limited Employees Stock Option Scheme – 2023 and this 153,299 shares are vested on April 7, 2024. The Exercise Price shall be Rs. 15/- each for 63,299 Shares and Rs. 10/- each for 90,000 Shares. The shares shall be further transferred to all the eligible employees of the company.

Details of Employee Stock Options for the half year ended 30th September, 2024 are as follows :

Number of Options Outstanding at the beginning of the period Apr 1, 2024	12,53,554
Number of Options Exercisable at the beginning of the period Apr 1, 2024	-
Number of Options Granted during the period	
Number of Options Vested during the period	1,53,299
Number of Options Lapsed during the period	
Number of Options Exercised during the period	1,43,107
Number of Options Outstanding at the end of the period Sep 30, 2024	11,00,255
Number of Options Exercisable at the end of the period Sep 30, 2024	-

- 7 The company during the period has not received any complaint from its Registrar & Share Transfer Agent.
- 8 The figures of previous periods are regrouped/rearranged wherever necessary.
- 9 The figures in lakhs are rounded off to two decimals.
- 10 Income tax expense has been recognized in each Interim Period based on the best estimates of the weighted average annual effective tax rate as estimated by management.
- 11 Deferred Tax has been recognized in each Interim Period on the estimates made by management.
- 12 There is a 108% growth in the EBITDA of the company as compared to the corresponding half year ended i.e 30th Sept'23



LLOYDS LUXURIES LIMITED
CIN NO:- U74999MH2013PLC249449
STANDALONE UNAUDITED CASH FLOW STATEMENT
AS AT SEPTEMBER 30, 2024

(Amount in ₹ Lakhs)

Particulars	Half Year Figures Ended September 30, 2024		Year ended March 31, 2024	
	Unaudited		Audited	
	(In Rs.)		(In Rs.)	
A CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Extraordinary Items and Taxation		(192.60)		(829.49)
Adjustment for :				
Depreciation and Amortization Expense	256.26		512.44	
Interest, Commitment & Finance Charges (Net)	-		38.30	
Interest/Dividend Received & Other Income	0.02		(49.20)	
Misc income	(0.03)		(14.16)	
Loss/(Profit) on sale of fixed assets	(3.74)		(14.03)	
Sundry Balance W/off	(3.30)		4.76	
Loss on Fire	-		28.47	
Foreign exchange loss	3.75		1.51	
Short Term & Long Term Provision	19.56		20.76	
Interest Accrued But Not Due	(0.02)		(4.98)	
Deferred Tax	15.24	287.74	28.83	552.70
Operating Profit Before Changes in Working Capital		95.14		(276.79)
Adjustments for changes in operating Assets/ Liabilities				
(Increase) / Decrease in Trade Receivables	(6.23)		(21.57)	
(Increase) / Decrease in Inventories	(44.62)		(240.28)	
Increase / (Decrease) in Trade Payables	14.99		34.70	
Increase/(Decrease) in Statutory Dues	94.42		9.93	
Increase/(Decrease) in Advances Received	37.80		(141.19)	
(Increase)/Decrease in Advances Given	13.68		(23.30)	
(Increase)/Decrease in Other Current Assets	(95.37)		(5.47)	
		14.68	(28.83)	(416.01)
Cash Generated from operations		109.82		(692.80)
Income Tax	-		-	-
(Increase)/Decrease in Deferred Tax	(15.24)	(15.24)	-	-
NET CASH FROM OPERATING ACTIVITIES		94.58		(692.80)
B CASH FLOW FROM INVESTING ACTIVITIES :				
Purchase of Fixed Assets Net	(226.85)		(373.06)	
Sale of Fixed Asset	3.32		67.60	
Changes in long term advances	(54.40)		22.38	
Changes in Non Current Assets	82.90		(13.45)	
Redeemed in FD	-0.00		1,000.00	
Fire Insurance Claim Received	-		60.69	
Loss on Fire of Asset	-		(28.47)	
Interest/Dividend Received & Other Income	0.01		63.36	
Interest Accrued But Not Due	0.02		4.88	
NET CASH FROM INVESTING ACTIVITIES		(194.99)		803.93
C CASH FLOW FROM FINANCING ACTIVITIES :				
Issued of Share Capital	101.19		15.33	
Securities Premium	890.59		3.16	
ESOP Reserves	48.31		150.87	
Share Issue Expenses	-		-	
Proceeds / (Repayment) of Short term borrowings	-		-	
Payment of Long Term Advances	-		-	
Dividend paid (including income tax on dividend)	-		-	
Interest, Commitment & Finance Charges Paid (Net)	-		(38.30)	
NET CASH USED IN FINANCING ACTIVITIES		1,040.09		131.06
Net Increase In Cash & Cash Equivalents		939.68		242.19
Cash and Cash Equivalents at the beginning of the year		252.55		10.37
Cash and Cash Equivalents at the end of the year		1,192.23		252.55

For and on behalf of the Board
LLOYDS LUXURIES LIMITED

Mr. Shreekrishna Gupta
Chairman & Non-Executive Director
DIN No.: 06726742

Date: 22nd Oct 2024
Place: Mumbai