

# 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](mailto:info@lgroup.co.in).

May 28, 2025

The Manager (Listing)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai 400001,

Dear Sir/Madam,

**Scrip No. 535387**

**Sub: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 held on Wednesday, May 28, 2025**

With reference to the captioned subject and in compliance with the regulation 33, 30 and other applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of Company at its Meeting held today i.e., on May 28, 2025 inter alia have considered and approved;

1. Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2025 in this regard, please find enclosed herewith.

- (a) Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2025.
- (b) Auditor's Report in respect of the Audited Financial Results of the Company for the financial year ended March 31, 2025.

These are also being made available on the website of the Company at [www.lakhotiapoly.in](http://www.lakhotiapoly.in).

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued their audit reports with unmodified opinion for the financial year ended on March 31, 2025.

The Meeting was commenced at 6:30 p.m. and concluded at 7:00 p.m.

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CIN NO: L17120MH2005PLC155146 Tel: 02554 – 232000

Email: [info@lgroun.co.in](mailto:info@lgroun.co.in).

Please take the same on your records and suitably disseminated at all concerned.

Thanking You,

Yours faithfully,

For **Lakhotia Polyesters (India) Ltd**

Digitally signed by  
MADHUSUDAN MADHUSUDAN  
SHAMSUNDAR SHAMSUNDAR  
LAKHOTIYA LAKHOTIYA  
Date: 2025.05.28  
19:01:37 +05'30'

**Madhusudan Lakhotia**

**Managing Director**

**DIN No.: 00104576**

**Email Id: [info@lakhotiapolv.in](mailto:info@lakhotiapolv.in).**

## Independent Auditor's Report

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Lakhotia Polyesters (India) Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

### REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

#### OPINION

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Lakhotia Polyesters (India) Limited** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, 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, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- I. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- II. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and 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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





## **MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL RESULTS**

The Statement has been prepared on the basis of the standalone annual financial statements.

The Board of Directors and the Management of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable 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 Statement, the Board of Directors are 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 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 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 these Statement.

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 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.
- 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 statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Statement 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 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 Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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 M/s. SHARP AARTH & CO LLP**

**Chartered Accountants**

**FRN: 132748W / W100823**



**CA Praveen Purohit**

**Partner**

**Membership No: 429231**

**Place: Nashik**

**Date: May 28, 2025**

**UDIN: 25429231BMHSZJ2928**

**LAKHOTIA POLYESTERS (INDIA) LIMITED**

CIN - L17120MH2005PLC155146

Balancesheet as on March 31, 2025

INR (In Lakhs)

Sr. No.	Particulars	As at	As at
		31st March, 2025	31st March, 2024
	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	35.80	40.24
	(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	46.91	46.91
	(f) Deferred Tax Assets	-	1.15
	(g) Other Non-Current Assets	-	-
	<b>Total Non-Current Assets</b>	<b>82.73</b>	<b>88.32</b>
2	<b>Current Assets</b>		
	(a) Inventories	111.13	208.46
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	3,052.23	1,389.74
	(iii) Cash and Cash Equivalents	19.97	14.09
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans & Advances	78.19	-
	(vi) Other Financial Assets	6.58	2.58
	(c) Current Tax Assets (Net)	93.28	23.20
	(d) Other Current Assets	0.10	1.30
	<b>Total Current Assets</b>	<b>3,361.48</b>	<b>1,639.36</b>
	<b>Total Assets (1+2)</b>	<b>3,444.21</b>	<b>1,727.68</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	(a) Equity Share Capital	1,047.40	1,047.40
	(b) Other Equity	483.45	(163.41)
	<b>Total Equity</b>	<b>1,530.85</b>	<b>883.99</b>
	<b>LIABILITIES</b>		
2	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Borrowings	10.14	14.97
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	3.13	2.88
	(d) Deferred Tax Liabilities	0.46	-
	<b>Total Non-Current Liabilities</b>	<b>13.74</b>	<b>17.86</b>
3	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1,493.26	589.70
	(ii) Trade Payables	287.35	216.14
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	109.83	16.19
	(c) Current Tax Liabilities (Net)	-	-
	(d) Other Current Liabilities	9.18	3.80
	<b>Total Current Liabilities</b>	<b>1,899.62</b>	<b>825.83</b>
	<b>Total Equity &amp; Liabilities (1+2+3)</b>	<b>3,444.21</b>	<b>1,727.68</b>

For and on behalf of the Board  
Lakhotia Polysters(India) Limited

*M. S. Lakhotia*

Madhusudan S. Lakhotia  
Managing Director  
DIN: 00104576  
Date: May 28, 2025





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

**Profit and Loss Statement for the year ended March 31, 2025**

INR (In Lakhs) except EPS

Sr. No.	Particulars	Quarter Ended			For the year ended 31st March, 2025	For the year ended 31st March, 2024
		For the quarter ended 31st March, 2025	For the quarter ended 31st December, 2024	For the quarter ended 31st March, 2024		
1	Income					
	(a) Revenue from Operations	1,135.32	2,463.41	493.02	6,046.62	2,774.81
	(b) Other Income	955.89	135.40	19.25	1,169.97	73.10
	<b>Total Income</b>	<b>2,091.22</b>	<b>2,598.80</b>	<b>512.27</b>	<b>7,216.58</b>	<b>2,847.90</b>
2	Expenses					
	(a) Cost of Material Consumed	1,154.04	2,236.96	443.31	5,564.68	2,500.59
	(b) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(20.52)	(11.24)	9.84	39.74	8.22
	(c) Employee Benefits Expenses	11.35	8.94	11.35	33.40	35.40
	(d) Finance Costs	26.95	15.15	12.85	66.90	49.31
	(e) Depreciation and Amortization Expenses	1.11	1.14	0.75	4.51	1.26
	(f) Other Expenses	420.54	136.66	37.05	701.39	213.78
	<b>Total Expenses</b>	<b>1,593.47</b>	<b>2,387.61</b>	<b>515.15</b>	<b>6,410.62</b>	<b>2,808.56</b>
3	<b>Profit Before Tax for the period / year (1-2)</b>	<b>497.75</b>	<b>211.19</b>	<b>(2.88)</b>	<b>805.96</b>	<b>39.34</b>
4	Tax Expense Charge / (Credit)					
	(a) Current Tax	99.84	102.21	12.75	202.05	26.26
	(b) Previous Tax	0.18	-	4.67	0.24	4.67
	(c) Deferred Tax	0.41	0.40	1.44	1.61	1.75
	<b>Total Tax Expenses</b>	<b>100.42</b>	<b>102.61</b>	<b>18.86</b>	<b>203.90</b>	<b>32.67</b>
5	<b>Profit after Tax for the period (3-4)</b>	<b>397.33</b>	<b>108.58</b>	<b>(21.74)</b>	<b>602.06</b>	<b>6.67</b>
6	Other Comprehensive Income for the period / year	-				
	Net changes in fair values of investments in equity shares carried at fair values through OCI	2.38	76.72	-	23.53	6.76
	Profit/(Loss) on Sale of Equity Shares held as Investment	(195.59)	265.63	-	34.49	(0.36)
	Less: Tax related to OCI Items	(54.07)	67.29	(0.72)	13	-
7	<b>Total Comprehensive Income / (Loss) for the period / year (5+6)</b>	<b>258.19</b>	<b>383.64</b>	<b>(21.02)</b>	<b>646.86</b>	<b>13.07</b>
8	Earning per Equity Share (EPS)* (Face value of Rs. 10 each)	-				
	Basic EPS	2.47	3.66	(0.20)	6.18	0.12
	Diluted EPS	2.47	3.66	(0.20)	6.18	0.12

For and on behalf of the Board  
Lakhotia Polyesters (India) Limited

*Madhusudan S. Lakhotia*

Madhusudan S. Lakhotia  
Managing Director  
DIN: 00104576  
Date: May 28, 2025





**LAKHOTIA POLYESTERS (INDIA) LIMITED****CIN - L17120MH2005PLC155146****Statement of Cash Flow as on March 31, 2025****INR (In Lakhs)**

Sr. No.	Particulars	As at	As at
		31st March, 2025	31st March, 2024
<b>1</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit before Income Tax	805.96	39.34
	Adjustments for:		
	Depreciation & Amortization Expenses	4.51	1.26
	Interest Income	(0.60)	(1.31)
	Finance Cost	66.90	49.31
	Adjustment of Other Comprehensive Income	58.02	6.40
	Operating Profit before Working Capital Changes	934.79	95.00
	Changes in Operating Assets & Liabilities:		
	(Increase) / Decrease in Financial Assets	(1,744.69)	377.92
	(Increase) / Decrease in Non Financial Assets	(67.73)	18.68
	Increase / (Decrease) in Financial Liabilities	71.45	(481.99)
	Increase / (Decrease) in Non Financial Liabilities	99.48	6.70
	(Increase) / Decrease in Inventories	97.33	52.20
	Cash Generated from Operations	(609.36)	68.52
	Income Taxes Paid	217.13	32.67
	Net Cash Flows from Operating Activities	(826.48)	35.84
<b>2</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, Plant & Equipments	(0.07)	(32.49)
	Proceeds from Sale of Investments	-	226.61
	Sale of Property, Plant & Equipments	-	-
	Interest Income	0.60	1.31
	Net Cash Flows from Investing Activities	0.54	195.43
<b>3</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Long Term Borrowings	(4.83)	8.71
	Proceeds from Short Term Borrowings	903.56	(185.70)
	Finance Cost	(66.90)	(49.31)
	Net Cash Inflows from Financing Activities	831.83	(226.30)
	Net Increase / (Decrease) in Cash & Cash Equivalents	5.89	4.97
	Cash & Cash Equivalents at the Beginning of the Year	14.09	9.11
	Cash & Cash Equivalents at the End of the Year	19.97	14.09

For and on behalf of the Board  
Lakhotia Polysters(India) Limited

*Madhusudan S. Lakhotia*

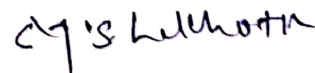
Madhusudan S. Lakhotia  
Managing Director  
DIN: 00104576  
Date: May 28, 2025



**Notes:**

1. The above financial results for the quarter ended on March 31, 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 May 28, 2025. The audited 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 audited financial results are in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
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. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures up to third quarter of the respective financial year.
5. The Statutory Auditors have expressed an unqualified opinion on the standalone financial results for the year ended on March 31, 2025.
6. 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 Polyesters (India) Limited



Madhusudan S. Lakhotia  
Managing Director  
DIN – 00104576  
Place: Nashik  
Date: May 28, 2025







# 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.

May 28, 2025

The Manager (Listing)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai 400001,

Dear Sir/Madam,

Scrip No. 535387

**Sub: Declaration Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015**

I, Vivek Vijay Rathi, Chief Financial Officer of Lakhotia Polyesters (India) Limited (CIN L17120MH2005PLC155146) having its registered office at 158/159, Samaratha Sahkari Audyogik Vasahat Ltd, Pimpal- Gaon (Baswant), Tal.- Niphad, Nashik - 422209 (Maharashtra), hereby declare that, the Statutory Auditors of the Company, M/s Sharp Aarth & Co. LLP Chartered Accountants (FRN : 132748W/W100823) have issued an Audit Report with unmodified opinion on the audited financial results of the Company for the quarter and financial year ended on March 31, 2025.

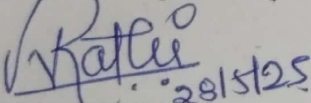
This Declaration is given in compliance to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on your records and suitably disseminated at all concerned.

Thanking You,

Yours faithfully,

For Lakhotia Polyesters (India) Ltd

  
Vivek Vijay Rathi  
Chief Financial Officer

