



Lambodhara Textiles Limited

Regd. Office : 3A, 3rd Floor, B Block, Pioneer Apartments, 1075B, Avinashi Road, Coimbatore - 641 018, India
Telefax : +91 422 2249038 & 4351083. E-mail : info@lambodharatextiles.com www.lambodharatextiles.com
GSTIN : 33AAACL3524B1Z9 IE Code # 3201006181 CIN : L17111TZ1994PLC004929

November 13, 2023

To
The Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051.

Dear Sir/Madam,

Sub : Outcome of Board Meeting - Unaudited Financial Results for the Quarter and half year ended 30th September, 2023
Ref: Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Symbol : LAMBODHARA
Series : EQ

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations'), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Monday, 13th November, 2023 has, inter alia, approved the Unaudited Financial Results for the Quarter and half year ended 30th September, 2023 along with the limited review report issued by M/s Mohan & Venkataraman, Chartered Accountants, Statutory Auditors of the Company.

The Board Meeting commenced on 10.00 AM (IST) and concluded on 10.45 AM. (IST).

Kindly take the same on records.

Thanking you

Yours faithfully
For Lambodhara Textiles Limited

Ramesh Shenoy Kalyanpur
Whole-Time Director cum
Chief Financial Officer



Encl:a.a

Cc:
The Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001.

LAMBODHARA TEXTILES LIMITED
CIN L17111 TZ 1994 PLC 004929

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Email & Investor Grievance ID : info@lambodharatextiles.com Web: www.lambodharatextiles.com

Statement of Unaudited Financial Results for the Quarter and Six Months ended 30.09.2023

(Rs. In Lakhs)

S.No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income :						
1	Revenue from Operations	5,161.99	5,020.01	5,710.24	10,182.00	11,327.72	21,140.10
2	Other Income	104.22	130.51	77.40	234.73	154.78	324.10
3	Total Revenue (1+2)	5,266.21	5,150.52	5,787.64	10,416.73	11,482.50	21,464.20
4	Expenses :						
	(a) Cost of Materials Consumed	2,689.83	2,570.11	2,827.05	5,259.94	5,615.62	10,396.81
	(b) Purchase of Stock-in-Trade	820.70	916.38	928.64	1,737.08	1,785.91	3,280.34
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade & Work-in-Process	(138.38)	(27.08)	(42.27)	(165.46)	(79.36)	(205.06)
	(d) Employee Benefit Expenses	362.75	316.39	346.46	679.14	720.57	1,368.72
	(e) Finance Cost	73.51	51.38	19.76	124.89	32.34	362.33
	(f) Depreciation & Amortization Expenses	265.08	261.75	183.76	526.83	369.76	770.48
	(g) Other Expenses						
	- Manufacturing & Operating	590.90	525.21	510.58	1,116.11	1,028.26	2,076.63
	(Stores & Spares consumed, Conversion charges, Power & Fuel)						
	- Others	343.60	233.53	248.03	577.13	517.61	1,048.67
	Total Expenses	5,008.00	4,847.67	5,022.01	9,855.67	9,990.71	19,098.92
5	Profit before Exceptional Items and Tax (3-4)	258.21	302.85	765.63	561.06	1,491.79	2,365.28
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before Tax (5+6)	258.21	302.85	765.63	561.06	1,491.79	2,365.28
8	Tax Expenses :						
	(a) Current tax	42.00	43.00	175.66	85.00	376.75	460.87
	(b) Deferred tax	154.57	87.58	(24.88)	242.15	(38.22)	167.18
	(c) Tax in respect of earlier years	-	-	(2.20)	-	(2.20)	6.83
9	Profit/(Loss) After Tax for the period (7-8)	61.64	172.27	617.05	233.91	1,155.46	1,730.40
10	Other Comprehensive Income (Net of Income Tax)						
	A. Items that will not be reclassified to Profit or Loss						
	(I) Remeasurements of net defined benefit plans	-	-	-	-	-	20.80
	B. Items that will be reclassified to Profit or Loss						
	(I) Remeasurements of Fair Value of Investments in Bonds	11.13	16.93	(12.22)	28.06	(26.22)	(37.26)
11	Total Comprehensive Income for the period (9+10)	72.77	189.20	604.83	261.97	1,129.24	1,713.94
12	Paid-up Equity Share Capital (Face Value of Rs.5/- each)	518.88	518.88	518.88	518.88	518.88	518.88
13	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year						9,394.93
14	Earnings per Equity Share						
	a) Basic	0.59	1.66	5.95	2.25	11.13	16.67
	b) Diluted	0.59	1.66	5.95	2.25	11.13	16.67

Notes:

- The above financial results have been reviewed by the Audit Committee at their meeting on 13th November 2023 and approved by the Board of Directors at their meeting held on 13th November 2023.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the previous periods have been re-grouped / re-arranged wherever necessary to make them comparable with those of current period.
- The Company has organised the business into segments, viz., Textiles, Power Generation and Real Estate. This reporting complies with Ind AS segment reporting principles.



Place: Coimbatore
Date: 13th November 2023



By Order of the Board

Giulia Bosco
DIN : 01898020
Whole-Time Director

LAMBODHARA TEXTILES LIMITED
CIN L17111 TZ 1994 PLC 004929

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Segment Revenue, Results, Assets and Liabilities for the quarter and six months ended 30.09.2023

(Rs. In Lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
(i) Textiles	4,833.94	4,846.20	5,549.42	9,680.14	11,031.27	20,670.74
(ii) Power Generation	400.22	272.40	198.13	672.62	371.06	632.50
(iii) Real Estate	32.05	31.92	40.09	63.97	80.17	160.96
Total	5,266.21	5,150.52	5,787.64	10,416.73	11,482.50	21,464.20
Less : Inter segment Revenue	-	-	-	-	-	-
Net Segment Revenue	5,266.21	5,150.52	5,787.64	10,416.73	11,482.50	21,464.20
Segment Results (Profit Before Finance cost & Tax)						
(i) Textiles	49.72	190.66	619.94	240.37	1,211.29	2,311.78
(ii) Power Generation	276.98	154.49	136.35	431.47	253.52	368.44
(iii) Real Estate	25.08	28.89	36.74	53.97	73.80	138.39
Total	351.77	374.04	793.03	725.81	1,538.61	2,818.60
Less : Finance cost						
(i) Textiles	45.74	33.13	17.13	78.87	30.25	215.98
(ii) Power Generation	23.91	15.55	0.78	39.46	(0.62)	122.71
(iii) Real Estate	3.87	2.70	1.85	6.56	2.71	23.65
Total	73.51	51.38	19.76	124.89	32.34	362.33
Less : Unallocable Expenses	20.05	19.81	7.64	39.86	14.48	90.99
Profit Before Tax	258.21	302.85	765.63	561.06	1,491.79	2,365.28
Segment Assets						
(i) Textiles	13,927.47	13,974.96	11,462.67	13,927.47	11,462.67	13,480.76
(ii) Power Generation	3,961.37	3,882.26	3,440.69	3,961.37	3,440.69	3,890.02
(iii) Real Estate	1,699.84	1,638.72	1,573.02	1,699.84	1,573.02	1,576.07
Add: Unallocable Assets	5.72	1.64	3.19	5.72	3.19	2.58
Total Assets	19,594.40	19,497.58	16,479.57	19,594.40	16,479.57	18,949.42
Segment Liabilities						
(i) Textiles	4,776.80	4,607.76	3,253.76	4,776.80	3,253.76	4,132.76
(ii) Power Generation	2,072.72	2,132.42	1,776.67	2,072.72	1,776.67	2,349.49
(iii) Real Estate	289.03	300.51	348.43	289.03	348.43	329.09
Add: Unallocable Liabilities	1,588.89	1,584.87	1,002.58	1,588.89	1,002.58	1,455.25
Total Liabilities	8,727.44	8,625.56	6,381.44	8,727.44	6,381.44	8,266.60

Notes on Segment Information:

1. Segment Revenue, Segment Results represent amount identifiable to each of the Segments. Other "unallocable expenses" mainly includes corporate expenses on common services not directly identifiable to individual segments.
2. Segment-wise bifurcation of Assets and Liabilities for Textiles Business, Power Generation Business and Real Estate Business are shown to the extent identifiable, other assets and liabilities jointly used by all segments are shown as unallocable.
3. The figures of previous quarter / year have been re-grouped / restated wherever necessary.



Place: Coimbatore
Date: 13th November 2023



By Order of the Board

Giulia Bosco

Giulia Bosco
DIN : 01898020
Whole-Time Director

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Statement of Assets and Liabilities as at 30th September, 2023

(Rs. in Lakhs)

S.No.	Particulars	As at 30th September 2023	As at 31st March 2023
		Unaudited	Audited
A	Assets		
1	Non-Current Assets		
	a) Property, Plant and Equipment	10,975.76	10,756.71
	b) Right to use Assets	4.52	0.99
	c) Capital work-in-progress	114.75	78.28
	d) Investment Property	178.17	119.08
	e) Financial Assets		
	i) Investments	7.30	0.05
	ii) Other Financial Assets	123.38	118.65
	f) Current Tax Assets (Net)	13.53	13.53
	g) Other Non-Current Assets	234.34	185.17
	Total Non-Current Assets	11,651.75	11,272.47
2	Current Assets		
	a) Inventories	1,293.67	1,293.28
	b) Financial Assets		
	i) Investments	3,250.39	2,831.58
	ii) Trade Receivables	843.70	1,078.48
	iii) Cash and Cash Equivalents	140.38	164.13
	iv) Bank Balances other than Cash and Cash Equivalents	324.09	313.12
	v) Loans	0.16	0.60
	vi) Other Financial Assets	6.14	21.33
	c) Other Current Assets	2,084.13	1,974.44
	Total Current Assets	7,942.65	7,676.96
	Total Assets	19,594.40	18,949.42
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share capital	518.88	518.88
	b) Other Equity	10,348.08	10,163.94
	Total Equity	10,866.96	10,682.82
2	LIABILITIES		
	Non-current liabilities		
	a) Financial Liabilities		
	i) Borrowings	4,578.64	4,491.13
	ii) Lease Liabilities	2.41	-
	iii) Other Financial Liabilities	61.56	68.97
	b) Provisions	137.32	132.76
	c) Deferred Tax Liabilities (Net)	1,219.33	977.18
	d) Other Non-Current Liabilities	78.68	93.99
	Total Non-Current Liabilities	6,077.94	5,764.03
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	1,239.41	1,111.02
	ii) Lease Liabilities	2.24	1.17
	iii) Trade Payables		
	a) Total outstanding dues of Micro Enterprises and small Enterprises	59.72	57.18
	b) Total outstanding dues of Creditors other than Micro Enterprises and small Enterprises	294.89	244.13
	iii) Other Financial Liabilities	295.78	321.06
	b) Provisions	-	10.25
	c) Liability for Current Tax (Net)	554.87	469.87
	d) Current Tax Liabilities	202.58	287.88
	Total Current Liabilities	2,649.50	2,502.57
	Total Equity and Liabilities	19,594.40	18,949.42



By Order of the Board

Giulia Bosco
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DIN : 01898020
Whole-Time Director

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Cash Flow Statement for the period ended 30th September 2023

(Rs. in Lakhs)

PARTICULARS	Period ended 30th September 2023	Period ended 30th September 2022
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before exceptional items and tax	561.06	1,491.79
Adjustments for :		
Depreciation and amortisation expenses	526.83	369.76
Finance cost	124.89	32.34
Unrealised exchange difference	(0.03)	(4.55)
Fair valuation of Investments	(60.09)	(24.57)
Dividend Income	(2.08)	(0.76)
Interest Income	(153.68)	(104.50)
(Profit) / loss on sale of Investments (net)	(1.97)	1.20
(Profit) / loss on sale of fixed assets (net)	-	(1.25)
Operating Profit before working capital changes	994.93	1,759.46
Adjustments for:		
(Increase)/decrease in Trade & other receivables	91.63	(395.20)
(Increase)/decrease in inventories	(0.39)	(56.38)
Increase/(Decrease) in trade, other payables & provisions	(86.80)	(113.03)
	999.37	1,194.85
Less: Direct Tax Paid (net of Refunds)	-	533.03
	999.37	661.82
Less: Exceptional Items	-	-
Net Cash (used in)/generated from operating activities after exceptional items	999.37	661.82
B. CASH FLOW FROM INVESTING ACTIVITIES		
Dividend received	2.08	0.76
Interest received	148.89	103.73
Purchase of Property, Plant and equipment	(844.96)	(266.80)
Purchase of Investments (net)	(335.94)	(271.61)
(Redemption) / Deposit in Fixed Deposit	(10.96)	30.01
Net cash (used in) / generated from investing activities	(1,040.90)	(403.91)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of/Proceeds from long term borrowings (net)	215.91	29.71
Dividend paid	(76.73)	(154.01)
Interest paid	(124.89)	(32.63)
Repayment of Lease Liabilities	3.48	(1.14)
Net cash (used in) / generated from financing activities	17.77	(158.07)
Net increase/decrease in cash and cash equivalents (A+B+C)	(23.75)	99.84
Add: cash and cash equivalents at beginning of the period	164.13	11.40
Cash and cash equivalents at end of the period	140.38	111.24
Cash & Cash equivalents as per Balance Sheet	140.38	111.24
Cash and Cash equivalents as per cash flow Statement	140.38	111.24



Place : Coimbatore

Date : 13th November 2023



By Order of the Board

Giulia Bosco

DIN : 01898020

Whole-Time Director

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

The Board of Directors
Lambodhara Textiles Limited
CIN: L17111TZ1994PLC004929
3-A, 'B' Block, 3rd Floor, Pioneer Apartments,
1075-B, Avinashi Road, Coimbatore - 641 018.

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Lambodhara Textiles Limited ("the Company"), for the quarter and six months ended September 30, 2023 ("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.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 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 Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mohan & Venkataraman
Chartered Accountants
FRN 007321S



P. Ramesh
Partner
M.No. 202682
UDIN : 23202682BGSC124970

Date : 13.11.2023
Place : Coimbatore

Discipline Commitment Focus