



11th November, 2022

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, ISIN: INE0DTQ01028

Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 and Un-Audited Standalone Financial Results for the Half Year ended 30th September, 2022 under regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with the Limited Review Report.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e. 11th November, 2022 have considered and approved the Un-audited Standalone Financial Results for the Half Year ended 30th September, 2022 along with the Limited Review Report.

The Board Meeting commenced today at 02:00 p.m. and concluded at 03.00 p.m.

In furtherance to the intimation filed by the Company dated 11th October, 2022, the Trading Window for trading in securities of the Company by insiders shall be opened after 48 hours from the declaration of Financial Results.

We are enclosing herewith Un-audited Financial Results for the half year ended 30th September, 2022 and Limited Review Report issued by Statutory Auditors on the Standalone Un-audited Financial Result for the half year ended 30th September, 2022.

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

Thanking you,
Yours Faithfully.

For and on behalf of Lloyds Luxuries Limited

Prannay Dokkania

Prannay Dokkania
Managing Director
DIN: 09621091
Place: Mumbai



Particulars	Note No.	Unaudited As at	Audited As at 31st
		30th Sep 2022	March 2022
		(In Rs.)	(In Rs.)
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	1	1,650.00	1,650.00
(b) Reserves and Surplus	2	3,204.22	3,413.84
2 Share application money pending allotment		-	-
3 Non-Current Liabilities			
(a) Long-term borrowings	3	-	-
(b) Long-term Provisions	4	34.79	34.67
(c) Other long term Liabilities	5	-	-
4 Current Liabilities			
(a) Short-term borrowings	6	952.00	802.00
(b) Trade payables	7		
(i) total outstanding dues of micro enterprises and small enterprises; and		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		136.45	279.20
(c) Other current liabilities	8	279.97	144.28
(d) Short-term Provisions	9	145.70	79.60
TOTAL		6,403.13	6,403.59
II ASSETS			
1 Non-Current Assets			
(a) Property, plant and equipment and Intangible assets	10		
(i) Tangible assets		1,676.91	1,691.95
(ii) Intangible assets		107.79	125.79
(iii) Capital work-in-progress		12.81	26.41
(b) Non Current Investments	11	2.12	2.00
(c) Deferred tax assets (Net)	12	73.18	73.43
(d) Long-term loans and advances	13	11.26	10.81
(e) Other non-current assets	14	3,874.62	3,845.59
2 Current assets			
(a) Inventories	15	257.63	326.11
(b) Trade receivables	16	77.82	58.45
(c) Cash and Bank Balances	17	57.88	67.73
(d) Short-term loans and advances	18	6.92	6.01
(e) Other current assets	19	244.17	169.32
TOTAL		6,403.13	6,403.59
Notes forming part of the financial statements	27		

For and on behalf of the Board
LLOYDS LUXURIES LIMITED

Prannay Dokkania

Prannay S Dokkania
Managing Director
DIN No.: 09621091



Date: 11th November, 2022
Place: Mumbai



LLOYDS LUXURIES LIMITED
CIN NO:- U74999MH2013PLC249449
STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED ON
SEPTEMBER 30, 2022

(Amount in Lakhs)

Particulars	Note No.	Unaudited For the six month period ended 30th Sep 2022	Audited For the year ended 31st March 2022
		(In Rs.)	(In Rs.)
I INCOME			
Revenue From Operations	20	1,561.89	2,067.73
Other Income	21	5.63	20.36
Total Income		1,567.52	2,088.09
II EXPENSES			
(a) Operating Expenses	22	869.90	1,245.12
(b) Changes in Inventory	23	68.47	(89.61)
(c) Employee Benefits Expense	24	478.55	490.05
(d) Finance Costs	25	43.72	4.16
(e) Depreciation and Amortization Expense	10	117.27	267.68
(f) Other Expenses	26	187.48	163.34
Total Expenses		1,765.40	2,080.74
III Profit before exceptional and extraordinary items and tax (I-II)		(197.88)	7.34
IV Exceptional items		-	-
V Profit before extraordinary items and tax (III - IV)		(197.88)	7.34
VI Extraordinary items		-	-
VII Profit before tax (V- VI)		(197.88)	7.34
VIII Tax Expense:			
(1) Current Tax Expense		-	1.15
(2) Deferred Tax		0.26	(8.34)
IX Profit (Loss) for the period from continuing operations (VII-VIII)		(198.14)	14.54
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)		(198.14)	14.54
XIV Earnings Per Equity Share (Of Rs. 10/- Each):			
Basic		(2.40)	0.56
Diluted		(2.40)	0.18
Notes forming part of the financial statements	27		

For and on behalf of the Board
LLOYDS LUXURIES LIMITED

Prannay Dokkania
Prannay S Dokkania
 Managing Director
 DIN No.: 09621091



Date: 11th November, 2022
 Place: Mumbai

Notes:

- The above records are reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at the meeting of Board and Audit Committee held on 11/11/2022
- The Company has only one Reportable Segment as defined in AS-17 "Segment Reporting"
- Deferred Tax has been recognised based on the estimates made by the Management.
- Earning per share (EPS): EPS have been calculated on the weighted average of the Share Capital outstanding during the year.
- The Previous year figures have been regrouped and/or rearranged and/or reworked and/or reclassified wherever necessary to correspond with the Current year Classification/Disclosure.
- The Company has received the Listing Approval on the NSE Emerge, a SME Exchange on 11th October, 2022.
- These Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under section 133 of Companies Act, 2013 and other accounting principle generally accepted in India as amended from time to time. As per MCA notification dated 16th February, 2015 Companies whose shares are listed on SME Exchange as referred in Chapter XB of SEBI (Issue of Capital & Disclosure Requirements) Regulation, 2009, are exempted from the Compulsory requirement of IND-AS.



LLOYDS LUXURIES LIMITED
CIN NO:- U74999MH2013PLC249449
CASH FLOW STATEMENT

(Amount in Lakhs)

Particulars	Half year ended	Year ended	
	30th Sep 2022	31st March 2022	
	(In Rs.)	(In Rs.)	
A CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit Before Extraordinary Items and Taxation		(197.88)	7.34
Adjustment for :			
Depreciation on Fixed Assets	117.27		267.68
Interest, Commitment & Finance Charges (Net)	43.72		4.16
Interest/Dividend Received & Other Income	(0.71)		(10.85)
Loss/(Profit) on sale of fixed assets	-		7.03
Loss:- Investment in LLP	-		-
Short Term & Long Term Provision	22.50		38.22
		182.78	306.24
Operating Profit Before Changes in Working Capital		(15.10)	313.59
Adjustments for changes in operating Assets/ Liabilities			
Increase / (Decrease) in Trade Receivables	(19.38)		29.13
(Increase) / Decrease in Inventories	68.47		(89.61)
Increase / (Decrease) in Trade Payables	(142.76)		10.92
Increase/(Decrease) in Statutory Dues	(6.74)		(20.42)
Increase/(Decrease) in Advances Received	142.43		(5.74)
(Increase)/Decrease in Advances Given	(0.91)		(0.78)
(Increase)/Decrease in Other Current Assets	(74.86)		(10.94)
		(33.73)	(87.44)
Cash Generated from operations		(48.83)	226.15
Income Tax		-	1.15
NET CASH FROM OPERATING ACTIVITIES		(48.83)	225.00
B CASH FLOW FROM INVESTING ACTIVITIES :			
Purchase of Fixed Assets Net	(70.64)		(202.18)
Sale of Fixed Asset	-		44.94
Loss Sale of Fixed Asset	-		-
Investment in Subsidiaries	-		-
Changes in Non Current Assets	(29.48)		(760.83)
Investment in LLP	-		0.47
Interest/Dividend Received & Other Income	0.71		3.53
Interest Accured But Not Due	(0.12)		-
NET CASH FROM INVESTING ACTIVITIES		(99.53)	(914.08)
C CASH FLOW FROM FINANCING ACTIVITIES :			
Issued of Share Capital	-		3,313.99
Conversion of Preference shares	-		-
Share Issue Expenses	(11.49)		-
Proceeds / (Repayment) of Short term borrowings	150.00		(2,561.75)
Payment of Long Term Advances	-		-
Dividend paid (including income tax on dividend)	-		-
Interest, Commitment & Finance Charges Paid (Net)	-		(4.16)
NET CASH USED IN FINANCING ACTIVITIES		138.52	748.08
Net Increase In Cash & Cash Equivalents		(9.84)	59.00
Cash and Cash Equivalents at the beginning of the year		67.73	8.73
Cash and Cash Equivalents at the end of the year		57.88	67.73

For and on behalf of the Board
LLOYDS LUXURIES LIMITED

Prannay Dokkania
Prannay S Dokkania
Managing Director
DIN No.: 09621091



Date: 11th November, 2022
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 half year ended 30th September, 2022 and year to date from 1st April, 2022 to 30th September, 2022.

We have reviewed the accompanying statement of unaudited financial results of **LLOYDS LUXURIES LIMITED**, for the period ended **30th September, 2022** 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.

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

Shashank Lodha

Shashank Lodha
Partner

M. No.: 153498

UDIN.: 22153498BCVCAR8436

Date: 11-11-2022

Place: Mumbai

