

LE LAVOIR LIMITED

CIN: L74110GJ1981PLC103918

Regd. Office: Digvijay Plot, Street No. 51, Opposite Makhicha Nivas,
Jamnagar – 361 005, Gujarat
E-mail: info@rholdings.org

Date: 29th May, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Ma'am,

Sub: Submission of Audited Financial Results for the Quarter and Year ended on 31st March, 2024 along with Auditor's Report

Ref: Security Id: LELAVOIR/ Code: 539814

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Audited Financial Results for the quarter and Year ended on 31st March, 2024 along with Auditor's Report.

Please take note of the same and oblige.

For, Le Lavoir Limited

Sachin Kapse
Managing Director
DIN: 08443704

BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
I. ASSETS					
Non-Current Assets					
(1) (a) Property, Plant and Equipment and Intangible Assets					
(i) Property, Plant and Equipment	200.43	220.25	233.15	200.43	233.15
(ii) Intangible Assets	-	-	-	-	-
(iii) Capital Work-in-Progress	107.99	82.22	-	107.99	-
(iv) Intangible Assets Under Development	-	-	-	-	-
(b) Non-Current Investments	-	-	-	-	-
(c) Deferred Tax Assets (Net)	2.00	-	-	2.00	-
(d) Long-term Loans and Advances	-	-	-	-	-
(e) Other Non-Current Assets	-	-	-	-	-
2 Current Assets					
(a) Current Investments	-	-	-	-	-
(b) Inventories	-	-	-	-	-
(c) Trade Receivables	102.82	58.59	45.65	102.82	45.65
(d) Cash and Cash Equivalents	55.50	69.70	34.95	55.50	34.95
(e) Short-Term Loans and Advances	-	-	-	-	-
(f) Other Current Assets	316.44	285.83	285.83	316.44	285.83
	-	-	-	-	-
Total Assets	785.18	716.59	599.58	785.18	599.58
II. EQUITY AND LIABILITIES					
(1) Shareholder's Funds					
(a) Share Capital	324.00	324.00	324.00	324.00	324.00
(b) Reserves and Surplus	268.23	230.68	164.60	268.23	164.60
(c) Money received against Share Warrants	-	-	-	-	-
(2) Share Application Money Pending Allotment					
	-	-	-	-	-
(3) Non-Current Liabilities					
(a) Long-Term Borrowings	-	-	-	-	-
(b) Deferred Tax Liabilities (Net)	-	-	-	-	-
(c) Other Long Term Liabilities	-	30.36	58.22	-	58.22
(d) Long-Term Provisions	-	-	-	-	-
(4) Current Liabilities					
(a) Short-Term Borrowings	-	-	-	-	-
(b) Trade Payables					
(A) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(B) Total outstanding dues Other Than micro enterprises and small enterpris	5.57	7.99	5.57	5.57	5.57
(c) Other Current Liabilities	142.37	96.01	42.63	142.37	42.63
(d) Short-Term Provisions	45.02	27.55	4.56	45.02	4.56
	-	-	-	-	-
Total Equity and Liabilities	785.18	716.59	599.58	785.18	599.58

Place: Jamnagar
Date : 29/05/2024

SACHIN KAPSE
Managing Director
DIN : 08443704

LE LAVOIR LIMITED
CIN: L74110GJ1981PLC103918

REGD. OFFICE: DIGVIJAY PLOT, STREET NO. 51 OPPOSITE MAKHICHA NIVAS JAMNAGAR - 361 005

STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2024

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
I Revenue From Operations	69.22	44.53	63.26	199.11	176.15
II Other Income	22.00	18.00	17.00	67.90	38.68
III Total Income (I+II)	91.22	62.53	80.26	267.01	214.83
IV EXPENSES:					
Cost of Materials Consumed	5.05	3.60	7.56	21.32	18.05
Purchase of Stock-in-Trade	-	-	-	-	-
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
Employee Benefits Expenses	0.70	5.70	13.25	6.09	43.58
Finance costs	0.01	0.01	-	0.04	-
Depreciation and amortization expenses	19.82	10.50	6.23	42.72	19.69
Other Expenses	10.88	5.17	16.92	52.75	61.02
Total expenses (IV)	36.45	24.98	43.96	122.92	142.34
V Profit/(Loss) before exceptional items and tax	54.76	37.55	36.30	144.09	72.49
VI Exceptional Items	-	-	-	-	-
VII Profit before extraordinary items and tax	54.76	37.55	36.30	144.09	72.49
VIII Extraordinary items	-	-	-	-	-
IX Profit/(Loss) before tax	54.76	37.55	36.30	144.09	72.49
X Tax expense: -					
(1) Current Tax	17.47	9.39	9.44	40.46	16.18
(2) MAT Credit Entitlement	-	-	-	-	-
(3) Deferred Tax	-	-	-	-	-
XI Profit/(Loss) for the period from continuing operation	37.29	28.16	26.86	103.63	56.31
XII Profit/(Loss) for discontinued operation	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-
XV Profit/(Loss) for the period	37.29	28.16	26.86	103.63	56.31
XVI Earnings per equity share:					
(1) Basic	1.15	0.87	0.83	3.20	1.74
(2) Diluted	1.15	0.87	0.83	3.20	1.74

Place: Jamnagar
Date : 29/05/2024

SACHIN KAPSE
Managing Director
DIN : 08443704

Notes to Accounts

1. Number of Investors companies received, disposed of and lying unresolved as on 31.03.2024 :NIL
2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 29th May, 2024.
3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
4. The Company does not have any subsidiary company.
5. Beginning April 1, 2017, the Company has, for the first time adopted IND AS with transition date of April 1, 2016 and accordingly the above audited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
6. As the Company is having only one segment, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.
7. There was no adjustment in the profit & loss for Q4 (F.Y. 2023-24) under IND AS.

Cash Flow Statement as on 31/03/2024

Particulars	Amount in Lakhs		Amount in Lakhs	
	31.03.2024		31.03.2023	
	Rs	Rs	Rs	Rs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		144.09		72.49
Add Back: -				
Depreciation	42.72		19.69	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	0.04		-	
Others if any	-	42.76	-	19.69
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	67.90	67.90	38.68	38.68
Operating profit before working capital changes		118.94		53.50
Adjustments for:				
Decrease/(Increase) in Receivables	(57.17)		(26.02)	
Decrease/(Increase) in Inventories	-		-	
Increase/(Decrease) in Payables	-	(57.17)	(1.44)	(27.46)
Cash generated from operations		61.78		26.04
Income Tax paid		2.00		19.38
Cash flow before extraordinary item		59.78		6.66
Proceeds from extraordinary item		67.90		38.68
Net Cash flow from Operating activities		127.67		45.34
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(117.99)		(156.77)	
Sale of Fixed Assets	-		-	
Increase in Long & Short Term Advances & Investment	-		-	
Increase in other Current & NON Current Assets	(30.61)		110.01	
Interest income	-		-	
Net Cash used in Investing activities		(148.60)		(46.76)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	-		-	
Proceeds from Long term Borrowings	(58.22)		-	
Proceeds from Short term Borrowings	99.74		23.23	
Subsidy	-		-	
Interest paid	(0.04)		-	
Net Cash used in financing activities		41.48		23.23
Net increase in cash & Cash Equivalents		20.55		21.81
Cash and Cash equivalents as at	31.03.2023	34.95	31.03.2022	13.14
Cash and Cash equivalents as at	31.03.2024	55.50	31.03.2023	34.95

Place: Jamnagar
Date : 29/05/2024

SACHIN KAPSE
Managing Director
DIN : 08443704

Auditor's Report on Quarterly Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Le Lavior Ltd

Opinion

We have audited the accompanying standalone quarterly financial result of **Le Lavior Ltd** ('The Company') for quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- ii. Give a true and fair view of the net profit / loss and other financial information for the quarter ended on March 31, 2024 as well as the year to date results for the period from April 01, 2023 to March 31, 2024.

Basis of Opinion

We conducted our Audit of the Standalone Financial Results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013. 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 (ICAI) together with the 'ethical requirements' that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made there under, 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 audit opinion on the standalone Financial Results.



Management's Responsibility for the Standalone Financial Results

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial results.

The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with the 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 the maintenance of adequate accounting records in accordance with the Provisions of the act for safeguarding the assets of the company and for preventing and detecting the frauds and others irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to preparation of standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 management 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.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 Standalone financial results.



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 standalone financial results, 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 financial controls 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 system with reference to standalone financial results 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 Board of Directors.
- Conclude on the appropriateness of 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 Standalone financial results 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 Standalone financial results, including the disclosures, and whether the Standalone financial results represent 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.

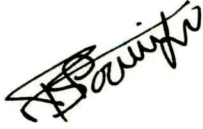
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

We report that the figures for the quarter ended 31st March, 2024 represent the derived figures between the audited figures in respect to the financial year ended 31st March, 2024 and the published unaudited year-to-date figures up to 31st December, 2023, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us.

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W



Bhavdipbhai Poriya
Partner
Membership No. 154536



Date: 29/05/2024

Place: Rajkot

UDIN: 24154536BKBNFA2066

LE LAVOIR LIMITED

CIN: L74110GJ1981PLC103918

Regd. Office: Digvijay Plot, Street No. 51, Opposite Makhicha Nivas,
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E-mail: info@rholdings.org

Date: 29th May, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Result for the
Quarter and Financial Year ended on 31st March, 2024**

Ref: Security Id: LELAVOIR/ Code: 539814

We hereby declared that the Statutory Auditor of the Company, M/s. K M CHAUHAN AND ASSOCIATES, Chartered Accountants, Rajkot has issued Audit Report with Unmodified Opinion on Audited Financial Result for the Quarter and Financial Year ended as on 31st March, 2024.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

For, Le Lavoir Limited

Sachin Kapse
Managing Director
DIN: 08443704