



EURO LEDER FASHION LTD



MANUFACTURERS AND EXPORTERS

OF GENUINE LEDER GARMENTS AND LEDER GOODS

The Secretary,
BSE Limited, Floor 25,
P. J Towers, Dalal Street,
Mumbai-400001

12th February, 2024

Dear Sir,

Sub: Outcome of Board Meeting held on 12th February,2024

Ref: Scrip Code: 526468/ ISIN: INE940E01011

This is to intimate that the Board of Directors of the Company at its Meeting held on **12th February 2024** at the registered office of the Company have inter alia:

1. Considered and approved the Unaudited financial results for the quarter and Nine months ended 31st December, 2023 (copy enclosed)
2. Independent Auditor's review report for the quarter ended 31st December, 2023 (copy enclosed)
3. Enclosed a statement of non-applicability of deviation (s) or variations under Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter ended 31st December, 2023.

This intimation is under regulation 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The meeting commenced at 4.00 p.m. and concluded at 5.00 p.m.

We request you to kindly take the same on record

Thanking You,

Yours Faithfully,
For Euro Leder Fashion Limited

Aakriti Sharma
Company Secretary

Registered Office & Factory : No.10, P.P. Amman Koil Street, Nagalkeni,
Chrompet, Chennai - 600 044, India.

Phone : 91-44-4294 3200 - 3225 e-mail : admin@euroleder.com

CIN No. : U14200TN100281002324

GSTIN : 22AAACE0720B17M



M/S. EURO LEDER FASHION LIMITED

Regd. Office: No.10, P.P AMMAN KOIL STREET,NAGALKENI,CHROMPET

Chennai - 600 044.

CIN:L18209TN1992PLC022134

Statement of standalone unaudited Financial Results for the quarter and Nine Months ended 31st December, 2023

(Rs.in lakhs, except per equity share data)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2023 (Unaudited)	30-09-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-03-2023 (Audited)
	INCOME FROM OPERATIONS						
1	a)Net Sales/Income from Operations	744.59	874.21	844.43	2,474.29	2,471.92	3,924.45
	b) Other Operating Income	-	-	-	-	-	-
	c) Other income	16.13	79.28	26.24	126.76	114.99	226.60
	Total Income from Operations (net)	760.72	953.49	870.67	2,601.05	2,586.91	4,151.05
2	Expenses						
	a. Cost of material consumed	507.08	449.15	775.76	1,400.37	1,951.99	2,883.32
	b. Purchase of traded goods	-	-	-	-	-	-
	c.Changes in inventories of finished goods,work in progress and stock	4.61	66.45	-340.60	28.88	-544.14	-364.89
	d. Employees benefit expenes	107.83	137.99	111.14	352.29	339.28	454.22
	e. Finance Cost	25.07	52.92	45.41	124.96	90.65	142.09
	f. Depreciation and amortisation expenses	11.31	10.81	13.88	33.34	41.65	51.30
	g. Other Expenditure	91.56	222.85	255.19	621.59	672.24	933.11
	Total expenses	747.46	940.17	860.78	2,561.43	2,551.67	4,099.15
3	Profit/(loss) from ordinary activities , but before exceptional items &	13.26	13.32	9.89	39.62	35.24	51.90
4	Exceptional items						
5	Profit(+) Loss(-) from Ordinary Activities Before Tax (3-4)	13.26	13.32	9.89	39.62	35.24	51.90
6	Tax Expenses						
	Current tax	1.50	1.50	-	4.50	3.00	9.00
	Deffered Tax	1.24	2.04	-	3.28	-	4.59
	Taxes relating to earlier year	1.30	-	-	1.30	-	-
7	Net Profit(+)Loss(-) from ordinary activities after tax (5-6)	9.22	9.78	9.89	30.54	32.24	38.31
8	Other Comprehensive Income						
9	Total Comprehensive Income after tax (7+8)	9.22	9.78	9.89	30.54	32.24	38.31
10	Paid up equity share capital (face value of the share shall be indicated) (Face value of Rs.10/-each net of calls in arrears)	390.98	390.98	390.98	390.98	390.98	390.98
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1,020.10	1,020.10	981.79	1,020.10	981.79	1,020.10
12	Earning per share (EPS)						
	a) Basic earning per share (in Rs.)	0.24	0.25	0.25	0.78	0.82	0.98
	b) Diluted earning per share (in Rs.)	0.24	0.25	0.25	0.78	0.82	0.98

Note:

- The above unaudited financial results for the quarter and nine months ended 31st December 2023 have been reviewed by Audit committee and aproved by Board of Directors at their meeting held on 12.02.2024. The statutory auditors have carried out a a Limited review of the above results.
- Segmentwise report is not applicable to the Company since the company operates only in a single segment.
- The Company had adopted Ind AS -116, Leases from 1st April 2019, and the effect of the same on Financial statements is not material
- These Financial results have been prepared in accordance with the Indian Accounting Statndard prescribed under section 133 of the Act 2013 read with relevant rules thereunder and in terms of Regulation 33of SEBI (LODR) Regulations, 2015
- Previous periods/year figures have been regrouped/rearranged wherever necessary to make them comparable with those of current period/year

Date: 12th February 2024
Place: Chennai



For and on behalf of the Board of Directors
Euro Leder Fashion Limited



RM.Lakshmanan
Managing Director
DIN: 00039603



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai – 600006

Email: darpanassociates@gmail.com

LIMITED REVIEW REPORT

The Board of Directors of **Euro Leder Fashion Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Euro Leder Fashion Limited** ("the Company") for the quarter and nine months ended **31st December 2023** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (listing obligations and Disclosure requirements) Regulations, 2015, as amended to date, read with SEBI circular no. CIR/CFD/CMD1/ 80 /2019 dated July 19, 2019.

The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review of the financial results for the quarter and nine months ended December 31, 2023 which is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.

We conducted our review 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 Statement is free of material misstatement. The review is limited primarily to inquiries of company 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 prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Darpan & Associates

ICAI Firm Registration No. 016156S

Chartered Accountants

Kavayal

Darpan Kumar

Partner

Membership No. 235817

UDIN: 24235817BKFAXX7767



Place : Chennai

Date : February 12, 2024



EURO LEDER FASHION LTD



MANUFACTURERS AND EXPORTERS

OF GENUINE LEDER GARMENTS AND LEDER GOODS

**The Secretary,
BSE Limited, Floor 25,
P. J Towers, Dalal Street,
Mumbai-400001**

12th February, 2024

Dear Sir,

Ref: Ref: Scrip Code: 526468/ ISIN: INE940E01011

Sub: Non-applicability of statement of deviation(s) or variation(s) under Regulation 32 SEBI (LODR) Regulations, 2015 for the quarter ended 31st December 2023.

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms that there has been no deviation(s) or variation(s) in the use of the public issue proceeds raised from the Initial Public Offer (IPO).

We further submit and state that the IPO proceeds has been utilized for the purpose (s) as stated in the prospectus. Hence, the Statement of deviation(s) or variation(s) is not applicable to the Company.

We request you to kindly take note of this information on your record.

Thanking you,
**Yours faithfully,
For Euro Leder Fashion Limited**

**Aakriti Sharma
Company Secretary**

Registered Office & Factory : No.10, P.P. Amman Koil Street, Nagalkeni,
Chrompet, Chennai - 600 044, India.

Phone : 91-44-4294 3200 - 3225 e-mail : admin@euroleder.com

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