



EURO LEDER FASHION LTD



MANUFACTURERS AND EXPORTERS

OF GENUINE LEDER GARMENTS AND LEDER GOODS

November 13, 2025

BSE Limited,
Floor 25,
P. J Towers,
Dalal Street,
Mumbai-400001
Dear Sir,

Sub: Outcome of Board Meeting held on 13th November 2025

Ref: Scrip Code: 526468/ ISIN: INE940E01011

This is to intimate that the Board of Directors of the Company at its Meeting held on 13th November 2025 at the registered office of the Company have inter alia:

1. Considered and approved the Unaudited financial results for the quarter and half year ended 30th September, 2025 (copy enclosed)
2. Independent Auditor's review report for the quarter ended 30th September 2025 (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 30th September, 2025. 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 5.30 p.m.

We request you to kindly take the same on record

Thanking you,

Yours faithfully,

For EURO LEDER FASHION LIMITED

Ritu Sharma

Company Secretary

Registered Office & Factory : No.11, First Floor, K.M.Adam
Street, Nagelkeni, Chrompet, Chennai - 600 044, India.
Phone : 91-44 4613 7318- e-mail : admin@euroleder.com

CIN No. : L18209TN1992PLC022134

GSTIN : 33AAACE0729P1ZM



M/S. EURO LEDER FASHION LIMITED

Regd. Office: No.11,First Floor, K.M.Adam Street, Nagelkeni,,Chrompet

Chennai - 600 044.

CIN:L18209TN1992PLC022134

Statement of standalone unaudited Financial Results for the quarter and half year Ended 30th September, 2025

		(Rs.in lakhs, except per equity share data)					
Sl. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
	INCOME FROM OPERATIONS						
1	a)Net Sales/Income from Operations	864.06	539.04	435.44	1,403.10	756.06	1,840.48
	b) Other Operating Income			-		-	-
	c) Other income	64.66	56.20	42.89	120.86	65.35	184.25
	Total Income from Operations (net)	928.72	595.24	478.33	1,523.96	821.41	2,024.73
2	Expenses						
	a. Cost of material consumed	353.85	399.76	81.60	753.61	101.46	658.54
	b. Purchase of traded goods	-		-			-
	c.Changes in inventories of finished goods,work in progress and stock	199.96	(68.70)	97.00	131.26	200.63	216.66
	d. Employees benefit expenses	108.86	80.10	92.31	188.96	180.57	376.78
	e. Finance Cost	35.75	33.50	40.49	69.25	52.11	125.26
	f. Depreciation and amortisation expenses	8.36	9.13	10.97	17.49	20.46	37.89
	g. Other Expenditure	215.99	133.80	151.75	349.79	258.87	588.13
	Total expenses	922.77	587.59	474.12	1,510.36	814.10	2,003.26
3	Profit/(loss) from ordinary activities , but before exceptional items &	5.95	7.65	4.21	13.60	7.31	21.47
4	Exceptional items						
5	Profit(+) Loss(-) from Ordinary Activities Before Tax (3-4)	5.95	7.65	4.21	13.60	7.31	21.47
6	Tax Expenses						
	Current tax	1.49	1.93	1.59	3.42	1.84	5.40
	Deffered Tax	1.13	0.50	5.25	1.63	6.26	(3.37)
	Taxes relating to earlier year	-		-	-	-	-
7	Net Profit/(+)Loss(-) from ordinary activities after tax (5-6)	3.33	5.22	-2.63	8.55	-0.79	19.44
8	Other Comprehensive Income						
9	Total Comprehensive Income after tax (7+8)	3.33	5.22	(2.63)	8.55	-0.79	19.44
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	1,070.23	1,070.23	1,050.79	1,070.23	1,050.79	1,070.23
12	Earning per share (EPS)						
	a) Basic earning per share (in Rs.)	0.09	0.13	-0.07	0.22	-0.02	0.50
	b) Diluted earning per share (in Rs.)	0.09	0.13	-0.07	0.22	(0.02)	0.50

Note:

- The above unaudited financial results for the quarter and half year ended 30th September 2025 have been reviewed by Audit committee and approved by Board of Directors at their meeting held on 13.11.2025. The statutory auditors have carried out 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: 13th November 2025

Place: Chennai



For and on behalf of the Board of Directors

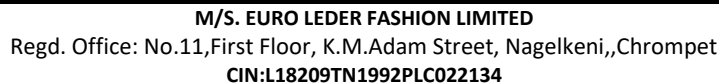
Euro Leder Fashion Limited

R Lakshmanan

RM.Lakshmanan

Managing Director

DIN: 00039603



		(Rupees in Lakhs)	
		As at 30-09-2025 (Unaudited)	As at 31-03-2025 (Audited)
I	Assets		
	(1) Non-current assets		
	(a) Property, plant and equipment	1,429.75	1,437.49
	(b) Capital work-in-progress	19.39	19.39
	(c) Investment property	-	-
	(d) Financial assets	-	-
	(i) Investments	0.09	0.09
	(ii) Loans	-	-
	(iii) Other financial assets	76.44	76.26
	(iv) Trade receivables	-	-
	(e) Other non-current assets	93.30	62.39
	Total non-current assets	1,618.97	1,595.62
	(2) Current assets		
	(a) Inventories	1,304.66	1,595.66
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	633.78	350.95
	(iii) Cash and cash equivalents	0.10	0.03
	(iii) Bank balances other than cash and cash equivalents	102.00	257.76
	(iv) Loans & Advances	-	-
	(v) Other financial assets	-	-
	(c) Other current assets	310.50	232.95
	Total current assets	2,351.04	2,437.35
	Total assets	3,970.01	4,032.97
II	Equity and liabilities		
	(1) Equity		
	(a) Equity share capital	390.98	390.98
	(b) Other equity	1,078.78	1,070.23
	Total equity	1,469.76	1,461.21
	(2) Liabilities		
	(A) Non-current liabilities		
	(i) Financial liabilities	-	-
	(ii) Provisions	38.48	38.48
	(iii) Deferred Tax Liability (net)	54.82	53.19
	(iv) Other non-current liabilities	4.36	4.36
	(v) Trade payables	-	-
	Total non-current liabilities	97.66	96.03
	(B) Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,300.48	1,344.78
	(ii) Trade payables	742.76	768.98
	(iii) Other financial liabilities	-	-
	(b) Provisions	8.82	5.40
	(c) Other current liabilities	350.53	356.57
	Total current liabilities	2,402.59	2,475.73
	Total equity and liabilities	3,970.01	4,032.97

Date: 13th November 2025

Place: Chennai

For and on behalf of the Board of Directors

Euro Leder Fashion Limited

RM. Lakshmanan
Managing Director
DIN: 00039603



M/S. EURO LEDER FASHION LIMITED
Regd. Office: No.11, First Floor, K.M.Adam Street, Nagelkeni,,Chrompet

CIN:L18209TN1992PLC022134

CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2025

	Amount in Lakhs	
	Half Year ended 30.09.2025	Half Year ended 30.09.2024
A. Cash flow from operating activities	Unaudited	Unaudited
Net Profit before tax	13.60	7.31
<u>Adjustments for:</u>		
Depreciation and amortisation expense	17.49	20.46
(Profit) / loss on sale / write off of assets	0.75	-
Income from Investments	-	-31.51
Interest Income	-1.74	-12.30
Finance Cost	69.25	52.11
	85.75	28.76
Operating profit / (loss) before working capital changes	99.35	36.07
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	290.99	-1.60
Trade receivables	-282.81	342.46
Loans and other financial assets	-0.17	-
Other current assets	-77.55	44.07
Other Non-current assets	-30.92	-4.25
	-100.46	380.68
Adjustments for increase / (decrease) in operating liabilities:		
Other current liabilities & Provisions		
Trade payables	-26.21	83.09
Other financial and current liabilities	-6.04	-75.93
Other Non-current liabilities	-	3.59
Provisions	3.42	1.84
	-28.83	12.59
Cash flow from extraordinary items		
Cash generated from operations	-29.94	429.34
Net income tax (paid) / refunds	-3.42	-1.84
Net cash flow from / (used in) operating activities (A)	-33.36	427.50
B. Cash flow from investing activities		
advances	-11.01	-8.08
Interest received from FDs	1.73	12.30
Proceeds from sale of Property Plant & Equipment	0.50	-
Net cash flow from / (used in) investing activities (B)	-8.78	4.22
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	-44.30	-355.38
Finance cost	-69.25	-52.11
Net cash flow from / (used in) financing activities (C)	-113.55	-407.49
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-155.69	24.23
Opening Cash and cash equivalents as at 01.04.2025	257.79	348.28
Closing Cash and cash equivalents as at 30.09.2025	102.10	372.50
* Comprises:		
(a) Cash on hand	0.10	0.08
(b) Cheques, drafts on hand	-	-
(c) Balances with banks	-	-
(i) In current accounts	6.67	1.14
(ii) In EEFC accounts	-	-
(iii) In deposit accounts with original maturity of less than 3 months	95.33	371.28
(iv) In earmarked accounts	-	-
(d) Others (specify nature)	-	-
	102.10	372.50
	-	-
Notes: 1. Cash and cash equivalent represents cash and Bank balances		

Date: 13th November 2025
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

darpannassociates@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 half year ended **30th September 2025** 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, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us.

The preparation of the statement is the responsibility of the company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial statement is limited primarily to inquiries of persons responsible for financial and accounting matters and analytical procedures applied to the financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted accounting standards, the objectives of which is expression of opinion regarding the financial statements taken as a whole. 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 standalone financial results prepared in accordance with 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 Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **Darpan & Associates**

Chartered Accountants

FRN No.: 016156S

(Signature)
(Darpan Kumar)
Partner
M.No.235817
UDIN: 25235817BMJLPM2109



Place: Chennai

Date: November 13, 2025



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**

13th November, 2025

Dear Sir,

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 30th September, 2025.

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,
For EURO LEDER FASHION LIMITED

Ritu Sharma
Company Secretary
Encl: As above

Registered Office & Factory : No.11, First Floor, K.M. Adam Street,
Nagelkeni, Chrompet, Chennai - 600 044, India.
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