

LE LAVOIR LIMITED

CIN: L74110GJ1981PLC103918

Regd. Office: Digvijay Plot, Street No. 51, Opposite Makhicha Nivas,
Jamnagar – 361 005, Gujarat

E-mail: info@rholdings.org

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Date: 21st April, 2023

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

Dear Sir/Ma'am,

**Subject: Submission of Audited Financial Results for the Quarter and Year ended on
31st March, 2023**

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 hereby submit the Audited Financial Results for the Quarter and Financial Year ended on 31st March, 2023 along with Auditor's Report and Declaration.

Kindly take the same on your record and oblige us.

Thanking You.

For, Le Lavoir Limited

Dhiraj Kothari
Wholetime Director
DIN: 08588181

(Rs. In Lakhs except EPS)

Notes:

5. The Company has only One Reportable Segment i.e. Special Consumer Services

Dhiraj Kothari
Wholetime Director
DIN: 08588181

LE LAVOIR LTD CIN : L74110GJ1981PLC103918 Address: Digvijay Plot, Street No. 51 Opposite Makhicha Nivas Jamnagar - 361005 AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2023 (Rs. In Lakhs)		
Particulars	As at 31.03.2023	As at 31.03.2022
A ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	233.15	32.24
(b) Capital work-in-progress	0.00	63.83
(c) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	39.31
(d) Other Non-Current Assets	0.00	0.00
(e) Income Tax Asset Net	0.00	0.00
Sub-total - Non-Current Assets	233.15	135.38
2 Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Investment	0.00	0.00
(ii) Trade Receivables	45.65	19.63
(iii) Cash and Cash Equivalents	14.18	9.37
(iv) Bank Balances other than (iii) above	20.77	3.77
(v) Others	210.83	356.53
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other Current Assets	75.00	0.00
Sub-total - Current Assets	366.43	389.30
TOTAL - ASSETS	599.58	524.68
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	324.00	324.00
(b) Other Equity-RESERVES& SURPLUS	164.60	108.29
Sub-total - Equity	488.60	432.29
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	58.22	58.22
(ii) Trade Payables	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities (Net)	0.00	0.00
Dhiraj Kothari	0.00	0.00
Wholetime Director	58.22	58.22
DIN: 08588181		
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade Payables	5.57	7.01
(iii) Other Financial Liabilities	0.00	0.00
(b) Other Current Liabilities	25.35	9.01
(c) Provisions	4.56	7.76
(d) Current Tax Liabilities (Net)	17.28	10.39
Sub-total - Current Liabilities	52.76	34.17
TOTAL - EQUITY AND LIABILITIES	599.58	524.68
For Le Lavoir Limited Place: Jamnagar Date: 21/04/2023 Dhiraj Kothari Wholetime Director DIN: 08588181		

Le Lavoir Limited		
CIN : L74110GJ1981PLC103918		
Address: Digvijay Plot, Street No. 51 Opposite Makhicha Nivas Jamnagar - 361005		
STATEMENT OF CASH FLOWS FOR THE PERIOD OF 01/04/2022 to 31/03/2023		
	(` In Lakhs)	
Particulars	2022-23	2021-22
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	72.49	41.23
Adjustment For :		
Depreciation of property, plant & equipment	19.69	4.00
Finance Cost	0.00	0.00
Interest Income classified as Investing Cash Flows	0.00	0.00
Other Comprehensive Expense	0.00	0.00
(Profit) / Loss on sale of property, plant & equipment	0.00	0.00
Operating Profit before working capital changes	92.18	45.23
Movement in Working Capital		
(Increase) / Decrease in Trade Receivables	(26.02)	(5.29)
(Increase) / Decrease in other financial Assets	145.70	(29.43)
Increase /(Decrease) in Trade payable	(1.44)	(51.01)
Increase / (Decrease) in current Provision	(3.20)	(0.40)
(Increase)/ Decrease in Other Current Assets	(75.00)	6.32
Increase / (Decrease) in Current Tax Liabilities Net	6.89	(1.94)
(Increase) / Decrease in long term loans & Advances	0.00	0.00
Increase / (Decrease) in Current Liabilities	16.34	(6.15)
Income Tax	(16.18)	(10.36)
NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	139.27	(53.03)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease Non- Current Loan	39.31	55.37
Interest Income	0.00	4.65
Addition / Purchase of Fixed Assets	(156.77)	0.00
Other Non-Current Assets	0.00	0.00
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES (B)	(117.46)	60.02
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	0.00	0.00
Dividend paid	0.00	0.00
Issue of Share capital	0.00	0.00
Increase / (Decrease) in borrowings	0.00	1.14
NET CASH INFLOW/ (OUTFLOW) IN FINANCING ACTIVITIES (C)	0.00	1.14
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	21.81	8.13
OPENING BALANCE - CASH & CASH EQUIVALENT	13.14	5.01
CLOSING BALANCE - CASH & CASH EQUIVALENT	34.95	13.14
For Le Lavoir Limited		
Date : 21/04/2023	Dhiraj Kothari	
Place : Jamnagar	Wholetime Director	
	DIN: 08588181	



Independent Auditor's Report on Audited Standalone Quarterly 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.

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF LE LAVOIR LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly standalone financial results of LE LAVOIR LIMITED ("the company") for the quarter ended on 31/03/2023 (which is derived as a balancing figures of the difference between audited figures in respect of the financial year ended on 31/03/2023 and the published unaudited year to date figures up to the third quarter of the current financial year ended on 31/12/2022 which were subject to limited review by us) and the year to date results for the period from 01/04/2022 to 31/03/2023 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31/03/2023 as well as the year to date results for the period from 01/04/2022 to 31/03/2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code





of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone quarterly financial results (which is derived as a balancing figures of the difference between audited figures in respect of the financial year ended on 31/03/2023 and the published unaudited year to date figures up to the third quarter of the current financial year ended on 31/12/2022 which were subject to limited review) as well as the year to date standalone financial results have been prepared on the basis of the audited annual financial statements for the year ended on 31/03/2023. The Company's Board of Directors is responsible for the preparation of these 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 recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 is 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's 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





Mehul M. Shah & Co.

Chartered Accountants

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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 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 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





Mehul M. Shah & Co.

Chartered Accountants

Relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For, Mehul M Shah & Co.
CHARTERED ACCOUNTANT
FRN: 0141907W



(MEHUL SHAH)
PROPRIETOR
Membership No.044044
Date: 21/04/2023
Place: Mumbai
UDIN: 23044044BGZBWJ6118

LE LAVOIR LIMITED

CIN: L74110GJ1981PLC103918

Regd. Office: Digvijay Plot, Street No. 51, Opposite Makhicha Nivas,
Jamnagar – 361 005, Gujarat

E-mail: info@rholdings.org

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Date: 21st April, 2023

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400001

Dear Sir / Ma'am,

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Result for
the Financial Year ended on 31st March, 2023
Ref: Security Id: LELAVOIR / Code: 539814**

We hereby declared that the Statutory Auditor of the Company, M/s. Mehul M Shah & Co., Chartered Accountants, Ahmedabad has issued Audit Report with Unmodified Opinion on Audited Financial Result for the Quarter and Financial Year ended as on 31st March, 2023.

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.

Thanking You.

For, Le Lavoir Limited

Dhiraj Kothari
Wholetime Director
DIN: 08588181