LAXMI GOLDORNA HOUSE LIMITED
CIN : L36911GJ2010PLC059127

Date: 25-10-2024

To,
The Manager
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (East)
Mumbai - 400051

Subject: Submission of Unaudited Financial Result for the Quarter and half year ended as at 30th September 2024 and Limited Review Report thereon received from Statutory Auditor as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Ref. No.: - Symbol: LGHL, ISIN: INE258Y01016

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we hereby submit the Unaudited Financial Result for the Quarter and half year ended as at 30th September 2024 and Limited Review Report thereon received from Statutory Auditor, which is approved by the Audit Committee and Board of Directors at their meeting held on 25th October, 2024.

The above is for your kind information and record.

Thanking You,
For, Laxmi Goldorna House Limited

JAYESHKUMAR CHINULAL SHAH
Digitally signed by JAYESHKUMAR CHINULAL SHAH
Date: 2024.10.25 18:04:35 +05'30'

Mr. Jayesh Chinubhai Shah
Managing Director
DIN: 02479665

Regd. Office:
Laxmi House, Opp Bandharano Khancho, M.G. Haveli Road, Manekchowk, Ahmedabad - 380001, Gujarat.
E: cs@laxmilifestyle.co.in | cs.laxmigold@gmail.com | laxmigroup56@gmail.com
W: www.laxmilifestyle.co.in | **Ph: +91 84888 09999 | +91 98980 33044**
Corp. Address :
Venus Business Atlantis, Near Prahaladnagar Road, Ahmedabad-380015.

LIMITED REVIEW REPORT

Review Report to the Board of Directors of LAXMI GOLD ORNA HOUSE LIMTIED

We have reviewed the accompanying statement of unaudited standalone financial results of **LAXMI GOLD ORNA HOUSE LIMTIED** for the period quarter ended 30th September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement 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 financial statements are free of material misstatement(s). A 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 Ind AS 34 prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J S Shah & Co
Chartered Accountants
FRN : 132059W

J. S. SHAH & CO. AHMEDABAD 380028 CHARTERED ACCOUNTANTS

Jaimin S Shah
Partner
Membership No. : 138488
UDIN : 24138488BKBHVC4442
Place : Ahmedabad
Date : 25.10.2024

LAXMI GOLDORNA HOUSE LIMITED

[CIN: L36911GJ2010PLC059127]

Reg. Office: Laxmi House, Opp Bandhara no Khancho, M G Haveli Road, Manekchowk, Ahmedabad (GUJ)– 380 001

Email: cs.laxmigold@gmail.com

STATEMENT OF STANDALONE UNAUDITED RESULTS

FOR THE QUARTER AND SIX MONTHS ENDED ON 30th SEPTEMBER, 2024

(Rs. In lakh)

	Particulars (Refer Notes Below)	Quarter ended on			Half Year Ended on (Cumulative)		Previous Year ended on
		30/09/2024 (Unaudited)	30/06/2023 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
1	Revenue from operations	2,208.29	1,584.78	2,132.04	3,793.07	2,568.67	20,193.37
2	Other income	(13.01)	13.14	-	0.13	-	14.28
3	**Total Income (1+2)**	**2,195.28**	**1,597.92**	**2,132.04**	**3,793.20**	**2,568.67**	**20,207.65**
4	**Expenses**						
	a. Cost of Materials consumed	1,937.27	1,812.09	2,091.72	3,749.36	5,363.98	9,678.44
	b. Purchases of stock-in-trade	-	-	-	-	-	
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(569.50)	(622.88)	(207.66)	(1,192.38)	(2,952.25)	8,166.50
	d. Employee benefits expense	64.42	44.72	77.18	109.14	15.00	262.31
	e. Finance costs	215.89	186.31	27.35	402.20	58.22	423.22
	f. Depreciation & amortisation expense	5.01	-	6.04	5.01	6.53	17.92
	g. Other expenses	45.03	38.73	29.45	83.76	54.05	355.86
	Total Expenses	**1,698.13**	**1,458.97**	**2,024.08**	**3,157.09**	**2,545.53**	**18,904.25**
5	Profit / (Loss) before exceptional items and tax (3-4)	497.15	138.95	107.96	636.11	23.15	1,303.40
6	Exceptional items	19.28	17.15	298.89	36.43		3.75
7	Profit / (Loss) before tax (5+6)	516.43	156.10	406.85	672.54	23.15	1,299.65
8	Tax expense:			-			
	Current tax	108.93	39.03	-	147.96	-	365.85
	Deferred tax	(2.45)	-	-	(2.45)	-	(14.05)
9	Profit (Loss) for the period from continuing operations (7-8)	**409.95**	**117.07**	**406.85**	**527.03**	**23.15**	**947.85**
10	Profit/(loss) from discontinuing operations before Tax	-	-	-			-
11	Tax expense of discontinuing operations	-	-	-			-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-			-
13	Profit / (Loss) for the period (9+12)	409.95	117.07	406.85	527.03	23.15	947.85
14	**Other Comprehensive Income**						
	Items that will not be reclassified subsequently to profit or loss	-	-	-		-	-
	Re-measurement gains/ (losses) on revalued Quoated investment	790.74	124.33	-	915.07	-	505.91
	Income tax relating to items that will be reclassified to profit or loss	-	-	-		-	-
	Other Comprehensive Income, net of tax	**790.74**	**124.33**	-	**915.07**	-	**505.91**
15	**Total Comprehensive Income for the period (13+14)**	**1,200.69**	**241.40**	**406.85**	**1,442.10**	**23.15**	**1,453.75**
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	2,087.19	2,087.19	2,087.19	2,087.19	2,087.19	2,087.19
18	Earnings Per Share of Rs. 10 each (for continuing operations)						
	- Basic	1.96	0.56	1.95	2.52	0.11	4.54
	- Diluted	1.96	0.56	1.95	2.52	0.11	4.54
	Earnings Per Share of Rs. 10 each						

Laxmi Goldorna House Limited

19	(for discontinued & continuing operations)						
	- Basic	1.96	0.56	1.95	2.52	0.11	4.54
	- Diluted	1.96	0.56	1.95	2.52	0.11	4.54

Laxmi Goldorna House Limited

For LAXMI GOLDORNA HOUSE LIMITED

Date 25.10.2024
Place : Ahmedabad

Mr. JAYESHBHAI CHINUBHAI SHAH
MANAGING DIRECTOR
(DIN : 02479665)

LAXMI GOLDORNA HOUSE LIMITED
[CIN: L36911GJ2010PLC059127]
Reg. Office: Laxmi House, Opp Bandhara no Khancho, M G Haveli Road, Manekchowk, Ahmedabad (GUJ)– 380 001
Email: cs.laxmigold@gmail.com

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

(Rs. In lakh)

Sr. No.	Particulars	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)
	ASSETS		
	Non-Current Assets		
	Property, plant and equipment	79.51	79.30
	Capital work-in-progress	-	-
	Other intangible Assets	2.27	2.48
1	Deferred tax assets (net)	16.51	13.67
	Non-Current Financial Assets:		
	(i) Investments, Non-Current	2,200.47	702.29
	(ii) Loans, Non-Current		
	Other Non-Current Assets		
	Total Non-Current Assets	**2,298.75**	**797.74**
	Current Assets		
	Inventories	6,433.78	5,234.41
	Current financial asset:		
	(i) Current investments	92.73	837.45
2	(ii) Trade receivables, Current	4,235.05	3,538.59
	(iii) Cash and cash equivalents	49.69	73.40
	(v) Loans, Current	38.77	253.15
	Other Current Assets	627.90	56.54
	Total Current Assets	**11,477.92**	**9,993.54**
	TOTAL ASSETS	**13,776.67**	**10,791.27**

Sr. No.	EQUITY AND LIABILITIES	As at 30-09-2024 (Unaudited)	As at 31-03-2023 (Audited)
	Equity		
	Equity share capital	2,087.19	2,087.19
1	Other Equity	3,898.73	2,456.63
	Money received against share warrants	-	-
	Total Equity	**5,985.92**	**4,543.82**
	Liabilities		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	6,105.31	4,235.85
	Provisions, Non-Current	-	-
	Deferred tax Liabilities (net)	-	-
	Total Non-Current Liabilities	**6,105.31**	**4,235.85**
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	1,107.08	1,04[illegible]6

Laxmi Goldorna House Limited

2	(ii) Trade payables, Current		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	391.99	467.24
	(iii) Other Current financial Liabilities	-	-
	Other Current Liabilities	12.16	137.55
	Provisions, Current	-	-
	Current tax Liabilities (Net)	174.20	364.75
	Total Current Liabilities	**1,685.44**	**2,011.60**
	Total Liabilities	**7,790.75**	**6,247.45**
	TOTAL EQUITY AND LIABILITIES	**13,776.67**	**10,791.27**

For LAXMI GOLDORNA HOUSE LIMITED

Laxmi Goldorna House Limited

Date 25.10.2024
Place : Ahmedaba

Mr. JAYESHBHAI CHINUBHAI SHAH
MANAGING DIRECTOR
(DIN : 02479665)

LAXMI GOLDORNA HOUSE LIMITED
[CIN: L36911GJ2010PLC059127]
Reg. Office: Laxmi House, Opp Bandhara no Khancho, M G Haveli Road, Manekchowk, Ahmedabad (GUJ)– 380 001
Email: cs.laxmigold@gmail.com

STATEMENT OF CASH FLOWS FOR THE PERIOD FROM 1ST APRIL, 2024 TO 30TH SEPTEMBER, 2024 (HALF YEAR)		
		(Rs. In lakh)
Particulars	**For the Half year ended on 30th September, 2024**	**For the Half year ended on 30th September, 2023**
Profit before Taxes	**672.54**	**23.15**
Adjustments:		
Depreciation	5.01	6.53
Interest Expense	402.20	58.21
Profit on Sale of Share	(36.43)	-
Diferred Tax	2.45	-
Changes in Working Capital		
Inventories	(1,199.38)	(2,079.30)
Financial assets		
- Trade receivables	(696.46)	(84.91)
- Loans and Advances	214.38	(67.25)
Other current assets	(571.36)	7.41
MAT Credit	-	
Financial liabilities		
- Borrowings	-	
- Trade Payables	(75.24)	448.00
- Other financial liabilities	(315.94)	1,310.19
Provisions	-	15.54
Cashflow from Operating Activity before Taxes	**(1,598.23)**	**(362.43)**
Net Tax Paid	(147.96)	-
Net Cashflow from Operating Activity	**(1,746.18)**	**(362.43)**
Cashflow from Investing Activity		
Sale of Non Current Equity Investment	(583.12)	-
Purchase of Property, Plant & Equipments	(1.38)	(0.59)
Other Non-Current Assets	-	-
Proceed from sale of investment	774.69	12.48
Net Cashflow from Investing Activity	**190.20**	**11.89**
Cashflow from Financing Activity		
Proceeds from issue of shares	-	-
Proceeds from Borrowings	1,869.45	384.36
Repayment of Borrowings	65.02	-
Payment of Loan Processing Fees		
Repayment of Current Maturity of Borrowings		

Laxmi Goldorna House Limited

Interest Paid	(402.20)	(58.21)
Net Cashflow from Financing Activity	**1,532.28**	**326.15**
Net Cash Inflow / (Outflow)	**(23.71)**	**(24.39)**
Opening Cash and Cash Equivalent	73.40	69.54
Closing Cash and Cash Equivalent	**49.69**	**45.15**

For LAXMI GOLDORNA HOUSE LIMITED

Laxmi Goldorna House Limited

Date : 25.10.2024
Place : Ahmedabad

Mr. JAYESHBHAI CHINUBHAI SHAH
MANAGING DIRECTOR
(DIN : 02479665)

Notes:	
1	The Above Un-audited Financial Results for the half year ended 30th September, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 25th October, 2024. The same have also been subjected to Review by the Statutory Auditor and have issued unmodified opinion and given Limited Review Report for the half year ended 30th September, 2024.
2	The Statutory Auditor of the Company have given their report on the financial result for the half year ended 30th September, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015
3	The above financials have been prepared in Accordance AS-25 interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 and other recognized Accounting practices and policies to the extend applicable
4	**Revenue Recognition** Revenue is recognized on transfer of the title and the Ownership to the Customer and where there is certainty of realization of payments. **01. Jewelry Business:** Revenue is recognized on transfer of ownership which coincides with delivery of Goods to the customers. **02. Real Estate Construction Business:** Company follows the Construction completion method of Revenue recognition i.e. revenue is recognized at the time of execution of the sale deed in favour of the buyer as ownership, title, risk and possession gets transferred to buyer at the time of the execution of sale Deed.
5	IND As is applicable to the Company
6	The Statement includes results for the half year ended 31st March 2024 being balancing figures between the audited figures for the financial year ended 31st March, 2024 and half year ended 30th September, 2024, 31st March 2023
7	Previous period figures have been reclassified in conformity with the classification of the current period results if any.
8	Statement of Assets and Liabilites as on 30th September, 2024 and 31st March 2024 is enclosed herewith.
9	The Company is not having any Subsidiary, Associate or Joint Ventures, thereof, it has prepared only standalone result as consolidated is not applicable to the Company

Laxmi Goldorna House Limited

For Laxmi Goldorna House Limited

Jayesh Chinubhai Shah
Managing Director
DIN: 02479665

Date: 25.10.2024
Place : Ahmedabad

LAXMI GOLDORNA HOUSE LIMITED
[CIN: L36911GJ2010PLC059127]
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Email: cs.laxmigold@gmail.com

Sr. No	Particulars	Quarter ended on			Half Year Ended		Year Ended
		30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024	30/09/2023	31.03.2024 (Audited)
1	**Segment Revenue**						
	(a) Gold Sector	1348.24	1087.87	981.98	2436.11	2568.67	6124.81
	(b) Real Estate	860.05	496.91	1150.06	1356.96	0.000	14068.56
	(c) Unallocated	-13.01	13.14	0	0.12607	0.000	14.28
	Total	**2195.28**	**1597.92**	**2132.04**	**3793.20**	**2568.67**	**20207.65**
	Less : Inter Segment Revenue						
	Net/ Sales or Income from operations	2195.28	1597.92	2132.04	3793.20	2568.67	20207.65
2	**Segment Results (Profit)(+)/(Loss)(-) before tax and interest from each Segment**						
	(a) Gold Sector	1311.22	1011.64	1996.73	2322.86	79.35	308.77
	(b) Real Estate	184.15	247.88	0	432.03	2.013	1387.29
	(c) Unallocated	-13.14	13.14	0	0.000		14.28
	Total	**1482.23**	**1272.66**	**1996.73**	**2754.89**	**81.36**	**1710.34**
	Less : 1.) Interest	215.89	186.31	27.35	402.20	**58.21**	406.94
	ii) Other Un-allocable Expenditure net off						
	iii) Un-allocable income	19.28	17.15	298.89	36.43		3.75
	Total profit before tax	516.44	156.10	406.85	672.54	23.15	1299.65
	Less : Tax Expense	108.93	39.03	0.00	147.96	0.00	365.85
	Less: Deferred Tax	-2.45	0.00	0.00	-2.45	0.00	-14.05
	Total profit after tax	409.96	117.07	406.85	527.03	23.15	947.85
3	**Capital Employed**						
	Segment Assets						
	(a) Gold Sector	-570.48	3673.05	3207.61	3102.57	5251.80	1704.8
	(b) Real Estate	1704.13	6752.99	2.55	8457.12	13517.72	7270.61
	(c) Unallocated						
	Total Assets	**1133.65**	**10426.04**	**3210.16**	**11559.69**	**18769.51**	**8975.41**
	Segment Liability						
	(a) Gold Sector	12.91	1227.55	2008.64	1240.46	2044.19	1173.07
	(b) Real Estate	-27.80	6403.88	0	6376.08	13515.16	470.96
	(c) Unallocated						
	Total Liability	**-14.88**	**7631.43**	**2008.64**	**7616.55**	**15559.36**	**1644.03**
	Net Capital Employed						
	(Segment Assets- Segment Liability)						
	(a) Gold Sector	-583.39	2445.50	1198.97	1862.11	3207.61	531.73
	(b) Real Estate	1731.93	349.11	2.55	2081.04	2.55	6799.65
	(c) Unallocated						
	Total Net Capital Employed	**1148.54**	**2794.61**	**1201.52**	**3943.15**	**3210.16**	**7331.38**

Laxmi Goldorna House Limited