



03rd May, 2024

To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai – 400001

Dear Sir/Madam,

Sub: Standalone & Consolidated financial result for Quarter and Year ended on 31st March, 2024 under regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Audit Report.

With reference to above subject and pursuant to the provision of Regulations 33(3)(a) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Standalone & Consolidated Financial Result for the 4th quarter and year ended on 31st March, 2024 along with Audit Report signed by statutory auditor of the Company and declaration in respect of Auditors' Reports with unmodified opinion signed by Managing Director pursuant to Regulation 33 (3)(d) of SEBI (LODR) Regulations, 2015.

The Board Meeting commenced today at 10:30 A.M. and concluded at 03:00 P.M.

The above intimation is given to you for your record, kindly take the note of the same.

Thanking You,
Yours faithfully,
For Lloyds Enterprises Limited
(Formerly known as Shree Global Tradefin Limited)

Babulal Agarwal
Chairman & Managing Director
DIN: 00029389

LLOYDS ENTERPRISES LIMITED

(Formerly known as- Shree Global Tradefin Limited)

Registered Address: A-2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai – 400013
Tel: 022 - 6291 8111 Email: lloydsenterprises@lloyds.in www.lloydsenterprises.in (CIN) L27100MH1986PLC041252

03rd May, 2024

To,
Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Sub: Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular bearing Ref No. CIR/CFD/CMD/56/2016 dated May 27, 2016

Ref: BSE Scrip Code: 512463
BSE Scrip ID: LLOYDSENT

DECLARATION

I, Babulal Agarwal, Chairman and Managing Director of Lloyds Enterprises Limited (*formerly known as Shree Global Tradefin Limited*) (CIN: L27100MH1986PLC041252) having its registered office at A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai – 400013, hereby declare that, the Statutory Auditors of the Company, M/s. Todarwal & Todarwal LLP, Chartered Accountants, have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone and Consolidated) for the year ended 31st March, 2024.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

Please take the same on record.

For Lloyds Enterprises Limited
(Formerly known as Shree Global Tradefin Limited)


Babulal Agarwal
Chairman and Managing Director
DIN: 00029389



LLOYDS ENTERPRISES LIMITED

(Formerly known as- Shree Global Tradefin Limited)

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Tel: 022 - 6291 8111 Email: lloydsenterprises@lloyds.in www.lloydsenterprises.in (CIN) L27100MH1986PLC041252

LLOYDS ENTERPRISES LIMITED

(Formerly known as Shree Global Tradefin Ltd.)

REGD. OFF. : A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai- 400 013.

CIN : L27100MH1986PLC041252; Website : www.lloydsenterprises.in

AUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED 31ST MARCH 2024

(₹ in Lakhs)

	Quarter Ended			Year Ended	
	31-Mar-24 (Audited) Refer Note No.3	31-Dec-23 (Unaudited)	31-Mar-23 (Audited) Refer Note No.3	31-Mar-24 (Audited)	31-Mar-23 (Audited)
1 Income					
(a) Revenue from Operations	12,831.67	12,271.67	6,768.92	31,671.81	6,768.92
(b) Other Income	534.26	6,227.88	135.86	9,223.48	1,337.53
Total Income from Operations	13,365.93	18,499.55	6,904.78	40,895.29	8,106.45
2 Expenses					
a. Purchase of Traded Goods	12,539.63	16,193.79	6,835.95	34,593.66	6,835.95
b. Change in Inventories of Finished Goods	159.94	(4,276.63)	(747.02)	(3,369.67)	(747.02)
c. Employee Benefit Expense	37.62	34.39	17.67	146.64	95.43
d. Depreciation and Amortization Expense	7.63	2.73	0.05	10.67	0.10
e. Finance Costs	37.82	27.47	65.72	174.81	77.03
f. Other Expenditure	70.12	131.03	111.41	311.53	784.45
Total Expenses	12,852.76	12,112.78	6,283.78	31,867.64	7,045.94
3 Profit / (Loss) from Operations before Exceptional Items and Tax(1 - 2)	513.17	6,386.77	621.00	9,027.65	1,060.51
4 Exceptional Items	-	-	-	-	-
5 Profit / (Loss) from before Tax (3 + 4)	513.17	6,386.77	621.00	9,027.65	1,060.51
6 Tax Expenses- Current Tax	170.00	1,566.00	-	1,870.00	-
- Deferred Tax Expenses/(Income)	(66.58)	0.57	-	(66.01)	-
7 Net Profit / (Loss) from ordinary activities after tax (5 - 6)	409.75	4,820.20	621.00	7,223.65	1,060.51
8 Other Comprehensive Income					
a) (i) Item that will not be reclassified to profit or loss	36,881.58	1,858.91	14,709.88	1,99,620.86	42,740.48
(ii) Income tax effect on above	0.79	-	-	0.79	-
b) (i) Item that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax effect on above	-	-	-	-	-
9 Total Comprehensive Income (7+8)	37,290.54	6,679.11	15,330.88	2,06,843.73	43,800.99
10 Paid Up Equity Share Capital (Face Value of ₹1/- each)	12,721.26	12,721.26	12,721.26	12,721.26	12,721.26
11 Other Equity				3,70,622.65	1,65,051.06
12 Earnings per Share (of ₹ 1 each) (not annualised)					
(a) Basic - In ₹	0.03	0.38	0.05	0.57	0.08
(b) Diluted - In ₹	0.03	0.38	0.05	0.57	0.08

Place: Mumbai
Date: 03.05.2024



For and on Behalf of the Board of
LLOYDS ENTERPRISES LIMITED

Babulal Agarwal
Chairman & Managing Director
DIN: 00029389

Notes

- 1 The statement of audited standalone financial results ("the statement") of Shree Global Tradefin Limited for the quarter and year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 3rd May, 2024. The above statement have been audited by the statutory auditor of the Company. The report of the Statutory Auditor are unqualified. The statements have been prepared in accordance with India Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015.
- 2 The Company is primarily engaged in the business of trading and there are no separate reportable segments identified as per Ind AS-108-Operating Segment.
- 3 The Company has acquired 60.38% stake in Lloyds Realty Developers Ltd. ("LRDL") during the quarter ended 31st March, 2024 valued at Rs. 110 crores, pursuant to these acquisition LRDL became subsidiary of our company. Furthermore, due to above stated acquisition Simon Developers & Infrastructure Pvt Ltd became the step down subsidiary of the company as LRDL holds 100% stake in Simon Developers & Infrastructure Pvt Ltd. In addition to above LRDL holds 57.06% stake in Indrajit Properties Pvt. Ltd ("IPPL") hence IPPL became step down subsidiary of our company. Also LRDL hold 39.98% in Cunni Realty & Developers Pvt. Ltd ("CRDPL") hence CRDPL is a Associate of our company.
- 4 The figure for the last quarter are the balancing figures between audited financial result for the year and Unaudited nine months financial results published earlier.
- 5 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 6 The results for the quarter ended 31st March, 2024 are available on the website of BSE at www.bseindia.com and on Company's website at

For and on behalf of the Board of Directors of
LLOYDS ENTERPRISES LIMITED



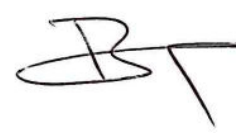

Babulal Agarwal
Chairman & Managing Director
DIN:00029389
Place : Mumbai
Date: 03-05-2024

LLOYDS ENTERPRISES LIMITED
(Formerly known as Shree Global TradeFin Ltd.)
CIN- : L27100MH1986PLC041252

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(' in Lakhs)

	Particulars	For the Period ended 31st March, 2024	For the Period ended 31st March, 2023
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) Before Tax	9,027.65	1,060.51
	Adjustments for:		
	(Profit)/Loss on Sale of Investment	(1,059.60)	-
	Actuarial Gain/(Loss)	3.13	0.16
	Loss in Investment in LLP	0.02	0.02
	Depreciation	10.67	0.10
	Interest & Financial Charges Paid	173.36	-
	Income/Expense with respect to Leases	1.45	-
	Interest Income	(1,039.58)	-
	Income/Expense with respect to Security Deposit	(3.83)	-
	Security Deposit Received	-	-
	Dividend Received	(496.86)	-
	Income from sale of Rights	(6,069.54)	-
	Income/Expense with respect to Leases	(4.90)	-
	Share of Profit in LLP	(32.84)	-
	Lease Income/ Expenses	0.03	-
	Other Receipts	-	-
	Operating Profit Before Working Capital Changes	509.16	1,060.79
	Change in operating assets and liabilities		
	(Increase)/Decrease in Trade and other Receivables	974.72	(970.11)
	(Increase) / Decrease in Inventories	(3,369.67)	(747.02)
	(Increase) / Decrease in Other Non Current Assets	22,687.90	5,954.05
	(Increase) / Decrease in Other Current Assets	(4,514.12)	(150.85)
	Increase/(Decrease) in Other Non-Current Liabilities	-	-
	Increase/(Decrease) in Other Current Liabilities	3,436.91	(4.57)
	Increase/(Decrease) in Short-term Provisions	(14.08)	14.23
	Increase/(Decrease) in Short-term Borrowings	-	1,771.69
	Increase/(Decrease) in Trade Payable	-	(82.66)
	Increase/(Decrease) in Long-term Provisions	(2.22)	0.85
	Cash Generated from Operations	19,708.60	6,846.40
	Direct Taxes Paid (Net of Refunds)	(1,744.42)	-
	Net cash inflow (outflow) from operating activities	17,964.18	6,846.40
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Investments in Fixed Deposit	-	-
	(Purchases)/Sales of Investments	1,788.20	(1,821.16)
	Income from sale of rights	6,069.54	-
	(Purchases)/Sales of Investments	(27,662.42)	-
	(Purchases)/Sales of Fixed Assets	(112.64)	(0.43)
	Profit/(Loss) on Sale of Investment	-	-
	Interest Income	1,039.58	-
	Dividend Income	496.86	-
	Net cash inflow (outflow) from investing activities	(18,380.88)	(1,821.59)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest & Financial Charges Paid	(173.36)	-
	Proceeds / (Repayments) in Borrowing	1,848.71	-
	Dividend Paid	(1,272.13)	(2,544.25)
	Earmarked balances	(5.64)	-
	Receipts from Thriveni	-	-
	Net cash inflow / (outflow) from financing activities	397.59	(2,544.25)
	Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(19.11)	2,480.56
	Cash & Cash Equivalents as at beginning of period	2,519.48	38.92
	Cash & Cash Equivalents as at end of period	2,500.37	2,519.48
	Net Increase / (Decrease) in Cash & Cash Equivalents	(19.11)	2,480.56
	Components of Cash and Cash equivalents:		
	(a) Cash on Hand	-	-
	(b) Balance with Schedule Bank in : Current account	0.37	19.48
	(c) Balance with Schedule Bank in : Fixed Deposit	2,500.00	2,500.00
	Total Cash and Cash Equivalents	2,500.37	2,519.48

Todarwal & Todarwal LLP

Chartered Accountants

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

Review Report to,
The Board of Directors
Lloyds Enterprises Limited
(Formerly known as Shree Global Tradefin Limited)
A-2, 2nd floor, Madhu estate,
Pandurang Budhkar Marg, Lower Parel,
Mumbai - 400013

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying Standalone Annual Financial results of Lloyds Enterprises Limited ("Shree Global Tradefin Limited") (hereinafter referred to as the "Company") for the quarter ended 31st March, 2024 and year-to-date results for the period 01st April, 2023 to 31st March, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 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, the aforesaid Standalone Annual Financial Results:

1. are presented in accordance with the requirements of the Listing Regulations in this regard; and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net Profit and other comprehensive income and other financial information information for the quarter ended 31st March, 2024 as well as the year-to-date results for the period from 01st April, 2023 to 31st March, 2024.

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 SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual 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 financial statements under the provisions of the Act,

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Tel: +91-22-22083115 / 22068264 | todarwal@todarwal.com | www.todarwal.com
ICAI Regn.: W100231 | LLP Regn.: AAJ-9964

Todarwal & Todarwal LLP

Chartered Accountants

and the Rules thereunder, 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 we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Annual Financial Results.

Management's Responsibilities for the Standalone Annual Financial Results

These Standalone Annual Financial Results have been prepared on the basis of the Standalone Annual Financial Statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone Annual 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 Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Annual 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 Annual Financial Results, the Management and 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 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 responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Annual 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 Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Todarwal & Todarwal LLP

Chartered Accountants

1. Identify and assess the risks of material misstatement of the Standalone Annual 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.
2. Obtain an understanding of internal financial control 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Standalone Annual Financial Results made by the Management and Board of Directors.
4. Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 Annual 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.
5. Evaluate the overall presentation, structure and content of the Standalone Annual Financial Results, including the disclosures, and whether the Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on standalone financial results.

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.

Todarwal & Todarwal LLP

Chartered Accountants

Other Matters

The Standalone Annual Financial Results include the results for the quarter ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **Todarwal & Todarwal LLP**

Chartered Accountants

Firm Reg No. – W100231

K. Todarwal



Kunal Todarwal

Partner

M. No.- 137804

UDIN:

Date: 03rd May, 2024

Place: Mumbai

LLOYDS ENTERPRISES LIMITED

(Formerly known as Shree Global Tradefin Ltd.)

REGD. OFF. : A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai- 400 013.

CIN : L27100MH1986PLC041252; Website : www.lloydsenterprises.in

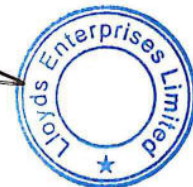
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED 31ST MARCH 2024

(₹ In Lakhs)

	Quarter Ended			Year ended	
	31-Mar-24 (Audited) Refer Note No.3	31-Dec-23 (Unaudited)	31-Mar-23 (Audited) Refer Note No.3	31-Mar-24 (Audited)	31-Mar-23 (Audited)
1 Income					
(a) Revenue from Operations	33,370.25	32,415.81	24,153.91	95,843.74	38,029.90
(b) Other Income	4,873.81	6,344.81	20.99	13,531.67	1,677.24
Total Income from Operations	38,244.06	38,760.62	24,174.90	1,09,375.41	39,707.14
2 Expenses					
a. Cost of Materials Consumed	5,264.58	10,311.21	10,487.97	33,646.66	22,965.47
b. Cost of Flat Sold	1,170.00			1,170.00	
b. Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	4,718.43	(1,745.63)	3,080.12	(84.14)	(4,897.70)
c. Purchase of Traded Goods	16,037.42	16,193.79	6,835.95	38,091.45	6,835.95
d. Employee Benefit Expense	1,592.49	847.28	599.01	3,922.51	2,001.89
e. Manufacturing and Other Expenses	3,063.83	3,048.99	1,311.53	10,186.04	6,099.44
f. Depreciation and Amortization Expense	283.32	109.01	77.52	538.11	238.36
g. Finance Costs	203.32	99.11	190.23	629.54	471.19
e Total Expenses	32,333.39	28,863.76	22,582.33	88,100.17	33,714.61
3 Profit / (Loss) from Operations before Exceptional Items and Tax(1 - 2)	5,910.67	9,896.86	1,592.57	21,275.24	5,992.53
4 Exceptional Items	-	-	-	-	(250.00)
5 Profit / (Loss) from before Tax (3 + 4)	5,910.67	9,896.86	1,592.57	21,275.24	5,742.53
6 Tax Expenses - Current Tax	879.79	2,443.81	323.53	4,470.75	993.53
- Deferred Tax Expenses/(Income)	(244.49)	(74.78)	246.11	(675.43)	246.11
- Mat Credit Reversals	-	-	-	-	-
7 Net Profit / (Loss) from ordinary activities after tax (5 - 6)	5,275.37	7,527.83	1,022.93	17,479.92	4,502.89
8 Share of Profit/(Loss) of Associates	(710.20)	(38.52)	2,349.86	0.10	2,267.74
9 Profit/(Loss) for the Period (7+8)	4,565.17	7,489.31	3,372.79	17,480.02	6,770.63
10 Other Comprehensive Income					
a) (i) Item that will not be reclassified to profit or loss	362.70	9,875.18	6,119.15	50,244.40	24,120.71
(ii) Income tax effect on above	1.32	0.99	(10.90)	(9.05)	(10.79)
b) (i) Item that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax effect on above	-	-	-	-	-
11 Total Comprehensive Income (9+10)	4,929.19	17,365.48	9,481.04	67,715.37	30,880.55
Profit or loss attributable to:					
Owners of the parent	2,097.06	5,979.94	3,042.51	11,756.59	4,875.43
Non controlling interests	2,468.11	1,509.37	330.28	5,723.43	1,895.20
Profit for the period	4,565.17	7,489.31	3,372.79	17,480.02	6,770.63
Other comprehensive income attributable to:					
Owners of the parent	361.31	9,877.81	6,091.57	50,215.53	24,093.41
Non controlling interests	2.71	(1.64)	16.68	19.82	16.51
Other Comprehensive Income for the period	364.02	9,876.17	6,108.25	50,235.35	24,109.92
Total Comprehensive Income attributable to Owners of the parent	2,458.37	15,857.75	9,134.08	61,972.12	28,968.84
Non controlling interests	2,470.82	1,507.73	346.96	5,743.25	1,911.71
Total Comprehensive Income for the period	4,929.19	17,365.48	9,481.04	67,715.37	30,880.55
12 Paid Up Equity Share Capital (Face Value of ₹1/- each)	12,721.26	12,721.26	12,721.26	12,721.26	12,721.26
13 Other Equity				1,90,486.20	97,612.10
14 Earnings per Share (of ₹ 1 each) (not annualised)					
(a) Basic - In ₹	0.36	0.59	0.27	1.37	0.53
(b) Diluted - In ₹	0.36	0.59	0.27	1.37	0.53

For and on Behalf of the Board of
LLOYDS ENTERPRISES LIMITED


Babul Agarwal
Chairman & Managing Director
DIN: 00029389



Notes

- 1 The statement of audited consolidated financial results ("the statement") of Shree Global Tradefin Limited for the quarter and year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 3rd May, 2024. The above statement have been audited by the statutory auditor of the Company. The report of the Statutory Auditor are unqualified. The statements have been prepared in accordance with India Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015.
- 2 The Company has acquired 60.38% stake in Lloyds Realty Developers Ltd. ("LRDL") during the quarter ended 31st March, 2024 valued at Rs. 110 crores, pursuant to these acquisition LRDL became subsidiary of the company. Furthermore, due to above stated acquisition Simon Developers & Infrastructure Pvt Ltd became the step down subsidiary of our company as LRDL holds 100% stake in Simon Developers & Infrastructure Pvt Ltd. In addition to above LRDL holds 57.06% stake in Indrajit Properties Pvt. Ltd ("IPPL") hence IPPL became step down subsidiary of our company. Also LRDL hold 39.98% in Cuni Realty & Developers Pvt. Ltd ("CRDPL") hence CRDPL is a Associate of our company.
- 3 Consequent to the above acquisition of LRDL, the company has two identified reportable segments viz "Real Estate" and "Steel and Engineering Products", in accordance with Ind AS 108. Thus, the company has done the Segment Reporting, as per Ind AS 108. (Refer "Segment Reporting under Ind AS 108")
- 4 The figure for the last quarter are the balancing figures between audited financial result for the year and Unaudited nine months financial results published earlier.
- 5 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 6 The results for the quarter ended 31st March, 2024 are available on the website of BSE at www.bseindia.com and on Company's website at

For and on behalf of the Board of Directors of
LLOYDS ENTERPRISES LIMITED



Babulal Agarwal
Chairman & Managing Director

DIN:00029389

Place : Mumbai

Date: 03-05-2024



LLOYDS ENTERPRISES LIMITED

(Formerly known as Shree Global Tradefin Ltd.)

CIN- : L27100MH1986PLC041252

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

	Particulars	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) Before Tax	21,275.24	5,742.53
	Adjustments for:		
	(Profit)/Loss on Sale of Investment	(1,059.60)	-
	Actuarial Gain/(Loss)	48.58	43.02
	Other Comprehensive Income	(21.27)	-
	Loss in Investment in LLP	0.02	0.02
	Loss on sale of Property , Plant & Equipment (Net)	(40.53)	57.77
	Compensation Cost	564.58	186.98
	Dividend Received	(497.47)	-
	Depreciation	538.11	148.18
	Rent Paid	(18.90)	-
	Sundry balance Written Back	(9.65)	-
	Income from Sale of Rights	(6,069.54)	-
	Gain on Termination of Lease Rent	(2.44)	-
	Interest Income	(1,691.34)	(558.58)
	Profit in Investment in LLP	(44.03)	-
	Share warrant trf to P & L	7.11	-
	Income/Expense with respect to Leases	(3.45)	-
	Income/Expense with respect to Security Deposit	(3.83)	-
	Lease Income/Expenses	(37.13)	-
	Profit on sale of properties	(3,437.36)	-
	Finance Cost	471.90	267.88
	Unrealized Exchange (gain)/Loss(net)	(7.42)	8.53
	Operating Profit Before Working Capital Changes	9,961.58	5,896.33
	Change in operating assets and liabilities		
	Adjustment for Decrease / (Increase) in Inventories	(2,104.64)	(7,319.94)
	(Increase)/Decrease in Trade and other Receivables	(11,211.98)	(2,896.97)
	(Increase) / Decrease in Other Non Current Assets	37,924.52	5,954.05
	(Increase) / Decrease in Other Current Assets	(7,543.10)	(4,907.37)
	Adjustment for Other Financial Assets - Non Current	(46.66)	1.26
	Adjustment for Other Financial Assets - Current	(226.42)	(267.56)
	Adjustment for Other Bank Balances	(2,737.18)	549.82
	Increase/(Decrease) in Short-term Borrowing	1,285.76	1,771.69
	Increase/(Decrease) in Long-term Borrowing	(500.00)	-
	Increase/(Decrease) in Other Current Liabilities	(3,372.26)	7,077.60
	Increase/(Decrease) in Short-term Provisions	51.16	250.20
	Increase/(Decrease) in Trade Payable	334.80	1,511.36
	Adjustment for Other Financial Liabilities, current	1,512.71	(197.60)
	Increase/ (Decrease) in Security Deposit	(216.25)	-
	Adjustment for Other Financial Liabilities, non-current	(20,998.71)	14.71
	Increase/(Decrease) in Long-term Provisions	49.81	(57.95)
	Cash Generated from Operations	2,163.14	7,379.63
	Direct Taxes Paid (Net of Refunds)	(4,162.30)	(1,083.31)
	Net cash inflow (outflow) from operating activities	(1,999.16)	6,296.32
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Proceed/(Investment) in Fixed Deposit	-	-
	Payment towards capital expenditure (including intangible assets)	(5,082.53)	(3,486.17)
	Proceeds from sale of Property, Plant and Equipment	879.09	-
	Inter Corporate Deposits (Given) Refunded	3,328.00	(2,340.00)
	Interest Received	1,684.40	460.80
	Purchase of Fixed Assets	(108.70)	(0.43)
	Purchase of Investment property	(467.79)	-
	Sale of Investment property	8,839.50	-
	Dividend Income	497.47	-
	Income from Sale of Rights	6,069.54	-
	Sale/(Purchase) of Investment	(33,654.69)	(1,821.17)
	Net cash inflow (outflow) from investing activities	(18,016.71)	(7,186.97)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest & Financial Charges Paid	(380.94)	(267.80)
	Repayment of Long Term Borrowings	-	2,721.26
	Fund Generated from Issue of OFCD	-	-
	Fund Generated from issue of Share Warrant	2,171.25	2,605.50
	Fund Generated from Right Issue Proceeds	9,837.01	-
	Fund Generated from Issue of Share	11,000.00	-
	Transaction Cost for Right Issue Proceeds	(174.80)	-
	Fund Generated from ESOP	171.49	-
	Earmarked Balance	(5.63)	-
	Proceeds /(Repayments) in Borrowing	5,361.75	-
	Dividend Paid	(1,871.18)	(2,798.67)
	Net cash inflow/(outflow) from financing activities	26,138.95	2,260.29
	Net Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)	6,093.08	1,369.64
	Cash & Cash Equivalents as at beginning of period	2,585.55	1,215.91
	Add: Cash and Bank balances adjusted upon consolidation of Subsidiaries	5,727.13	-
	Cash & Cash Equivalents as at end of period	14,405.76	2,585.55
	Net Increase / (Decrease) in Cash & Cash Equivalents	6,093.08	1,369.64
	Components of Cash and Cash equivalents		
	(a) Cash on Hand	1.21	0.08
	(b) Balance with Schedule Bank in : Current account	273.07	65.47
	(c) Balance with Schedule Bank in : Fixed Deposit	5,223.43	2,500.00
	Total Cash and Cash Equivalents	5,502.76	2,585.55



LLOYDS ENTERPRISES LIMITED
(Formerly known as Shree Global TradeFin Ltd.)

REGD.OFF. : A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai- 400 013.

CIN- : L27100MH1986PLC041252

Statement of Assets and Liabilities as at 31st March, 2024

(₹ in Lakhs)

	Particulars	Standalone		Consolidated	
		As at 31st March, 2024 (Audited)	As at 31st March, 2023 (Audited)	As at 31st March, 2024 (Audited)	As at 31st March, 2023 (Audited)
A	ASSETS				
1	Non-Current Assets				
	(a) Property, Plant and Equipment	106.75	0.59	6,320.71	2,707.83
	(b) Capital Work In Progress	-	-	1,064.66	2,555.31
	(c) Intangible Assets	-	-	95.98	95.98
	(d) Right To Use Account	25.64	-	1,504.48	530.45
	(e) Goodwill under Consolidation	-	-	1,031.99	-
	(e) Financial Assets				
	(i) Investments	3,75,101.90	1,49,269.32	1,22,911.02	62,293.96
	(ii) Investments Property	-	-	1,956.12	-
	(iii) Other Financial Assets	-	-	235.61	59.17
	(f) Deferred Tax Assets (Net)	65.22	-	973.46	107.51
	(g) Other Non-current Assets	2,246.50	24,930.85	23,288.81	25,092.13
	Total Non Current Assets	3,77,546.01	1,74,200.76	1,59,382.84	93,442.34
2	Current Assets				
	(a) Inventories	4,116.68	747.02	21,917.98	12,205.01
	(b) Financial Assets	-	-	-	-
	(i) Investments	1,686.72	934.94	1,686.73	934.94
	(ii) Trade Receivables	47.72	1,022.44	15,235.28	3,931.89
	(iii) Loans	-	-	2,412.24	5,215.00
	(iv) Other financial Assets	-	-	770.23	769.29
	(v) Cash and Cash Equivalents	0.37	19.48	12,652.05	818.15
	(vi) Other Balances with Banks	2,510.29	2,504.67	5,258.32	2,513.42
	(c) Current Tax Assets (Net)	-	-	53.48	280.71
	(d) Other Current Assets	4,716.44	202.06	21,235.65	9,630.24
	Total Current Assets	13,078.21	5,430.61	81,221.96	36,298.65
	TOTAL ASSETS	3,90,624.23	1,79,631.37	2,40,604.80	1,29,740.99
B	EQUITY AND LIABILITIES				
	Equity				
	(a) Equity Share Capital	12,721.26	12,721.26	12,721.26	12,721.26
	(b) Other Equity	3,70,622.66	1,65,051.06	1,92,071.00	97,612.10
	Total Equity	3,83,343.92	1,77,772.32	2,04,792.26	1,10,333.36
1	Liabilities				
	Non Current Liabilities				
	(a) Financial Liabilities				
	i) Long Term Borrowings	-	-	465.27	42.65
	ia) Lease Liabilities	26.37	-	1,229.40	496.98
	(b) Provisions	32.58	34.80	564.67	393.94
	(c) Other Non-Current Liabilities	-	-	125.04	-
	(d) Trade Payables	-	-	-	-
	(A) Total outstanding dues of micro enterprises and small enterprises; and	-	-	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-	151.42	-
	Total Non Current Liabilities	58.95	34.80	2,535.80	933.57
2	Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	3,620.41	1,771.69	10,521.79	6,368.97
	(ia) Lease Liabilities	-	-	270.98	83.45
	(ii) Trade Payables				
	a) total outstanding dues of micro enterprises and small enterprises; and	-	-	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	2,871.02	2,478.18
	(iii) Others	-	-	-	256.34
	(b) Provisions	134.15	22.67	532.81	344.56
	(c) Other Current Liabilities	3,466.80	29.89	19,080.12	8,942.54
	Total Current Liabilities	7,221.36	1,824.25	33,276.74	18,474.06
	TOTAL EQUITY AND LIABILITIES	3,90,624.23	1,79,631.37	2,40,604.80	1,29,740.99

[Handwritten Signature]



Note-4 : Segment reporting under IND AS – 108

Disclosures as required by the IND AS - 108 on “Segment Reporting” are given below:

For management purposes, the Company is organized into business units based on its services and has two reportable segments, as follows:

1. The Real Estate division of the company includes revenues primarily from sale of properties comprising of commercial/residential units.
2. The Steel and Engineering products division of the company is engaged in trading of steel and manufacturing of engineering products.

(₹ in lakhs)

Sr. No.	Particulars	31st March, 2024			31st March, 2023		
		Real Estate	Steel and Engineering Products	Consolidated	Real Estate	Steel and Engineering Products	Consolidated
a)	Segment Revenue :						
	Sales :						
	External	1,748.32	94,095.42	95,843.74	-	-	-
	less : Inter division transfer	-	-	-	-	-	-
	Total	1,748.32	94,095.42	95,843.74	-	-	-
b)	Segment Result :						
	Operating Net Profit	(168.77)	9,082.34	8,913.57	-	-	-
	Common Expenses (Net)	-	-	-	-	-	-
	Interest	37.79	591.75	629.54	-	-	-
	Exceptional Item	-	-	-	-	-	-
	Profit before tax	(130.98)	9,674.09	9,543.11	-	-	-
c)	Share of Profit/Loss of joint Venture	-	-	-	-	-	-
d)	Segment Assets :	54,837.46	1,84,182.54	2,39,020.00	-	-	-
	Common Assets	-	-	-	-	-	-
	Total	54,837.46	1,84,182.54	2,39,020.00	-	-	-
e)	Segment Liabilities :	50,708.24	77,129.41	1,27,837.65	-	-	-
	Common Liabilities	-	-	-	-	-	-
	Total	50,708.24	77,129.41	1,27,837.65	-	-	-
f)	Capital Employed						
	(Including goodwill) Segment Assets-Segment Liabilities	4,129.22	1,07,053.13	1,11,182.35	-	-	-
	Common	-	-	-	-	-	-
	Total	4,129.22	1,07,053.13	1,11,182.35	-	-	-



Todarwal & Todarwal LLP

Chartered Accountants

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

Review Report to,
The Board of Directors
Lloyds Enterprises Limited
(Formerly known as Shree Global Tradefin Limited)
A-2, 2nd floor, Madhu estate,
Pandurang Budhkar Marg, Lower Parel,
Mumbai - 400013

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying Consolidated Annual Financial Results of **Lloyds Enterprises Limited (formerly known as "Shree Global Tradefin Limited")** (hereinafter referred to as the "Holding Company") and its Subsidiary entities for the quarter ended 31st March, 2024 and the year to date results for the period from 01st April, 2023 to 31st March, 2024, 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, the aforesaid consolidated annual financial results:

1. includes the results of the Subsidiary Companies, namely, "Lloyds Engineering Works Limited" (formerly known as "Lloyds Steels Industries Limited"), "Lloyds Realty Developers Limited" (formerly known as "Aristo Realty Developers Limited") "Indrajit Properties Private Limited" and "Simon Developers and Infrastructure Private Limited", "Insko Steels Private Limited" and Associate Company, namely, "Cunni Realty Developers Limited".
2. are presented in accordance with the requirement of the Listing Regulations in this regard; and
3. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian 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 31st March, 2024 and the year-to-date results for the period from 01st April, 2023 to 31st March, 2024.

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ICAI Regn.: W100231 | LLP Regn: AAJ-9964

Todarwal & Todarwal LLP

Chartered Accountants

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 SAs are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Holding company, and its Subsidiary entity 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 statements under the provisions of the Act, 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 obtained by us along with the consideration of audit reports of the other auditors referred to in sub paragraph (a) of the “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management’s Responsibilities for the Consolidated Annual Financial Results

These Consolidated Annual Financial Results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the consolidated annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Holding Company and its Subsidiary entity 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the Holding Company and its Subsidiary entity are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Holding company and its Subsidiary entity 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which were used for the purpose of preparation of consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the Board of Directors of the respective Holding Company and its Subsidiary entity are responsible for assessing the ability of the Holding company and its Subsidiary entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Holding company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Holding company and its Subsidiary entity are responsible for overseeing the Company's financial reporting process of the Holding company and of its Subsidiary entity.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated annual 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.
2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
4. Conclude on the appropriateness of the Management and 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 ability of the Holding company and of its Subsidiary entity 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 consolidated annual 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 Holding company and of its Subsidiary entity to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial results of the Holding company and of its Subsidiary entity to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of the Holding company and of its Subsidiary entity.

Todarwal & Todarwal LLP

Chartered Accountants

We communicate with those charged with governance of the Holding company and such other entities included in the Consolidated Financial Results 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

We did not audit the financial statements of “Lloyds Realty Developers Limited” (formerly known as “Aristo Realty Developers Limited”), subsidiary included in the consolidated quarterly financial results and consolidated year to date results. The consolidated unaudited financial statements of “Lloyds Realty Developers Limited” (formerly known as “Aristo Realty Developers Limited”) reflect total assets of Rs. 54,360.90 Lakhs as at 31st March, 2024, the revenue from operation is Rs. 5,792.35 Lakhs and Net Profit after Tax is Rs. 2,917.39 Lakhs for the period 01st April, 2023 to 31st March, 2024.

For Todarwal & Todarwal LLP
Chartered Accountants

ICAI Firm Reg No. – W100231



Kunal Todarwal
Partner

M. No.: 137804

UDIN:

Date: 03rd May, 2024

Place: Mumbai

