



Date: 13.12.2023

To,
National Stock Exchange of India Limited
Exchange Plaza Bandra Kurla Complex
Bandra (E)
Mumbai-400051

Subject- Outcome of Board Meeting
Ref: Your mail dated 11.12.2023

Dear Sir/ Madam,

With reference to your mail, please find attached machine-readable and searchable form Unaudited Financial Results for the half year ended September 30, 2023.

Please find enclosed herewith the duly signed Unaudited Financial Results for the half year ended September 30, 2023 along with the Limited Review Report.

For Lead Reclaim and Rubber Products Limited

Jayeshbhai B Patel
Managing Director
DIN: 05007490

Encl: As above.



Independent Auditor's Review Report on Half Yearly Unaudited Standalone Financial Results of Lead Reclaim and Rubber Products Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

TO
THE BOARD OF DIRECTORS
LEAD RECLAIM AND RUBBER PRODUCTS LIMITED

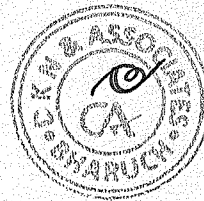
1. We have reviewed the accompanying Statement of unaudited standalone financial statement of Lead Reclaim and Rubber Products Limited ("the company") for the half year ended on September, 2023 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries the Company's personnel analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Accounting Standard as prescribed under section 133 of the Companies Act, 2013 read with rules issued



thereunder and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The audited financial results for the year ended March 31, 2023 and unaudited financial results for half year ended on September 30, 2022, included in these financial results are based on the previously issued results of the Company prepared in accordance with the Accounting Standards ("AS") prescribed under section 133 of Companies Act, 2013. Those audited/unaudited financial results prepared under AS were audited/reviewed by the predecessor auditor, whose report dated May 30, 2023 expressed an unmodified opinion on those financial results and unmodified limited review report dated October 10, 2022 respectively.

Place : BHARUCH
Date : 10-11-2023



For D K N & ASSOCIATES
Chartered Accountants

FRN#120386W

Signature

CA DHIRAJ AGRAWAL

Partner

M.NO. # 107286

UDIN : 23107286BGUPJO2418

Register & Factory Address: - 856/4, Sarali-Pithai
Road, Village: - Pithai -387630, Tal: - Kathalal,
Dist: - Kheda, Gujarat, INDIA

CIN No: - U25203GJ2012PLC072513,
Phone: +91 9898 270892,
E mail: - CS@leadrubber.com,



LEAD™ RECLAIM RUBBER
Scrap Rubber Recycling Unit

Unaudited Standalone Financial Results For The HALF YEAR Ended As On 30th September, 2023

(₹ in Lakhs)

Sr. No.	Particulars	HALF YEAR ENDED			For the year ended
		30/09/2023	31/03/2022	30/09/2022	31/03/2023
A	Date of Start of reporting Quarter	01/04/2023	01/10/2022	01/04/2022	01/04/2022
B	Date of end of Reporting Quarter	30/09/2023	31/03/2023	30/09/2022	31/03/2023
C	whether results are audited or unaudited	Un-Audited	Audited	Un-Audited	Audited
1	Revenue From Operation	502	384	492	876
2	Other Income	5	12	7	19
3	Total Income (1 + 2)	507	396	499	895
4	Expenses				
	a) Cost of Material Consumed	304	243	345	588
	b) Purchases of Stock in trade	15	91	13	104
	b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(25)	(74)	(94)	(167)
	d) Employees Benefits Expenses	31	17	20	36
	e) Finance Costs	21	14	10	24
	f) Depreciation & amortisation Expenses	21	22	18	39
	g) Other Expenses	118	63	139	202
	Total Expenditure	485	376	450	826
5	Profit / (Loss) before Exceptional items and tax (3 -4)	22	20	49	69
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	22	20	49	69
8	Tax Expenses :				
	a) Current Tax	4	13	12	13
	b) Deferred Tax (Income)/Expense	4	(30)	(7)	(30)
	c) Provision for earlier year	-	-	-	-
	d) Excess/Short Provision of Taxation Written back/off	-	3	-	3
9	Profit (Loss) for the period from continuing operations (7-8)	14	34	44	83
10	Share of Profit / (Loss) of associates	-	-	-	-
11	Non- controlling interest / Minority Interest	-	-	-	-
12	Net Profit / (Loss) for the Period after taxes, non-controlling interest and share of Profit/ (Loss) of associates (9 + 10+ 11)	14	34	44	83
13	Other Comprehensive Income				
	Items that will not be reclassified subsequently to profit or loss				
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Items that will be reclassified subsequently to profit or loss				
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income, net of tax	-	-	-	-
14	Total Comprehensive Income for the period (13+14)	-	-	-	-
15	Paid-up Equity Shares Capital (Face Value Per Share Rs 10/-)	734	734	222	734
16	Earnings Per Share (after Extra Ordinary Items) (Of Rs 10/- Each) (for discontinuing Operations)				
	(a) Basic	0.17	0.86	1.40	2.09
	(b) Diluted	0.17	0.86	1.40	2.09
14	Debt Equity Ratio	0.35	0.25	-	0.25
15	Debt Service Coverage ratio	12.95	-	-	5.14
15	Interest service coverage ratio	1.93	-	-	3.84

Notes :

1	The Above results are reviewed by the audit committee and subsequently taken on record by the board of Director of the company at its meeting held on 10-11-2023.
2	In Accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, the Statutory Auditors of the Company have carried out Limited review of the above results.
3	The Company is engaged in the business of manufacturing of Reclaim Rubber Products.
4	The Prior period figure have been regrouped and reclassified whenever necessary.
5	The Investors can also view the Financial Result on the Stock Exchange website (www.nseindia.com) and on Company's website (www. Leadrubber.com)

Place : Kathlal
Date : 10-11-2023



For Lead Reclaim and Rubber Products Limited

J B Patel

Jayesh Patel
Managing Director
DIN : - 05007490

Register & Factory Address: - 856/4, Sarali-Pithai
Road, Village: - Pithai -387630, Tal: - Kathalal,
Dist: - Kheda, Gujarat, INDIA

CIN No: - U25203GJ2012PLC072513,
Phone: +91 9898 270892,
E mail: - CS@leadrubber.com,



LEAD™ RECLAIM RUBBER
Scrap Rubber Recycling Unit

Unaudited Standalone Statement Of Assets-Liabilities For The Half Year Ended 30th September, 2023

STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	Particulars	HALF YEAR ENDED			For the year ended
		30/09/2023	31/03/2023	30/09/2022	31/03/2023
A	Date of Start of reporting Quarter	01/04/2023	01/10/2022	01/04/2022	01/04/2022
B	Date of end of Reporting Quarter	30/09/2023	31/03/2023	30/09/2022	31/03/2023
C	whether results are audited or unaudited	Un-Audited	Audited	Un-Audited	Audited
Equity and Liabilities					
I. Equity					
	(a) Share capital	734	734	314	734
	(b) Reserves and surplus	360	348	241	348
	Sub-total of Share holders funds	1,094	1,082	555	1,082
II. Liabilities					
(A) Non-current liabilities					
	(a) Long term borrowings	88	15	16	16
	(b) Deferred tax liability (Net)	-	-	-	-
	(c) Other long term liabilities	-	-	-	-
	(d) Long term provision	-	-	-	-
	Sub-total of non-current liabilities	88	15	16	16
(B) Current liabilities					
	(a) Short term borrowings	300	250	255	250
	(b) Trade Payables	-	-	-	-
	Total outstanding dues of micro enterprises and small enterprises	-	0	-	-
	Total outstanding dues of creditors other than micro enterprises and small en	114	102	112	102
	(c) Other current liabilities	78	64	25	64
	(d) Short-term provisions	16	14	27	14
	Sub-total current liabilities	508	431	419	430
TOTAL - EQUITY AND LIABILITIES		1,690	1,528	990	1,528
ASSETS					
I. Non-current assets					
	(a) Fixed assets	315	285	297	285
	(b) Non-Current Investments	321	190	45	190
	(d) Deferred tax assets (Net)	19	23	1	23
	(e) Long term loans and advances	-	-	-	-
	(f) Other non-current assets	11	31	27	31
	Sub-total Non-current assets	666	529	370	529
II. Current assets					
	(a) Current investments	-	-	-	-
	(b) Inventories	358	332	263	332
	(c) Trade Receivables	141	77	55	77
	(e) Cash and cash equivalents	15	185	19	185
	(f) Short term loans and advances	510	405	277	405
	(g) Other current assets	-	-	6	-
	Sub-total Current assets	1,024	1,000	620	999
TOTAL - ASSETS		1,690	1,528	990	1,528



For Lead Reclaim and Rubber Products Limited

J B Patel
Jayesh Patel
Managing Director
DIN : - 05007490

Place : Kathlal
Date : 10-11-2023

Register & Factory Address: - 856/4, Sarali-Pithai
Road, Village: - Pithai -387630, Tal: - Kathlal,
Dist: - Kheda, Gujarat, INDIA

CIN No: - U25203GJ2012PLC072513,
Phone: +91 9898 270892,
E mail: - CS@leadrubber.com,



Unaudited Standalone Cash Flow Statement for the half year ended 30th September, 2023

Sr. No.	Particulars	HALF YEAR ENDED			For the year ended
		30/09/2023	31/03/2023	30/09/2022	31/03/2023
A	Date of Start of reporting Quarter	01/04/2023	01/10/2022	01/04/2022	01/04/2022
B	Date of end of Reporting Quarter	30/09/2023	31/03/2023	30/09/2022	31/03/2023
C	whether results are audited or unaudited	Un-Audited	Audited	Un-Audited	Audited
A	CASHFLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax and Extraordinary Items	12	83	49	83
	Adjustment for :	-	-	-	-
	- Depreciation and amortisation expenses	21	39	18	39
	- Interest Paid	-	-	10	-
	- Interest Received	(4)	(15)	(7)	(15)
	- Income Tax	8	(14)	-	(14)
	- Non-Cash Income	-	(4)	-	(4)
	- Financial Coasts	21	24	-	24
		-	-	-	-
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	58	113	70	113
	Adjustment For :	-	-	-	-
	- Trade and Other Receivables	(72)	(36)	(152)	(36)
	- Inventories	(26)	(149)	(79)	(149)
	- Trade Payables and Other liabilities	(9)	41	9	41
		-	-	-	-
	CASH GENERATED FROM OPERATION	(49)	(31)	(152)	(31)
	- Income Tax paid	-	15	(0)	15
		-	-	-	-
	NET CASH FROM OPERATING ACTIVITIES	(49)	(47)	(152)	(47)
B	CASHFLOW FROM INVESTING ACTIVITIES				
	- (Purchase) / Sales of Fixed Assets	(314)	(249)	(76)	(249)
	- (Purchase) / Sales of Investments	-	-	-	-
	- Adjustments of Assets / Liabilities - admission & ommission of Subsidiaries	4	-	8	-
	- Loans & Advances given	89	(243)	-	(243)
	- Interest Received	-	15	-	15
		-	-	-	-
	NET CASH USED IN INVESTING ACTIVITIES	(221)	(477)	(69)	(477)
C	CASHFLOW FROM FINANCING ACTIVITIES				
	- Proceeds from Share Capital & reserve	-	803	231	803
	- Borrowings (Long term & Short term)	123	(4)	2	(4)
	- Interest Paid	(21)	(24)	(10)	(24)
	- Share Issue expenses	(1)	(84)	-	(84)
		-	-	-	-
	NET CASH IN FINANCIAL ACTIVITIES	101	691	222	691
	NET INCREASE / DECREASE IN CASH AND CASH EQUIVALENTS	(170)	167	1	167
	CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR	185	18	17	18
	CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR	15	185	18	185



For Lead Reclaim and Rubber Products Limited

J B Patel

Jayesh Patel
Managing Director
DIN : - 05007490

Place : Kathlal
Date : 10-11-2023