

## RAJESH JALAN & ASSOCIATES

## CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013 T: 033 4066 0180, M: +91 98312 28811, E: rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

Independent Auditor's Limited Review Report on Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of Lords Chemicals Limited,

We have reviewed the accompanying statement of unaudited financial results of Lords Chemicals Limited for the period ended 30 st June, 2022 attached herewith being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI. (Listing Obligations and Disclosure Requirements) Regulations, 2015. Circular No CIR/CFD/FAC/62/2016 dated 5th July 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('IND AS') for interim financial reporting (Ind AS 34), prescribed under Section 133 of the Companies Act. Our responsibility is to issue a report on these financial statements 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. A review is limited primarily to inquiries of company personnel and 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh Jalan & Associates (FRN: 326370E)

Chartered Accountants

Partner (M No. 065792)

UDIN: 22065792AOZLQO3741

Place: Kolkata

Date: 13<sup>TH</sup> August, 2022.



Regd. Office: 1/1A, Mahendra Roy Lane P S Pace Building, Room # 705A

7th Floor, Kolkata - 700 046

Phone: 033-40733155

E-mail: lords@lordsgroup.in www.lordschemicals.com

## Lords Chemicals Limited. CIN: L24112WBI992PLCOSSSS8

Registered Office: 1/1A Mahendra Ray Lane, P S Pace 7th Floor, Room No-705A, Kolkata-700046 Statement of Standalone Audited Results for the Quarter ended 30/06/2022

		Quarter Ended			Year Ended	
	Particulars	Q1 FY 2022-2023	Q4 FY2021-2022	Q1 FY 2021-2022	31-03-2022	
		(Unaudited)	(Audited)	(UnAudited)	(Audited)	
	Revenue From Operations	7.08	* 88.20	_	127.04	
II	Other Income	3.80	13.74		127.06	
III	Total Income (I+II)	10.88	101.94	-	23.72	
IV	Expenses	20.00	101.74		150.78	
	Cost of Materials Consumed				(7.0)	
	Purchases of Stock-in-Trade	12.23	32.37		67.81	
	Changes in inventories of finished goods, Stock-	I Like	32,37	-	-	
	in-Trade and work-in progress	-9.73	48.18		10.10	
	Employee benefits expense	6.41	5.81	2.02	48.18	
	Finance Costs	0.41	5.01	3.83	21.75	
	Depreciation and amortisation expenses	0.80	0.55		-	
	Other Expenses	6.08	0.57	0.38	2.26	
	Total Expenses (IV)		53.75	2.75	64.05	
V	Profit/(loss) before exceptional items and tax (I-	15.79	140.68	6.96	204.05	
	IV)	-4.91	-38.74	-6.96	-53.27	
VI	Exceptional Items	-	-	-	-55.27	
VII	Profit/ (loss) before exceptions items and					
	tax(V-VI)	-4.91	-38.74	-6.96	-53.27	
VIII	Tax Expense:			0.70	-55,27	
	(1) Current Tax	-	-	-		
	(2) Deferred Tax	-	-	-	-	
X	Profit/(Loss) for the period from continuing operations (VII-VIII)					
(	Descriptions (VII-VIII)	-4.91	-38.74	-6.96	-53,27	
8)	Profit/(Loss) from discountinued operations	-	-		_	
(I	Tax expenses of discontinued operations	-	-	-		
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)					
III	Profit/(Loss) for the period (IX+XII)	-4.91	-38.74	-6.96		
(IV	Other Comprehensive Income	2172	-30.74	-0.90	-53.27	
	A. (i) Items that will not be reclassified to profit					
	or loss	-	-	2	-	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	_	_		
	B. (i) Items that will be reclassified to profit or					
XV	loss	-		- 1		
	(ii) Income tax relating to items that will be re					
	classified to profit or loss	-	_	-	_	
	Total Comprehensive Income for the period					
	(XIII+XIV) Comprising Profit (Loss) and Other		i			
XVI	Comprehensive Income for the period)	-4.91	-38.74	-6.96	-53.27	
	Earnings per equity (for Continuing					
	operation):					
	(1) Basic	0.00	0.00	-0.06	-0.43	
XVII	(2) Diluted	0.00	0.00	-0.06	-0.43	
	Earnings per equity (for discontinued operation)	•				
	(1) Basic	-	-	-		
	(2) Diluted	-	_	-	-	
VIII	Earning per equity share (for discontinued &			-	-	
	continuing operation)					
	(1) Basic	0.00	0.00	-0.06	0.40	
	(2) Diluted	0.00	0.00	-0.06	-0.43 -0.43	

## Notes

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th August, 2022 and also the Audit was carried out by the Statutory Auditors.
- 2) Previous year figure have been regrouped wherever necessary.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time
- 4) Figures for the quarter ended 31st March 2022 and 31st March 2021 as reported in these financial results are the balancing figures between audited figures in the respect of the full financial year and the published year to the date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the first quater had onlybeen reviewed and not subjected to audit.

Date : - 13th August, 2022 Place : - Kolkata



For Lords Chemicals Limited

(Ajay Kumar Jain) Managing Director DIN: 00499309



Regd. Office: 1/1A, Mahendra Roy Lane

P S Pace Building, Room # 705A 7th Floor, Kolkata - 700 046

Phone: 033-40733155

E-mail: lords@lordsgroup.in www.lordschemicals.com

ANNEXURE IV

Format for Reporting of Segment wise Revenue, Results and Capital Employed along with quarterly results

(Rs. In Lacs)

	T			(Rs. In Lacs)
Particulars	3 months ended	Concern traditional and a second of	Corresponding 3	
	(30/6/2022)	months ended	months ended in	Ended(31/03/202
		(31/03/2022)	the previous	2
			year (30/6/2021)	
	*			
	Un-audited	Audited	Un-Audited	Audited
1. Segment Revenue				
(net sale / income from each segment				
should be disclosed under this head)				
(a) Segment - Civil Contract work	7.08	88.2	-	23.72
(b) Segment - Coke	-	13.74		-
(c ) Segment - Chemicals	3.8	_	-	127.06
(e ) Unallocated		-	-	-
Total	10.88	101.94	-	150.78
Less: Inter Segment Revenue	_	_	_	-
Net Sales/Income from operations	10.88	101.94	-	-
2. Segment Results (Profit) (+)/ (Less (-)				
before tax and interest from Each				
segment)#				
(a) Segment - Civil Contract work	1.37	38.51	_	57.21
(b) Segment - Coke	1-	-77.25	-0.38	-
(c ) Segment - Chemicals	-6.28	-	-6.58	-110.48
(e ) Unallocated		_	-	-
Total	-4.91	-38.74	-6.96	-53.27
Less: i)Interest**		_	-	-
ii) Other Un-allocable Expenditure net off	_	-	-	-
iii) Un-allocable income	_	-	-	-
Total Profit Before Tax	-4.91	-38.18	-6.96	-53.27
3. Captial Employed				
(Segment assets - Segment Liabilities)				
(a) Segment - Civil Contract Work	65.2	100.02		98.18
(b) Segment - Chemicals	8596.80	9,194.58	8,932.65	
(c ) Segment - Coke	846.54	506.79		
(e ) Unallocated	-	-	-	
Total	9508.54	9,801.39	9,888.70	9,956.34

# Profit / loss before tax and after interest in case of segments having operations which are primarily of financial na

\*\* Other than the interest pertaining the segaments having operations which are primarily of financial nature.

Date: - 13th August, 2022

Place: - Kolkata



For Lords Chemicals Limited

(Ajay Kumar Jain) **Managing Director** 

DIN: 00499309