



Limited Review Report on Unaudited Quarterly Standalone Financial Results of Lords Chemicals Limited for the quarter ended December 31, 2021 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Lords Chemicals Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Lords Chemicals Limited ("the Company") for the quarter ended December 31, 2021 together with the notes thereon (the "statement") attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 and has been initiated by us for identification purpose.
2. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," as specified under Section 143(10) of the Companies Act, 2013. 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 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.
3. Based on our review conducted, as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act , 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Circular No.CIR/CFD/FAC/62/2016 Dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P. D . Rungta & Co.
Chartered Accountants
Firm Registration No. 001150C

Ritesh Shaw.
(Ritesh Kumar Shaw)
Partner
Membership No. 305929



Place : Kolkata
Date : 14.02.2022
UDIN: 22305929ACAQUN1247



CHEMICALS LIMITED

CIN : L24112WB1992PLC055558

LORDS CHEMICALS LIMITED
CIN: L24112WB1992PLC055558

Registered Office: 1/1A Mahendra Ray Lane, P S Pace 7th Floor, Room No-705A, Kolkata-700046
Statement of Standalone Unaudited Results for the Quarter ended 31/12/2021

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

Particulars	Quarter Ended			Nine Months Ended		Year Date
	3 months ended 31/12/2021	Preceding 3 months ended 30/09/2021	Corresponding 3 months ended in the previous year 31/12/2020	Year to date figure for current period 31/12/2021	Year to date figure for the previous year ended 31/12/2020	Year ended 31/03/2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations	37.02	1.83	-	38.86	-	-
II Other Income	3.50	6.38	-	9.88	-	7.05
III Total Income (I+II)	40.52	8.21	-	48.74	-	7.05
IV Expenses						
Cost of Materials Consumed	-	-	-	-	-	52.80
Purchases of Stock-in-Trade	16.13	2.28	-	18.41	-	-
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(2.92)	(0.95)	-	(3.87)	-	-
Employee benefits expense	7.14	6.34	2.82	19.10	5.40	8.85
Finance Costs	-	-	-	-	-	-
Depreciation and amortisation expenses	2.13	1.16	0.42	4.15	1.26	1.68
Other Expenses	13.93	5.95	0.13	26.87	0.66	3.07
Total Expenses (IV)	36.41	14.78	3.37	64.65	7.32	66.40
V Profit/(loss) before exceptional items and tax (I-IV)	4.12	(6.56)	(3.37)	(15.91)	(7.32)	(59.35)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) before exceptions items and tax(V-VI)	4.12	(6.56)	(3.37)	(15.91)	(7.32)	(59.35)
VIII Tax Expense:						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	-	-	-	-	-	(0.44)
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	4.12	(6.56)	(3.37)	(15.91)	(7.32)	(58.91)
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(Loss) for the period (IX+XII)	4.12	(6.56)	(3.37)	(15.91)	(7.32)	(58.91)
XIV Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(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 loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	4.12	(6.56)	(3.37)	(15.91)	(7.32)	(58.91)
XVI Earnings per equity (for Continuing operation):						
(1) Basic	0.00	(0.01)	(0.03)	(0.01)	(0.06)	(0.47)
(2) Diluted	0.00	(0.01)	(0.03)	(0.01)	(0.06)	(0.47)
XVII Earnings per equity (for discounted operation)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	0.00	(0.01)	(0.03)	(0.01)	(0.06)	(0.47)
(2) Diluted	0.00	(0.01)	(0.03)	(0.01)	(0.06)	(0.47)

Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th February, 2022 and also Limited Review were carried out by the Statutory Auditors.
- 2) Previous period figures have been regrouped/rearranged wherever considered 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 of the previous quarter has been reinstated as per the books of accounts made available for review

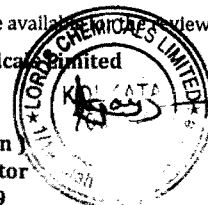
For Lords Chemicals Limited

Date : - 14.02.2022

Place : - Kolkata

UDIN :- 22305929ACAQUN1247

(Ajay Kumar Jain)
Managing Director
DIN :- 00499309



Branch Office: At Patpur, P.O.- Baharagora, Dist.- East Singhbhum, Jharkhand - 832101



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

(Rs. In Lakhs)

Particulars	3 months ended (31/12/2021)	Previous 3 months ended (30/09/2021)	Corresponding 3 months ended in the previous year (31/12/2020)	Year to date figure for current period (31/12/2021)	Year to date figure for the previous year ended (31/12/2020)	Previous year ended (31/03/2021)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)						
(a) Segment - Chemical	3.50	0.51	-	4.01	-	-
(b) Segment - Coke	-	-	-	-	-	-
(c) Segment - Barahgora	37.02	1.83	-	38.86	-	-
(d) Unallocated	-	-	-	-	-	-
Total	40.52	2.35	-	42.87	-	-
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from operations	40.52	2.35	-	42.87	-	-
2. Segment Results (Profit) (+)/ (Less (-) before tax and interest from Each segment)#						
(a) Segment - Chemical	(15.62)	(7.29)	(2.94)	(31.53)	(6.06)	(40.92)
(b) Segment - Coke	(0.38)	(0.38)	(0.42)	(0.38)	(1.26)	(18.43)
(c) Segment - Barahgora	20.12	1.11	-	16.00	-	-
(d) Unallocated	-	-	-	-	-	-
Total	4.12	(6.56)	(3.36)	(15.91)	(7.32)	(59.35)
Less: i) Interest**	-	-	-	-	-	-
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
iii) Un-allocable income	-	-	-	-	-	-
Total Profit Before Tax	4.12	(6.56)	(3.36)	(15.91)	(7.32)	(59.35)
3. Capital Employed						
(Segment assets - Segment Liabilities)						
(a) Segment - Chemical	9,107.45	9,116.56	8,982.49	9,107.45	8,982.49	8,952.20
(b) Segment - Coke	775.39	775.77	913.46	775.39	913.46	956.43
(c) Segment - Barahgora	16.00	1.64	-	16.00	-	-
(d) Unallocated	-	-	-	-	-	-
Total	9,898.84	9,893.97	9,895.95	9,898.84	9,895.95	9,908.63

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

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

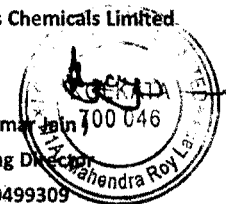
Date : - 14.02.2022

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