



CHEMICALS LIMITED

CIN : L24112WB1992PLC055558

LORDS CHEMICALS LIMITED

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Registered Office: 1/1A Mahendra Ray Lane, P S Pace 7th Floor, Room No. 705A, Kolkata - 700046

Regd. Office : 1/1A, Mahendra Roy Lane
P S Pace Building, Room # 705A
7th Floor, Kolkata - 700 046
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Statement of Standalone/ consolidated Unaudited Results for the Quarter ended 30/06/2019

		(Rs. In Lacs)		
Particulars	Quarter Ended			
	3 months ended 30/06/2019	Preceding 3 months ended 31/03/2019	Corresponding 3 months ended in the previous year 30/06/2018	Year ended 31/03/2019
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Revenue From Operations	-	-	-	-
II Other Income	-	-	-	-
	9.06	72.77	3.19	106.39
III Total Income (I+II)	9.06	72.77	3.19	106.39
IV Expenses				
Cost of Materials Consumed	-	-	-	-
Wastage of Material	-	102.06	-	102.06
Purchases of Stock-in-Trade	-	-	-	-
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-	-	-	-
Employee benefits expense	0.94	0.81	0.81	3.24
Finance Costs	-	-	-	-
Depreciation and amortisation expenses	0.48	2.19	3.04	9.15
Other Expenses	3.10	7.39	6.88	20.25
	4.52	112.45	10.73	134.70
V Profit/(loss) before exceptional items and tax (I-IV)	4.54	(39.68)	(7.54)	(28.31)
VI Exceptional Items	-	-	-	-
VII Profit/ (loss) before exceptions items and tax(V-VI)	4.54	(39.68)	(7.54)	(28.31)
VIII Tax Expense:				
(1) Current Tax	-	-	-	-
(2) Deferred Tax	-	6.20	-	6.20
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	4.54	(45.88)	(7.54)	(34.51)
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)	4.54	(45.88)	(7.54)	(34.51)
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 classified to profit or loss	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	4.54	(45.88)	(7.54)	(34.51)
XVI Earnings per equity (for Continuing operation):				
(1) Basic	0.04	(0.37)	(0.06)	(0.28)
(2) Diluted	0.04	(0.37)	(0.06)	(0.28)
XVII Earnings per equity (for discontinued operation)				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)				
(1) Basic	0.04	(0.37)	(0.06)	(0.28)
(2) Diluted	0.04	(0.37)	(0.06)	(0.28)

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, 2019 and also the Audit was carried out by the Statutory Auditors.
- Previous year figure have been regrouped wherever necessary.
- 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

For Lords Chemicals Limited

Date : - 13.08.2019

Place : - Kolkata

(Ajay Kumar Jain)
Managing Director
DIN: 00499309



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ANNEXURE IV

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

(Rs. In Lakhs)

Particulars	3 months ended (30/06/2019)	Previous 3 months ended (31/03/2019)	Corresponding 3 months ended in the previous year (30/06/2018)	Previous year ended (31/03/2019)
	Un-audited	Audited	Un-audited	Audited
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)				
(a) Segment - Chemical	9.06	52.49	3.19	86.11
(b) Segment - Coke	-	20.28	-	20.28
(C) Unallocated	-	-	-	-
Total	9.06	72.77	3.19	106.39
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income from operations	9.06	72.77	3.19	106.39
2. Segment Results (Profit) (+)/ (Less (-) before tax and interest from Each segment)#				
(a) Segment - Chemical	5.02	(57.77)	(0.18)	(32.23)
(b) Segment - Coke	(0.48)	18.09	(0.75)	15.83
(C) Unallocated	-	-	(6.60)	(11.90)
Total	4.54	(39.68)	(7.54)	(28.30)
Less: i) Interest**	-	-	-	0.01
ii) Other Un-allocable Expenditure net off	-	-	-	-
iii) Un-allocable income	-	-	-	-
Total Profit Before Tax	4.54	(39.68)	(7.54)	(28.31)
3. Capital Employed (Segment assets - Segment Liabilities)				
(a) Segment - Chemical	9,767.49	9,616.78	1,769.20	9,616.78
(b) Segment - Coke	2,418.51	1,973.49	2,194.46	1,973.49
(C) Unallocated	-	302.72	8,244.77	302.72
Total	12,186.00	11,892.99	12,208.43	11,892.99

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.

For Lords Chemicals Limited

(Ajay Kumar Jain)
Managing Director

Place : Kolkata
Date : 13.08.2019



Limited Review Report on Unaudited Quarterly Standalone Financial Results of Lords Chemicals Limited for the quarter ended June 30, 2019 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 financial results of **Lords Chemicals Limited** for the period ended 30th **June 2019**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

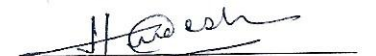
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the 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.

4. We would like to draw your attention to following matter :-

Blocked credit of SGST and CGST of Rs.11,476. has been accounted for in books and this amount will not be allowed as Input tax credit so book profit has wrongly been inflated by such amount in quarter ending June 2019.

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




(Harsh Satish Udeshi)
Partner
Membership No. 301889

Place: Kolkata
Date: 02nd March 2020
UDIN - 20301889AAAAAK6360