



CHEMICALS LIMITED

CIN : L24112WB1992PLC055558

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: L24112WB1992PLC055558

Registered Office: 1/1A, Mahendra Ray Lane, P S Pace 7Th Floor, Kolkata - 700 046
Statement of Standalone/ Unaudited Results for the Quarter ended 30/09/2020

| Particulars | Quarter Ended | | | Half Year Ended | | (Rs. in Lacs) |
|---|------------------------------|---|---|---|---|--------------------------|
| | 3 months ended 30/09/2020 | Preceding 3 months ended 30/06/2020 | Corresponding 3 months ended in the previous year 30/09/2019 | Year to date figure for current period 30/09/2020 | Year to date figure for the previous year ended 30/09/2019 | Year ended 31/03/2020 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I Revenue From Operations | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - |
| II | - | - | - | - | - | - |
| III Total Income (I+II) | - | - | - | - | 9.06 | 11.63 |
| IV Expenses | - | - | - | - | 9.06 | 11.63 |
| Cost of Materials Consumed | - | - | - | - | - | 77.18 |
| Purchases of Stock-in-Trade | - | - | - | - | - | - |
| Changes in inventories of finished goods, Stock-in-Trade and work-in progress | - | - | - | - | - | - |
| Employee benefits expense | 1.83 | 0.75 | 1.08 | 2.58 | 2.02 | 52.96 |
| Finance Costs | - | - | - | - | - | 4.89 |
| Depreciation and amortisation expenses | - | - | - | - | - | - |
| Other Expenses | 0.42 | 0.42 | 0.48 | 0.84 | 0.96 | 2.04 |
| Total Expenses (IV) | 2.41 | 1.54 | 5.58 | 3.95 | 7.12 | 12.88 |
| Profit/(loss) before exceptional items and tax (I-IV) | (2.41) | (1.54) | (5.58) | (3.95) | 10.10 | 149.96 |
| V Exceptional Items | - | - | - | - | (1.04) | (138.33) |
| Profit/ (loss) before exceptions items and tax(V-VI) | (2.41) | (1.54) | (5.58) | (3.95) | (1.04) | (138.33) |
| VIII Tax Expense: | - | - | - | - | - | - |
| (1) Current Tax | - | - | - | - | - | - |
| (2) Deferred Tax | - | - | - | - | - | (0.62) |
| Profit/(Loss) for the period from continuing operations (VII-VIII) | (2.41) | (1.54) | (5.58) | (3.95) | (1.04) | (137.71) |
| IX Profit/(Loss) from discontinued operations | - | - | - | - | - | - |
| X Tax expenses of discontinued operations | - | - | - | - | - | - |
| Profit/(Loss) from discontinued operations (after tax) (X-XI) | - | - | - | - | - | - |
| XIII Profit/(Loss) for the period (IX+XII) | (2.41) | (1.54) | (5.58) | (3.95) | (1.04) | (137.71) |
| 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 reclassified to profit or loss | - | - | - | - | - | - |
| Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period | (2.41) | (1.54) | (5.58) | (3.95) | (1.04) | (137.71) |
| XV Earnings per equity (for Continuing operation): | | | | | | |
| (1) Basic | (0.02) | (0.01) | (0.04) | (0.03) | (0.01) | (1.10) |
| (2) Diluted | (0.02) | (0.01) | (0.04) | (0.03) | (0.01) | (1.10) |
| XVII Earnings per equity (for discounted operation) | | | | | | |
| (1) Basic | - | - | - | - | - | - |
| (2) Diluted | - | - | - | - | - | - |
| Earning per equity share (for discontinued & continuing operation) | | | | | | |
| (1) Basic | (0.02) | (0.01) | (0.04) | (0.03) | (0.01) | (1.10) |
| (2) Diluted | (0.02) | (0.01) | (0.04) | (0.03) | (0.01) | (1.10) |

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on February 12, 2021 and also Limited Review were carried out by the Statutory Auditors.
- 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

Date : - November 13, 2020
Place : - Kolkata

For S. GATTANI & CO
Chartered Accountants

SARRANANDA GATTANI
Proprietor
For LORDS CHEMICALS LIMITED



(Ajay Kumar Jain)
Managing Director
DIN: 00499309



ANNEXURE IV

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

(Rs. In Lacs)

| Particulars | 3 months ended (30/09/2020) | Previous 3 months ended (30/06/2020) | Corresponding 3 months ended in the previous year (30/09/2019) | Year to date figure for current period (30/09/2020) | Year to date figure for the previous year ended (30/09/2019) | Previous year ended (31/03/2020) |
|--|--------------------------------|--|--|--|--|--|
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1. Segment Revenue (net sale / income from each segment should be disclosed under this head) | | | | | | |
| (a) Segment - Chemicals | - | - | - | - | 9.06 | 11.63 |
| (b) Segment - Coke | - | - | - | - | - | - |
| (c) Unallocated | - | - | - | - | - | - |
| Total | - | - | - | - | 9.06 | 11.63 |
| Less: Inter Segment Revenue | - | - | - | - | - | - |
| Net Sales/Income from operations | - | - | - | - | 9.06 | 11.63 |
| 2. Segment Results (Profit) (+)/ (Loss (-) before tax and interest from Each segment)# | | | | | | |
| (a) Segment - Chemicals | (1.99) | (1.12) | (5.10) | (3.11) | (0.08) | (84.72) |
| (b) Segment - Coke | (0.42) | (0.42) | (0.48) | (0.84) | (0.96) | (53.61) |
| (c) Unallocated | - | - | - | - | - | - |
| Total | (2.41) | (1.54) | (5.58) | (3.95) | (1.04) | (138.33) |
| Less: i) Interest** | - | - | - | - | - | - |
| ii) Other Un-allocable Expenditure net off | - | - | - | - | - | - |
| iii) Un-allocable income | - | - | - | - | - | - |
| Total Profit Before Tax | (2.41) | (1.54) | (5.58) | (3.95) | (1.04) | (138.33) |
| 3. Capital Employed | | | | | | |
| (Segment assets - Segment Liabilities) | | | | | | |
| (a) Segment - Chemicals | 8,891.42 | 8,997.41 | 8,992.57 | 8,891.42 | 8,991.36 | 9,012.09 |
| (b) Segment - Coke | 913.85 | 913.85 | 1,112.62 | 913.85 | 1,114.37 | 956.43 |
| (c) Unallocated | - | - | - | - | - | - |
| Total | 9,805.27 | 9,911.26 | 10,105.18 | 9,805.27 | 10,105.74 | 9,968.52 |

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 : - November 13, 2020

Place : - Kolkata

For LORDS CHEMICALS LIMITED



(Ajay Kumar Jain)
Managing Director
DIN: 00499309

For S. GATTANI & CO
Chartered Accountants

SARBANANDA GATTAN
Proprietor (FCA-51533)
FRN-326788E





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Registered Office: 1/1A, Mahendra Ray Lane, P S Pace 7Th Floor, Kolkata - 700 046

(Rs. In Lacs)

| Standalone Statement of Assets and Liabilities | | |
|--|-----------------------|---------------------------|
| Particulars | As at half year ended | As at Previous year ended |
| | (30/09/2020) | (31/03/2020) |
| ASSETS | | |
| Non-current assets | | |
| (a) Property, Plant and Equipment | 20.64 | 21.48 |
| (b) Financial Assets | | |
| (i) Investments | 322.00 | 322.00 |
| Current assets | | |
| (a) Inventories | 145.04 | 145.04 |
| (b) Financial Assets | | |
| (i) Trade receivables | 669.82 | 720.02 |
| (ii) Cash and cash equivalents | 27.16 | 35.83 |
| (iii) Bank balances other than (iii) above | 2.00 | 2.00 |
| (iv) Loans | 8,686.30 | 8,630.35 |
| (iv) Others (to be specified) | | |
| (c) Current Tax Assets (Net) | | |
| (d) Other current assets | 592.27 | 592.20 |
| Total Assets | 10,465.22 | 10,468.92 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share capital | 1,253.00 | 1,253.00 |
| (b) Other Equity | 8,711.57 | 8,715.52 |
| LIABILITIES | | |
| Non-current liabilities | | |
| (a) Deferred tax liabilities (Net) | 5.58 | 5.58 |
| Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 66.00 | 66.00 |
| (ii) Trade payables | 9.54 | 9.54 |
| (iii) Other financial liabilities (other than those specified in item (c)) | 346.63 | 346.38 |
| (b) Provisions | 72.90 | 72.90 |
| Total Equity and Liabilities | 10,465.22 | 10,468.92 |

For LORDS CHEMICALS LIMITED

Date :- 13-11-2020

Place :- Kolkata



(Ajay Kumar Jain)
Managing Director
DIN: 00499309

For S. GATTANI & CO
Chartered Accountants

SARBANANDA GATTANI
Proprietor (FCA-56536)

FRN-326788E

Sales Office : 5C, Electronic Centre, 1/1A, Biplabi Anukul Chandra Street, Kolkata - 700 072 (W.B.), India
Works : Plot No. 47(A) & 46, Uluberia Industrial Growth Centre, Uluberia, Dist.- Howrah, (W.B.), India



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LORDS CHEMICALS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER 2020

| SL. No | Particulars | Period ended 30th September 2020 | Period ended 30th September 2019 |
|--------|---|----------------------------------|----------------------------------|
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit before tax as per Profit and Loss Account | (3.95) | (1.04) |
| | Adjustment for: | | |
| | Depreciation and Amortisation | 0.84 | 0.96 |
| | Indirect Expenses | - | 0.68 |
| | Balance Written off | - | 0.60 |
| | Operating Profit Before Working Capital Changes | (3.11) | 0.60 |
| | Adjustment for: | | |
| | (Increase/Decrease in Sundry Debtors | 50.20 | 9.30 |
| | (Increase/Decrease in Loans and Advances | (55.94) | 13.12 |
| | (Increase/Decrease in Other Current Assets | (0.07) | (7.76) |
| | (Increase/Decrease in Other Current Liabilities | 0.25 | (0.45) |
| | Cash Generated From Operation | (8.67) | 14.81 |
| | Taxes Paid | - | - |
| | NET CASH GENERATED FROM OPERATING ACTIVITIES | (8.67) | 14.81 |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Investment in Fixed Deposits | - | (18.50) |
| | NET CASH USED IN INVESTING ACTIVITIES | - | (18.50) |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Repayment of Loans | - | - |
| | Financial Expenses Paid | - | - |
| | NET CASH PROVIDED BY/(USED) IN FINANCING ACTIVITIES | - | - |
| | NET INCREASE IN CASH AND CASH EQUIVALENTS DURIN THE YEAR | (8.67) | |
| | CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | 37.83 | |
| | CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR | 29.16 | |

This is the Cash Flow Statement referred to in our report of even date.

Date :- 13-11-2020
Place :- Kolkata



For LORDS CHEMICALS LIMITED

(Ajay Kumar Jain)
Managing Director
DIN: 00499309

For S. GATTANI & CO
Chartered Accountants
SARBANANDA GATTANI
Proprietor (FCA-56536)
FRN-326788E





Review Report to LORDS CHEMICALS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **LORDS CHEMICALS LIMITED** for the period ended 30th September, 2020. 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.

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.

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 S Gattani & Co.
Chartered Accountants



Signature
(SARBANANDA GATTANI)
(Proprietor)
(Membership Number: 056536)

Date: 12-02-2021

Place: Kolkata

UDIN: 21056536AAAAAU5834