



**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

LORDS CHEMICALS LIMITED.  
CIN: L24112WB1992PLC055558  
E-mail : lords@lordsgroup.in

Registered Office: 1/1A Mahendra Ray Lane, P S Pace 7th Floor, Room No-705A, Kolkata-700046  
Statement of Standalone/ consolidated Unaudited Results for the Quarter ended 31/12/2019

Particulars	Quarter Ended			Nine Months Ended		(Rs. In Lacs)
	3 months ended 31/12/2019	Preceding 3 months ended 30/09/2019	Corresponding 3 months ended in the previous year 31/12/2018	Year to date figure for current period 31/12/2019	Year to date figure for the previous year ended 31/12/2018	Year ended 31/03/2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations	-	-	-	-	-	-
II Other Income	-	-	30.43	9.06	33.62	106.39
III <b>Total Income (I+II)</b>	-	-	<b>30.43</b>	<b>9.06</b>	<b>33.62</b>	<b>106.39</b>
IV Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	102.06
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-	-	-	-	-	-
Employee benefits expense	1.31	1.08	0.81	3.33	2.43	3.24
Finance Costs	-	-	-	-	-	-
Depreciation and amortisation expenses	0.48	0.48	0.88	1.44	6.96	9.15
Other Expenses	0.82	4.02	2.04	7.94	12.86	20.25
Total Expenses (IV)	<b>2.60</b>	<b>5.58</b>	<b>3.73</b>	<b>12.71</b>	<b>22.25</b>	<b>134.70</b>
V Profit/(loss) before exceptional items and tax (I-IV)	(2.60)	(5.58)	26.70	(3.65)	11.37	(28.31)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) before exceptions items and tax(V-VI)	(2.60)	(5.58)	26.70	(3.65)	11.37	(28.31)
VIII Tax Expense:						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	-	-	-	-	-	6.20
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	(2.60)	(5.58)	26.70	(3.65)	11.37	(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)	(2.60)	(5.58)	26.70	(3.65)	11.37	(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 classifies to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	(2.60)	(5.58)	26.70	(3.65)	11.37	(34.51)
XVI Earnings per equity (for Continuing operation):						
(1) Basic	(0.02)	(0.04)	0.21	(0.03)	0.09	(0.28)
(2) Diluted	(0.02)	(0.04)	0.21	(0.03)	0.09	(0.28)
XVII Earnings per equity (for discounted operation)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0.02)	(0.04)	0.21	(0.03)	0.09	(0.28)
(2) Diluted	(0.02)	(0.04)	0.21	(0.03)	0.09	(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 14th February, 2020 and also Limited Review were carried out by the Statutory Auditors.
- Previous period figures have been regrouped/rearranged wherever considered 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 : - 14.02.2020

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 lacs)

Particulars	3 months ended (31/12/2019)	Previous 3 months ended (30/09/2019)	Corresponding 3 months ended in the previous year (31/12/2018)	Year to date figure for current period (31/12/2019)	Year to date figure for the previous year ended (31/12/2018)	Previous year ended (31/03/2019)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)						
(a) Segment - Chemicals	-	-	30.43	9.06	33.62	86.11
(b) Segment - Coke	-	-	-	-	-	20.28
(c) Unallocated	-	-	-	-	-	-
<b>Total</b>	-	-	<b>30.43</b>	<b>9.06</b>	<b>33.62</b>	<b>106.39</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from operations</b>	-	-	<b>30.43</b>	<b>9.06</b>	<b>33.62</b>	<b>106.39</b>
2. Segment Results (Profit) (+)/ (Loss (-) before tax and interest from Each segment)#						
(a) Segment - Chemicals	(2.12)	(5.10)	29.16	(2.21)	25.54	(32.23)
(b) Segment - Coke	(0.48)	(0.48)	(0.75)	(1.44)	(2.26)	15.83
(c) Unallocated	-	-	(1.70)	-	(11.90)	(11.90)
<b>Total</b>	<b>(2.60)</b>	<b>(5.58)</b>	<b>26.71</b>	<b>(3.65)</b>	<b>11.38</b>	<b>(28.30)</b>
Less: i) Interest**	-	-	0.01	-	0.01	-
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
iii) Un-allocable income	-	-	-	-	-	-
<b>Total Profit Before Tax</b>	<b>(2.60)</b>	<b>(5.58)</b>	<b>26.70</b>	<b>(3.65)</b>	<b>11.37</b>	<b>(28.30)</b>
3. Capital Employed						
(Segment assets - Segment Liabilities)						
(a) Segment - Chemicals	8,918.54	8,990.81	1,842.84	8,917.74	1,842.84	9,616.78
(b) Segment - Coke	1,184.04	1,114.37	2,191.38	1,184.84	2,191.38	1,973.49
(c) Unallocated	-	-	8,225.37	-	8,225.37	302.72
<b>Total</b>	<b>10,102.58</b>	<b>10,105.18</b>	<b>12,259.59</b>	<b>10,102.58</b>	<b>12,259.59</b>	<b>11,892.99</b>

# 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 : 14.02.2020



**Limited Review Report on Unaudited Quarterly Standalone Financial Results of Lords Chemicals Limited for the quarter ended December 31, 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 Standalone Financial Results of Lords Chemicals Limited ("the Company") for the quarter ended December 31, 2019 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.
4. We would like to draw your attention to the following :-

Blocked credit of SGST and CGST of Rs.1,485.00 has been accounted for in books and this amount will not be allowed as Input tax credit so this has resulted in decrease of loss by the same amount for the quarter ending December 2019.

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



*Harsh Satish Udeshi*

(Harsh Satish Udeshi)  
Partner  
Membership No. 301889

Place: Kolkata  
Date: 02<sup>nd</sup> March 2020  
UDIN - 20301889AAAAAI4379