



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

Date: 26-05-2021

To
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort
Mumbai - 400 001

Sub. - : Outcome of Board Meeting

Ref. - : Scrip Code -530039

Dear Sir / Madam,

The Board of Directors at their Meeting held on 3rd September,2020, have approved the Audited financial results for the quarter ended 31st March 2020. As per Regulation 33 of Listing Regulations, the Financial Results, statement of Assets & Liabilities and Audited Report with Statement on Impact of Audit Qualifications are enclosed herewith for your records.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

For Lords Chemicals Limited

(Ajay Kumar Jain)
Managing Director

Encl: As above

ANNEXURE I

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-
 with Annual Audited Financial Results - (Standalone and Consolidated separately)**

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2020
 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	11.63	11.63
	2.	Total Expenditure	149.96	149.96
	3.	Net Profit/(Loss)	(137.71)	(137.71)
	4.	Earnings Per Share	(1.10)	(1.10)
	5.	Total Assets	10468.93	10468.93
	6.	Total Liabilities	10468.93	10468.93
	7.	Net Worth	9968.52	9968.52
	8.	Any other financial item(s) (as felt appropriate by the management)		
II. Audit Qualification (each audit qualification separately):				
	a.	I. Details of Audit Qualification: In the absence of necessary records relating to basis of writing off the inventories & calculation of the amount to be written off, we are unable to comment on the value of inventory amounting to Rs.1,45,03,930.12/		
	b.	Type of Audit Qualification : Qualified Opinion		
	c.	Frequency of qualification: repetitive		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:Yes		
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		
		(i) Management's estimation on the impact of audit qualification:		



		(ii) If management is unable to estimate the impact, reasons for the same:
		(iii) Auditors' Comments on (i) or (ii) above:
a.	I.	Details of Audit Qualification: The final dividend declared for FY 2011-12 of Rs. 62,65,000/-, has not yet been transferred to Investors Education Protection Fund Account as per the requirement of Section 124(5) of the Companies Act, 2013. Further the Company has not yet transferred the interest to Special Dividend account as per the requirement of section 124(5) of the Companies Act, 1956.
b.		Type of Audit Qualification : Qualified Opinion
c.		Frequency of qualification: repetitive
d.		For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:Yes
e.		For Audit Qualification(s) where the impact is not quantified by the auditor:
		(i) Management's estimation on the impact of audit qualification:
		(ii) If management is unable to estimate the impact, reasons for the same:
		(iii) Auditors' Comments on (i) or (ii) above:
a.		Details of Audit Qualification: During the year the following balances has been written off against reserve and surplus a. Trade Receivables of a sum amounting to Rs.23,63,73,265.19/- b. Bank Settlement Account totaling to Rs. 2,88,50,000.81 In respect of the above the auditee didn't provide us the basis upon which the balances were written off against reserve and surplus.
b.		Type of Audit Qualification : Qualified Opinion
c.		Frequency of qualification: first time



d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:Yes														
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:														
	(i) Management's estimation on the impact of audit qualification:														
	(ii) If management is unable to estimate the impact, reasons for the same:														
	(iii) Auditors' Comments on (i) or (ii) above:														
a.	I. Details of Audit Qualification: Attention is drawn to Note No 3: Non-Current Investment. Irrespective of having an associate company viz. Mahabir Coke Industries Private Limited the holding company does not prepare a consolidated financial statement.														
b.	Type of Audit Qualification : Qualified Opinion														
c.	Frequency of qualification: First Time														
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Yes														
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:														
	(i) Management's estimation on the impact of audit qualification:														
	(ii) If management is unable to estimate the impact, reasons for the same:														
	(iii) Auditors' Comments on (i) or (ii) above:														
a.	I. Details of Audit Qualification: As at 31st March 2020 the following statutory dues were standing in the books of accounts which were due for more than one year viz. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Particulars</th> <th style="text-align: right;">Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>Central Excise Duty</td> <td style="text-align: right;">93,71,804.00</td> </tr> <tr> <td>Corporate Dividend Tax</td> <td style="text-align: right;">20,32,680.00</td> </tr> <tr> <td>Entry Tax</td> <td style="text-align: right;">2,10,372.00</td> </tr> <tr> <td>Interest on Excise Duty</td> <td style="text-align: right;">3,88,760.90</td> </tr> <tr> <td>Service Tax</td> <td style="text-align: right;">7,19,081.00</td> </tr> <tr> <td>Sales Tax</td> <td style="text-align: right;">33,48,611.00</td> </tr> </tbody> </table> <p>With respect to above no reasonable explanation were given to us as to the non payment of the dues for more than one year.</p>	Particulars	Amount Rs.	Central Excise Duty	93,71,804.00	Corporate Dividend Tax	20,32,680.00	Entry Tax	2,10,372.00	Interest on Excise Duty	3,88,760.90	Service Tax	7,19,081.00	Sales Tax	33,48,611.00
Particulars	Amount Rs.														
Central Excise Duty	93,71,804.00														
Corporate Dividend Tax	20,32,680.00														
Entry Tax	2,10,372.00														
Interest on Excise Duty	3,88,760.90														
Service Tax	7,19,081.00														
Sales Tax	33,48,611.00														
b.	Type of Audit Qualification : Qualified Opinion														
c.	Frequency of qualification: repetitive														
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:Yes														



	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
		(i) Management's estimation on the impact of audit qualification:
		(ii) If management is unable to estimate the impact, reasons for the same:
		(iii) Auditors' Comments on (i) or (ii) above:
	a.	I. Details of Audit Qualification: For Trade Payables of Rs. 9,54,317.00 & Trade Receivables of Rs. 7,20,02,0450.00 respective balance confirmation from the parties has not been made available to us.
	b.	Type of Audit Qualification : Qualified Opinion
	c.	Frequency of qualification: Repeatative
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:Yes
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
		(i) Management's estimation on the impact of audit qualification:
		(ii) If management is unable to estimate the impact, reasons for the same:
		(iii) Auditors' Comments on (i) or (ii) above:
	a.	I. Details of Audit Qualification: For Short Term Loans & Advances to Others of Rs.2,95,97,354.63 and Advances from Customers of Rs. 1,05,91,000.00 respectively, balance confirmation from the parties has not been made available to us.
	b.	Type of Audit Qualification : Qualified Opinion
	c.	Frequency of qualification: Repeatative
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Yes
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
		(i) Management's estimation on the impact of audit qualification:
		(ii) If management is unable to estimate the impact, reasons for the same:
		(iii) Auditors' Comments on (i) or (ii) above:



a.	I.	Details of Audit Qualification: The Hon'ble Calcutta High Court had vide its order dated 18th May, 2012 approved the merger of Lords Chemicals Limited (Transferee Company) with Jagati Cokes Private Limited (Transferor Company) with effect from 1st April, 2010. As per the information & explanation given to us, by virtue of the liquidation order still pending by the Honorable High Court, all the assets and liabilities and income and expenditure of the Transferor Company exists and continues to be in operation in the name of Jagati Cokes Private Limited.
b.	Type of Audit Qualification : Qualified Opinion	
c.	Frequency of qualification: repetitive	
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Yes	
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	
	(i) Management's estimation on the impact of audit qualification:	
	(ii) If management is unable to estimate the impact, reasons for the same:	
	(iii) Auditors' Comments on (i) or (ii) above:	
a.	II.	Details of Audit Qualification There is a material uncertainty as regard to the going concern of the company, due to the following reasons- a. There is no Production during the Year. As informed by the management, there is temporary shutdown. b. There is arrear of dividend for the FY 2011-12 Dividend for further years has not been declared by the company. c. Non compliance in payment of statutory dues as reported in para v of Basis for Qualified Opinion section of our report.
b.	Type of Audit Qualification : Qualified Opinion	
c.	Frequency of qualification: Repeatative	



d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Yes	
e.	For Audit Qualification(s) where the impact is not quantified by the auditor	
	(i) Management's estimation on the impact of audit qualification	
	(ii) If management is unable to estimate the impact, reasons for the same	
III.	<u>Signatories:</u>	
	• CEO/Managing Director	[Signature]
	• CFO	[Signature]
	• Audit Committee Chairman	[Signature]
	• Statutory Auditor	[Signature]
		[Signature]
	Place: Kolkata	
	Date: 03-09-2020	



Limited Review Report on Audited Quarterly Standalone Financial Results of Lords Chemicals Limited for the quarter ended March 31, 2020 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 audited Standalone Financial Results of Lords Chemicals Limited ("the Company") for the quarter ended March 31, 2020 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. Attention is drawn to the fact that figures for quarter ended March 31, 2020 are the balancing figures between audited figures in the respect of full financial year up to March 31, 2020 and the unaudited published year to date figures up to December 31, 2019 being the date of the end of the third quarter of the previous financial year which were subjected to limited review.
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.
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 draw attention to the following matters :-
 - I. Valuation of Inventory. In the absence of necessary records relating to basis of writing off the inventories & calculation of the amount to be written off, we are unable to comment on the value of inventory amounting to Rs.1,45,03,930.12/-
 - II. The final dividend declared for FY 2011-12 of Rs. 62,65,000/-, has not yet been transferred to Investors Education Protection Fund Account as per the requirement of Section 124(5) of the Companies Act, 2013. Further the Company has not yet transferred the interest to Special Dividend account as per the requirement of section 124(5) of the Companies Act, 1956.
 - III. The final dividend declared for FY 2011-12 of Rs. 62,65,000/-, has not yet been transferred to Investors Education Protection Fund Account as per the requirement of Section 124(5) of the Companies Act, 2013. Further the Company has not yet transferred the interest to Special Dividend account as per the requirement of section 124(5) of the Companies Act, 1956.
 - IV. During the year the following balances has been written off against reserve and surplus
 - a. Trade Receivables of a sum amounting to Rs.23,63,73,265.19/-
 - b. Bank Settlement Account totaling to Rs. 2,88,50,000.81In respect of the above the auditee didn't provide us the basis upon which the balances were written off against reserve and surplus.
 - V. Attention is drawn to Note No 3: Non-Current Investment. Irrespective of having an associate company viz. Mahabir Coke Industries Private Limited the holding company does not prepare a consolidated financial statement.

21, Hemant Basu Sarani, 3rd Floor, R.N. 317, Kolkata - 700001 ☎ : (033) 4604-2152 / 2153 / 2154

E-mail : pdrungtaco2011@gmail.com • Website : www.pdrungta.com

Offices at : Ahmedabad (Gujarat), Bhagalpur (Bihar), Delhi (New Delhi), Khatima (Uttaranchal), Mumbai (Maharashtra)



- VI. As at 31st March 2020 the following statutory dues were standing in the books of accounts which were due for more than one year viz.

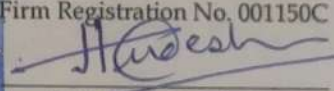
Particulars	Amount Rs.
Central Excise Duty	93,71,804.00
Corporate Dividend Tax	20,32,680.00
Entry Tax	2,10,372.00
Interest on Excise Duty	3,88,760.90
Service Tax	7,19,081.00
Sales Tax	33,48,611.00

With respect to above no reasonable explanation were given to us as to the non payment of the dues for more than one year.

- VII. For Trade Payables of Rs. 9,54,317.00 & Trade Receivables of Rs. 7,20,02,0450.00 respective balance confirmation from the parties has not been made available to us.
- VIII. For Short Term Loans & Advances to Others of Rs.2,95,97,354.63 and Advances from Customers of Rs. 1,05,91,000.00 respectively, balance confirmation from the parties has not been made available to us.
- IX. The Hon'ble Calcutta High Court had vide its order dated 18th May, 2012 approved the merger of Lords Chemicals Limited (Transferee Company) with Jagati Cokes Private Limited (Transferor Company) with effect from 1st April, 2010. As per the information & explanation given to us, by virtue of the liquidation order still pending by the Honorable High Court, all the assets and liabilities and income and expenditure of the Transferor Company exists and continues to be in operation in the name of Jagati Cokes Private Limited.
- X. There is a material uncertainty as regard to the going concern of the company, due to the following reasons-
- There is no Production during the Year. As informed by the management, there is temporary shutdown.
 - There is arrear of dividend for the FY 2011-12. Dividend for further years has not been declared by the company.
 - Non compliance in payment of statutory dues as reported in para v of Basis for Qualified Opinion section of our report.

Place: Kolkata
Date: 03-09-2020
UDIN - 20301889AAAACL1603



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

(CA Harsh Satish Udeshi)
Partner
Membership No. 301889

ANNEXURE IV

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

(Rs. In Lakhs)

Particulars	3 months ended (31/03/2020)	Previous 3 months ended (31/12/2019)	Corresponding 3 months ended in the previous year (31/03/2019)	Year to date figures for current period ended (31/03/2020)	Year to date figures for the previous year ended (31/03/2019)
	Audited	Un-audited	Audited	Un-audited	Audited
1. Segment Revenue (net sale/ income from each segment should be disclosed under this head)					
(a) Segment - Chemicals	1.18	-	52.49	10.24	86.11
(b) Segment - Coke	1.39	-	20.28	1.39	20.28
(c) Unallocated	-	-	-	-	-
Total	2.57	-	72.77	11.63	106.39
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from operations	2.57	-	72.77	11.63	106.39
2. Segment Results (Profit) (+)/ (Loss (-) before tax and interest from Each segment #					
(a) Segment - Chemicals	(82.52)	(2.12)	(57.77)	(84.72)	(32.23)
(b) Segment - Coke	(52.17)	(0.48)	18.09	(53.61)	15.83
(c) Unallocated	-	-	-	-	-11.90
Total	(134.69)	(2.60)	(39.68)	(138.33)	(28.30)
Less: i) Interest**	-	-	-	-	0.01
ii) Other Un-allocable Expenditure net off	-	-	-	-	-
iii) Un-allocable income	-	-	-	-	-
Total Profit Before Tax	(134.69)	(2.60)	(39.68)	(138.33)	(28.31)
3. Capital Employed (Segment assets - Segment Liabilities)					
(a) Segment - Chemicals	9,379.30	8,918.54	9,616.78	9,379.30	9,616.78
(b) Segment - Coke	1,089.63	1,184.04	1,973.49	1,089.63	1,973.49
(c) Unallocated	-	-	302.72	-	302.72
Total	10,468.93	10,102.58	11,892.99	10,468.93	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 to the segments having operations which are primarily of financial nature.

Date : - 03-09-2020

Place : - Kolkata

For Lords Chemicals Limited


(Ajay Kumar Jain)
Managing Director
DIN: 00499309

LORDS CHEMICALS LIMITED
CIN: L24112WB1992PLC055558
Registered Office: 1/1A Mahendra Roy Lane, P S Pace 7th Floor, Room No-705A, Kolkata-700046
Statement of Standalone Audited Results for the Quarter and year ended 31/03/2020

Particulars	Quarter Ended			Year Ended	
	3 months ended 31/03/2020	Preceding 3 months ended 31/12/2019	Corresponding 3 months ended in the previous year 31/03/2019	Year to date figure for current period 31/03/2020	Year to date figure for the previous year ended 31/03/2019
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue From Operations	-	-	-	-	-
II Other Income	-	-	72.77	11.63	106.39
III Total Income (I+II)	2.57	-	72.77	11.63	106.39
IV Expenses	-	-	-	-	-
Cost of Materials Consumed	77.18	-	-	77.18	-
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	52.96	-	-	52.96	-
Employee benefits expense	1.56	1.31	0.81	4.89	3.24
Finance Costs	-	-	-	-	-
Depreciation and amortisation expenses	0.61	0.48	2.19	2.04	9.15
Other Expenses	4.95	0.82	7.39	12.88	20.25
Total Expenses (IV)	137.26	2.60	112.45	149.96	134.69
V Profit/(loss) before exceptional items and tax (I-IV)	(134.69)	(2.60)	(39.68)	(138.33)	(28.31)
VI Exceptional Items	-	-	-	-	-
VII Profit/ (loss) before exceptions items and tax (V-VI)	(134.69)	(2.60)	(39.68)	(138.33)	(28.31)
VIII Tax Expense:	-	-	-	-	-
(1) Current Tax	-	-	-	-	-
(2) Deferred Tax	(0.62)	-	6.20	(0.62)	6.20
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	(134.07)	(2.60)	(45.88)	(137.71)	(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)	(134.07)	(2.60)	(45.88)	(137.71)	(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 reclassified to profit or loss	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period	(134.07)	(2.60)	(45.88)	(137.71)	(34.51)
XVI Earnings per equity (for Continuing operation):	-	-	-	-	-
(1) Basic	(1.07)	(0.02)	(0.37)	(1.10)	(0.28)
(2) Diluted	(1.07)	(0.02)	(0.37)	(1.10)	(0.28)
XVII Earnings per equity (for discontinued operation)	-	-	-	-	-
(1) Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)	-	-	-	-	-
(1) Basic	(1.07)	(0.02)	(0.37)	(1.10)	(0.28)
(2) Diluted	(1.07)	(0.02)	(0.37)	(1.10)	(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 3rd September, 2020 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.

Date : - 3rd September, 2020
Place : - Kolkata

For Lords Chemicals Limited

(Ajay Kumar Jain)
Managing Director
DIN: 00499309

LORDS CHEMICALS LIMITED
 CIN: L24112WB1992PLC055558

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

(Rs. In Lacs)

Standalone Statement of Assets and Liabilities		
Particulars	As at year ended	As at Previous year ended
	(31/03/2020)	(31/03/2019)
ASSETS		
Non-current assets		23.85
(a) Property, Plant and Equipment	21.48	
(b) Financial Assets		322.00
(i) Investments	322.00	
Current assets		275.18
(a) Inventories	145.04	
(b) Financial Assets		3,093.05
(i) Trade receivables	720.02	13.77
(ii) Cash and cash equivalents	35.83	2.01
(iii) Bank balances other than(ii) above	2.01	8,646.23
(iv) Loans	8,630.35	
(v) Others (to be specified)	592.20	
(c) Current Tax Assets (Net)		583.75
(d) Other current assets		
Total Assets	10,468.93	12,959.85
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,253.00	1,253.00
(b) Other Equity	8,715.52	10,928.47
LIABILITIES		
Non-current liabilities		
(a) Deferred tax liabilities (Net)	5.58	6.20
Current liabilities		
(a) Financial Liabilities		354.50
(i) Borrowings	66.00	9.54
(ii) Trade payables	9.54	
(iii) Other financial liabilities (other than those specified in item (c))	346.37	335.05
(b) Provisions	72.90	73.08
Total Equity and Liabilities	10,468.93	12,959.85

For Lords Chemicals Limited

Ajay

(Ajay Kumar Jain)
 Managing Director
 DIN: 00499309

Date : - 3rd September, 2020
 Place : - Kolkata

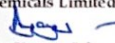
LORDS CHEMICALS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

(Amount in Rs.)

Sl.No.	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax as per Profit and Loss Account	(1,38,33,135.52)	(28,30,500.36)
	Adjustment for :		
	Depreciation and Amortisation	2,04,437.10	9,14,700.13
	Provisions	-	1,18,000.00
	Financial Expenses	-	-
	Balances Written Off	(20,74,89,868.05)	-
	Interest on Fixed Deposit	(1,03,147.00)	-
	Sales Tax Refund	(9,00,141.00)	-
	Refund from Bharti Airtel	(5,611.66)	-
	Operating Profit Before Working Capital Changes	(22,21,27,466.13)	(17,97,800.23)
	Adjustment for :		
	(Increase)/Decrease in Inventories	1,30,14,296.08	1,02,05,753.60
	(Increase)/Decrease in Sundry Debtors	23,73,03,265.19	8,93,31,753.00
	(Increase)/Decrease in Loans and Advances	15,88,012.92	(6,60,30,130.85)
	(Increase)/Decrease in Provision	(18,000.00)	-
	(Increase)/Decrease in Sundry Creditors	-	-
	(Increase)/Decrease in Current Liabilities	11,32,157.48	(7,74,67,927.86)
	(Increase)/Decrease in other Current Asset	(8,44,804.63)	(3,71,784.15)
	Cash Generated from Operation	3,00,47,460.91	(4,61,30,136.49)
	Taxes Paid	-	-
	Net cash generated from operating activities before extraordinary items	3,00,47,460.91	(4,61,30,136.49)
	Adjustment for extraordinary items		
	Sales Tax Refund	9,00,141.00	-
	Refund from Bharti Airtel	5,611.66	-
	NET CASH GENERATED FROM OPERATING ACTIVITIES	3,09,53,213.57	
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Investment in Fixed Deposit	-	2,23,97,620.48
	Interest on FD	1,03,147.00	-
	NET CASH USED IN INVESTING ACTIVITIES	1,03,147.00	2,23,97,620.48
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of Loans	(2,88,50,000.81)	2,41,22,933.86
	Financial Expenses Paid	-	-
	NET CASH PROVIDED BY/(USED) IN FINANCING ACTIVITIES	(2,88,50,000.81)	2,41,22,933.86
	NET INCREASE IN CASH AND CASH EQUIVALENTS DURING THE YEAR	22,06,359.77	3,90,417.85
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	15,77,635.28	11,87,217.43
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	37,83,995.06	15,77,635.28

Date : 03.09.2020
Place : Kolkata

For Lords Chemicals Limited


Ajay Kumar Jain
Managing Director
Din: 00499309