

Date: 15th July, 2021

To,
The General Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai 400 001

BSE Scrip Code: 500284

Sub: Pursuant to the Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Standalone Un-audited Financial Results along with Limited Review Report for the quarter ended on 30th June, 2021 which was approved by the Board of Directors in their meeting held today i.e. 15th July, 2021 commenced at 5:30 P.M. and concluded at 8:30 P.M..

Kindly take the above in your record.

Yours faithfully
For Lords Chloro Alkali Limited



Dipendra Chaudhary
Company Secretary

Encl: A/a

LORDS CHLORO ALKALI LIMITED				
REGD. OFFICE : SP-460 MATSYA INDUSTRIAL AREA, ALWAR (RAJASTHAN)				
CORPORATE OFFICE : A-281, FIRST FLOOR, DEFENCE COLONY, NEW DELHI - 110024				
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021				
(Rs. in Lakhs except per share data)				
Particulars	Quarter ended			Year ended
	June 30, 2021 (Un-audited)	March 31, 2021 (Audited) (Refer Note 2)	June 30, 2020 (Un-audited)	March 31, 2021 (Audited)
1. Revenue				
(a) Revenue from operations	4,455.88	4,741.18	2,216.78	15,410.12
(b) Other income	16.65	276.29	3.30	322.90
Total income (a+b)	4,472.53	5,017.47	2,220.08	15,733.02
2. Expenses				
(a) Cost of materials consumed	702.73	792.21	362.68	2,646.90
(b) Purchase of stock in trade	5.51	8.71	7.81	28.50
(c) Change in inventories of finished goods and work-in-progress	110.04	165.20	(393.22)	(519.30)
(d) Employee benefits expenses	256.56	255.19	244.21	1,026.53
(e) Finance costs	108.74	83.08	110.87	399.34
(f) Depreciation and amortisation expenses	164.89	163.13	159.03	640.92
(g) Power and fuel charges	2,584.22	3,027.66	1,664.55	10,645.61
(h) Other expenses	259.93	423.84	213.60	1,103.63
Total expenses	4,192.62	4,919.02	2,369.53	15,972.13
3. Profit/(Loss) from operation before exceptional items & tax (1-2)	279.91	98.45	(149.45)	(239.11)
4. Exceptional items	-	-	-	-
5. Profit/(Loss) before tax (3+4)	279.91	98.45	(149.45)	(239.11)
6. Tax expenses				
(a) Current tax	47.94	-	-	-
(b) Earlier years tax adjustments (net)	-	-	-	-
(c) Deferred tax charge/(credit)	28.54	47.29	(41.43)	(35.02)
Total tax expenses	76.48	47.29	(41.43)	(35.02)
7. Profit/(Loss) for the quarter/year after tax (5-6)	203.43	51.16	(108.02)	(204.09)
8. Other comprehensive income				
(i) Items that will not be reclassified to the profit or loss	6.30	30.64	(1.81)	25.22
(ii) Income tax relating to the items that will not be reclassified to the profit or loss	(1.75)	(8.59)	0.53	(7.02)
Total other comprehensive income/(loss)	4.55	22.05	(1.28)	18.20
9. Total comprehensive income/(loss) (7+8)	207.98	73.21	(109.30)	(185.89)
10. Paid-up equity share capital (face value of Rs. 10 each per equity share)	2,515.39	2,515.39	2,515.39	2,515.39
11. Other equity as per statement of assets and liabilities	-	-	-	5,871.46
12. Earnings per equity share (face value of Rs. 10 each) (not annualised):				
(a) Basic	0.81	0.20	(0.43)	(0.81)
(b) Diluted	0.81	0.20	(0.43)	(0.81)

Notes:

- The above un-audited financial results have been reviewed and recommended by the Audit Committee at their meeting held on July 15, 2021 and thereafter considered and approved by the Board of Directors at their meeting held on July 15, 2021. These results are as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended. The Statutory Auditors have carried out a limited review of these un-audited financial results for the quarter ended June 30, 2021.
- The figures for the quarter ended March 31, 2021 are balancing figures between the audited figures of the full financial year ended March 31, 2021 and published year to date figure upto third quarter ended December 31, 2020.
- The financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of Companies Act, 2013.
- As per Indian Accounting Standards (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. Chloro alkali sector/production of Caustic Soda.
- Provision for taxation is made at the effective income tax rates.
- In view of the Covid-19 pandemic, considering the current internal and external factors, the Company has made detailed assessment of its liquidity position/cash flow of the carrying values of its assets as at June 30, 2021 and has concluded that there are no adjustments required in these financial results.
- Figures of the previous quarter/year have been re-grouped/re-arranged, wherever required.

For Lords Chloro Alkali Limited

M. Virmani
Ajay Virmani
(Managing Director)
DIN: 00758726

Place: New Delhi

Date: 15/07/2021

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Independent Auditors' Review Report on Unaudited Quarterly Financial Results of Lords Chloro Alkali Limited under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended

To
The Board of Directors of
Lords Chloro Alkali Limited

1. We have reviewed the accompanying statement of unaudited financial results of Lords Chloro Alkali Limited ("the Company") for the quarter ended June 30, 2021 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the 3 months ended March 31, 2021 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Emphasis of Matter

We draw attention to Note 6 to the financial results, which describes the possible effect of uncertainties relating to COVID-19 pandemic on the Company's financial performance as assessed by the management.

Our conclusion is not modified in respect of the above matter.

For Gupta Vigg & Co.
Chartered Accountants
Firm Registration No. 001393N



CA. Deepak Pokhriyal
Partner

Membership No. 524778

UDIN: 21524778AAAAACW2691

Place: New Delhi
Date: 15.07.2021