

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Statement of Standalone Audited Financial Results for the Quarter and Year ended on 31st March, 2022

S.N.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from Operations	160.00	208.01	107.13	504.52	310.93
II.	Other Income	1.04	0.13	0.01	1.31	0.63
III.	Total Revenue (I+II)	161.04	208.14	107.14	505.83	311.56
IV.	Expenses					
	Food and Beverages Consumed	11.89	19.57	10.53	40.23	20.68
	Purchase of Stock in trade	42.48	46.01	29.89	164.33	133.93
	Changes in Inventories of Stock in Trade	(12.73)	9.62	0.76	6.90	(8.89)
	Employee benefits expense	43.72	47.48	23.28	118.96	62.42
	Finance Costs	-	-	-	-	-
	Depreciation and Amortisation expense	4.86	7.11	8.71	20.03	29.14
	Other operating and general Expense					
	Power and Fuel	18.25	12.29	6.58	34.48	18.75
	Other Expenses	47.80	61.90	28.51	110.89	91.84
	Total expenses	156.26	203.98	108.26	495.81	347.86
V.	Profit/(Loss) before exceptional items and tax(III-IV)	4.78	4.16	(1.12)	10.02	(36.31)
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit/(Loss) before Tax (V-VI)	4.78	4.16	(1.12)	10.02	(36.31)
VIII.	Tax Expense:					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	(15.24)	14.62	(2.95)	(6.62)	1.77
IX.	Net profit/(Loss) from continuing operations after tax	20.02	(10.46)	1.83	16.64	(38.08)
X.	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI.	Tax Expense of discontinued operations	-	-	-	-	-
XII.	Net Profit/ (Loss) from discontinued operations	-	-	-	-	-
XIII.	Net Profit/(Loss) for the period (IX+XII)	20.02	(10.46)	1.83	16.64	(38.08)
XIV.	Other Comprehensive Income (net of Tax)					
	(i) Items that will not be reclassified to Profit and Loss					
	Remeasurement of Defined Benefit Plan	-	-	-	-	-
XV.	Total Comprehensive Income	20.02	(10.46)	1.83	16.64	(38.08)
XVI.	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	747.00	747.00	747.00	747.00	747.00
XVII.	Other Equity excluding Revaluation Reserves	-	-	-	(254.47)	(275.19)
XVIII.	Earnings per equity share:					
	(a) Basic	0.27	(0.14)	0.02	0.22	(0.51)
	(b) Diluted	0.27	(0.14)	0.02	0.22	(0.51)

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Standalone Statement of Assets & Liabilities: (Rs. In Lac)		Year Ended	
Sr. N	Particulars	As at 31.03.2022 (Audited)	As at 31.03.2021 (Audited)
A	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment	576.14	596.17
	(b) Financial Assets		
	(i) Investments	101.30	101.30
	(ii) Other Financial Assets	14.83	14.83
	(c) Other Non-Current Assets	2.08	0.79
	Current Assets		
	(a) Inventories	50.34	50.31
	(b) Financial Assets		
	(i) Trade Receivable	61.41	41.00
	(ii) Cash and Cash Equivalents	64.27	37.73
	(iii) Other Current Assets	28.18	28.97
	Total Assets	898.56	871.10
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	747.00	747.00
	(b) Other Equity	(254.47)	(275.19)
	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	309.85	309.85
	(b) Provisions	1.01	1.18
	(c) Deferred Tax Liabilities (net)	24.34	30.96
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables		
	(A) Total outstanding dues of micro and small enterprises		
	(B) total outstanding dues of creditors other than micro and small enterprises	36.60	23.95
	(ii) Other Financial Liabilities	8.72	6.02
	(b) Other Current liabilities	25.45	27.27
	(c) Provisions	0.06	0.06
	Total Equity and Liabilities	898.56	871.10

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Standalone Cash Flow Statement:

Sr. N.	Particulars	Year ended	
		31.03.2022	31.03.2021
		(Rs.in Lac)	(Rs. In Lac)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit as per Statement of Profit & Loss before Tax	10.02	(36.31)
	Adjustments for:		
	Depreciation	20.03	29.14
	Other Comprehensive Income	4.08	(45.40)
	Interest Paid	-	-
	Provision for Income Tax	-	-
		24.11	(16.26)
	Operating Profit Before Working Capital Changes	34.14	(52.57)
	Working Capital Changes:		
	(Increase)/Decrease in Inventories	(0.03)	18.65
	(Increase)/Decrease in Trade Receivables	(20.41)	54.07
	(Increase)/Decrease in Other Current Assets	0.78	3.08
	(Increase)/Decrease in Other Financial Assets	-	(0.33)
	(Increase)/Decrease in Other Non-Current Assets	(1.29)	45.00
	Increase/(Decrease) in Other Financial Liabilities	2.71	(3.80)
	Increase/(Decrease) in Other Current Liabilities	(1.83)	5.04
	Increase/(Decrease) in Provisions	(0.17)	(3.90)
	Increase/(Decrease) in Trade Payables	12.65	11.34
		(7.60)	129.15
	Cash Generated from Operations	26.54	76.58
	Taxes Paid(Net)	-	-
	Net Cash Flow from Operating Activities	26.54	76.58
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets / Capital Work-in-Progress	-	-
	Net Cash flow From Investing Activities	-	-
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) from/of long term borrowings	-	(75.80)
	Interest Paid	-	-
	Net Cash Flow From Financing Activities	-	(75.80)
	Net Cash Flow During The Year (A+B+C)	26.54	0.78
	OPENING CASH AND CASH EQUIVALENTS	37.73	36.95
	CLOSING CASH AND CASH EQUIVALENTS	64.27	37.73
	Net Increase/(Decrease) in Cash and Cash Equivalents	26.54	0.78

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Notes:

- 1 The above results, after being reviewed and recommended by the Audit Committee at their meeting held, were approved and taken on record by the Board of Directors in their Board meeting held on 30th May, 2022. The Statutory Auditors have carried out an audit for the quarter and year ended 31st March, 2022. An unmodified report has been issued by them thereon.
- 2 The figures of the quarter ended 31st March, 2022 and 31st March, 2021 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 3 The Company is in continuance of old tax regime and it has recognized provision of income tax and deferred tax liability/asset as per old tax rate under the Income Tax Act, 1961.
- 4 The company has only one segment of activity namely "Hotelier".
- 5 Previous periods figures have been regrouped /rearranged, wherever necessary.

Place: Mumbai
Date : 30th May, 2022



FOR LORDS ISHWAR HOTELS LIMITED

PUSHPENDRA BANSAL
Managing Director
DIN: 00086343

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Revival


Lords
INN
Exhilarating Hospitality
The Eco - Aware Hotel
ISO : 9001 : 2015 Certified

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