



## LORDS ISHWAR HOTELS LIMITED

To,  
BSE Limited  
Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

30<sup>th</sup> May, 2019

**Sub: Audited Financial Results & Auditors Report under Regulation 33.**  
Scrip Code – 530065

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to submit herewith the following:

- (a) Statement of Standalone Audited Financial Results approved by the Board of Directors of the Company for the Quarter and Year ended on 31<sup>st</sup> March, 2019 along with Statement of Assets & Liabilities;
- (b) Auditors Report (unmodified opinion) on aforesaid Audited Financial Results; and
- (c) Declaration on the unmodified Audit Report.

Kindly take the same on your record.

Thanking you.

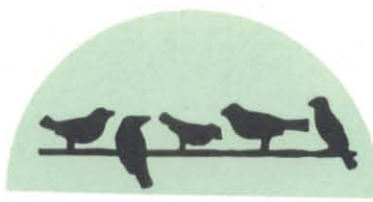
Yours' faithfully,  
For LORDS ISHWAR HOTELS LIMITED

*Ranjit Kumar Singh*

RANJIT KUMAR SINGH  
Company Secretary  
Membership No.: A24381



Encl.: As above.



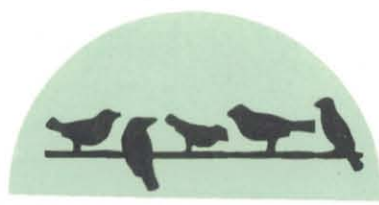
## LORDS ISHWAR HOTELS LIMITED

**Statement of Standalone Audited Financial Results for the Quarter and Year ended on 31st March, 2019**

(Rs. in Lac)

S.N.	Particulars	Quarter Ended			Year Ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from Operations	258.88	219.10	159.05	864.42	698.09
II.	Other Income	0.03	0.05	1.89	0.22	2.26
III.	<b>Total Revenue (I+II)</b>	<b>258.91</b>	<b>219.15</b>	<b>160.94</b>	<b>864.64</b>	<b>700.35</b>
IV.	<b>Expenses</b>					
	Food and Beverages Consumed	21.51	13.82	8.06	54.60	45.12
	Purchase of Stock in trade	106.67	57.62	3.65	284.47	228.40
	Changes in Inventories of Stock in Trade	(2.92)	8.39	44.37	45.28	13.36
	Employee benefits expense	42.68	43.11	42.76	166.93	153.96
	Finance Costs	-	-	-	-	-
	Depreciation and Amortisation expense	7.61	7.65	8.24	30.44	32.52
	<b>Other operating and general Expense</b>					
	Power and Fuel	16.12	13.87	12.03	55.51	55.43
	Other Expenses	59.23	55.48	31.90	202.30	160.85
	<b>Total expenses</b>	<b>250.90</b>	<b>199.94</b>	<b>151.01</b>	<b>839.53</b>	<b>689.64</b>
V.	Profit/(Loss) before exceptional items and tax(III-IV)	8.01	19.21	9.93	25.11	10.71
VI.	Exceptional Items	-	-	-	-	-
VII.	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>8.01</b>	<b>19.21</b>	<b>9.93</b>	<b>25.11</b>	<b>10.71</b>
VIII.	<b>Tax Expense:</b>					
	(1) Current tax	5.00	-	-	5.00	-
	(2) Deferred tax	1.06	1.50	1.41	(2.66)	30.70
IX.	<b>Net profit/(Loss) from continuing operations after tax</b>	<b>1.95</b>	<b>17.71</b>	<b>8.52</b>	<b>22.77</b>	<b>(19.99)</b>
X.	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI.	Tax Expense of discontinued operations	-	-	-	-	-
XII.	Net Profit/ (Loss) from discontinued operations	-	-	-	-	-
XIII.	<b>Net Profit/(Loss) for the period (IX+XII)</b>	<b>1.95</b>	<b>17.71</b>	<b>8.52</b>	<b>22.77</b>	<b>(19.99)</b>
XIV.	Other Comprehensive Income (net of Tax)					
	(i) Items that will not be reclassified to Profit and Loss					
	Remeasurement of Defined Benefit Plan	1.89	-	0.83	1.89	0.83
XV.	<b>Total Comprehensive Income</b>	<b>3.84</b>	<b>17.71</b>	<b>9.35</b>	<b>24.66</b>	<b>(19.16)</b>
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	-	-	-	(208.40)	(233.07)
XVIII.	Earnings per equity share:					
	(a) Basic	0.03	0.24	0.13	0.30	(0.26)
	(b) Diluted	0.03	0.24	0.13	0.30	(0.26)





## LORDS ISHWAR HOTELS LIMITED

Standalone Statement of Assets & Liabilities: (Rs. In Lac)		Year Ended	
Sr. N.	Particulars	As at 31.03.2019	As at 31.03.2018
<b>A</b>	<b>ASSETS</b>	(Audited)	(Audited)
	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	645.97	675.33
	(b) Financial Assets		
	(i) Investments	146.30	146.30
	(ii) Other Financial Assets	15.78	13.78
	<b>Current Assets</b>		
	(a) Inventories	71.59	129.42
	(b) Financial Assets		
	(i) Trade Receivable	108.23	6.04
	(ii) Cash and Cash Equivalents	58.34	25.75
	(iii) Other Current Assets	41.90	62.32
	<b>Total Assets</b>	<b>1,088.11</b>	<b>1,058.94</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share Capital	747.00	747.00
	(b) Other Equity	(208.40)	(233.07)
	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	426.65	473.65
	(b) Provisions	1.14	0.70
	(c) Deferred Tax Liabilities (net)	28.04	30.70
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables	33.43	19.11
	(A) Total outstanding dues of micro and small enterprises		
	(B) total outstanding dues of creditors other than micro and small enterprises		
	(ii) Other Financial Liabilities	11.41	9.26
	(b) Provisions	5.32	2.61
	(c) Other Current liabilities	43.52	8.98
	<b>Total Equity and Liabilities</b>	<b>1,088.11</b>	<b>1,058.94</b>

**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, 2019. The Statutory Auditors have carried out audit for the quarter and year ended 31st March, 2019. An unmodified report has been issued by them thereon.
- 2 The figures of the quarter ended 31st March, 2019 and 31st March, 2018 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 3 The Company has adopted certain mandatory exemptions and exceptions as per the Ind AS 101 and also the concept of Materiality as per the frame work of relevant Ind AS.
- 4 The Company has changed its valuation of inventory policy from inclusive method to exclusive method from 1st February, 2019 .
- 5 The company has only one segment of activity namely "Hotelier".
- 6 Previous periods figures have been regrouped /rearranged, wherever necessary.

**FOR LORDS ISHWAR HOTELS LIMITED**



*Sangita Bansal*

SANGITA BANSAL  
Managin Director  
DIN: 01571275

Place: Mumbai  
Date : 30th May, 2019

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

CIN : L55100GJ1985PLC008264

**Regd. Office :** Hotel Revival, Near Sayaji Garden, Kalaghoda  
Chowk, University Road, Baroda - 390002. Gujarat, INDIA  
Tel. : +91-265-2793535 / 45 • Fax No.: +91-265-2792028  
E-mail : info@lordsishwar.com, Website : www.lordsishwar.com

**PATHAR**  
A Unique Dinner Place



**K. K. HARYANI & CO.**  
**Chartered Accountants**

D/205-206, 2nd Floor, R K Casta,  
Bh. Patel Super Market, Station Road,  
Bharuch. 392 001. (M) : 94261 12030  
Phone : (O) (02642) 260794, 220794  
Email : kishor\_haryani@rediffmail.com



**Auditor's Report on Standalone Quarterly Financial Results and Year to Date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
**The Board of Directors of**  
**LORDS ISHWAR HOTELS LIMITED**

We have audited the quarterly financial Results of **LORDS ISHWAR HOTELS LIMITED** for the quarter ended 31<sup>st</sup> March, 2019 and the year to date results for the period 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the Annual Financial Statements and reviewed quarterly financial results up to the end of third quarter, which are the responsibility of the company's management. Our responsibility is to express an opinion on these Statement based on our audit of such financial statements, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind-AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.

We conducted our audits in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information of the Company for the quarter ended 31<sup>st</sup> March, 2019 as well as the year to date results for the period from 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019.



FOR K. K. HARYANI & CO.  
Chartered Accountants  
FRN: 121950W

(CA Kishor K. Haryani)  
Proprietor  
Membership No.: 110780

Place: Mumbai  
Date: 30/05/2019



## LORDS ISHWAR HOTELS LIMITED

To,  
BSE Limited  
Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

30<sup>th</sup> May, 2019

**Sub.: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that K. K. HARYANI & CO., Chartered Accountants (Firm Reg. No.: 121950W), Bharuch, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited financial Results of the Company for the quarter and Year ended 31<sup>st</sup> March, 2019.

Kindly take the same on your record.

**For LORDS ISHWAR HOTELS LIMITED**

*Sangita Bansal*

**SANGITA BANSAL**  
**Managing Director**  
**DIN: 01571275**



Revival

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

CIN : L55100GJ1985PLC008264

**Regd. Office :** Hotel Revival, Near Sayaji Garden, Kalaghoda  
Chowk, University Road, Baroda - 390002. Gujarat, INDIA  
Tel. : +91-265-2793535 / 45 • Fax No.: +91-265-2792028  
E-mail : info@lordsishwar.com, Website : www.lordsishwar.com

**PATHAR**  
A Unique Dinner Place