

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

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

11th February, 2022

Sub: Un-audited Financial Results & Limited Review Report under Regulation 33.
Scrip Code – 530065

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 relating to Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2021, we are pleased to submit herewith the following:

1. Statement of Standalone Un-audited Financial Results approved by the Board of Directors of the Company for the Quarter and Nine Months ended 31/12/2021 and
2. Limited Review Report issued by Independent Auditors of the Company on Un-audited Financial Results for the Quarter and Nine Months ended 31/12/2021.

Kindly take the same on your record.

Thanking you,

Yours' faithfully,

For LORDS ISHWAR HOTELS LIMITED

Varsha
VARSHA RAJPUT
Company Secretary & Compliance Officer
Membership No.: A46994



Encl.: As above.

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Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months ended on 31st December, 2021

S.N	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	208.01	136.51	99.95	344.52	203.80	310.93
II	Other Income	0.13	0.14	0.05	0.27	0.62	0.63
III	Total Revenue (I+II)	208.14	136.65	100.00	344.79	204.42	311.56
IV	Expenses						
	Food and Beverages Consumed	19.57	8.77	6.63	28.34	10.15	20.68
	Purchase of Stock in trade	43.01	58.84	24.57	101.85	104.04	133.93
	Changes in Inventories of Stock in Trade	9.62	10.01	10.00	19.63	(9.65)	(8.89)
	Employee benefits expense	47.48	27.76	13.11	75.24	39.14	62.42
	Finance Costs	0.00	-	-	-	-	-
	Depreciation and Amortisation expense	22.11	11.06	6.81	33.17	20.43	29.14
	Other operating and general Expense	0.00					
	Power and Fuel	8.29	7.94	5.98	16.23	12.17	18.75
	Other Expenses	53.90	25.12	28.29	79.02	63.33	91.84
	Total expenses	203.98	149.48	95.37	353.48	239.59	347.87
V	Profit/(Loss) before exceptional items and tax(III-IV)	4.17	(12.84)	4.63	(8.68)	(35.17)	(36.31)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	4.17	(12.84)	4.63	(8.68)	(35.17)	(36.31)
VIII	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	14.62	(18.11)	7.26	(3.49)	4.72	1.77
IX	Net profit/(Loss) from continuing operations after tax	(10.45)	5.28	(2.63)	(5.19)	(39.89)	(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)	(10.45)	5.28	(2.63)	(5.19)	(39.89)	(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	-	-	-	-	45.00	-
XV	Total Comprehensive Income	(10.45)	5.28	(2.63)	(5.19)	(84.89)	(38.08)
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	747.00	747.00	747.00	747.00	747.00	747.00
XVII	Other Equity excluding Revaluation Reserves	-	-	-	-	-	(275.19)
XVIII	Earnings per equity share:						
	(a) Basic	(0.14)	0.07	(0.04)	(0.07)	(0.53)	(0.51)
	(b) Diluted	(0.14)	0.07	(0.04)	(0.07)	(0.53)	(0.51)



[Handwritten Signature]

Revival

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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 11th February, 2022. The Statutory Auditors have carried out Limited Review of the Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2021.
- 2 Due to the outbreak of COVID-19 globally and in India, the Government of India imposed multiple 'lock-downs' across the country. The lockdowns and restrictions imposed on various activities due to COVID-19 pandemic have posed challenges to overall business operations of the Company like minimal occupancy in Hotel and reduction in Restaurant and Banquets revenue and low average realization rate per room.
The Company is closely monitoring the impact of the pandemic on all aspects of the business, including how it will impact its guests, employees, vendors etc. The management has exercised due care in concluding on significant accounting judgment, and estimates, inter-alia, trade receivables, inventories and other current assets based on the information available to date, both internal and external, while preparing the financial results of the Company. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial statements and Company will continue to closely monitor any material changes to future economic conditions.
- 3 The company has only one segment of activity namely "Hotelier".
- 4 Previous periods figures have been regrouped /rearranged, wherever necessary.

Place: Mumbai
Date : 11th February, 2022

FOR LORDS ISHWAR HOTELS LIMITED



PUSHPENDRA BANSAL
Managing Director
DIN: 00086343

K. K. HARYANI & CO.
Chartered Accountants

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Limited Review Report

To,
The Board of Directors
Lords Ishwar Hotels Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of **LORDS ISHWAR HOTELS LIMITED** ("the Company") for the quarter and Nine Months ended 31st December, 2021 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedure 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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.

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



Place: Mumbai
Date: 11/02/2022
UDIN: 22110780ABHQPA7515

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

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