



# LORDS ISHWAR HOTELS LIMITED

## Statement of Standalone Audited Financial Results for the Quarter and Year ended on 31st March, 2020

(Rs. in Lac)

S.N.	Particulars	Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from Operations	179.35	207.93	258.88	753.31	864.42
II.	Other Income	0.04	0.81	0.03	1.09	0.22
III.	<b>Total Revenue (I+II)</b>	<b>179.39</b>	<b>208.74</b>	<b>258.91</b>	<b>754.40</b>	<b>864.64</b>
IV.	<b>Expenses</b>					
	Food and Beverages Consumed	8.55	12.01	21.51	41.76	54.60
	Purchase of Stock in trade	38.56	46.01	106.67	220.81	284.47
	Changes in Inventories of Stock in Trade	53.13	(3.28)	(2.92)	14.85	45.28
	Employee benefits expense	38.79	46.68	42.68	181.40	166.93
	Finance Costs	-	-	-	-	-
	Depreciation and Amortisation expense	5.69	5.69	7.61	22.76	30.44
	<b>Other operating and general Expense</b>					
	Power and Fuel	11.24	13.30	16.12	54.02	55.51
	Other Expenses	33.52	56.35	59.23	196.63	202.30
	<b>Total expenses</b>	<b>189.48</b>	<b>176.76</b>	<b>250.90</b>	<b>732.23</b>	<b>839.53</b>
V.	Profit/(Loss) before exceptional items and tax(III-IV)	(10.09)	31.98	8.01	22.17	25.11
VI.	Exceptional Items	-	-	-	-	-
VII.	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(10.09)</b>	<b>31.98</b>	<b>8.01</b>	<b>22.17</b>	<b>25.11</b>
VIII.	<b>Tax Expense:</b>					
	(1) Current tax	3.50	-	5.00	3.50	5.00
	(2) Deferred tax	1.01	1.01	1.06	1.15	(2.66)
IX.	<b>Net profit/(Loss) from continuing operations after tax</b>	<b>(14.60)</b>	<b>30.97</b>	<b>1.95</b>	<b>17.52</b>	<b>22.77</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>(14.60)</b>	<b>30.97</b>	<b>1.95</b>	<b>17.52</b>	<b>22.77</b>
XIV.	<b>Other Comprehensive Income (net of Tax)</b>					
	(i) Items that will not be reclassified to Profit and Loss					
	Remeasurement of Defined Benefit Plan	(0.83)	-	1.89	(0.83)	1.89
XV.	<b>Total Comprehensive Income</b>	<b>(15.43)</b>	<b>30.97</b>	<b>3.84</b>	<b>16.69</b>	<b>24.66</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	-	-	-	(191.71)	(208.40)
XVIII.	<b>Earnings per equity share:</b>					
	(a) Basic	(0.20)	0.41	0.03	0.23	0.30
	(b) Diluted	(0.20)	0.41	0.03	0.23	0.30





## LORDS ISHWAR HOTELS LIMITED

Standalone Statement of Assets & Liabilities: (Rs. In Lac)		Year Ended	
Sr. N.	Particulars	As at 31.03.2020 (Audited)	As at 31.03.2019 (Audited)
<b>A</b>	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	625.31	645.97
	(b) Financial Assets		
	(i) Investments	146.30	146.30
	(ii) Other Financial Assets	14.83	15.78
	(c) Other Non-Current Assets	0.46	-
	<b>Current Assets</b>		
	(a) Inventories	68.96	71.59
	(b) Financial Assets		
	(i) Trade Receivable	95.07	108.23
	(ii) Cash and Cash Equivalents	36.95	58.34
	(iii) Other Current Assets	32.05	41.90
	<b>Total Assets</b>	<b>1,019.93</b>	<b>1,088.11</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share Capital	747.00	747.00
	(b) Other Equity	(191.71)	(208.40)
	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	385.65	426.65
	(b) Provisions	1.58	1.14
	(c) Deferred Tax Liabilities (net)	29.19	28.04
	<b>Current Liabilities</b>		
	(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	12.61	33.43
	(ii) Other Financial Liabilities	9.82	11.41
	(b) Other Current liabilities	22.23	43.52
	(c) Provisions	3.56	5.32
	<b>Total Equity and Liabilities</b>	<b>1,019.93</b>	<b>1,088.11</b>

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## LORDS ISHWAR HOTELS LIMITED

### Standalone Cash Flow Statement:

Sr. N.	Particulars	Year ended 31.03.2020 (Rs. in Lac)		Year ended 31.03.2019 (Rs. in Lac)	
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net Profit as per Statement of Profit & Loss before Tax		22.17		25.11
	Adjustments for:				
	Depreciation	22.76		30.44	
	Other Comprehensive Income	(0.83)		1.89	
	Interest Paid	-		-	
	Provision for Income Tax	(3.50)		(5.00)	
			18.43		27.33
	Operating Profit Before Working Capital Changes		40.60		52.45
	Working Capital Changes:				
	(Increase)/Decrease in Inventories	2.63		57.84	
	(Increase)/Decrease in Trade Receivables	13.16		(102.20)	
	(Increase)/Decrease in Other Current Assets	9.85		20.42	
	(Increase)/Decrease in Other Financial Assets	0.95		(2.00)	
	(Increase)/Decrease in Other Non-Current Assets	(0.46)			
	Increase/(Decrease) in Other Financial Liabilities	(1.60)		2.15	
	Increase/(Decrease) in Other Current Liabilities	(21.28)		34.54	
	Increase/(Decrease) in Provisions	(1.32)		3.15	
	Increase/(Decrease) in Trade Payables	(20.82)		14.32	
			(18.89)		28.22
	Cash Generated from Operations		21.71		80.66
	Taxes Paid(Net)		-		-
	Net Cash Flow from Operating Activities		21.71		80.66
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Purchase of Fixed Assets / Capital Work-in-Progress		(2.10)		(1.08)
	Net Cash flow From Investing Activities		(2.10)		(1.08)
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Proceeds/(Repayment) from/of long term borrowings		(41.00)		(47.00)
	Interest Paid		-		-
	Net Cash Flow From Financing Activities		(41.00)		(47.00)
	Net Cash Flow During The Year (A+B+C)		(21.39)		32.59
	OPENING CASH AND CASH EQUIVALENTS	58.34		25.75	
	CLOSING CASH AND CASH EQUIVALENTS	36.95		58.34	
	Net Increase/(Decrease) in Cash and Cash Equivalents		(21.39)		32.59

