

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

To,

14th November, 2022.

BSE Limited

Department of Corporate Service,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub.: Un-audited Financial result for the Quarter and Half Year ended on 30.09.2022 & Limited Review Report.

Ref: BSE Code – 530065

Dear Sir/Madam,

In term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 relating to Statement of Standalone Un-audited Financial Results for the Quarter and Half year ended on 30th September, 2022, we are pleased to submit herewith the followings:

1. Statement of Standalone Un-audited Financial Results approved by the Board of Directors of the Company for the Quarter and Half year ended on 30th September, 2022,
2. Standalone Statement of Asset and Liabilities as on 30th September, 2022,
3. Standalone Statement of Cash Flow Statement for the Half Period ended on 30th September, 2022,
4. Limited Review Report Issued by Independent Auditors of the Company on Un-audited Financial Results for the Quarter and Half year ended on 30th September, 2022.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For LORDS ISHWAR HOTELS LIMITED



PUSHPENDRA BANSAL

Managing Director

DIN: 00086343

Add: 1301, Manish Tower, CHS LTD.

Manish Nagar, J P Road,

4 Banglows, Andheri West,

Mumbai-400053, Maharashtra



Encl.: As above.

LORDS ISHWAR HOTELS LIMITED

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Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended on 30th September, 2022

S.N.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lac)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Revenue from Operations	213.64	164.67	136.51	378.31	219.54	504.52
II.	Other Income	0.06	0.35	0.14	0.41	0.14	1.31
III.	Total Revenue (I+II)	213.70	165.02	136.65	378.72	219.68	505.83
IV.	Expenses						
	Food and Beverages Consumed	13.89	14.80	8.77	28.69	11.96	40.23
	Purchase of Stock in trade	87.46	46.78	58.84	134.24	111.87	164.33
	Changes in Inventories of Stock in Trade	2.26	4.63	10.01	6.89	(0.07)	6.90
	Employee benefits expense	34.88	33.31	27.76	68.19	40.98	118.96
	Finance Costs	-	-	-	-	-	-
	Depreciation and Amortisation expense	5.18	5.18	11.06	10.36	22.12	20.03
	Other operating and general Expense						
	Power and Fuel	16.63	13.10	7.94	29.73	16.22	34.48
	Other Expenses	42.09	37.53	25.12	79.62	45.84	110.89
	Total expenses	202.41	155.33	149.50	357.74	248.92	495.82
V.	Profit/(Loss) before exceptional items and tax(III-IV)	11.29	9.69	(12.85)	20.98	(29.24)	10.01
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit/(Loss) before Tax (V-VI)	11.29	9.69	(12.85)	20.98	(29.24)	10.01
VIII.	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	6.96	5.87	(18.11)	12.83	(2.53)	(6.62)
IX.	Net profit/(Loss) from continuing operations after tax	4.34	3.82	5.26	8.16	(26.71)	16.63
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)	4.34	3.82	5.26	8.16	(26.71)	16.63
XIV.	Other Comprehensive Income (net of Tax)						
	(i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plan	-	-	-	-	-	-
	Impairment of investment	-	-	-	-	-	-
XV.	Total Comprehensive Income	4.34	3.82	5.26	8.16	(26.71)	16.63
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	-	-	-	(246.31)	(301.88)	(254.47)
XVII.	Earnings per equity share:						
	(a) Basic	0.06	0.05	0.07	0.11	(0.36)	0.22
	(b) Diluted	0.06	0.05	0.07	0.11	(0.36)	0.22



LORDS ISHWAR HOTELS LIMITED

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Standalone Statement of Assets & Liabilities: (Rs. In Lac)			
Sr. N.	Particulars	As at 30.09.2022	As at 31.03.2022
		(Unaudited)	(Audited)
A	ASSETS		
	Non-Current Asset		
	(a) Property, Plant and Equipment	565.78	576.14
	(b) Financial Assets		
	(i) Investments	101.30	101.30
	(ii) Other Financial Assets	14.83	14.83
	(c) Other Non-Current Assets	0.00	2.08
	Current Asset:		
	(a) Inventories	27.97	50.34
	(b) Financial Assets		
	(i) Trade Receivable	114.96	61.42
	(ii) Cash and Cash Equivalents	33.77	64.27
	(iii) Other Current Assets	39.35	28.18
	Total Assets	897.96	898.56
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	747.00	747.00
	(b) Other Equity	(246.31)	(254.47)
	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	309.85	309.85
	(b) Provisions	0.00	1.01
	(c) Deferred Tax Liabilities (net)	37.17	24.34
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables		
	(A) Total outstanding dues of micro and small enterprises	18.72	36.60
	(B) total outstanding dues of creditors other than micro and small enterprises	9.27	8.72
	(ii) Other Financial Liabilities	20.48	25.45
	(b) Other Current liabilities		
	(c) Provisions	1.78	0.06
	Total Equity and Liabilities	897.96	898.56

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Standalone Cash Flow Statement:

Sr. N.	Particulars	Half Year ended 30.09.2022 (Rs. in Lac)		Year ended 31.03.2022 (Rs. in Lac)	
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit as per Statement of Profit & Loss before Tax		20.98		10.02
	Adjustments for:				
	Depreciation	10.36		20.03	
	Other Comprehensive Income	-		4.08	
	Interest Paid	-		-	
	Provision for Income Tax	-		-	
			10.36		24.11
	Operating Profit Before Working Capital Changes		31.35		34.13
	Working Capital Changes:				
	(Increase)/Decrease in Inventories	22.38		(0.03)	
	(Increase)/Decrease in Trade Receivables	(53.55)		(20.41)	
	(Increase)/Decrease in Other Current Assets	(11.17)		0.78	
	(Increase)/Decrease in Other Financial Assets	-		-	
	(Increase)/Decrease in Other Non-Current Assets	2.08		(1.29)	
	Increase/(Decrease) in Other Financial Liabilities	0.54		2.71	
	Increase/(Decrease) in Other Current Liabilities	(4.96)		(1.83)	
	Increase/(Decrease) in Provisions	0.71		(0.17)	
	Increase/(Decrease) in Trade Payables	(17.88)		12.65	
			(61.84)		(7.59)
	Cash Generated from Operations		(30.50)		26.54
	Taxes Paid(Net)		-		-
	Net Cash Flow from Operating Activities		(30.50)		26.54
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		-		-
	Interest Paid		-		-
	Net Cash Flow From Financing Activities		-		-
	Net Cash Flow During The Year (A+B+C)		(30.50)		26.54
	OPENING CASH AND CASH EQUIVALENTS	64.27		37.73	
	CLOSING CASH AND CASH EQUIVALENTS	33.77		64.27	
	Net Increase/(Decrease) in Cash and Cash Equivalents		(30.50)		26.54



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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 14th November, 2022.
- 2 The Un-audited Financial Results for the Quarter and Half Year ended on 30th September, 2022 are reviewed by the Statutory Auditors of the Company
- 3 The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind As") as notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (amended).
- 4 The company has only one segment of activity namely "Hotelier".
- 5 Previous periods figures have been regrouped /rearranged, wherever necessary.

Place: Mumbai
Date : 14th November, 2022



FOR LORDS ISHWAR HOTELS LIMITED

PUSHPENDRA BANSAL
Managing Director
DIN: 00086343

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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 Half Year ended on 30th September, 2022 ("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 of the Statement 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to Note No. 2 & 3 to the financial results, which describe the possible effect of uncertainties relating to COVID-19 pandemic on the Company's financial performance as assessed by the management.



Place: Mumbai
Date: 14/11/2022

FOR R. M. HARIYANI & CO.
Chartered Accountants
FRN: 147657W

(CA. Rajiv Manohar Hariyani)
Proprietor
Membership No.: 184853
UDIN:22184853BDABPY2688