

General information about company	
Scrip code	535387
NSE Symbol	
MSEI Symbol	
ISIN*	INE191O01010
Name of company	LAKHOTIA POLYESTERS (INDIA) LTD.
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2019
Date of end of financial year	31-03-2020
Date of board meeting when results were approved	14-11-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	14-11-2019 05:00
End date and time of board meeting	14-11-2019 07:30
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2019	01-04-2019
B	Date of end of reporting period	30-09-2019	30-09-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	145.02	265.44
	Other income	0.15	1.91
	Total income	145.17	267.35
2	Expenses		
(a)	Cost of materials consumed	125.16	234.81
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	7.16	13.65
(e)	Finance costs	12.81	27.72
(f)	Depreciation, depletion and amortisation expense	4.01	7.82
(f)	Other Expenses		
1	Other Administrative Expenses	16.63	31.48
10			
	Total other expenses	16.63	31.48
	Total expenses	165.77	315.48

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	-20.6	-48.13
4	Exceptional items	0	0
5	Total profit before tax	-20.6	-48.13
7	Tax expense		
8	Current tax	-5.44	-12.51
9	Deferred tax	0	0
10	Total tax expenses	-5.44	-12.51
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	-15.16	-35.62
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-15.16	-35.62

Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.72	0.37
5	Total Other comprehensive income	-0.72	-0.37

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	-15.88	-35.99
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	1047.4	1047.4
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.152	-0.344
	Diluted earnings (loss) per share from continuing operations	-0.152	-0.344
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.152	-0.344
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.152	-0.344
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2019
	Date of end of reporting period	30-09-2019
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	1672.63
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	1047.4
	Other equity	-217.34
	Total equity attributable to owners of parent	830.06
	Non controlling interest	
	Total equity	830.06
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	205.15
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	205.15
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	205.15
Current liabilities		
Current financial liabilities		
	Borrowings, current	402.47
	Trade payables, current	212.03
	Other current financial liabilities	0
	Total current financial liabilities	614.5
	Other current liabilities	22.25
	Provisions, current	0.67
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	637.42
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	842.57
	Total equity and liabilities	1672.63
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2019	01-04-2019
Date of end of reporting period		30-09-2019	30-09-2019
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	NIL	0	0
	Total Segment Revenue	0	0
	Less: Inter segment revenue	0	0
	Revenue from operations	0	0
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	NIL	0	0
	Total Profit before tax	0	0
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	0	0
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	NIL	0	0
	Total Segment Asset	0	0
	Un-allocable Assets	0	0
	Net Segment Asset	0	0
4	Segment Liabilities		
	Segment Liabilities		
1	NIL	0	0
	Total Segment Liabilities	0	0
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	0	0
	Disclosure of notes on segments		

