

(Currency : Indian Rupees in Lakhs)

Particulars	Quarter Ended			Year Ended	
	30 June 2023	31 March 2023	30 June 2022	31 March 2023	
	Un Audited	Audited	Un Audited	Audited	
<b>1</b> Income					
(a) Revenue from operations	325.00	338.89	401.04	1,547.79	
(b) Other income	10.05	1.05	2.45	12.31	
<b>Total income</b>	<b>335.05</b>	<b>339.94</b>	<b>403.49</b>	<b>1,560.10</b>	
<b>2</b> Expenses					
(a) Cost of materials consumed	30.83	13.86	-	43.63	
(b) Purchases of stock-in-trade	178.13	192.58	304.75	1,143.54	
(c) Changes in finished goods, work-in-progress and stock in trade	51.20	48.23	(40.08)	(72.28)	
(d) Employee benefits expense	22.55	23.43	23.05	94.38	
(e) Finance costs	0.32	1.55	1.59	7.75	
(f) Depreciation and amortisation expenses	2.39	1.50	6.10	22.36	
(g) Other expenses	70.63	68.08	97.36	321.38	
<b>Total expenses</b>	<b>356.05</b>	<b>349.23</b>	<b>392.77</b>	<b>1,560.76</b>	
<b>3</b> Profit from ordinary activities before tax	(21.00)	(9.29)	10.72	(0.66)	
Exceptional items	-	-	-	308.66	
	(21.00)	(9.29)	10.72	308.00	
<b>4</b> Tax expense					
Current Tax	-	4.62	2.68	32.30	
Deferred Tax (credit)	-	-	-		
Earlier Year Tax	-	-	-		
<b>5</b> Net Profit for the period / year	(21.00)	(13.91)	8.04	275.70	
<b>6</b> Other comprehensive income					
A) Items that will not be reclassified to profit or loss					
Remeasurement of the defined benefit plan	(0.48)	(3.14)	(0.49)	(4.61)	
Gains on remeasuring FVTOCI financial assets					
Tax on above					
B) Items that will be reclassified to profit or loss					
<b>7</b> Total comprehensive income / (loss) for the period / year	(21.48)	(17.04)	7.55	271.09	
<b>8</b> Paid-up equity share capital (Face Value Rs. 10 per share)	650.47	650.47	650.47	650.47	
<b>9</b> Other Equity				(433.94)	
<b>10</b> Earnings per share (Basic and Diluted) (Rs.)	(0.33)	(0.21)	0.13	4.24	
* (Not annualised)					

Notes :

- The above unaudited financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14 August 2023. The unaudited financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016. These results have been reviewed by the statutory auditors of the Company.
- Pursuant to the provision of Regulation 32(1) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 ["Listing Regulations) there were no public issue, right issue, preferential issue etc. for the period ended Sept 30, 2022 hence submission of statement of deviation or variation is not applicable.
- The Company has identified the information as required under the Micro, Small and Medium Enterprises Act, 2006 and has only one party. Since the amount payable is under dispute due to deficiency in RM quality provided by them, the management has decided not to provide for interest amounting to Rs. 0.75 lakh payable for the current quarter. The total interest Liability not provided till June 30, 2023 was Rs.28.60 Lakhs.
- The Company is engaged in manufacturing of Calcium Carbonate which is considered the only reportable business segment, as per Indian Accounting Standard 108 - 'Segment Reporting'; hence segment reporting is not given.

*(Signature)*





# N.S. SHETTY & CO.

CHARTERED ACCOUNTANTS

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**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL**  
**RESULTS FOR THE QUARTER ENDED ON 30<sup>th</sup> JUNE, 2023**

Review Report To,  
The Board of Directors,  
**Lime Chemicals Limited**  
Mumbai

- 1 We have reviewed the accompanying statement of unaudited financial results ('the statement') of **Lime Chemicals Limited** ('the Company') for the quarter ended 30<sup>th</sup> June, 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the quarter ended 31<sup>st</sup> March, 2023 as reported in these unaudited financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
- 2 The preparation of Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India, is responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statements based on our review.
- 3 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



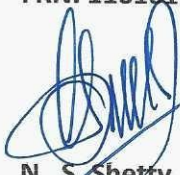
4 Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and polices 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.

5 We draw your attention to the following notes in financial result,

i) Note No.3 regarding non provision of Interest payable to MSME.

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

For **N. S. Shetty & Co**  
Chartered Accountants  
FRN: 110101W



**N. S. Shetty**  
Partner

Membership No.: 035083

Place: Mumbai

Date: 14<sup>th</sup> August, 2023

UDIN: 23035083B6YFNT4609

