



ONE BKC, 13th Floor, 1302, B-Wing Plot No. C-66, G-Block, Bandra Kurla Complex, Bandra (E) Mumbai-400051
Tel.: 6693 0813 / 0830 • Email : lpkho@laffanspetrochemical.com

Date November 04, 2021

To
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001
Script Code: 524522

Dear Sirs,

Subject: Submission of Revised cash flow report with Unaudited Financial Results and Limited Review Report for quarter ended September 30, 2021 which was uploaded in financial result and outcome

We are enclosing herewith unaudited revised cash flow with financial results with Limited Review Report for the half year and quarter ended September 30, 2021 which are approved by Board of Directors at their meeting held on November 01, 2021 Monday at Corporate office of the company Pursuant to Regulation 33 of SEBI [Listing obligations and Disclosure Requirements) Regulations, 2015 due to clerical mistake in figure of Net profit before Tax as per statement of Profit and Loss for quarter 30.09.2021 we are submitting revised cash flow statement

Copy of revised cash flow with unaudited Financial report [Standalone] along with Limited Review Report is enclosed herewith

Time of commencement of Board Meeting on 01 November 2021	Time of conclusion of board meeting on 01 November 2021 [Uploaded]
4.30 p.m.	6.30 p.m.

Kindly take the same on record and acknowledge the report

For Laffans Petrochemicals Limited

Anupam J Vyas
Company Secretary and Compliance officer
[M N No A60464]



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPT, 2021

Rs. In Lacs

Sr No	Particulars	Unaudited Result for Quarter Ended			Half Year Ended		Year Ended
		30.09.21 Unaudited	30.06.21 Unaudited	30.09.20 Unaudited	30.09.21 Unaudited	30.09.20 Unaudited	31.03.2021 Audited
	Revenues						
I	a. Revenue from Operations	428.26	755.23	298.57	1,183.49	660.06	1,679.61
II	b. Other Income	100.81	110.44	125.10	211.25	425.90	740.60
III	Total Revenue (I+II)	529.07	865.67	423.67	1,394.74	1,085.96	2,420.21
	Expenses						
	a) Purchase of stock in trade	419.10	724.78	260.36	1,143.88	613.07	1,609.38
	b) Employee Benefit Expenses	18.90	18.38	17.99	37.28	35.63	76.29
	c) Finance Cost	2.88	3.78	0.29	6.66	1.72	12.19
	d) Depreciation and amortisation expenses	11.92	11.69	11.76	23.61	23.52	45.12
	e) Other Expenses	18.68	40.26	39.82	58.94	58.85	115.78
IV	Total Expenses	471.48	798.89	330.22	1,270.37	732.79	1,858.76
V	Profit before exceptional and extraordinary items and taxes (III-IV)	57.59	66.78	93.45	124.37	353.17	561.45
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) from Extra ordinary items and tax (V-VI)	57.59	66.78	93.45	124.37	353.17	561.45
VIII	Extra ordinary items	-	-	-	-	-	-
IX	Profit before Tax (VII-VIII)	57.59	66.78	93.45	124.37	353.17	561.45
X	Tax Expenses						
	a) Current Tax	-	-	-	-	-	105.00
	b) Deferred Tax	14.97	5.51	19.38	20.48	33.27	123.00
	c) Tax Expenses related to earlier years	-	-	-	-	-	-
XI	Profit for the period (IX-X)	42.62	61.27	74.07	103.89	319.90	333.45
XII	Other Comprehensive Income						
	A (i) Items that will not be reclassified subsequently to profit or loss	(0.05)	(0.05)	(0.05)	(0.10)	(0.10)	(0.22)
	(ii) Tax on above	0.01	0.01	0.01	0.02	0.02	0.05
	B (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	(ii) Tax on above	-	-	-	-	-	-
	Total of Other Comprehensive Income	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.17)
XIII	Total Comprehensive Income for the period (XI+XII)	42.58	61.23	74.03	103.81	319.82	333.28
XIV	Paid up equity share capital (Face Value of the Share Rs.10/- each)	800.00	800.00	800.00	800.00	800.00	800.00
XV	Earning Per Share in Rs. (Not Annualised)						
	a) Basic	0.53	0.77	0.93	1.30	4.00	4.17
	b) Dilluted	0.53	0.77	0.93	1.30	4.00	4.17

Sandeep Seth
Sandeep Seth
Managing Director

Place :- Mumbai
Date :- 01/11/2021





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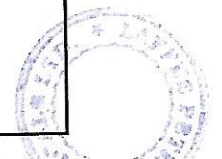
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2021

Rs. in Lacs

	Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
I	ASSETS		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	733.99	744.21
	(b) Deferred tax assets (Net)	-	-
	(c) Financial Assets		
	Investments	4,995.65	4,856.02
	(d) Income Tax Assets (Net)	52.68	55.99
	(e) Other Non current assets	434.72	434.71
	Total Non Current Assets	6,217.04	6,090.93
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	Trade Receivables	415.22	521.87
	Cash and Cash Equivalents	3.79	4.68
	(c) Other Current Assets	71.58	192.85
	Total Current Assets	490.59	719.40
	Total Assets	6,707.63	6,810.33
II	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	800.00	800.00
	b) Other Equity	5,301.35	5,197.54
	Total Equity	6,101.35	5,997.54
2	LIABILITES		
	Non current Liabilities		
	a) Employee Benefit Obligations	3.30	3.19
	b) Other non current Liabilities	-	-
	c) Deferred Tax Liabilities (Net)	61.82	41.33
	Total Non current Liabilities	65.12	44.52
3	Current Liabilities		
	a) Financial Liabilities		
	Borrowings	-	-
	Trade payables	425.27	533.10
	b) Other current liabilities	115.89	130.17
	c) Current Tax Liabilities		
	Total current Liabilities	541.16	768.27
	Total Liabilities	606.28	812.79
	TOTAL EQUITY AND LIABILITES	6,707.63	6,810.33

Place :- Mumbai
Date :- 01/11/2021

Sd/
Sandeep Seth
Sandeep Seth
Managing Director

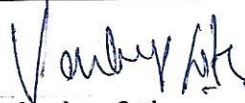




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UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2021		
	Rs. in Lacs	
Particulars	Half Year Ended 30/09/2021 Unaudited	Half Year Ended 30/09/2020 Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax as per statement of Profit & Loss	124.37	353.17
Adjustemnt for:		
Depreciation & amortization expenses	23.61	11.76
Dividend classified as investing cash flow	(0.81)	(2.74)
Fair Valuation Gain/Loss	(158.52)	116.48
Taxes paid	101.70	188.14
Finance cost	6.66	0.29
	(27.36)	313.93
Opearting Profit before Working Capital Changes	97.01	667.10
Adjustemnt for:		
Increase/(Decrease) in trade payables	(107.83)	(113.25)
Increase/(Decrease) in other current liabilities	(82.71)	18.25
Decrease/(Increase) in trade receivables	106.64	265.73
Decrease/(Increase) in investments	(139.63)	(221.52)
Decrease/(Increase) in other current assets	121.26	(592.46)
	(102.27)	(643.25)
Net Cash flow from Operating activities after tax	(5.26)	23.85
B CASH FLOW FROM INVESTING ACTIVITIES		
Payment from property, plant & equipment	10.22	(34.84)
Dividend	0.81	2.74
Net Cash flow from investing activity	11.03	(32.10)
C CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Borrowing	-	(15.83)
Interest paid	(6.66)	(0.15)
Net Cash flow from financing activity	(6.66)	(15.98)
Net increase in cash & cash equivalent	(0.89)	(24.23)
Cash & cash equivalent - Opening	4.68	29.98
Cash & cash equivalent - Closing	3.79	5.75

Place :- Mumbai
Date :- 04/11/2021


Sandeep Seth
Managing Director



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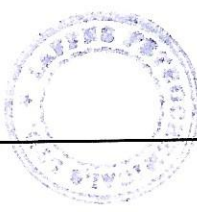

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPT, 2021							
Rs in Lacs							
Particulars	Quarter Ended			Half Year ended		Year ended	
	30.09.21 Unaudited	30.06.21 Unaudited	30.09.20 Unaudited	30.09.21 Unaudited	30.09.20 Unaudited	31.03.2021 Audited	
Total Income (including other income)	529.07	865.67	423.67	1,394.74	1,085.96	2,420.21	
Net Profit/(Loss) from ordinary activities after tax	42.62	61.27	74.07	103.89	319.90	333.45	
Net Profit/(Loss) for the period after tax (after extra ordinary items)	42.62	61.27	74.07	103.89	319.90	333.45	
Total Comprehensive Income for the period after tax (Comprising Profit/(Loss) for the period after tax and other Comprehensive Income after Tax	42.58	61.23	74.03	103.81	319.82	333.28	
Equity Share Capital	800.00	800.00	800.00	800.00	800.00	800.00	
Reserve excluding Revaluation Reserve as per Balance Sheet of Previous accounting year							
Earning Per Share of Rs. 10/- each							
(a) Basic and diluted EPS before Extraordinary items	0.53	0.77	0.93	1.30	4.00	4.17	
(b) Basic and diluted EPS after Extraordinary Items	0.53	0.77	0.93	1.30	4.00	4.17	

Notes:-

1 The above Unaudited results for the quarter ended 30th Sept, 2021 have been received by the Audit committee and approved by the Board of Directors at its meeting held on 01st Nov, 2021.

2 The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules, 2015, Companies (Indian Accounting Standards) amendment rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI circular dated July 05, 2016 and other accounting principles generally accepted in India.

Place :- Mumbai
Date :- 01/11/2021



Sandeep Seth
Managing Director



PUSHP K. SAHU & CO.

Chartered Accountants

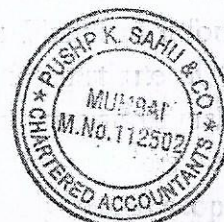
29, Kala bhavan, 5th Floor, 3 Mathew Road, Opera House, Mumbai-400004

Email:casahuandco@gmail.com Mb.9819407768

Independent Auditor's Review Report on Unaudited Quarterly and Year to date Financial Result of the Laffans Petrochemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015 (as amended)

To the Board of Directors of Laffans Petrochemicals Limited,

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **LAFFANS PETROCHEMICALS LIMITED** ('the Company') for the quarter ended **30th September 2021** and year to date from 1 April 2021 to 30 September 2021 being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act 2013 ('the Act'), as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion and to issue a report on these financial statements based on our review.
3. 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. A review of Interim financial information consists of making enquiries, a 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 the 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 statements, prepared in accordance with accounting principles laid down in the applicable Indian Accounting Standards 34 ('Ind AS 34') prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Pushp K. Sahu & Co.

Chartered Accountants

FRN No: 128013W

PK Sahu



Pushp K. Sahu

Proprietor

Membership No: 112502

UDIN: 21112502AAAABH8617

Place: Mumbai

Date: 01st November 2021