



# ROOPSHRI RESORTS LIMITED

Registered Office : Hotel Alexander, S. No. 246, Plot No, 99, Matheran, Tal : Karjat, Raigad - 410102  
Tel.: 02148 - 230069 | Email : info@roopshriresorts.co.in | Website : www.roopshriresorts.co.in

November 10, 2022

To,  
Listing Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Scrip Code- 542599

Dear Sir / Madam,

**Sub: Outcome of Board Meeting & Submission of Unaudited Financial Results for Half Year ended September 30, 2022**

In continuation of our letter dated November 03, 2022, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements ) Regulations, 2015, the Unaudited Financial Results set out in compliance with Accounting Standards (AS) for the Half Year ended September 30, 2022 , duly approved by the Board of Directors of the Company in their meeting held today i.e. November 10, 2022

The Board Meeting commenced at 12.15 P.M. and concluded at 12.55 P.M.

The aforesaid results are also being disseminated on Company's website at <http://www.roopshriresorts.co.in/Investor.html>

You are requested to kindly update above information on your record.

Thanking You,

**FOR ROOPSHRI RESORTS LIMITED**

  
  
**KINJAL RATHOD**

(Company Secretary & Compliance Officer)



**V. N. PUROHIT & CO.**  
CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor  
27, Barakhamba Road  
New Delhi - 110 002  
Phone : 011-4359607  
E-mail : vnpsdelhi@vnpaudit.co  
Website : www.vnpaudit.co

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY AND YEAR TO DATE UNAUDITED  
FINANCIAL RESULTS**

To,  
**The Board of Directors,  
ROOPSHRI RESORTS LIMITED**  
CIN: L45200MH1990PLC054953  
60, Khatau Building, Ground Floor,  
Alkesh Dinesh Modi Marg,  
Fort Mumbai,  
Maharashtra- 400001

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **ROOPSHRI RESORTS LIMITED** (the "Company") for the half year ended 30<sup>th</sup> September, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our review of the statement in accordance with the Standard on Review Engagements (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, 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.

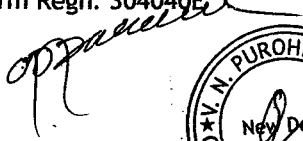
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI



Circular, 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

Obligations 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 V.N. PUROHIT & CO.  
Chartered Accountants  
Firm Regn. 304040E



O.P. Pareek

Partner

Membership No. 014238

UDIN: 22014238BCSICH2597

New Delhi, the 10<sup>th</sup> Day of November, 2022

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ROOPSHRI RESORTS LIMITED				
Unaudited Financial Results for the half year and full year ended September 30, 2022				
(Rupees in lacs, unless otherwise mentioned)				
Sr. No.	Particulars	Standalone Results		
		Half year Ended		Year ended
		Audited 30-Sep-22	Audited 31-Mar-22	Un-Audited 30-Sep-21
1	<b>Revenue</b>			
	(a) Revenue from operations	26.15	23.41	16.3
	(b) Other Income	0.28	2.72	4.26
	<b>Total Revenue</b>	<b>26.44</b>	<b>26.13</b>	<b>20.56</b>
2	<b>Expenses</b>			
	(a) Purchases	3.91	7.66	6.46
	(b) Change in Inventories	(0.25)	(0.79)	-
	(c) Employee Benefit Expenses	9.84	2.28	11.8
	(d) Finance Costs	0.10	2.32	0.97
	(e) Depreciation and Amortisation	4.02	3.13	1.08
	(f) Other Expenses	12.02	15.19	11.88
	<b>Total Expenses</b>	<b>29.64</b>	<b>29.79</b>	<b>32.19</b>
3	<b>Profit / (Loss) from ordinary activities before exceptional items (1-2)</b>	<b>(3.20)</b>	<b>(3.66)</b>	<b>(11.63)</b>
4	Exceptional Items	0	-	-
5	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>(3.20)</b>	<b>(3.66)</b>	<b>(11.63)</b>
6	<b>Tax Expenses</b>			
	(a) Current Year	-	-	-
	(b) MAT Tax	-	-	-
	(c) Deferred Tax	1.10	0.13	0.37
	<b>Total Tax Expenses (a+b+c)</b>	<b>1.10</b>	<b>0.13</b>	<b>0.37</b>
7	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>(4.30)</b>	<b>(3.78)</b>	<b>(12.00)</b>
8	Profit / (Loss) from discontinuing operations	-	-	-
9	Tax expenses of discontinuing operations	-	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-
11	<b>Profit / (Loss) for the period (7+10)</b>	<b>(4.30)</b>	<b>(3.78)</b>	<b>(12.00)</b>
12	<b>Paid up equity share capital (Paid up Rs. 10/- per share)</b>	<b>481.00</b>	<b>481.00</b>	<b>481.00</b>
13	<b>Other Equity</b>		277.53	
14	<b>Earnings per share (before extraordinary items) (In Rs.)</b>			
	Basic	(0.09)	(0.08)	(0.33)
	Diluted	(0.09)	(0.08)	(0.33)

#### Notes:

- Based on the guiding principles given in AS- 17 on 'Segment Reporting', the business activity fall within a single segment, namely Hospitality Services and related activities. Accordingly, the disclosure requirements of AS 17 are not applicable.
- Previous period's figures have been re-grouped / reclassified wherever necessary.
- The above result for the half year ended 30th September 2022 have been reviewed by the audit committee meeting held on 10th Nov 2022 and approved by the Board of Directors in their meeting held on 10th Nov 2022.
- The company has issued and allotted 18,00,000 equity shares of Rs 10/- each at a price of Rs 20/- per share through an Initial Public offer aggregating to Rs 360 lakhs. The net issue proceeds, after excluding issue expenses is Rs 335 lakhs. The details of the utilization of Net IPO proceeds are as follows:

Sr No.	Particular	As per Prospectus	Actual utilization (As on 30th Sept, 2022)	Pending Utilization (As on 30th Sept, 2022)
1	Repayment of Loans	150.00	150.00	-
2	Repairs & Restoration of Hotel Alexander at Matheran	169.05	169.05	-
3	General Corporate Expenses	15.95	15.95	-
	<b>Total</b>	<b>335.00</b>	<b>335.00</b>	<b>-</b>

- Figures for the half year ended 30th September 2022 are the balancing figures between audited figures for the full financial year and the reviewed year to date figure upto half year ended 30th September 2022 of the respective financial years.

Roopshri Resorts Limited

Shreyas Shah  
Executive Director  
DIN : 01835575



10.11.2022  
Mumbai

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ROOPSHRI RESORTS LTD.		
Unaudited Statement of Assets and Liabilities		
<i>(Rupees in lacs, unless otherwise mentioned)</i>		
Particulars	As on	As on
	30-Sep-22	31-Mar-22
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	481.00	481.00
(b) Reserves and Surplus	257.44	261.75
<b>Sub-Total (Shareholder's Funds)</b>	<b>738.44</b>	<b>742.75</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Deferred Tax Liabilities (Net)	2.30	1.20
<b>Sub-Total (Non-Current Liabilities)</b>	<b>2.30</b>	<b>1.20</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings	5.88	-
(b) Trade Payables	7.35	7.29
(c) Other Current Liabilities	2.82	3.50
<b>Sub-Total (Current Liabilities)</b>	<b>16.05</b>	<b>10.79</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>756.79</b>	<b>754.73</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	157.78	106.98
(ii) Intangible Assets	0.11	0.12
(b) Other Non-Current Assets	550.48	550.48
<b>Sub-Total (Non-Current Assets)</b>	<b>708.37</b>	<b>657.58</b>
<b>Current Assets</b>		
(b) Inventories	1.20	0.95
(b) Cash and Cash Equivalents	19.62	83.71
(c) Other Current Assets	27.60	12.50
<b>Sub-Total (Current Assets)</b>	<b>48.42</b>	<b>97.15</b>
<b>TOTAL (ASSETS)</b>	<b>756.79</b>	<b>754.73</b>

10.11.2022  
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<b>ROOPSHRI RESORTS LIMITED</b>		
<b>CASH FLOW STATEMENT</b>		
Particulars	FY ended 30-Sept-22 (Rs. In lacs)	FY ended 31-Mar-22 (Rs. In lacs)
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Profit before tax and extraordinary items	(3.20)	(15.29)
Adjustments for depreciation & amortization	4.02	4.21
Interest paid	0.10	3.29
<b>Operating profit before working capital changes</b>	<b>0.92</b>	<b>(7.79)</b>
Increase /(decrease ) in current liabilities	(0.62)	(3.38)
Increase /(decrease ) in short term provisions	-	-
(Increase)/decrease in other assets	(15.35)	3.77
<b>Cash used/ generated for operating activities:</b>	<b>(15.05)</b>	<b>(7.39)</b>
Direct taxes paid	-	-
<b>Net cash flow from operating activities (A)</b>	<b>(15.05)</b>	<b>(7.39)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchase of property, plant & equipment	(55.03)	(84.56)
<b>Net cash flow from investing activities (B)</b>	<b>(55.03)</b>	<b>(84.56)</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Net proceeds from borrowings	5.89	-
Interest paid	0.10	(3.29)
<b>Net cash flow from financing activities (C)</b>	<b>5.99</b>	<b>(3.29)</b>
<b>Net cash flow during the period (A + B + C)</b>	<b>(64.10)</b>	<b>(95.24)</b>
Add: opening cash and cash equivalents	83.72	178.96
<b>Closing cash and cash equivalents</b>	<b>19.62</b>	<b>83.72</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	6.21	0.93
Balances with banks in current accounts	13.42	82.77
<b>Total cash and cash equivalents (Note 11)</b>	<b>19.62</b>	<b>83.72</b>

10.11.2022  
Mumbai

Roopshri Resorts Limited

  
**Shreyas Shah**  
Executive Director  
DIN: 01835575

