



**ROYALE MANOR**  
**Hotels and Industries Ltd.**

11<sup>th</sup> August, 2023

To,  
The Department of Corporate Services  
BSE Limited Ground Floor,  
P. J. Tower, Dalal Street,  
Mumbai-400 001.

Scrip Code: - 526640

**Sub: Outcome of the meeting of the Board of Directors held on Friday, August 11, 2023.**  
**Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the at their meeting held on today i.e., Friday, August 11, 2023 at the Registered Office of the Company *inter-alia* has, considered and approved the following: -

1. Un-Audited Financial Results (UFR) for the first quarter ended June 30, 2023, along with the Statutory Auditors' Limited Review Report.

These results have been duly reviewed by the Audit Committee and audited by M/s Naimish N. Shah & Co, Chartered Accountants Firm (FRN: 106829W), Statutory Auditors of the Company.

2. Appointment of Mrs. Rupal Patel, Practicing Company Secretary as Secretarial Auditor of the company.  
(Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, read with circular No. CIR/CED/CMD/4/2015" dated 9<sup>th</sup> September, 2015 is attached as **Annexure-A.**)

3. Reviewed the other Businesses of the Company.

The Board meeting commenced at 01:00 P.M. and concluded at 02:00 P.M.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For, **Royale Manor Hotels and Industries Limited**

*Seema*

Seema Kalwani  
Company Secretary



Encl. As Above



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Annexure-A

Details required as per the Regulations 30 of the Listing Regulations and Circulars issued thereunder are as below- Appointment of Secretarial Auditor

Sl. No.	Particulars	Details
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment: to Comply with provision of Section 204 the Companies Act, 2013 and the Regulation 24A under SEBI (LODR) Amendment Regulations, 2015.
2.	Date and Terms of Appointment	August 11 <sup>th</sup> , 2023. CS Rupal Patel, Practicing Company Secretary (Membership No. F6275 and COP No. 3803) as secretarial Auditor of the Company.
3.	Brief profile (In case of Appointment)	
	Name of Auditor	CS Rupal Patel, Practicing Company Secretary (Membership No. F6275 and COP No. 3803)
	Office Address	303, Prasad Tower, Oppo. Jain Derasar Temple, Nehrunagar Char Rasta, Ahmedabad-380015.
	Email ID	roopalcs2001p@gmail.com
	About Auditor	CS Rupal Patel is a Peer Reviewed Practicing Company Secretary and a Fellow Member of the Institute of Company Secretaries of India (ICSI). She is working since more than 21 (Twenty-One) Years in the field of various Corporate Laws. Her core areas of working are the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Foreign Exchange Management Act, 1999, etc.
4	Disclosure of relationships between directors (in case of Appointment of a director)	Not Applicable.





# ROYALE MANOR Hotels and Industries Ltd.

## Statement of Standalone Unaudited Financial Results for the Quarter Ended on 30th June, 2023

Sr. No.	Particulars	(Rs In Lakh)			
		Quarter ended			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
1	<b>Income from operations</b>				
	a. Net sales/Income from operations	440.08	616.30	449.12	2,213.69
	b. Other Income	23.88	84.67	2.13	107.63
	<b>Total Income from operations</b>	<b>463.96</b>	<b>700.97</b>	<b>451.25</b>	<b>2,321.32</b>
2	<b>Expenses</b>				
	a) Cost of materials consumed	54.45	30.57	70.93	254.83
	b) Employee benefit expense	147.77	178.97	113.66	553.62
	c) Finance Cost	18.75	19.47	22.89	94.27
	d) Depreciation and amortisation expenses	23.99	27.25	21.80	97.47
	e) Other Expenses	192.55	300.03	170.01	829.55
	<b>Total expenses</b>	<b>437.51</b>	<b>556.29</b>	<b>399.29</b>	<b>1,829.74</b>
3	<b>Profit/(Loss) from operations before exceptional items &amp; tax</b>	<b>26.45</b>	<b>144.68</b>	<b>51.96</b>	<b>491.58</b>
4	Exceptional items	-	-	-	-
5	<b>Profit/(Loss) before tax</b>	<b>26.45</b>	<b>144.68</b>	<b>51.96</b>	<b>491.58</b>
6	Tax Expenses				
	Current Tax	8.15	26.28	14.00	116.28
	Deferred Tax	-	(3.87)	-	(3.87)
7	<b>Profit/(Loss) for the period from Ordinary Activities</b>	<b>18.30</b>	<b>122.27</b>	<b>37.96</b>	<b>379.17</b>
8	Other Comprehensive Income/(Loss)(net of tax)	-	16.56	-	16.56
9	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>18.30</b>	<b>138.83</b>	<b>37.96</b>	<b>395.73</b>
10	<b>Paid up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>1,888.22</b>	<b>1,888.22</b>	<b>1,788.22</b>	<b>1,888.22</b>
11	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,301.63</b>
12	<b>Earnings per share</b>				
	(of Rs. 10/- each) (not annualized)				
	(a) Basic	0.10	0.68	0.21	2.11
	(b) Diluted	0.10	0.68	0.21	2.11

### Notes :-

- The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on August 11, 2023. The Statutory Auditors have carried out a limited review of the above financial results.
- In view of the seasonality of the Company's business, the financial results for the quarter ended June 30, 2023 are not indicative of the full year's performance.
- Company is engaged in only one business segment i.e. Hotel Business.
- These financial results have been prepared in accordance with the recognition and measurements principles laid down in Ind AS 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.
- Figures have been regrouped or rearranged, wherever considered necessary.

By Order of the Board  
For Royale Manor Hotels and Industries Limited



*R. R. Kothari*  
Dr. Ramprakash Kothari  
Director  
DIN: 00294060

Place : Ahmedabad  
Date : August 11, 2023





**PRANAV N. SHAH**  
B. Com.; LL.B.; F.C.A.

***Naimish N. Shah & Co.***  
**CHARTERED ACCOUNTANTS**

"SHREE GANESH", B/3, Trupti Apartments, 3<sup>rd</sup> Floor, B/h. Old Gujarat High Court, Navrangpura, Ahmedabad – 380 009.  
E-Mail :contact@nnshahco.co.inTel. : (079)27546336 Mobile : 98240 21625.

**Limited Review Report On Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To, Board of Directors of,**  
**ROYALE MANOR HOTELS AND INDUSTRIES LIMITED**

We have reviewed the accompanying statement of Unaudited Standalone financial results of "ROYALE MANOR HOTELS AND INDUSTRIES LIMITED".;("the company") for the quarter ended 30<sup>th</sup> June, 2023 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019.

The Preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ins AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and 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.

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 Statement is free of material misstatement(s). Our view is limited primarily to inquiries of company personnel and analytical procedures 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.



**PRANAV N. SHAH**  
B. Com.; LL.B.; F.C.A.

*Naimish N. Shah & Co.*  
**CHARTERED ACCOUNTANTS**

"SHREE GANESH", B/3, Trupti Apartments, 3<sup>rd</sup> Floor, B/h. Old Gujarat High Court, Navrangpura, Ahmedabad – 380 009.  
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**Limited Review Report On Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Continued)**

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 the aforesaid Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies; has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

**For, NAIMISH N. SHAH & CO.**  
**CHARTERED ACCOUNTANTS**  
**(F.R.No:106829W)**



*Pranav N. Shah*  
**(CA PRANAV N. SHAH)**  
**PROPRIETOR**  
**(M.No.033747)**

**UDIN:23033747BGWGYL1861**

**Place: AHMEDABAD**  
**Date: 11/08/2023**