

  
**ROOPSHRI RESORTS LIMITED**

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November 13, 2020

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, 2020**

In continuation of our letter dated November 06, 2020, 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 Indian Accounting Standards (Ind – AS) for the Half Year ended September 30, 2020 , duly approved by the Board of Directors of the Company in their meeting held today i.e. November 13, 2020 together with Statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.

The Board Meeting commenced at 02.30 P.M. and concluded at 03.00 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**

HIMANI  
BHOOTRA 

Digitally signed by HIMANI BHOOTRA  
DN: cn=HIMANI BHOOTRA, o=ROOPSHRI RESORTS LIMITED, ou=ROOPSHRI RESORTS LIMITED, email=HIMANI.BHOOTRA@ROOPSHRIRESORTS.CO.IN, c=IN  
Date: 2020.11.13 12:58:33 -0500

**HIMANI BHOOTRA**  
(Company Secretary)

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CIN: U45200MH1990PLC054953

Mumbai Office : Unit No. 1, Ground Floor, Reva Apartment, Bhulabhai Desai Road, Haji Ali, Cumbala Hill, Mumbai – 400018



**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, 2020, 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.



**V.N. PUROHIT & CO.**  
Chartered Accountants

**Other Matter**

We draw your attention to Note 4 of the financial results which explains the uncertainties and management's assessment of the financial impact due to the COVID-19 pandemic outbreak for which definitive assessment of the impact is dependent upon the future economic conditions. Our opinion is not modified in respect of this matter.

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

*O.P. Pareek*

**O.P. Pareek**  
Partner

Membership No. 014238  
UDIN: 20014238AAAAKY1027



Place: New Delhi

Date: 13<sup>th</sup> Day of November, 2020

# ROOPSHRI RESORTS LIMITED

Roopshri Resorts Limited					
Un Audited Financial Results for half year ended Sept 30, 2020					
(Rupees In lacs, unless otherwise mentioned)					
Sr. No.	Particulars	Standalone Results			
		Half year Ended		Year ended	
		Un-Audited 30-Sep-20	Audited 31-Mar-20	Un-Audited 30-Sep-19	Audited 31-Mar-20
1	<b>Revenue</b>				
	(a) Revenue from operations	1.86	15.62	4.14	19.76
	(b) Other Income	4.85	6.06	6.14	12.20
	<b>Total Revenue</b>	<b>6.72</b>	<b>21.68</b>	<b>10.27</b>	<b>31.96</b>
2	<b>Expenses</b>				
	(a) Employee Benefit Expenses	4.28	4.98	2.57	7.55
	(b) Finance Costs	0.01	0.03	0.10	0.13
	(c) Depreciation and Amortisation	0.72	0.58	0.17	0.75
	(d) Other Expenses	7.15	13.23	8.59	21.82
	<b>Total Expenses</b>	<b>12.17</b>	<b>18.81</b>	<b>11.44</b>	<b>30.25</b>
3	<b>Profit / (Loss) from ordinary activities before exceptional items (1-2)</b>	<b>(5.45)</b>	<b>2.87</b>	<b>(1.16)</b>	<b>1.71</b>
4	Exceptional Items		-	-	-
5	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>(5.45)</b>	<b>2.87</b>	<b>(1.16)</b>	<b>1.71</b>
6	<b>Tax Expenses</b>				
	(a) Current Year		0.29	-	0.29
	(b) MAT Tax		-	-	-
	(c) Deferred Tax		0.35	-	0.35
	<b>Total Tax Expenses (a+b+c)</b>		<b>0.64</b>	<b>-</b>	<b>0.64</b>
7	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>(5.45)</b>	<b>2.23</b>	<b>(1.16)</b>	<b>1.06</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>(5.45)</b>	<b>2.23</b>	<b>(1.16)</b>	<b>1.06</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>	<b>481.00</b>
13	Reserves (excluding revaluation reserves as per balance sheet)	271.17	276.62	274.39	276.62
14	<b>Earnings per share (before extraordinary items) (In Rs.)</b>				
	Basic	(0.11)	0.05	(0.02)	0.02
	Diluted	(0.11)	0.05	(0.02)	0.02

#### 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 year ended 30th Sept 2020 have been reviewed by the audit committee meeting held on 13.11.2020 and approved by the Board of Directors in their meeting held on 13.11.2020
- The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The nationwide lockdown ordered by the Government of India has resulted in significant reduction in economic activities and also the business operations of the Company in terms of sales and production. The management has considered the possible effects that may result from the pandemic on the recoverability/carrying value of the assets. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of the assets, however the management will continue to closely monitor any material changes to future economic conditions. Given the uncertainties, the final impact on Company's assets in future may differ from that estimated as at the date of approval of these financial results.

Friday, 13 November, 2020



Roopshri Resorts Limited  
  
 Shreyas Shah  
 Executive Director  
 DIN: 01835575

Mumbai Office : Unit No. 1,  
 Ground Floor, Reva Apartment,  
 Bhulabhai Desai Road, Haji Ali,  
 Cumbala Hill, Mumbai - 400018

#### 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  
 CIN : U45200MH1990PLC054953

Roopshri Resorts Limited			
Unaudited statement of cashflow for half year ended 30th September 2020			
(Rupees in lacs, unless otherwise mentioned)			
Sr. No	Particulars	Half Year ended	
		30-Sep-20	30-Sep-19
A.	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Profit before tax and extraordinary items	(5.45)	(1.16)
	Adjustments for		
	Depreciation & amortization	0.77	0.17
	Finance cost	0.01	0.10
	Non operating income	(4.85)	(6.14)
	Non Cash expenses	-	2.57
	<b>Operating profit before working capital changes</b>	<b>(9.57)</b>	<b>(4.46)</b>
	(Increase)/decrease in other current assets	2.08	(0.61)
	(Increase)/decrease in trade payables	1.73	0.10
	Increase /(decrease ) in other current liabilities	(0.70)	(2.39)
	Increase /(decrease ) in short term provisions	-	-
	<b>Cash used/ generated for operating activities:</b>	<b>(6.46)</b>	<b>(7.36)</b>
	Direct taxes paid	-	-
	<b>Net cash flow from operating activities (A)</b>	<b>(6.46)</b>	<b>(7.36)</b>
B.	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	Purchase of property, plant & equipment	(0.52)	(2.34)
	Interest Income	4.85	6.14
	<b>Net cash flow from investing activities (B)</b>	<b>4.33</b>	<b>3.80</b>
C.	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Net proceeds from borrowings	-	(15.74)
	Proceeds from issue of share capital	-	-
	Securities Premium	-	-
	Interest paid	(0.01)	(0.10)
	<b>Net cash flow from financing activities (C)</b>	<b>(0.01)</b>	<b>(15.84)</b>
	<b>Net cash flow during the period (A + B + C)</b>	<b>(2.14)</b>	<b>(19.40)</b>
	Add: Opening cash and cash equivalents	172.03	195.01
	<b>Closing cash and cash equivalents</b>	<b>169.87</b>	<b>175.61</b>
	<b>Components of cash and cash equivalents</b>		
	Cash In hand	1.35	2.71
	Balances with banks in current accounts and fixed deposits	168.52	172.91
	<b>Total cash and cash equivalents</b>	<b>169.87</b>	<b>175.62</b>



Roopshri Resorts Limited

Shreyas Shah  
Executive Director

DIN: 01835575

<b>Roopshri Resorts Limited</b>		
<b>Un Audited Statement of Assets and Liabilities</b>		
<i>(Rupees in lacs, unless otherwise mentioned)</i>		
Particulars	Unaudited	Audited
	30-Sep-20	31-Mar-20
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	481.00	481.00
(b) Reserves and Surplus	271.17	276.62
<b>Sub-Total (Shareholder's Funds)</b>	<b>752.17</b>	<b>757.62</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Long Term Borrowings		-
(b) Deferred Tax Liabilities (Net)	0.36	0.36
(c) Long Term Provisions		-
(d) Other Long Term Liabilities		-
<b>Sub-Total (Non-Current Liabilities)</b>	<b>0.36</b>	<b>0.36</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings		-
(b) Trade Payables	4.16	2.43
(c) Short Term Provisions		-
(d) Other Current Liabilities	1.12	1.82
<b>Sub-Total (Current Liabilities)</b>	<b>5.27</b>	<b>4.25</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>757.80</b>	<b>762.23</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	17.94	18.13
(ii) Intangible Assets	0.14	0.15
(b) Non Current Investments		-
(c) Long Term Loans & Advances		-
(d) Other Non-Current Assets	550.48	550.48
<b>Sub-Total (Non-Current Assets)</b>	<b>568.57</b>	<b>568.76</b>
<b>Current Assets</b>		
(a) Current Investments		-
(b) Inventories		-
(c) Trade Receivables		-
(d) Cash and Cash Equivalents	169.87	172.03
(e) Short Term Loans and Advances		-
(f) Other Current Assets	19.36	21.45
<b>Sub-Total (Current Assets)</b>	<b>189.24</b>	<b>193.48</b>
<b>TOTAL (ASSETS)</b>	<b>757.80</b>	<b>762.23</b>



Roopshri Resorts Limited

Shreyas Shah

Executive Director

DIN: 01835575