



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 12, 2021

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, 2021

In continuation of our letter dated November 03, 2021, 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 for the Half Year ended September 30, 2021 , duly approved by the Board of Directors of the Company in their meeting held today i.e. November 12, 2021 together with Statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.

The Board Meeting commenced at 11.00 A.M. and concluded at 11.30 A.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

DHRUVI
MUKESH
PAREKH

DHRUVI PAREKH
(Company Secretary & Compliance Officer)



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,
New Delhi – 110 001
Phone : 011-43596011
Email: vnpsdelhi@vnpsaudit.com
Website : www.vnpsaudit.com

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 30th September, 2021, 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

OM PRAKASH
PAREEK

O.P. Pareek

Partner

Membership No. 014238

UDIN: 21014238AAAANL1070

New Delhi, the 12th Day of November, 2021

ROOPSHRI RESORTS LIMITED

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ROOPSHRI RESORTS LIMITED				
Unaudited Financial Results for the half year and full year ended September 30, 2021				
(Rupees in lacs, unless otherwise mentioned)				
	Particulars	Half year Ended		Year ended
		Un-Audited 30-Sep-21	Audited 31-Mar-21	Un-Audited 30-Sep-20 Audited 31-Mar-21
1	Revenue			
	(a) Revenue from operations	16.30	37.07	1.86 38.93
	(b) Other Income	4.26	4.78	4.85 9.63
	Total Revenue	20.56	41.85	6.71 48.56
2	Expenses			
	(a) Purchases	6.46	10.81	- 10.81
	(b) Change in Inventories		(0.16)	- (0.16)
	(c) Employee Benefit Expenses	11.80	11.55	4.28 15.83
	(d) Finance Costs	0.97	0.22	0.01 0.23
	(e) Depreciation and Amortisation	1.08	0.85	0.72 1.57
	(f) Other Expenses	11.88	11.88	7.15 19.03
	Total Expenses	32.19	35.14	12.16 47.30
3	Profit / (Loss) from ordinary activities before exceptional items (1-2)	(11.63)	6.71	(5.45) 1.26
4	Exceptional Items			
5	Profit / (Loss) from ordinary activities before tax (3+4)	(11.63)	6.71	(5.45) 1.26
6	Tax Expenses			
	(a) Current Year		0.02	- 0.02
	(b) MAT Tax		-	- -
	(c) Deferred Tax	0.37	0.34	- 0.34
	Total Tax Expenses (a+b+c)	0.37	0.35	- 0.35
7	Net Profit / Loss from continuing operations (5-6)	(12.00)	6.36	(5.45) 0.91
8	Profit / (Loss) from discontinuing operations	-	-	- -
9	Tax expenses of discontinuing operations	-	-	- -
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	- -
11	Profit / (Loss) for the period (7+10)	(12.00)	6.36	(5.45) 0.91
12	Paid up equity share capital (Paid up Rs. 10/- per share)	481.00	481.00	481.00 481.00
13	Reserves (excluding revaluation reserves as per balance sheet)			
14	Earnings per share (before extraordinary items) (In Rs.)			
	Basic	(0.25)	0.13	0.11 0.02
	Diluted	(0.25)	0.13	0.11 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 period ended 30th Sep 2021 have been reviewed by the audit committee meeting held on 12, Nov 2021 and approved by the Board of Directors in their meeting held on 12 Nov, 2021
- 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. 360.00 Lakhs. The Net Issue Proceeds, after excluding Issue Expenses is Rs. 335.00 Lakhs. The details of utilization of Net IPO Proceeds are mentioned below:



Sr. No	Particulars	As Per Prospectus	Actual Utilization (As on 30th Sept. 2021)	Pending Utilization (As on 30th Sept. 2021)
1	Repayment of Loans	150.00	150.00	-
2	Repairs and Restoration of Hotel Alexander and Matheran	169.05	50.46	118.59
3	General Corporate Expenses	15.95	15.95	-
	Total	335.00	216.41	118.59

* The unutilised amount of Rs. 118.59 Lakhs are lying in the Bank account with scheduled Commercial Bank as required.

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

12th November, 2021
Mumbai

Roopshri Resorts Limited


Shreyas Shah
Executive Director
DIN: 01835575

ROOPSHRI RESORTS LTD.		
Unaudited Statement of Assets and Liabilities		
(Rupees in lacs, unless otherwise mentioned)		
Particulars	As on 30th Sep-21	As on 31st Mar-21
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Equity Share Capital	481.00	481.00
(b) Reserves and Surplus	265.53	277.53
Sub-Total (Shareholder's Funds)	746.53	758.53
LIABILITIES		
Non-Current Liabilities		
(a) Deferred Tax Liabilities (Net)	1.07	0.70
Sub-Total (Non-Current Liabilities)	1.07	0.70
Current Liabilities		
(a) Short Term Borrowings	52.57	6.22
(b) Trade Payables	6.26	5.02
(c) Other Current Liabilities	3.57	3.21
Sub-Total (Current Liabilities)	62.39	14.45
TOTAL (EQUITY AND LIABILITIES)	809.99	773.68
ASSETS		
Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	44.65	26.89
(ii) Capital work in progress	29.56	
(iii) Intangible Assets	0.13	0.13
(b) Other Non-Current Assets	550.48	550.48
Sub-Total (Non-Current Assets)	624.81	577.50
Current Assets		
(b) Inventories	0.16	0.16
(b) Cash and Cash Equivalents	171.16	178.96
(c) Other Current Assets	13.87	17.06
Sub-Total (Current Assets)	185.18	196.18
TOTAL (ASSETS)	809.99	773.68

Roopshri Resorts Limited


 Shreyas Shah
 Executive Director
 DIN: 01835575

12, November, 2021
 Mumbai

ROOPSHRI RESORTS LIMITED		
CASH FLOW STATEMENT		
Particulars	FY ended 30-Sep-21	FY ended 30-Sep-20
	(Rs. In lacs)	(Rs. In lacs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax and extraordinary items	(11.63)	(5.45)
Adjustments for		
Depreciation & amortization	1.08	0.72
Fianance cost	0.97	0.01
Non operating income	(4.26)	(4.85)
Operating profit before working capital changes	(13.84)	(9.57)
Increase /(decrease) in current liabilities	47.94	2.08
Increase /(decrease) in short term provisions	-	1.73
(Increase)/decrease in other assets	3.19	(0.70)
Cash used/ generated for operating activities:	37.29	(6.46)
Direct taxes paid	-	-
Net cash flow from operating activities (A)	37.29	(6.46)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(18.83)	(0.52)
(Increase)/decrease in Capital work in progress	(29.56)	-
Interest income	4.26	4.85
Net cash flow from investing activities (B)	(44.13)	4.33
CASH FLOWS FROM FINANCING ACTIVITIES		
Net proceeds from borrowings		
Interest paid	(0.97)	(0.01)
Net cash flow from financing activities (C)	(0.97)	(0.01)
Net cash flow during the period (A + B + C)	(7.81)	(2.16)
Add: opening cash and cash equivalents	178.96	172.03
Closing cash and cash equivalents	171.16	169.87
Components of cash and cash equivalents		
Cash in hand	0.14	1.35
Balances with banks in current accounts	171.01	168.52
Total cash and cash equivalents (Note 11)	171.16	169.87

Roopshri Resorts Limited


 Shreyas Shah
 Executive Director
 DIN: 01835575