

# 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, 2023

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, 2023**

In continuation of our letter dated November 02, 2023, 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, 2023, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 10, 2023

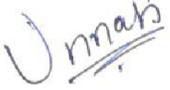
The Board Meeting commenced at 3.00 P.M. and concluded at 4.10 P.M.

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**

  
**Unnati Bhanushali**  
(Company Secretary & Compliance Officer)





**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, 2023, 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: 23014238BGXRVI9058  
New Delhi, the 10<sup>th</sup> Day of November, 2023

# 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

ROOPSHRI RESORTS LIMITED					
Un- Audited Financial Results for the half year ended on September 30, 2023					
<i>(Rupees in lacs, unless otherwise mentioned)</i>					
Sr. No.	Particulars	Standalone Results			
		Half year Ended			Year ended
		Un-Audited 30-Sep-23	Un-Audited 31-Mar-23	Un-Audited 30-Sep-22	Audited 31-Mar-23
<b>1</b>	<b>Revenue</b>				
	(a) Revenue from operations	82.72	13.56	26.15	66.31
	(b) Other Income	8.73	6.70	0.28	4.63
	<b>Total Revenue</b>	<b>91.45</b>	<b>20.26</b>	<b>26.44</b>	<b>70.94</b>
<b>2</b>	<b>Expenses</b>				
	(a) Purchases	14.93	10.21	3.91	10.12
	(b) Change in Inventories	0.45	(0.54)	(0.25)	(0.54)
	(c) Employee Benefit Expenses	19.65	4.24	9.84	18.52
	(d) Finance Costs	-	3.19	0.10	0.15
	(e) Depreciation and Amortisation	5.13	0.19	4.02	9.09
	(f) Other Expenses	21.45	15.05	12.02	29.22
	<b>Total Expenses</b>	<b>61.61</b>	<b>32.33</b>	<b>29.64</b>	<b>66.56</b>
<b>3</b>	<b>Profit / (Loss) from ordinary activities before exceptional items (1-2)</b>	<b>29.84</b>	<b>(12.07)</b>	<b>(3.20)</b>	<b>4.38</b>
<b>4</b>	Exceptional Items	-	-	-	-
<b>5</b>	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>29.84</b>	<b>(12.07)</b>	<b>(3.20)</b>	<b>4.38</b>
<b>6</b>	Tax Expenses				
	(a) Current Year	2.30	-	-	-
	(b) Short/Excess Provision for Tax	(0.06)	-	-	-
	(c) Deferred Tax	1.74	(0.60)	1.10	1.10
	<b>Total Tax Expenses (a+b+c)</b>	<b>3.98</b>	<b>(0.60)</b>	<b>1.10</b>	<b>1.10</b>
<b>7</b>	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>25.86</b>	<b>(11.47)</b>	<b>(4.30)</b>	<b>3.28</b>
<b>8</b>	Profit / (Loss) from discontinuing operations	-	-	-	-
<b>9</b>	Tax expenses of discontinuing operations	-	-	-	-
<b>10</b>	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-	-
<b>11</b>	<b>Profit / (Loss) for the period (7+10)</b>	<b>25.86</b>	<b>(11.47)</b>	<b>(4.30)</b>	<b>3.28</b>
<b>12</b>	Paid up equity share capital (Paid up Rs. 10/- per share)	583.60	583.60	481.00	583.60
<b>13</b>	Other Equity	413.88	261.74	261.74	261.74
<b>14</b>	<b>Earnings per share (before extraordinary items) (In Rs.)</b>				
	Basic	0.44	(0.22)	(0.09)	0.06
	Diluted	0.44	(0.22)	(0.09)	0.06

**Notes:**

- 1 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.
- 2 Previous period's figures have been re-grouped / reclassified wherever necessary.
- 3 The above result for the half year ended 30th September 2023 have been reviewed by the audit committee meeting held on 10th Nov 2023 and approved by the Board of Directors in their meeting held on 10th Nov 2023
- 4 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 figure upto half year ended 30th September of the respective financial years.

Roopshri Resorts Limited

  
 Shreyas Shah  
 Executive Director  
 DIN : 01835575

10th, November 2023

CIN : L45200MH1990PLC054953      GSTIN : 27AAECR8845D1Z6

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

# 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

ROOPSHRI RESORTS LTD.		
Un-audited Statement of Assets and Liabilities		
<i>(Rupees in lacs, unless otherwise mentioned)</i>		
Particulars	As on	As on
	30-Sep-23	31-Mar-23
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	583.60	583.60
(b) Reserves and Surplus	439.74	413.88
<b>Sub-Total (Shareholder's Funds)</b>	<b>1,023.34</b>	<b>997.48</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Deferred Tax Liabilities (Net)	4.04	2.30
<b>Sub-Total (Non-Current Liabilities)</b>	<b>4.04</b>	<b>2.30</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings	5.47	5.47
(b) Trade Payables		
total outstanding dues of creditors micro enterprises and small enterprises		
total outstanding dues of creditors other than micro enterprises and small enterprises	9.37	10.23
(c) Other Current Liabilities	4.23	4.74
<b>Sub-Total (Current Liabilities)</b>	<b>19.06</b>	<b>20.44</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>1,046.45</b>	<b>1,020.22</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	161.48	164.52
(ii) Intangible Assets	0.18	0.18
(b) Other Non-Current Assets	550.00	550.48
<b>Sub-Total (Non-Current Assets)</b>	<b>711.65</b>	<b>715.18</b>
<b>Current Assets</b>		
(b) Inventories	1.04	1.49
(b) Cash and Cash Equivalents	325.67	292.22
(c) Other Current Assets	8.09	11.33
<b>Sub-Total (Current Assets)</b>	<b>334.79</b>	<b>305.04</b>
<b>TOTAL (ASSETS)</b>	<b>1,046.45</b>	<b>1,020.22</b>

10th, November 2023  
Mumbai

Roopshri Resorts Limited

Shreyas Shah  
Executive Director  
DIN : 01835575

CIN : L45200MH1990PLC054953

GSTIN : 27AAECR8845D1Z6

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

# 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

ROOPSHRI RESORTS LIMITED		
CASH FLOW STATEMENT		
Particulars	Period ended 30th September, 2023	Period ended 30th September, 2022
	(Rs. In lacs)	(Rs. In lacs)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items	29.84	(3.20)
Adjustments for depreciation & amortization	5.13	4.02
Interest paid	-	0.10
<b>Operating profit before working capital changes</b>	<b>34.97</b>	<b>0.92</b>
Increase /(decrease ) in current liabilities	(1.38)	(0.62)
Increase /(decrease ) in other non current assets	0.48	-
Increase /(decrease ) in inventory	0.45	-
(Increase)/decrease in other assets	3.24	(15.35)
<b>Cash used/ generated for operating activities:</b>	<b>37.76</b>	<b>(15.05)</b>
Direct taxes paid	(2.24)	-
<b>Net cash flow from operating activities (A)</b>	<b>35.52</b>	<b>(15.05)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant & equipment	(2.08)	(55.03)
<b>Net cash flow from investing activities (B)</b>	<b>(2.08)</b>	<b>(55.03)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of share capital	-	-
Net proceeds from borrowings	-	5.89
Security Premium	-	-
Interest paid	-	0.10
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>5.99</b>
<b>Net cash flow during the period (A + B + C)</b>	<b>33.45</b>	<b>(64.08)</b>
Add: opening cash and cash equivalents	292.22	83.72
<b>Closing cash and cash equivalents</b>	<b>325.67</b>	<b>19.64</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.02	6.21
Balances with banks in current accounts	325.65	13.42
<b>Total cash and cash equivalents (Note 11)</b>	<b>325.67</b>	<b>19.64</b>

10th, November 2023  
Mumbai

Roopshri Resorts Limited

  
  
**Shreyas Shah**  
 Executive Director  
 DIN: 01835575

CIN : L45200MH1990PLC054953      GSTIN : 27AAECR8845D1Z6

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