



# SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

15<sup>th</sup> October, 2022

The Manager,  
Listing Department,  
BSE Limited,  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Fort, Mumbai - 400 001

Scrip Code: 530677

Dear Sir / Madam,

**Sub: Outcome of Board meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015**

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform the Exchange that the Board of Directors of the Company at its Meeting held today i.e. 15<sup>th</sup> October, 2022 has, inter alia, considered and approved the following businesses:

**1. Approval of Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2022:**

Unaudited Standalone and Consolidated Financial results for the quarter and half year ended 30<sup>th</sup> September, 2022 together with the respective Limited Review Reports;

The meeting commenced at 02.15 p.m. and concluded at 03.10 p.m.

The above is for your information and record.

Thanking you,  
Yours faithfully,  
For Supreme Holdings & Hospitality (India) Limited

Rohan Chinchkar  
Company Secretary and Compliance Officer  
Membership No: A56176  
Sr. No. 26, Jambhulkar Mala,  
Fatima Nagar, Pune-411013



Encl: as above

CIN - L45100PN11982PLC173438



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# MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to  
The Board of Directors  
Supreme Holdings & Hospitality (India) Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Supreme Holdings & Hospitality (India) Limited** (the "Company") for the quarter ended 30 September 2022 and Year to Date from 01 April 2022 to 30 September 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.
4. 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal Agarwal & Company  
Chartered Accountants  
(Firm Registration No. 131025W)



*Piyush Agarwal*

Piyush Agarwal  
Partner

Membership No. 135505

Place: Pune  
Dated: 15/10/2022

UDIN: 22135505 AZVKXJ3828





# SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

## Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter ended			Half year ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	1,539.64	1,822.84	1,358.42	3,362.48	2,950.08	7,639.63
II	Other income	69.26	56.85	7.75	126.11	16.13	144.39
III	Total income (I+II)	1,608.90	1,879.69	1,366.17	3,488.59	2,966.21	7,784.02
IV	Expenses:						
	Cost of sales and other operational expenses	1,172.05	1,433.56	1,149.68	2,605.61	2,357.76	5,535.08
	Employee benefits expense	44.41	51.64	60.63	96.05	116.71	247.19
	Finance Costs	0.05	0.25	0.37	0.30	0.45	22.54
	Depreciation and amortisation expense	10.23	10.35	10.14	20.59	18.05	40.64
	Other expenses	91.36	131.80	116.15	223.16	205.34	397.67
	Total expenses (IV)	1,318.11	1,627.60	1,336.97	2,945.71	2,698.31	6,243.12
V	Profit before exceptional items and tax (III - IV)	290.79	252.09	29.20	542.88	267.89	1,540.90
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	290.79	252.09	29.20	542.88	267.89	1,540.90
VIII	Tax expense						
	Current tax	30.03	16.58	8.80	46.62	8.80	236.55
	Deferred tax (net)	6.72	-5.55	7.96	1.18	26.38	20.65
IX	Profit for the period from continuing operations (VII - VIII)	254.03	241.05	12.44	495.08	232.71	1,283.70
X	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit (Loss) from Discontinuing operations (after tax) (X - XI)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	254.03	241.05	12.44	495.08	232.71	1,283.70
XIV	Other Comprehensive Income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods (net of tax):						
	- Re-measurement gain/(losses) on defined benefit plan	-	-	-	-	-	-7.84
	- Net gain/ (loss) on fair value of equity instruments	-	-	-	-	-	-
XV	Total Comprehensive Income for the period	254.03	241.05	12.44	495.08	232.71	1,275.86
XVI	Paid up equity share capital (Face value of Rs 10/- each)	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69
XVII	Other equity						6,377.85
XVIII	Earnings per share						
	Basic (Rs)	0.72	0.68	0.04	1.40	0.66	3.62
	Diluted (Rs)	0.71	0.68	0.04	1.39	0.66	3.62

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15/10/2022

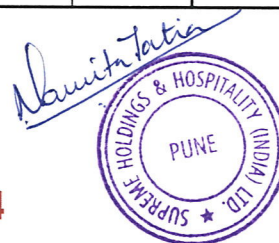
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OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG,  
NAGAR ROAD, PUNE - 411014



# SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

## Unaudited Standalone Assets & Liabilities as at 30th September, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone	
		As at	
		Unaudited 30.09.2022	Audited 31.03.2022
I	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	895.98	897.54
	(b) Investment property	464.97	464.97
	(c) Financial assets		
	(i) Investments	33.92	14.92
	(ii) Other financial assets	29.63	26.33
	(d) Deferred tax assets (net)	175.77	128.71
	(e) Other non-current assets	0.47	26.15
	<b>Total non current Assets</b>	<b>1,600.74</b>	<b>1,558.63</b>
2	<b>Current assets</b>		
	(a) Inventories	7,515.49	6,910.71
	(b) Financial assets		
	(i) Investments	1,480.94	-
	(ii) Trade receivables	235.59	168.50
	(iii) Cash and cash equivalents	98.56	3,522.27
	(iv) Other bank balances	41.43	20.77
	(v) Loans	1,005.82	989.05
	(c) Current tax asset (net)	8.47	-
	(d) Other current assets	2,643.05	726.09
	<b>Total current assets</b>	<b>13,029.34</b>	<b>12,337.40</b>
	<b>TOTAL ASSETS (1+2)</b>	<b>14,630.08</b>	<b>13,896.03</b>
II	<b>EQUITY AND LIABILITIES</b>		
3	<b>EQUITY</b>		
	(a) Equity share capital	3,547.69	3,547.69
	(b) Other equity	6,970.69	6,377.85
	<b>Total Equity</b>	<b>10,518.37</b>	<b>9,925.53</b>
4	<b>Non current liabilities</b>		
	(a) Provisions	66.20	66.20
	<b>Total Non current liabilities</b>	<b>66.20</b>	<b>66.20</b>
5	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Trade Payables		
	- Total outstanding dues of micro and small enterprises		
	- Total outstanding dues of creditors other than micro and small enterprises	2,123.24	1,146.41
	(ii) Others	1,147.78	1,048.01
	(b) Other current liabilities	751.38	1,607.87
	(c) Provisions	7.83	7.83
	(d) Current tax liabilities (net)	15.28	94.18
	<b>Total current liabilities</b>	<b>4,045.52</b>	<b>3,904.30</b>
	<b>TOTAL EQUITY AND LIABILITIES (3+4+5)</b>	<b>14,630.08</b>	<b>13,896.03</b>

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Mk



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Signature

OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG,  
NAGAR ROAD, PUNE - 411014





# SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

## Unaudited Standalone Cash Flow Statement For the Half year ended 30th September, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone	
		Unaudited	Unaudited
		For the Half year ended 30.09.2022	For the Half year ended 30.09.2021
A.	Cash flow from operating activities		
	Profit before tax	542.88	-
	Adjustments for:		
	Depreciation	20.59	18.05
	Depreciation on assets pertaining to inventory WIP	1.48	1.20
	Dividend Income	(0.03)	(0.02)
	Interest Income	(5.36)	12.43
	Fair value measurement of current and non current Investments	-	(7.34)
	Operating Profit Before Working Capital Changes	559.56	24.32
	Adjustment for :		
	Loans Financial assets	(16.77)	(60.84)
	Other Non Current Assets	25.68	18.60
	Other Current Assets	(15.39)	1.09
	Other financial assets	(22.30)	
	Trade Receivables	(67.08)	186.85
	Advance to Contractors / Suppliers	(1,910.04)	981.90
	Inventories	(604.78)	474.67
	Trade Payable	976.82	(4.06)
	Other Financial Liabilities	99.77	22.77
	Other Current Liabilities	(856.47)	212.78
	Cash Generated from Operations	(1,830.99)	1,858.08
	Direct Taxes Paid	(173.76)	(32.82)
	Net cash generated from operating activities (A)	(2,004.74)	1,825.26
B.	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment	(20.50)	(20.24)
	Issue of Share warrants	97.75	
	Interest Income	5.36	(12.43)
	Dividend Income	0.03	0.02
	Decrease / (Increase) in fixed deposit	(20.65)	(0.58)
	Sale / (purchase) of Mutual Fund	(1,480.94)	(2,328.38)
	Net cash (used in) / generated from investing activities (B)	(1,418.96)	(2,361.61)
C.	Cash flow from financing activities		
	Net proceeds/(repayment) of Short Term Borrowings	-	-
	Net proceeds/(repayment) of Long Term Borrowings	-	-
	Net cash used in financing activities (C)	-	-
	Net changes in cash and cash equivalents (A+B+C)	(3,423.70)	(536.35)
	Cash and cash equivalents at the beginning of the year	3,522.28	402.05
	Cash and cash equivalents at the end of the period	98.57	(134.30)

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purpose only

*Signature*



*Signature*

CIN - L45100PN11982PLC173438



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OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG,  
NAGAR ROAD, PUNE - 411014

## Notes:-

- 1 The above Standalone financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on October 15, 2022.
- 2 The results for the quarter and half year ended 30 September 2022 have been subjected to Limited Review by the Statutory Auditors.
- 3 The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 As the company has only one business segment, disclosure under Ind-AS 108, on segment Reporting is not applicable.
- 5 Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

Place : Pune  
Date: October 15, 2022



By Order of the Board

*Namita Jatia*

Namita Jatia  
Whole Time Director  
DIN: 07660840

*Signed for identification  
purpose only.*

*15/10/2022*





# MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

Supreme Holdings & Hospitality (India) Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Supreme Holdings & Hospitality (India) Limited** (the "Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2022 and Year to Date from 01 April 2022 to 30 September 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/20 19 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the result of the following entities:

Name of the Entity	Relationship
Helmet Traderz Limited	Wholly Owned Subsidiary
Belmaac City Developers Private Limited	Wholly Owned Subsidiary
Visana Infrastructure Private Limited	Subsidiary





# MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

5. 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Pune

Dated: 15/10/2022

UDIN: 22135505A2VLJW8908

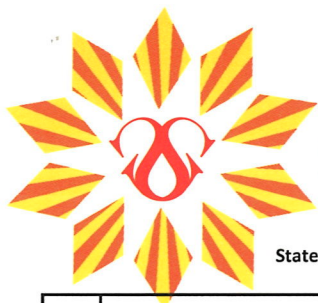


For Mittal Agarwal & Company  
Chartered Accountants  
(Firm Registration No. 131025W)

Piyush Agarwal  
Partner

Membership No. 135505





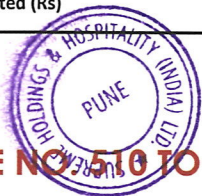
# SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter ended			Half year ended		Year ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I	Revenue from operations	1,539.64	1,822.84	1,358.42	3,362.48	2,950.08	7,639.63
II	Other income	87.19	56.85	9.78	144.04	21.30	153.06
III	Total income (I+II)	1,626.83	1,879.69	1,368.20	3,506.52	2,971.38	7,792.69
IV	Expenses:						
	Cost of sales and other operational expenses	1,172.05	1,433.56	1,149.68	2,605.61	2,357.76	5,535.08
	Employee benefits expense	44.41	51.64	60.63	96.05	116.71	247.19
	Finance Costs	0.05	0.25	0.37	0.30	0.45	22.54
	Depreciation and amortisation expense	10.24	10.35	10.14	20.59	18.05	40.64
	Other expenses	91.37	132.02	116.31	223.39	205.64	403.15
	Total expenses (IV)	1,318.11	1,627.81	1,337.13	2,945.93	2,698.61	6,248.60
V	Profit before exceptional items and tax (III - IV)	308.72	251.88	31.07	560.59	272.77	1,544.08
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	308.72	251.88	31.07	560.59	272.77	1,544.08
VIII	Tax expense						
	Current tax	30.04	16.58	8.80	46.62	8.80	236.55
	Deferred tax (net)	6.73	-5.55	8.49	1.18	27.73	19.44
IX	Profit after tax before non controlling interest from continuing operations (VII - VIII)	271.95	240.84	13.78	512.79	236.24	1,288.09
	Less: Share of Profit transferred to Minority Interest				1.78		
	Profit after tax & Non Controlling Interest				511.01		
X	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit (Loss) from discontinuing operations (after tax) (X - XI)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	271.95	240.84	13.78	511.01	236.24	1,288.09
XIV	Other comprehensive income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods (net of tax):						
	- Re-measurement gain/(losses) on defined benefit plan	-	-	-	-	-	-7.84
	- Net gain/ (loss) on fair value of equity instruments	-	-	-	-	-	(83.99)
XV	Total comprehensive income for the period	271.95	240.84	13.78	511.01	236.24	1,196.26
	Total comprehensive income for the year attributable to:						
	Non controlling interest	1.78	-	-	1.78	-	-
	Owners of parent	511.01	-	-	511.01	-	-
	Of the total comprehensive income above, profit for the year attributable to:						
	Non controlling interest	1.78	-	-	1.78	-	-
	Owners of parent	511.01	-	-	511.01	-	-
	Of the total comprehensive income above, other comprehensive income for the year attributable to:						
	Non controlling interest	-	-	-	-	-	-
	Owners of parent	-	-	-	-	-	-
XVI	Paid up equity share capital (Face value of Rs 10/- each)	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69
XVII	Other equity						6,645.43
XVIII	Earnings per share						
	Basic (Rs)	0.77	0.68	0.04	1.44	0.67	3.63
	Diluted (Rs)	0.76	0.68	0.04	1.43	0.67	3.63

CIN - L45100PN11982PLC173438



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OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG, NAGAR ROAD, PUNE - 411014

*Signature*

15/10/2022



# SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

## Unaudited Consolidated Assets & Liabilities as at 30th September, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated	
		As at	
		Unaudited 30.09.2022	Audited 31.03.2022
I	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	895.98	897.54
	(b) Investment property	464.97	464.97
	(c) Financial assets		
	(i) Investments	908.00	908.00
	(ii) Loans	29.63	26.33
	(d) Deferred tax assets (net)	175.76	128.71
	(e) Other non-current assets	0.47	26.16
	<b>Total non current assets</b>	<b>2,474.81</b>	<b>2,451.71</b>
2	<b>Current assets</b>		
	(a) Inventories	7,515.49	6,910.72
	(b) Financial assets		
	(i) Investments	2,984.84	-
	(ii) Trade receivables	235.59	168.50
	(iii) Cash and cash equivalents	122.43	3,522.90
	(iv) Other bank balances	41.43	20.77
	(v) Loans	1,005.82	989.05
	(c) Current tax asset (net)	9.24	0.72
	(d) Other current assets	1,150.79	726.09
	<b>Total current assets</b>	<b>13,065.63</b>	<b>12,338.75</b>
	<b>TOTAL ASSETS (1+2)</b>	<b>15,540.64</b>	<b>14,790.47</b>
II	<b>EQUITY AND LIABILITIES</b>		
3	<b>EQUITY</b>		
	(a) Equity share capital	3,547.69	3,547.69
	(b) Other equity	7,254.41	6,645.43
	<b>Equity attributable to owners of the parent</b>	<b>10,802.11</b>	<b>10,193.12</b>
	Non controlling interests	2.78	-
	<b>Total equity</b>	<b>10,804.89</b>	<b>10,193.12</b>
4	<b>Non current liabilities</b>		
	(a) Provisions	66.20	66.20
	(b) Deferred tax liabilities (net)	50.64	50.65
	<b>Total non current liabilities</b>	<b>116.84</b>	<b>116.85</b>
5	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	576.01	575.64
	(ii) Trade payables		
	- Total outstanding dues of micro and small enterprises	-	-
	- Total outstanding dues of creditors other than micro and small enterprises	2,123.24	1,146.41
	(iii) Others	1,148.03	1,048.56
	(b) Other current liabilities	751.39	1,607.88
	(c) Provisions	7.83	7.83
	(b) Current tax liabilities (net)	12.43	94.18
	<b>Total current liabilities</b>	<b>4,618.93</b>	<b>4,480.50</b>
	<b>TOTAL EQUITY AND LIABILITIES (3+4+5)</b>	<b>15,540.64</b>	<b>14,790.47</b>

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OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG,  
NAGAR ROAD, PUNE - 411014





# SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

## Unaudited Consolidated Cash Flow Statement For the Half year ended 30th September, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated	
		Unaudited	Unaudited
		For the Half year ended 30.09.2022	For the Half year ended 30.09.2021
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Profit before tax	560.59	272.77
	Adjustments for:		
	Depreciation	20.59	18.05
	Depreciation on assets pertaining to inventory WIP	1.49	1.20
	Dividend Income	(0.03)	(0.02)
	Interest Income	(95.57)	12.43
	Fair value measurement of current and non current Investments	-	(12.51)
	<b>Operating Profit Before Working Capital Changes</b>	<b>487.06</b>	<b>291.92</b>
	Adjustment for :		
	Loans Financial assets	(16.77)	(60.84)
	Other Non Current Assets	25.69	18.60
	Other Current Assets	(15.39)	1.09
	Other financial assets	(3.30)	-
	Trade Receivables	(67.08)	186.85
	Advance to Contractors / Suppliers	(417.77)	981.90
	Inventories	(604.78)	474.67
	Trade Payable	976.82	(4.06)
	Other Financial Liabilities	99.48	22.77
	Other Current Liabilities	(856.49)	212.76
	<b>Cash Generated from Operations</b>	<b>(392.50)</b>	<b>2,125.66</b>
	Direct Taxes Paid	(176.65)	(32.82)
	<b>Net cash generated from operating activities (A)</b>	<b>(569.15)</b>	<b>2,092.84</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of Property, Plant and Equipment	(20.50)	(20.24)
	Issue of Share warrants	97.75	-
	Interest Income	95.57	(12.43)
	Dividend Income	0.03	0.02
	Decrease / (Increase) in fixed deposit	(20.65)	(0.58)
	Minority in new acquisition	1.00	-
	Sale / (purchase) of Mutual Fund	(2,984.84)	(2,328.38)
	<b>Net cash (used in) / generated from investing activities (B)</b>	<b>(2,831.65)</b>	<b>(2,361.61)</b>
<b>C.</b>	<b>Cash flow from financing activities</b>		
	Net proceeds/(repayment) of Short Term Borrowings	0.37	(0.14)
	Net proceeds/(repayment) of Long Term Borrowings	-	-
	<b>Net cash used in financing activities (C)</b>	<b>0.37</b>	<b>(0.14)</b>
	<b>Net changes in cash and cash equivalents (A+B+C)</b>	<b>(3,400.47)</b>	<b>(268.89)</b>
	Cash and cash equivalents at the beginning of the year	3,522.90	403.21
	<b>Cash and cash equivalents at the end of the period</b>	<b>122.43</b>	<b>134.32</b>

Signature for identification purpose only.  
15/10/2022

CIN - L45100PN11982PLC173438



info@belmac.in



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Signature

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Notes:-

- 1 The above consolidated financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on October 15, 2022.
- 2 The results for the quarter and half year ended 30 September 2022 have been subjected to Limited Review by the Statutory Auditors.
- 3 The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The above consolidated financial results include figures of Helmet Traderz Limited and Belmaac City Developers Private Limited, a 100% subsidiary of the Company and Visana Infrastructure Private Limited, a subsidiary of the Company.
- 5 As the company has only one business segment, disclosure under Ind-AS 108, on segment Reporting is not applicable.
- 6 Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

Place : Pune  
Date: October 15, 2022



By Order of the Board

*Namita Jatia*  
Namita Jatia  
Whole Time Director  
DIN: 07660840

*Signal for identification  
purpose only*

*15/10/2022*