



# 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

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November 13, 2024

To,  
Listing Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**Scrip Code- 542599**

Dear Sir / Madam,

**Sub: Outcome of Board Meeting held on November 13, 2024.**

In continuation of our letter dated November 06, 2024, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors the Company at their meeting held today i.e. November 13, 2024 at Registered Office of the Company, inter alia considered and approved the Unaudited Financial Results for Half Year ended September 30, 2024 in compliance with Accounting Standards (AS) together with Limited review report.

The Unaudited Financial Results for the Half Year ended September 30, 2024, duly approved by the Board of Directors of the Company together with Statement of Assets and Liabilities and Limited Review Report thereon for Results pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed

The Board Meeting commenced at 04:30 P.M. and concluded at 06:35 P.M.

The aforesaid results are also being disseminated on Company's website at <https://www.roopshriresorts.co.in/Investor.html>

You are requested to kindly update above information on your record.

Thanking You,

Yours Faithfully,  
**FOR ROOPSHRI RESORTS LIMITED**

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**SHREYAS SHAH**  
**(WHOLE TIME DIRECTOR)**  
**DIN: 01835575**

**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, 2024, 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

Digitally signed by Om  
Prakash Pareek  
Date: 2024.11.13  
18:36:28 +05'30'

**O.P. Pareek**

Partner

Membership No. 014238

UDIN: 24014238BKAUID9809

New Delhi, the 13<sup>th</sup> Day of November, 2024

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ROOPSHRI RESORTS LIMITED					
Un- Audited Financial Results for the half year ended on September 30, 2024					
(Rupees in lacs, unless otherwise mentioned)					
Sr. No.	Particulars	Standalone Results			
		Half year Ended		Year ended	
		Un-Audited 30-Sep-24	Un-Audited 31-Mar-24	Un-Audited 30-Sep-23	Audited 31-Mar-24
1	<b>Revenue</b>				
	(a) Revenue from operations	66.85	82.85	82.72	165.57
	(b) Other Income	27.36	12.58	8.73	21.31
	<b>Total Revenue</b>	<b>94.21</b>	<b>95.43</b>	<b>91.45</b>	<b>186.88</b>
2	<b>Expenses</b>				
	(a) Purchases	-	9.46	14.93	24.39
	(b) Change in Inventories	-	-	0.45	0.45
	(c) Employee Benefit Expenses	27.86	30.03	19.65	49.68
	(d) Finance Costs	-	0.02	-	0.02
	(e) Depreciation and Amortisation	5.44	5.70	5.13	10.83
	(f) Other Expenses	15.04	26.09	21.45	47.54
	<b>Total Expenses</b>	<b>48.34</b>	<b>71.29</b>	<b>61.61</b>	<b>132.90</b>
3	<b>Profit / (Loss) from ordinary activities before exceptional items (1-2)</b>	<b>45.87</b>	<b>24.13</b>	<b>29.84</b>	<b>53.97</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>45.87</b>	<b>24.13</b>	<b>29.84</b>	<b>53.97</b>
6	<b>Tax Expenses</b>				
	(a) Current Year	7.81	4.51	2.30	6.81
	(b) Short/Excess Provision for Tax	-	0.06	(0.06)	-
	(c) Deferred Tax	0.58	0.77	1.74	2.51
	<b>Total Tax Expenses (a+b+c)</b>	<b>8.39</b>	<b>5.34</b>	<b>3.98</b>	<b>9.32</b>
7	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>37.48</b>	<b>18.79</b>	<b>25.86</b>	<b>44.65</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>37.48</b>	<b>18.79</b>	<b>25.86</b>	<b>44.65</b>
12	Paid up equity share capital (Paid up Rs. 10/- per share)	721.90	721.90	583.60	721.90
13	Other Equity	790.45	413.88	413.88	413.88
14	<b>Earnings per share (before extraordinary items) (In Rs.)</b>				
	Basic	0.52	0.32	0.44	0.76
	Diluted	0.52	0.32	0.44	0.76

**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 half year ended 30th September 2024 have been reviewed by the audit committee meeting held on 13th Nov 2024 and approved by the Board of Directors in their meeting held on 13th Nov 2024
- 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 Resorts Limited



  
Shreyas Shah  
Whole Time Director  
DIN : 01835575

13th November 2024  
Matheran



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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-24	31-Mar-24
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	721.90	721.90
(b) Reserves and Surplus	827.64	790.45
<b>Sub-Total (Shareholder's Funds)</b>	<b>1,549.54</b>	<b>1,512.35</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Deferred Tax Liabilities (Net)	5.38	4.81
<b>Sub-Total (Non-Current Liabilities)</b>	<b>5.38</b>	<b>4.81</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings	5.47	5.47
(b) Trade Payables		
-total outstanding due of creditors other than micro enterprises and small enterprises	4.60	4.43
(c) Other Current Liabilities	6.42	8.10
(d) Short - term provisions	10.43	5.08
<b>Sub-Total (Current Liabilities)</b>	<b>26.92</b>	<b>23.07</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>1,581.85</b>	<b>1,540.23</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	154.72	160.15
(ii) Intangible Assets	0.13	0.14
(b) Other Non-Current Assets	550.48	550.48
<b>Sub-Total (Non-Current Assets)</b>	<b>705.33</b>	<b>710.76</b>
<b>Current Assets</b>		
(b) Inventories	0.75	1.04
(b) Cash and Cash Equivalents	872.44	824.29
(c) Other Current Assets	3.32	4.14
<b>Sub-Total (Current Assets)</b>	<b>876.52</b>	<b>829.47</b>
<b>TOTAL (ASSETS)</b>	<b>1,581.85</b>	<b>1,540.23</b>

13th November 2024  
Matheran



Roopshri Resorts Limited

  
Shreyas Shah  
Whole Time Director  
DIN : 01835575

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ROOPSHRI RESORTS LIMITED		
CASH FLOW STATEMENT		
Particulars	Period ended 30th	Period ended 30th
	September, 2024	September, 2023
	(Rs. In lacs)	(Rs. In lacs)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items	45.87	29.84
Adjustments for depreciation & amortization	5.44	5.13
Interest paid	-	-
<b>Operating profit before working capital changes</b>	<b>51.31</b>	<b>34.97</b>
Increase /(decrease ) in current liabilities	(1.68)	4.42
Increase /(decrease ) in Trade Payables	0.17	(5.80)
(Increase) /decrease in other non current asset	0.00	0.48
(Increase)/decrease in inventory	0.29	0.45
(Increase)/decrease in other assets	0.82	3.24
<b>Cash used/ generated for operating activities:</b>	<b>50.90</b>	<b>37.76</b>
Direct taxes paid	(2.75)	(2.24)
<b>Net cash flow from operating activities (A)</b>	<b>48.15</b>	<b>35.52</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant & equipment	-	(2.08)
<b>Net cash flow from investing activities (B)</b>	<b>-</b>	<b>(2.08)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net proceeds from borrowings	-	-
Proceeds from issue of share capital	-	-
Security Premium	-	-
Interest paid	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net cash flow during the period (A + B + C)</b>	<b>48.15</b>	<b>33.45</b>
Add: opening cash and cash equivalents	824.29	292.22
<b>Closing cash and cash equivalents</b>	<b>872.44</b>	<b>325.67</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	1.57	0.02
Balances with banks in current accounts	51.55	32.83
Balances with banks in Fixed deposits	819.32	292.82
<b>Total cash and cash equivalents (Note 11)</b>	<b>872.44</b>	<b>325.67</b>

13th November 2024  
Matheran

Roopshri Resorts Limited



*(Signature)*  
**Shreyas Shah**  
Whole Time Director  
DIN: 01835575