

November 14, 2024

To,  
Department of Corporate  
Services  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai – 400 001

(Script Code: 543376)

**Sub: Submission of un-audited financial results of Samor Reality Limited for the 2<sup>nd</sup> quarter and 1<sup>st</sup> Half year ended 30<sup>th</sup> September, 2024 along with Limited Review Report thereon.**

Dear Sir(s),

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), this is to inform you that the Meeting of the Board of Directors of the Company was held on **Thursday, 14<sup>th</sup> November, 2024 at 03:30 pm and concluded at 08.20 pm** at the registered office of the Company and the following agenda matters were discussed and approved.

1. Approval of un-audited financial results for the 2<sup>nd</sup> quarter and 1<sup>st</sup> Half year ended 30<sup>th</sup> September, 2024 along with Limited Review Report thereon. (Results are attached herewith)

**For, Samor Reality Limited**



**Birjukumar Ajitbhai Shah**  
Managing Director  
DIN: 02323418



**Limited Review Report on unaudited quarterly financial results of Samor Reality Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**To the Board of Directors of  
Samor Reality Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Samor Reality Limited** ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. The statement which is the responsibility of the Company's Management and approved by the 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 Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

**For Shah & Shah**

Chartered Accountants  
(Firm Registration Number 131527W)



**Per Tejas C Shah**

Partner  
Membership No 135639  
UDIN: 24135639BJZTZ7244



Date: November 14, 2024  
Place: Ahmedabad

**Samor Reality Limited**  
CIN : L45400GJ2020PLC118556

Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR, SATELLITE, AHMEDABAD-380015

Website:www.samor.in Email:compliance@samor.in

**Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30,2024**

(INR in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	(a) Revenue from Operations	-	-	-	-	6.23	6.23
	(b) Other Income	0.15	0.18	2.94	0.33	3.81	12.09
	<b>Total Income</b>	<b>0.15</b>	<b>0.18</b>	<b>2.94</b>	<b>0.33</b>	<b>10.04</b>	<b>18.32</b>
2	<b>Expenses</b>						
	(a) Cost of land, plots, development rights, constructed properties and others	678.92	630.85	469.51	1309.77	751.69	2813.45
	(b) Employee benefits expense	14.31	11.69	11.35	26.00	22.25	48.60
	(c) Change In Stock	(775.43)	(717.31)	(507.43)	(1,492.74)	(828.77)	(2,980.78)
	(d) Depreciation and amortisation expense	0.59	0.54	0.52	1.13	56.35	2.10
	(e) Finance cost	86.55	72.47	27.32	159.02	1.04	129.38
	(f) Other expenses	0.46	16.98	2.93	17.44	31.69	57.07
	<b>Total Expenses</b>	<b>5.40</b>	<b>15.22</b>	<b>4.21</b>	<b>20.62</b>	<b>34.24</b>	<b>69.82</b>
3	<b>Profit/(loss) before tax (1 - 2)</b>	<b>(5.25)</b>	<b>(15.04)</b>	<b>(1.27)</b>	<b>(20.29)</b>	<b>(24.20)</b>	<b>(51.50)</b>
4	<b>Tax Expense</b>						
	(a) Current tax	13.90	-	-	13.90	-	12.94
	(b) Prior period tax Expense	0.15	-	-	0.15	-	-
	(b) Deferred tax	6.83	(31.42)	(0.04)	(24.58)	(0.07)	(34.70)
	<b>Total Tax Expense</b>	<b>20.88</b>	<b>(31.42)</b>	<b>(0.04)</b>	<b>(10.53)</b>	<b>(0.07)</b>	<b>(21.76)</b>
5	<b>Profit/(loss) for the period (3 - 4)</b>	<b>(26.13)</b>	<b>16.38</b>	<b>(1.23)</b>	<b>(9.76)</b>	<b>(24.13)</b>	<b>(29.74)</b>
6	i) Net Gain on fair value of FVOCI Equity Instruments	86.74	236.03	325.53	322.77	340.70	1134.12
	ii) Income tax relating to items that will not be reclassified to profit or loss	(9.92)	(26.64)	(81.93)	(36.56)	(70.66)	(129.03)
	<b>Total other comprehensive income</b>	<b>76.82</b>	<b>209.39</b>	<b>243.60</b>	<b>286.21</b>	<b>270.04</b>	<b>1005.09</b>
7	<b>Total comprehensive income/(loss) for the period (5+6)</b>	<b>50.69</b>	<b>225.77</b>	<b>242.37</b>	<b>276.45</b>	<b>245.91</b>	<b>975.35</b>
8	<b>Earnings per share (not annualised except for the year ended)</b>						
	- Basic EPS	(0.12)	0.08	(0.06)	(0.04)	(0.11)	(0.14)
	- Diluted EPS	(0.12)	0.08	(0.06)	(0.04)	(0.11)	(0.13)
	(See accompanying notes to the Financial Results)						

For Samor Reality Limited

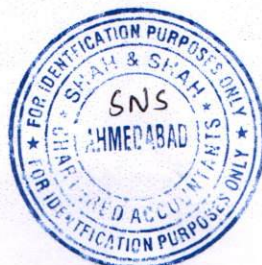
*Birju Ajitbhai Shah*

Birju Ajitbhai Shah  
Managing Director

DIN:02323418

Place : Ahmedabad

Date : 14/11/2024



**Samor Realty Limited**

CIN: L45400GJ2020PLC118556

Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD,  
ANANDNAGAR, SATELLITE AHMEDABAD-380015  
Website - www.samor.in Email : compliance@samor.in

**Unaudited Statement of Assets and Liabilities**

(INR in Lakhs)

Particulars		As at	As at
		September 30, 2024 (Unaudited)	March 31, 2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	5.42	3.78
	(b) Investment Property	1,012.23	1011.01
	(c) Investment in Subsidiary, Associate, Joint venture & Partnership firm	454.67	408.21
	(d) Financial assets		
	(i) investment	1,692.40	1356.45
	(ii) Other financial assets	-	-
	(e) Deferred Tax assets (net)	-	-
	(f) Other Non-current Asset	-	-
	<b>Total non - current assets</b>	<b>3,164.72</b>	<b>2779.45</b>
2	<b>Current assets</b>		
	(a) Inventories	7,083.16	5590.42
	(b) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	170.10	108.71
	(iii) Other Bank Balances	-	-
	(iv) Other financial assets	40.32	23.79
	(c) Current Tax assets (Net)	-	1.10
	(d) Other current assets	186.06	141.71
	<b>Total current assets</b>	<b>7,479.64</b>	<b>5865.73</b>
	<b>Total assets (1+2)</b>	<b>10,644.36</b>	<b>8645.18</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Share capital	2,150.00	2150.00
	(b) Other equity	2,997.40	2720.95
	<b>Total equity</b>	<b>5,147.40</b>	<b>4870.95</b>
	<b>LIABILITIES</b>		
2	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	2,391.32	1887.74
	(ii) Other financial liabilities	-	-
	(b) Deferred Tax Liabilities (net)	107.63	95.66
	(c) Other Non Current Liabilities	1,232.29	826.79
	<b>Total non - current liabilities</b>	<b>3,731.24</b>	<b>2810.19</b>
3	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	1,394.84	511.68
	(ii) Trade payables		
	(a) Due to Micro & Small Enterprises	260.36	167.86
	(b) Due to Other than Micro & Small Enterprises	78.16	233.95
	(iii) Other financial liabilities	-	-
	(b) Current Tax Liabilities (Net)	8.10	-
	(c) Other current liabilities	24.26	50.55
	<b>Total current liabilities</b>	<b>1,765.72</b>	<b>964.04</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>10,644.36</b>	<b>8645.18</b>

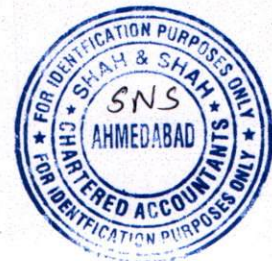
For Samor Realty Limited

*(Signature)*

Birju Ajitbhai Shah  
Managing Director  
DIN:02323418

Place : Ahmedabad

Date : 14/11/2024



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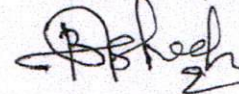
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**Cash Flow Statement for the Half Year ended September 30, 2024**

(INR in Lakhs)

Particulars	Half Year Ended September 30, 2024 (Unaudited)	Year Ended March 31, 2024 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	(20.29)	(51.50)
<b>Adjustments for :</b>		
Depreciation and amortisation expense	1.13	2.10
Finance costs	159.02	129.38
Interest income	-	(4.23)
<b>Operating profit before working capital changes</b>	<b>139.86</b>	<b>75.75</b>
<b>Changes in operating assets and liabilities:</b>		
(Increase)/Decrease in Inventories	(1,492.74)	(2,980.78)
(Increase)/Decrease in Trade receivables	-	26.69
(Increase)/Decrease in Other non-current financial asset	-	-
(Increase)/Decrease in Other current financial assets	(16.53)	0.39
(Increase)/Decrease in Other current assets	(44.35)	145.82
Increase/(Decrease) in Trade payable	(63.29)	82.56
Increase/(Decrease) in Other current Financial Liabilities	-	-
Increase/(Decrease) in Other current liabilities	(26.29)	(227.55)
<b>Cash flow generated from operations</b>	<b>(1,503.34)</b>	<b>(2,877.12)</b>
Direct taxes paid (net)	(18.03)	(10.95)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(1,521.37)</b>	<b>(2,888.07)</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, plant and equipments	(2.77)	(0.22)
Purchase of Investments	(1.22)	(198.23)
Investment in subsidiary	(46.47)	(408.21)
Interest received	-	4.23
<b>NET CASH FLOW (USED) IN INVESTING ACTIVITIES (B)</b>	<b>(50.45)</b>	<b>(602.43)</b>
<b>Cash flows from financing activities</b>		
Proceeds from Issue of Equity Shares	-	1174.00
Proceeds/(Repayment) of Borrowings	503.58	1267.64
Increase/(Decrease) in Short term Borrowing (Net)	883.16	211.67
Increase/(Decrease) in other non current financial liabilities	405.50	826.79
Finance costs Paid	(159.02)	(129.38)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>1633.21</b>	<b>3350.72</b>
<b>NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C)</b>	<b>61.39</b>	<b>(139.78)</b>
Cash and cash equivalents at the beginning of the year	108.71	248.49
<b>Cash and cash equivalents at the end of the year</b>	<b>170.10</b>	<b>108.71</b>

For Samor Realty Limited



Birju Ajitbhai Shah  
Managing Director  
DIN:02323418

Place : Ahmedabad

Date : 14/11/2024



## Samor Reality Limited

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### Statement of Changes in Equity for the Half Year ended September 30,2024

Equity Share Capital					
Particulars	Amount				
Balance as on 31st March, 2023	1075.00				
Changes during the year	1075.00				
Balance as on 31st March, 2024	2150.00				
Changes during the year	-				
Balance as on 30st september, 2024	2150.00				

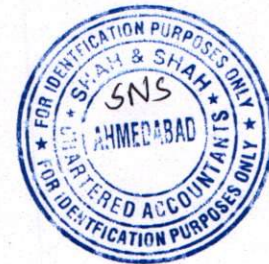
  

Particulars	Reserves and Surplus			Share warrant	Total
	Retained Earnings				
	Securities Premium	Profit and Loss	Other Comprehensive Income		
Balance as at 31st March, 2023	1643.50	(0.77)	3.88	-	1646.60
Profit for the year		(29.74)			(29.74)
Addition During the Year				99.00	99.00
Other comprehensive income for the year (Net of Tax)			1005.09		1005.09
Balance as at 31st March, 2024	1643.50	(30.51)	1008.97	99.00	2720.95
Profit for the year		(9.76)			(9.76)
Addition During the Year					-
Other comprehensive income for the year (Net of Tax)			286.21		286.21
Balance as at 30th september,2024	1643.50	(40.27)	1295.18	99.00	2997.40

For, Samor Reality Limited



Director



**Samor Reality Limited**

**CIN : L45400GJ2020PLC118556**

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**Notes:**

- 1 The above Unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on November 14, 2024 .
- 2 The financial results of the company have been prepared in accordance with the companies (Indian Accounting Standards) Rules ,2015 (Ind as) Prescribed Under Section 133 of the companies Act, 2013.
- 3 During the quarter and half year ended September 30th, 2024 the Company is operating in single segment i.e. Real Estate Activities in terms of Ind AS 108 on Segment Reporting.
- 4 The figures for previous period have been regrouped / reclassified /restated wherever necessary to make them comparable with the current year's classification.
- 5 The results for the quarter and half year ended September 30, 2024 are available on the BSE Limited website (URL: www.bseindia.com/corporates).

Samor Reality Limited



Birjubhai Ajitbhai Shah

Director

DIN: 02323418

Place: Ahmedabad

Date: 14/11/2024

