



Date: February 4, 2022

To

<p>The Manager, Listing Department BSE Limited P.J. Towers, Dalal Street, Mumbai – 400001</p> <p>Scrip Code: 543283</p>	<p>The Manager, Listing & Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra East, Mumbai – 400051</p> <p>Scrip Symbol: BARBEQUE</p>
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Dear Sir/Madam,

Sub: Publication of Financial Results for the quarter and nine-months ended December 31, 2021 pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In continuation to our letter dated February 3, 2022 with regard to submission of Financial Results for the quarter and nine months ended December 31, 2021, please find enclosed e-clip of the advertisement published today, i.e., February 4, 2022 in Financial Express (English newspaper) pursuant to Regulation 47 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and records.

Thanking you,

Yours faithfully,

For Barbeque-Nation Hospitality Limited



Nagamani C Y
Company Secretary and Compliance officer
M. No.: A27475

Encl.: As above

BARBEQUE-NATION HOSPITALITY LIMITED

Registered & Corporate Office: "Saket Callipolis", Unit No. 601 & 602, 6th Floor, Doddakannalli Village, Varthur Hobli, Sarjapur Road, Bengaluru-560035, Karnataka, India. **T:** +91 80 69134900, **F:** +91 80 45113062, **E-mail:** corporate@barbequenation.com, **CIN:** L55101KA2006PLC073031 **www.barbequenation.com**



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Regd.Off: "Saket Callipolis", Unit No. 601 & 602, 6th Floor, Doddakannalli Village, Varthur Hobli, Sarjapur Road, Bengaluru - 560035

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Extract of Consolidated Financial Results for the Quarter and Nine months ended December 31, 2021

Rs in Millions except per share data

Sl. No.	Particulars	For the Quarter ended			For the Nine Months ended		Year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the Previous period ended	Previous year ended
		31-Dec-21 Unaudited	30-Sep-21 Unaudited	31-Dec-20 Unaudited	31-Dec-21 Unaudited	31-Dec-20 Unaudited	31-Mar-21 Audited
1	Revenue from operations	2,866.71	2,208.30	1,948.27	6,095.38	2,807.33	5,070.82
2	Profit/(loss) before exceptional items and tax	190.30	40.87	(32.46)	(327.84)	(1,219.30)	(1,136.07)
3	Profit/(loss) before tax	192.46	43.64	(11.79)	(322.91)	(1,198.63)	(1,115.40)
4	Net profit for the period attributable to owners of the Company	141.63	29.23	(9.01)	(255.46)	(966.55)	(904.64)
5	Total comprehensive income attributable to owners of the Company	135.53	31.98	(8.35)	(268.16)	(942.56)	(879.08)
6	Equity Share Capital	194.32	193.72	141.45	194.32	141.45	169.72
7	Earnings per share						
	Basic	3.97	(2.91)	(0.32)	(10.34)	(34.49)	(31.14)
	Diluted	3.97	(2.91)	(0.32)	(10.34)	(34.49)	(31.14)

Notes

- The Above is an extract of the detailed format for the Third quarter and nine months ended December 31, 2021 Financial Results filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time. The full form of Financial Results for the Third quarter and nine months ended December 31, 2021 are available on the website of the stock exchanges, www.nseindia.com, www.bseindia.com and on the Company's website at www.barbequenation.com.
- Subsequent to the year end, the Equity Shares of the Company are listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on April 07, 2021. Accordingly, the Financial Results for the quarter and year ended March 31, 2021 are drawn up for the first time in accordance with the Listing requirements. The net proceeds from the fresh issue of the IPO would be utilised towards the following:
 - capital expenditure for expansion and opening of new restaurants by the Company;
 - prepayment or repayment of all or a portion of certain outstanding borrowings availed by our Company on a consolidated basis; and
 - general corporate purposes
- In terms of Regulation 33 of the SEBI LODR Regulations, as amended from time to time, this Statement of Consolidated Financial Results for the Third quarter and nine months ended December 31, 2021 ("Statement") of the Company has been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on February 03, 2022 and has been subject to a limited review by the statutory auditors of the Company.
- The consolidated financial results for the third quarter and nine months ended December 31, 2021 included in the Statement have not been subject to an auditor review by our Statutory Auditors. However, the Management has exercised necessary due diligence to ensure that the financial results for these periods provide a true and fair view of the Company's affairs.
- The above Statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules made there under and in terms of Regulation 33 of the SEBI (LODR Regulations) 2015, as amended.
- Consequent to COVID-19 pandemic, the Company has negotiated several rent concessions. In view of the amendment by the Companies (Indian Accounting Standards) Amendment Rules, 2020, the Company has elected, as a practical expedient, not to assess these rent concessions as lease modifications and has recognized impact of such rent concession in the Statement. The election is made for all such rent concessions as these satisfy the conditions mentioned in Para 46 A and Para 46 B of Ind AS 116 (as amended). Accordingly, rent concessions aggregating to Rs. 24.07 million for the quarter ended December 31, 2021 have been recognised under Other income. Such concessions during the quarter ended September 30, 2021 and December 31, 2020 was Rs. 67.49 million and Rs.78.33 million respectively.
- The Company operates in only one segment, viz., setting up and managing restaurant business.
- The Management has considered the possible effects which may result from the COVID-19 pandemic on the carrying value of assets. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of the pandemic, the management has used external and internal information to assess the expected future performance of the Group. The Group has performed sensitivity analysis on the assumptions and based on the current estimates, and accordingly the Company expects that the carrying value of the assets as at December 31, 2021 is fully recoverable. The actual impact of the COVID-19 pandemic may be different from that estimated as at the date of approval of these financial results.
- Key numbers of stand alone results of the Company are as under:-

Rs in Millions

Particulars	For the quarters ended			For the nine months ended		Year ended
	31-Dec-21 Unaudited	30-Sep-21 Unaudited	30-Dec-20 Unaudited	30-Dec-21 Unaudited	31-Dec-20 Unaudited	31-Mar-21 Audited
Total revenue	2605.79	2055.21	1820.22	5592.61	2799.49	4938.16
Profit before tax	184.38	47.27	8.25	(251.29)	(982.75)	(892.51)
Profit / (loss) after tax	136.79	35.61	6.50	(190.08)	(774.01)	(702.94)

For Barbeque-Nation Hospitality Limited
Rahul Agrawal
Chief Executive Officer & Whole time Director
DIN-07194134

Bengaluru
February 03, 2022

Certified Copy

For Barbeque-Nation Hospitality Limited




Nagamani C.Y
Company Secretary and Compliance Officer
M. No: A27475



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