

VIDLI RESTAURANTS LIMITED

Reg Office:-D-09, Eastern Business District, LBS Road, Bhandup West, Mumbai 400078.
•T: +9122 49708389 •W: www.kamatsindia.com •E: cs@kamatsindia.com
CIN: L55101MH2007PLC173446

Date: 13th November, 2021

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001.

Scrip Code: 539659
Scrip ID: VIDLI

Dear Sir/Madam,

Sub: Outcome of meeting of the Board of Directors.

In terms of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, please find attached herewith Unaudited Financial Results for the half year and period ended on 30th September, 2021 approved by the Board of Directors of the Company at their Meeting held on Saturday 13th November, 2021 along with the Limited Review Report.

The meeting of the Board of Directors commenced at 11.30 a.m. and concluded at 12.50 p.m.

Please take the same on your record.

Thanking you,

Yours Truly
For Vidli Restaurants Limited

Vidhi V. Kamat
Managing Director
DIN: 07038524
Encl: a/a



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CIN No. L55101MH2007PLC173446

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR 30TH SEPTEMBER 2021

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone			
		Six Months Ended on 30.09.2021	Six Months Ended on 31.03.2021 (Note 5)	Six Months Ended on 30.09.2020	Year Ended on 31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
	Revenue				
1	Revenue from Operations	147.22	214.33	48.20	262.53
2	Other Income	4.16	21.80	18.01	39.81
3	Total Revenue (1 + 2)	151.38	236.13	66.21	302.34
4	Expenses				
	a) Purchase of Stock in Trade	60.80	88.51	16.92	105.43
	b) Changes in Inventory of Stock in Trade	(0.03)	(7.64)	4.79	(2.85)
	c) Employees Benefit Expense	39.85	53.57	15.26	68.83
	d) Finance Costs	3.48	5.02	3.62	8.63
	e) Depreciation and Amortisation Expense	10.30	9.07	9.34	18.41
	f) Other Expenses	35.04	76.13	23.46	99.60
	Total Expenses	149.44	224.66	73.39	298.06
5	Profit/(Loss) before Exceptional and Extraordinary Items and Tax [3-4]	1.93	11.47	(7.18)	4.28
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) before Extraordinary Items and Tax [5-6]	1.93	11.47	(7.18)	4.28
8	Extraordinary Items	-	-	-	-
9	Profit/(Loss) before Tax [7-8]	1.93	11.47	(7.18)	4.28
10	Less: Tax Expense				
	1) Current Tax	0.39	0.32	0.39	0.71
	2) Prior Period Adjustment- Income Tax	-	(0.68)	-	(0.68)
	3) Deferred Tax	2.81	2.49	(2.52)	(0.03)
	4) Mat Credit (Entitlement) / Reversed	(0.39)	(0.59)	-	(0.60)
11	Net Profit/(Loss) for the period [9-10]	(0.88)	9.94	(5.05)	4.89
12	Paid-up equity Share Capital (Face value of Equity Share Rs.10/- each)	433.00	433.00	433.00	433.00
13	Earnings Per Share (EPS) (of Rs. 10/- Each) (Not Annualised)				
	a) Basic (Rs.)	(0.02)	0.23	(0.12)	0.11
	b) Diluted (Rs.)	(0.02)	0.23	(0.12)	0.11

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2021.
2. The company is operating only in Hospitality and allied Services Segment.
3. There are no investors complaints pending as on 30th September, 2021.
4. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Lited with SME Exchange.
5. The statement includes the results for the Half Year ended 31st March, 2021, being the balancing figures between the audited figures in respect of the full financial year and the unaudited figures in respect of the half year ended 30th September, 2020.
6. Previous period / year figures have been re-grouped / re-classified wherever considered necessary to confirm to current period classification.
7. Post COVID-19 lockdown, the Company has started its operations and gradually moving towards normalcy, however the situation continues to be still evolving. The Company has taken account external and internal information for assessing possible impact of COVID-19 on various elements of its financials results, including recoverability of assets.

For Vidli Restaurants Limited

Vidhi V. Kamat
DIN: 07038524
Managing Director

Mumbai: 13th November, 2021

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STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone	
		As At	
		30th September 2021 (UnAudited)	31st March 2021 (Audited)
(A) EQUITY AND LIABILITIES:			
1	Shareholders Funds:		
	a) Share Capital	433.00	433.00
	b) Reserves and Surplus	105.08	105.96
	Sub Total of ShareHolders Funds	538.08	538.96
2	Non - Current Liabilities:		
	a) Long Term Borrowings	75.25	75.25
	b) Deferred Tax Liabilities (Net)	8.71	5.90
	c) Other Long Term Liabilities	71.96	108.29
	d) Long- Term Provisions	3.69	4.80
	Sub Total of Non Current Liabilities	159.61	194.25
3	Current Liabilities		
	a) Trade Payables		
	i) Micro, Small and Medium Enterprises	26.89	16.56
	ii) Others for goods and services	54.34	63.54
	b) Other Current Liabilities	36.61	42.97
	c) Short- Term Provisions	0.21	0.29
	Sub Total of Current Liabilities	118.05	123.37
	TOTAL - EQUITY AND LIABILITIES	815.74	856.58
(B) ASSETS:			
1	Non- Current Assets:		
	a) Fixed Assets		
	(i) Tangible Assets	232.63	240.25
	(ii) Intangible Assets	12.00	13.48
	(iii) Capital Work in Progress	1.30	-
	Total Fixed Assets	245.93	253.73
	b) Non- Current Investments	14.00	14.00
	c) Other Non-Current Assets	365.10	311.75
	Sub Total of Non- Current Assets	625.03	579.49
2	Current Assets		
	a) Current Investments	3.50	3.50
	b) Inventories	30.16	26.60
	c) Trade Receivables	82.18	86.03
	d) Cash and Bank Balances	55.43	137.99
	e) Other Current Assets	19.44	22.98
	Sub Total of Current Assets	190.71	277.09
	TOTAL - ASSETS	815.74	856.57

For Vidli Restaurants Limited

Vidhi V. Kamat
DIN: 07038524
Managing Director

VIDLI RESTAURANTS LIMITED

CASH FLOW STATEMENT

Amount in Lakhs

PARTICULARS	Amount in Lakhs		
	Half Year ended	Half Year ended	Year ended
	30th September, 2021	30th September, 2020	31st March, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Net profit / (loss) before tax	1.93	(7.18)	4.29
Adjustment for:			
Depreciation	10.30	9.34	18.41
Profit on Sale of Investments	-	(1.98)	(1.98)
Loss on Sale of Investments	-	0.29	0.29
Loss on Discard/Sale of Fixed Assets	-	-	5.06
Provision for Employee Benefits	(1.19)	0.66	(1.85)
Provision for Doubtful Debtors (Including Bad Debts written off)	0.03	-	0.04
Preliminary Expenses Written Off	0.34	0.17	0.67
Interest income	(1.62)	(15.72)	(31.34)
Dividend income	(0.00)	(0.02)	(0.02)
Interest Expense	3.48	3.62	8.63
Operating profit / (loss) before working capital changes	13.27	(10.82)	2.20
Trade and other receivables	(44.68)	(7.60)	(260.83)
Inventories	(3.57)	4.79	(0.95)
Trade Payables	(40.16)	(13.63)	(26.09)
Cash inflow / (outflow) generated from operations	(75.14)	(27.26)	(285.66)
Direct taxes paid (Net of refunds)	(1.14)	2.73	(2.88)
Net cash inflow / (outflow) from operating activities	(76.27)	(24.53)	(288.54)
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Fixed Assets	(2.50)	(4.07)	(8.68)
Sale Proceeds of Fixed Assets	-	-	1.55
Investments made during the year	-	(2.91)	(2.91)
Investments sold during the year	-	2.55	8.55
Fixed Deposits Redeemed during the year	22.51	4.44	(5.00)
Loans Received Back During the Year	-	-	280.65
Dividend Received	0.00	0.02	0.02
Interest Received	1.62	1.71	50.57
Net cash inflow / (outflow) used in investing activities	21.63	7.74	324.76
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Secured Loan taken from Bank	-	15.20	16.05
Repayment of Secured Loan	(1.93)	(0.25)	(1.79)
Interest paid	(3.48)	(3.62)	(8.63)
Net cash used in financing activities	(5.41)	11.33	5.63
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS:	(60.05)	(5.46)	41.85
CASH AND CASH EQUIVALENTS AS AT 01.04.2021 (Opening Balance)	69.87	28.03	28.03
CASH AND CASH EQUIVALENTS AS AT 30.09.2021 (Closing Balance)	9.83	22.57	69.87
Components of Cash and Cash Equivalents			
- Balance with Banks in current account	8.51	11.45	68.90
-Cash on hand	1.32	1.12	0.98
-Cheques in Hand	-	10.00	-
	9.83	22.57	69.87

For and on behalf of Board of Directors
Vidli Restaurants Private Limited

Vidhi V. Kamat
DIN: 07038524
Managing Director

ANAY GOGTE
FCA, CMA, CS

NEELAM THORAT
BAF, ACA

ANAY GOGTE & CO.
CHARTERED ACCOUNTANTS
1/F 6, Krishna Nagar,
Chandavarkar Road, Borivali (W)
Borivali (West), Mumbai 400092.
Tel: 2894 3101, 2890 3450

Independent Auditor's Review Report on the Half Yearly unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

**Review Report to
The Board of Directors
Vidli Restaurant Limited.**

We have reviewed the accompanying statement of unaudited financial results of Vidli Restaurant Limited ("the Company") for the half year ended 30th September, 2021, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ("the Listing Regulations"). This statement is the responsibility of the Company's Management and approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is responsibility of the Company's Management and Approved by the Board of Directors of the Company, in the Meeting held on 13th November, 2021, has been prepared in accordance with applicable Accounting Standard prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Anay Gogte & Co.
Chartered Accountants
FRN No. 100398W



Place: Mumbai
Date: 13th November, 2021
UDIN: 21037046AAAAJH8420

(A.R. Gogte)
Partner
Membership No. 037046