

# Samor Reality Limited

Registered Office: FO F.401, SHOP ATLANTIS,NR RELIANCE PUMP PRAHLADNAGAR ROAD,ANANDNAGAR,  
SATELLITE AHMEDABAD-380015

CIN: L45400GJ2020PLC118556

## Part-I Statement of Standalone Un-audited Financial Results For The Half Year Ended 30th September, 2023

### STATEMENT OF ASSET & LIABILITIES

(Amt in Lacs)

Particulars	Half Year Ended on 30/09/2023	Year Ended on 31/03/2023
	Un-Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	2150.00	1075.00
(b) Reserves and Surplus	1670.38	1677.77
<b>(2) Share Application money pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	1018.82	620.10
(b) Deferred Tax Liabilities (Net)	0.15	0.19
(c) Other Long Term Liabilities		
(d) Long Term Provisions		
<b>(4) Current Liabilities</b>		
(a) Short-Term Borrowings		300.00
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises;		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	314.76	319.25
(c) Other Current Liabilities	175.92	143.77
(d) Short-Term Provisions	24.30	1.53
<b>Total Equity &amp; Liabilities</b>	<b>5354.34</b>	<b>4137.61</b>
<b>II.ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Fixed Assets (Net)</b>		
(i) Property, Plant and Equipment	5.38	6.33
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(b) Non-current investments	1074.61	1029.93
(c) Deferred tax assets (net)		
(d) Long term loans and advances	150.81	151.83
(e) Other non-current assets		
<b>(2) Current Assets</b>		
(a) Current investments		
(b) Inventories	3252.51	2509.47
(c) Trade receivables	26.69	26.68
(d) Cash and cash equivalents	45.79	248.50
(e) Short-term loans and advances	625.31	139.99
(f) Other current assets	173.23	24.88
<b>Total Assets</b>	<b>5354.34</b>	<b>4137.61</b>

For Samor Reality Limited



*[Signature]*

Birjubhai Ajitbhai Shah  
Chairman  
DIN: 02323418

Date: 09-11-2023  
Place: Ahmedabad

Samor Reality Limited						
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CIN: L45400GJ2020PLC118556						
Part-I Statement Of Standalone Un-audited Financial Results For The Half Year Ended 30th September, 2023						
(Rs. In Lacs)						
Sr. No	Particulars	For the Half Year Ended	For the Half Year Ended	For the Half Year Ended	For the Year Ended on	For the Year Ended on
		30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
		Unaudited	Audited	Unaudited	Audited	Audited
I	Revenue from operations	106.18	241.37	1133.94	1375.31	1732.31
II	Other Income	3.81	6.16	0.9	7.06	5.85
III	<b>Total Revenue (I +II)</b>	<b>109.99</b>	<b>247.53</b>	<b>1134.84</b>	<b>1382.37</b>	<b>1738.16</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed					
	Purchase of Stock-in-Trade	745.39	609.56	1448.65	2058.21	2664.88
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(743.04)	-1131.51	(347.80)	(1,479.31)	(1,009.03)
	Employee Benefit Expense	22.25	35.90	0.72	36.62	6.62
	Financial Costs	56.34	55.96	0.19	56.15	0.72
	Depreciation and Amortization Expense	0.95	0.65	0.53	1.18	0.12
	Other Expenses	38.03	677.51	15.11	692.62	59.12
	<b>Total Expense</b>	<b>119.92</b>	<b>248.07</b>	<b>1117.40</b>	<b>1365.47</b>	<b>1722.43</b>
V	Profit before exceptional and extraordinary items and tax	(9.93)	(0.54)	17.44	16.90	15.73
VI	Exceptional Items				-	-
VII	Profit before extraordinary items and tax (V - VI)	(9.93)	(0.54)	17.44	16.90	15.73
VIII	Extraordinary Items				-	-
IX	Profit before tax (VII - VIII)	(9.93)	(0.54)	17.44	16.90	15.73
X	<b>Tax expense:</b>					
	(1) Current tax	-2.50	-0.03	4.39	4.36	3.96
	(2) Deferred tax	-0.04	0.01		0.01	0.48
XI	Profit(Loss) for the period from continuing operations	(7.39)	(0.52)	13.05	12.53	11.29
XII	Other Comprehensive income (net of tax)					
XIII	<b>Total Comprehensive Income for the period (XI+XII)</b>	<b>(7.39)</b>	<b>(0.52)</b>	<b>13.05</b>	<b>12.53</b>	<b>11.29</b>
XIV	Paid-up Equity share capital (at par Value of Rs.10 each)			430.00	1075.00	430.00
XV	Reserves excluding revaluation reserves				1677.77	697.74
XVI	a) Earning per equity share before Exceptinal items					
	(1) Basic	(0.00)	(0.07)	0.03	0.22	0.31
	(2) Diluted	(0.04)	(0.07)	0.03	0.22	0.31
	b) Earning per equity share after Exceptinal items					
	(1) Basic	(0.00)	(0.07)	0.03	0.22	0.31
	(2) Diluted	(0.04)	(0.07)	0.03	0.22	0.31

Date: 09-11-2023  
Place: Ahmedabad



For Samor Reality Limited

*(Signature)*

Birjubhai Ajitbhai Shah  
Chairman  
DIN: 02323418



## Samor Reality Limited

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AHMEDABAD-380015  
CIN: L45400GJ2020PLC118556

### Part-I Statement Of Standalone Un-Audited Financial Results For The Half Year Ended 30th September, 2023

#### CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2023

(Rs. In Lacs)

PARTICULARS	As at 30th September, 2023	As at 31st March, 2023
	Rs.	Rs.
<b>A. Cash Flow from Operating Activity</b>		
Profit before Taxation and Extra Ordinary Items	(7.39)	16.90
Add : Non Cash & Non Operating Expenses		
Depreciation	0.95	1.18
Finance Cost	56.34	56.15
Interest Expenses	(3.81)	(7.01)
Preliminary Expenses Write Off		
Operating Profit before Working Capital Changes		
Adjustment for;		
(Increase) / Decrease in Inventory	(743.04)	(1,479.31)
(Increase) / Decrease in Debtors	(0.01)	12.50
Increase/(Decrease) in Short Term Borrowings	(300.00)	(139.42)
Increase/(Decrease) in Trade Payables	(4.49)	307.66
(Increase)/ Decrease in Loans & Advances	(485.32)	(147.99)
(Increase) / Decrease in other Current Assets	(148.35)	(16.82)
Increase / (Decrease) in Current Liabilities & Provisions	54.92	136.32
Cash Generated from Operation		
Taxes Paid	0.96	(6.61)
Net Cash Flow from Operating Activities	(1,579.23)	(1,266.45)
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets	-	(5.69)
(Increase) / Decrease in Investments & Accured Interest	(40.88)	(1,022.92)
Net Cash Flow from Investing Activities	(40.88)	(1,028.61)
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares	1,075.00	1,612.50
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings	398.72	892.35
Increase / (Decrease) in Long term Borrowings		
(Increase) / Decrease in Long term Loans and Advances		
Interest Expenses	(56.34)	(56.15)
Net Cash Flow from Financing Activities	1,417.38	2,448.70
Net Increase / (Decrease) in Cash & Cash Equivalents	(202.71)	153.64
Opening Balance of Cash & Cash Equivalents	248.50	94.86
Closing Balance of Cash & Cash Equivalents	45.79	248.50
Net Increase / (Decrease) in Cash & Cash Equivalents	(202.71)	153.64

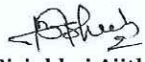
**NOTES:**

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3. "Cash Flow Statement" issued by ICAI.
- The previous year figures have been regrouped/restated wherever necessary to confirm to this year's classification.

Date: 09-11-2023  
Place: Ahmedabad



For Samor Reality Limited

  
Birjubhai Ajitbhai Shah  
Chairman  
DIN: 02323418

**Reporting of Segment wise Revenue, Results and Capital Employed along with the half yearly date results of  
Samor Reality Limited for the period ended 30th September, 2023**

(Rs. In Lacs)

Particulars	For the Half Year Ended	For the Half Year Ended	For the Half Year Ended	For the Year Ended on	For the Year Ended on
	30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
	Unaudited	Audited	Unaudited	Audited	Audited
<b>1. Segment Revenue</b>					
(a) Trading	0.00	106.80	1133.94	1240.74	1732.31
(b) Real Estate	106.18	134.57	0.00	134.57	0.00
(c) Unallocated					
<b>Total</b>	<b>106.18</b>	<b>241.37</b>	<b>1133.94</b>	<b>1375.31</b>	<b>1732.31</b>
Less : Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
Net/ Sales or Income from operations	106.18	241.37	1133.94	1375.31	1732.31
<b>2. Segment Results (Profit)(+)/(Loss)(-) before tax and interest from each Segment</b>					
(a) Trading	-34.40	-41.11	16.54	-24.57	9.88
(b) Real Estate	20.67	34.41	0.00	34.41	0.00
(c) Unallocated	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>-13.74</b>	<b>-6.70</b>	<b>16.54</b>	<b>9.84</b>	<b>9.88</b>
Less : 1.) Interest					
ii) Other Un-allocable Expenditure net off					
iii) Un-allocable income	3.81	6.16	0.90	7.06	5.85
<b>Total profit before tax</b>	<b>-9.93</b>	<b>-0.54</b>	<b>17.44</b>	<b>16.90</b>	<b>15.73</b>
Less : Tax Expense					
(i) Provision for current tax	-2.54	-0.02	4.39	4.37	4.44
(ii) Provision for deferred tax	-7.39	-0.52	13.05	12.53	11.29
<b>Total profit after tax</b>	<b>-7.39</b>	<b>-0.52</b>	<b>13.05</b>	<b>12.53</b>	<b>11.29</b>
<b>3. Capital Employed</b>					
Segment Assets					
(a) Trading	1733.63	1258.39	31.58	1258.39	39.19
(b) Real Estate	3522.85	2509.47	1378.06	2509.47	1069.35
(c) Unallocated	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>	<b>5256.48</b>	<b>3767.86</b>	<b>1409.64</b>	<b>3767.86</b>	<b>1108.54</b>
Segment Liability					
(a) Trading	13.61	300.00	7.50	300.00	0.00
(b) Real Estate	1422.33	746.43	57.30	746.43	6.09
(c) Unallocated	0.00	0.00	0.00	0.00	0.00
<b>Total Liability</b>	<b>1435.94</b>	<b>1046.43</b>	<b>64.80</b>	<b>1046.43</b>	<b>6.09</b>
<b>Net Capital Employed</b>					
(Segment Assets- Segment Liability)					
(a) Trading	1720.03	958.39	24.08	958.39	39.19
(b) Real Estate	2100.51	1763.04	1320.76	1763.04	1063.26
(c) Unallocated	0.00	0.00	0.00	0.00	0.00
<b>Total Net Capital Employed</b>	<b>3820.54</b>	<b>2721.43</b>	<b>1344.84</b>	<b>2721.43</b>	<b>1102.45</b>

**Notes :**

1. Segments have been identified in accordance with Accounting Standards (AS) 17 on segment Reporting , considering the risk / return profiles of the businesses, their original structure and the internal reporting system. The above mention segments are identified as per reportable segment

Date: 09-11-2023  
Place: Ahmedabad



For Samor Reality Limited

*(Signature)*

Birjubhai Ajitbhai Shah  
Chairman  
DIN: 02323418



**Notes:**

1	The above Financial Results, Statement of Assets and Liabilities and Cash Flow Statement were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 09 November, 2023 and have been subjected to a limited review by the Statutory Auditors.
2	These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
3	The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).
4	The Company is engaged in the business of trading activity of building materials and real estate activities. The Company operates at one location only. Hence, the Company has reportable primary segments only and no secondary segments exists. There are two primary segments for the current financial period in the context of as per para 27-32 of Accounting Standard - 17 "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006 as follows: a. Trading Activities b. Real Estate Activities
5	The comparative results and other information for the six months ended September 30, 2023, September 30, 2022 and year ended March 31, 2023 have been audited or reviewed by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
6	Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

**Date: 09-11-2023**  
**Place : Ahmedabad**



**For Samor Reality Limited**

**Birjubhai Ajitbhai Shah**  
**Chairman**  
**DIN: 02323418**




**LIMITED REVIEW REPORT**

**Limited Review Report on Standalone half year ended as on 30<sup>th</sup> September, 2023  
Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI  
(Listing Obligation and Disclosure Requirements) Regulations, 2015**

To the Board of Directors  
Samor Reality Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Samor Reality Limited (the "Company") for the half-year ended 30<sup>th</sup> September 2023, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement 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 Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatements. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone 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 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 Bhagat & Co.  
Chartered Accountants  
Firm Registration Number -127250W

  
Shankar Prasad Bhagat  
Partner

Membership No: 052725  
Place: Ahmedabad  
Date: November 09, 2023  
UDIN: 23052725BGWWIE9893

