



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

May 22, 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 May 22, 2024.

In continuation of our letter dated May 15, 2024, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on May 22, 2024, inter alia considered and approved the following;

1. The Audited Standalone Financial Results set out in compliance with Accounting Standards (AS) for the Half Year and year ended March 31, 2024 together with Statement of Assets & Liabilities and Cash Flow Statement.
2. Appointment of M/s. KKM& Associates, Chartered Accountants as Internal Auditor of the Company for the F.Y. 2024-25 and 2025-26.
3. Acceptance of Resignation of M/s. Gaurav Shiv & Co. as Internal Auditor of the Company.

Independent Auditors Report thereon for Standalone Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A**.

The details with respect to the Appointment of Internal Auditor and Resignation of Internal Auditor required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-Pod-1/P/CIR/2023/123 dated 13th July, 2023 is annexed herewith as **Annexure-B to C**.

The Board Meeting commenced at 03:00 P.M. and concluded at 06:50 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

Shreyas Shah
(Whole Time Director)
DIN: 01835575

INDEPENDENT AUDITOR'S REPORT

To Board of Directors
Roopshri Resorts Limited
60, Khatau Building, Ground Floor,
Alkesh Dinesh Modi Marg,
Fort Mumbai,
Maharashtra- 400001
(CIN: L45200MH1990PLC054953)

Report on audit of Financial Results

Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2024 (b) reviewed the financial results for the half year ended March 31, 2024 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Half year and Year Ended March 31, 2024" of **Roopshri Resorts Limited** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the **net profit** including other comprehensive income and other financial information of the Company for the year ended March 31, 2024.

b) Conclusion on Unaudited Financial Results for the half year ended March 31, 2024

With respect to the Financial Results for the half year ended March 31, 2024, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the half year ended March 31, 2024, prepared in accordance with the recognition and measurement principles laid down in the 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 listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

V.N. PUROHIT & CO.

Chartered Accountants

Basis for Opinion on the Financial Results for the half year ended March 31, 2024

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (“the ICAI”). Our responsibilities under those standards are further described in the ‘Auditor’s Responsibilities for the Audit of Financial Results’ section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company’s Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor’s Responsibilities for the Audit of Financial Results

a) Audit of the Financial Results for the year ended March 31, 2024

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

V.N. PUROHIT & CO.

Chartered Accountants

6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

b) Review of the Financial Results for the half year ended March 31, 2024

8. We conducted our review of the Financial Results for the half year ended March 31, 2024, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

V.N. PUROHIT & CO.
Chartered Accountants

Other Matters

9. The financial results include the results for the half year ended March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the half year of the financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. No. 304040E

Om Prakash Digitally signed by Om
Prakash Pareek
Date: 2024.05.22
17:14:06 +05'30'
Pareek

O. P. Pareek
Partner
Membership No. 014238

UDIN: 24014238BKAUBM6357

Date: 22nd May, 2024
Place: New Delhi

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ROOPSHRI RESORTS LIMITED						
Audited Financial Results for the half year and full year ended March 31, 2024						
(Rupees in lacs, unless otherwise mentioned)						
Sr. No.	Particulars	Standalone Results				
		Half year Ended			Year ended	
		Un-Audited 31-Mar-24	Un-Audited 30-Sep-23	Un-Audited 31-Mar-23	Audited 31-Mar-24	Audited 31-Mar-23
1	Revenue					
	(a) Revenue from operations	82.85	82.72	13.56	165.57	66.31
	(b) Other Income	12.58	8.73	6.70	21.31	4.63
	Total Revenue	95.43	91.45	20.26	186.88	70.94
2	Expenses					
	(a) Purchases	9.46	14.93	10.21	24.39	10.12
	(b) Change in Inventories	0.00	0.45	(0.54)	0.45	(0.54)
	(c) Employee Benefit Expenses	30.03	19.65	4.24	49.68	18.52
	(d) Finance Costs	0.02	-	3.19	0.02	0.15
	(e) Depreciation and Amortisation	5.70	5.13	0.19	10.83	9.09
	(f) Other Expenses	26.09	21.45	15.05	47.54	29.22
	Total Expenses	71.29	61.61	32.34	132.90	66.56
3	Profit / (Loss) from ordinary activities before exceptional items (1-2)	24.13	29.85	(12.08)	53.97	4.38
4	Exceptional Items		-		-	-
5	Profit / (Loss) from ordinary activities before tax (3+4)	24.13	29.85	(12.08)	53.97	4.38
6	Tax Expenses					
	(a) Current Year	4.51	2.30	-	6.81	-
	(b) Short/Excess Provision of tax	0.06	(0.06)	-	-	-
	(c) Deferred Tax	0.77	1.74	(0.60)	2.51	1.10
	Total Tax Expenses (a+b+c)	5.34	3.98	(0.60)	9.32	1.10
7	Net Profit / Loss from continuing operations (5-6)	18.79	25.87	(11.47)	44.65	3.28
8	Profit / (Loss) from discontinuing operations	-	-	-	-	-
9	Tax expenses of discontinuing operations	-	-	-	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-	-	-
11	Profit / (Loss) for the period (7+10)	18.79	25.87	(11.47)	44.65	3.28
12	Paid up equity share capital (Paid up Rs. 10/- per share)	721.90	583.60	583.60	721.90	481.00
13	Other Equity	261.74	261.74	261.74	413.88	261.74
14	Earnings per share (before extraordinary items) (In Rs.)					
	Basic	0.32	0.44	0.22	0.76	0.06
	Diluted	0.32	0.44	0.22	0.76	0.06

Notes:

- 1 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.
- 2 Previous period's figures have been re-grouped / reclassified wherever necessary.
- 3 The above result for the year ended 31st March 2024 have been reviewed by the audit committee meeting held on 22th May 2024 and approved by the Board of Directors in their meeting held on 22th May, 2024
- 4 Figures for the half year ended on 31st March 2024 and 31st March 2023 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2023 and 30th Sept 2022 respectively.
- 5 The company has made preferential allotment during the year and its effect has been given while calculating EPS.



Roopshri Resorts Limited
Shreyas Shah
Whole Time Director
DIN: 01835575

22.05.24

CIN : L45200MH1990PLC054953 GSTIN : 27AAECR8845D1Z6

Mumbai Office : Unit No. 1, Ground Floor, Reva Apartment, Bhulabhai Desai Road, Haji Ali, Cumbala Hill, Mumbai - 400018

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ROOPSHRI RESORTS LTD.			
Audited Statement of Assets and Liabilities			
<i>(Rupees in lacs, unless otherwise mentioned)</i>			
Particulars	As on	As on	As on
	31-Mar-24	31-Mar-23	31-Mar-21
EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Equity Share Capital	721.90	583.60	481.00
(b) Reserves and Surplus	790.45	413.88	277.53
Sub-Total (Shareholder's Funds)	1,512.35	997.48	758.53
LIABILITIES			
Non-Current Liabilities			
(a) Deferred Tax Liabilities (Net)	4.81	2.30	0.70
Sub-Total (Non-Current Liabilities)	4.81	2.30	0.70
Current Liabilities			
(a) Short Term Borrowings	5.47	5.47	6.22
(b) Trade Payables			5.02
(a) total outstanding dues of creditors other than micro enterprises and small enterprises	4.43	10.23	
(c) Other Current Liabilities	8.10	4.73	3.21
(d) Short- term provisions	5.08	-	
Sub-Total (Current Liabilities)	23.07	20.43	14.45
TOTAL (EQUITY AND LIABILITIES)	1,540.23	1,020.21	773.68
ASSETS			
Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	160.15	164.52	26.89
(ii) Intangible Assets	0.14	0.18	0.13
(b) Other Non-Current Assets	550.48	550.48	550.48
Sub-Total (Non-Current Assets)	710.76	715.18	577.50
Current Assets			
(b) Inventories	824.29	1.49	0.16
(b) Cash and Cash Equivalents	1.04	292.21	178.96
(c) Other Current Assets	4.14	11.33	17.06
Sub-Total (Current Assets)	829.47	305.03	196.18
TOTAL (ASSETS)	1,540.23	1,020.21	773.68

Roopshri Resorts Limited



Shreyas Shah
Whole Time Director
DIN: 01835575

CIN : L45200MH1990PLC054953 GSTIN : 27AAECR8845D1Z6

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ROOPSHRI RESORTS LIMITED		
CASH FLOW STATEMENT		
Particulars	FY ended 31-Mar-24	FY ended 31-Mar-23
	(Rs. In lacs)	(Rs. In lacs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax and extraordinary items	53.97	4.39
Adjustments for depreciation & amortization	10.83	9.09
Interest paid	0.02	0.15
Operating profit before working capital changes	64.82	13.63
Increase/(decrease) in current liabilities	(2.13)	9.64
Increase/(decrease) in short term provisions	5.08	-
(Increase)/decrease in other assets	7.33	0.63
Cash used/ generated for operating activities:	75.09	23.90
Direct taxes paid	6.81	-
Net cash flow from operating activities (A)	68.28	23.90
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(6.41)	(66.69)
Net cash flow from investing activities (B)	(6.41)	(66.69)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net proceeds from borrowings		
Proceeds from issue of share capital	138.30	102.60
Securities Premium	331.92	148.85
Interest paid	(0.02)	(0.15)
Net cash flow from financing activities (C)	470.20	251.30
Net cash flow during the period (A + B + C)	532.08	208.50
Add: opening cash and cash equivalents	292.21	83.71
Closing cash and cash equivalents	824.29	292.21
Components of cash and cash equivalents		
Cash on hand	1.92	1.66
Balances with banks in current accounts	25.05	17.87
Balances with banks in fixed deposits	797.32	272.67
Total cash and cash equivalents	824.29	292.21



Roopshri Resorts Limited

(Signature)

Shreyas Shah
Whole Time Director
DIN: 01835575

CIN : L45200MH1990PLC054953 GSTIN : 27AAECR8845D1Z6

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May 22, 2024

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

Scrip Code- 542599

Dear Sir / Madam,

Sub: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2023-24, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

Yours Faithfully,
For Roopshri Resorts Limited

Shreyas Shah
(Whole Time Director)
DIN: 01835575



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ANNEXURE B

Sr. No.	Particulars	Disclosures
1.	Reason for change viz appointment , resignation — removal, — death — of otherwise;	Appointment of Internal Auditors to comply with the provision of the Section 138 of the Companies Act 2013
2.	Date of appointment	May 22, 2024
3.	Brief profile	M/s. KKMK & Associates is a Chartered Accountants Firm Registration Number 016971S and firm is based out of Mumbai.
4.	Term of Appointment	For F.Y. 2024-25 & 2025-2026
5.	Disclosure of relationships between directors (in case of appointment of directors)	Not Applicable.

Thanking You,

Yours Faithfully,

For Roopshri Resorts Limited

Shreyas Shah
(Whole Time Director)
DIN: 01835575



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ANNEXURE C

Sr. No.	Particulars	Disclosures
1.	Reason for change viz appointment , resignation removal , death of otherwise ;	Resignation of Internal Auditors due to other commitments and Pre Occupation.
2.	Date of resignation	M/s. Gaurav Shiv & Co. has resigned from the Company as Internal Auditor with effect from May 22, 2024 (after closure of business hours).
3.	Brief profile	NA
4.	Disclosure of relationships between Directors	NA

Thanking You,

Yours Faithfully,
For Roopshri Resorts Limited

Shreyas Shah
(Whole Time Director)
DIN: 01835575