



**ARAMBHAN GROUP**  
Ethically Forward

14<sup>th</sup> November, 2018

To,

General Manager Listing,  
**Bombay Stock Exchange Limited,**  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Fort  
Mumbai -400 001

**Security Code = 539403**

**Sub: Disclosure under Regulation 30 & 33 of SEBI Listing Obligations, 2015**

Dear Sir,


Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we are enclosing herewith Unaudited Financial Results of the Company for the half year ended 30th September, 2018 together with Limited Review Report as approved by the Board of Directors in its meeting held on 14<sup>th</sup> November, 2018.

Kindly note and display the notice on your notice Board for the information of the members of your exchange and general public.

Thanking You,

Yours faithfully,

**For Arambhan Hospitality Services Ltd**  
**(Formerly known as Cawasji Behramji Catering Services Ltd)**

for   
**Ms. Pooja Arambhan**  
**Director/CFO**  
**DIN: 02540168**  
**Place: Mumbai**  
**Encl: As above**



**ARAMBHAN HOSPITALITY SERVICES LIMITED**

(Formerly known as Cawasji Behramji Catering Services Ltd.) "A unit of the Arambhan Group"  
Regd. Office : 201/202, Benston-B Wing, Sherly Rajan Road, Bandra (W),  
Mumbai - 400 050. Maharashtra, INDIA. ● Tel: 022 65650232 Fax: 022-220420280  
Email : accounts.cbcs@arambhanguroup.com ● Website : www.arambhanhospitality.com  
CIN : L55101MH2009PLC191462



An ISO 9001:2008 + HACCP &  
ISO 22000:2005 Certified Company.



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**Unaudited Standalone Statement of Assets and Liabilities for the half year ended September 30, 2018**

Particulars	As at	As at
	September 30, 2018	March 31, 2018
	<b>Unaudited</b>	<b>Audited</b>
<b>I. EQUITY &amp; LIABILITIES</b>		
1 Shareholder's Funds		
a. Share Capital	50,000.00	50,000.00
b. Reserves and Surplus	(170,288.25)	(70,390.10)
c. Money received against Share warrants	12,600.00	12,600.00
	<b>(107,688.25)</b>	<b>(7,790.10)</b>
2 Share application money pending allotment	-	-
3 Non-Current Liabilities		
a. Long Term Borrowings	1,125.54	1,249.04
	<b>1,125.54</b>	<b>1,249.04</b>
4 Current Liabilities		
a. Short Term Borrowings	226,954.81	226,498.84
b. Trade Payables	101,495.99	87,849.21
c. Other Current Liabilities	31,499.46	62,362.84
d. Short Term Provisions	-	-
	<b>359,950.26</b>	<b>376,710.89</b>
<b>TOTAL</b>	<b>253,387.55</b>	<b>370,169.84</b>
<b>II. ASSETS</b>		
1 Non-current assets		
a. Fixed Assets		
i. Tangible Assets	5,821.17	6,693.41
ii. Intangible assets	-	-
iii. Capital WIP	-	-
iv. Intangible Assets under development	-	-
b. Non-current Investment	-	-
c. Deferred Tax Asset	-	-
d. Long-Term Loans and Advances	32,853.00	28,861.77
e. Other Non-Current assets	-	-
	<b>38,674.17</b>	<b>35,555.18</b>
2 Current Assets		
a. Asset Held for Sale	9,716.80	9,716.80
b. Inventories	14,200.50	13,572.00
c. Trade Receivables	169,085.72	233,535.89
d. Cash & Cash Equivalents	17,814.78	69,647.03
e. Short-Term Loans and Advances	3,619.24	543.09
f. Other Current Assets	276.33	7,599.85
	<b>214,713.37</b>	<b>334,614.66</b>
<b>TOTAL</b>	<b>253,387.55</b>	<b>370,169.84</b>



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**Unaudited Standalone Statement of Profit and loss for the Half Year Ended on September 30, 2018**

(Currency : INR '000 Except Per Share Data)

Particulars	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended
	30-Sep-18 Unaudited	31-Mar-18 Audited	30-Sep-17 Unaudited	2017-18 Audited
<b>I Revenue</b>				
Revenue from operations	31,587.67	37,723.43	56,256.64	93,980.07
Other income	448.87	(27.52)	1,014.88	987.36
<b>Total Revenue</b>	<b>32,036.54</b>	<b>37,695.91</b>	<b>57,271.52</b>	<b>94,967.43</b>
<b>II Expenses</b>				
a.) Cost of materials consumed	37,706.12	33,871.03	35,532.21	69,403.24
b.) Employee benefits expense	8,384.88	17,585.27	7,146.18	24,731.45
c.) Finance costs	9,859.75	9,844.85	7,871.98	17,716.83
d.) Depreciation and amortization expense	872.35	1,098.07	1,379.04	2,477.11
e.) Other expenses	75,111.87	7,097.98	41,859.74	48,957.72
<b>Total expenses</b>	<b>131,934.98</b>	<b>69,497.20</b>	<b>93,789.15</b>	<b>163,286.35</b>
<b>III Profit before extraordinary item and tax (I-II)</b>	<b>(99,898.43)</b>	<b>(31,801.29)</b>	<b>(36,517.63)</b>	<b>(68,318.92)</b>
<b>IV Extraordinary Items</b>				
a.) Provision for Obsolete Stock	-	-	39,834.32	39,834.32
<b>V Profit before tax (III-IV)</b>	<b>(99,898.43)</b>	<b>(31,801.29)</b>	<b>(76,351.95)</b>	<b>(108,153.24)</b>
<b>VI Tax expense:</b>				
a.) Current tax	-	-	-	-
b.) Deferred tax	-	-	2,706.76	2,706.76
	-	-	2,706.76	2,706.76
<b>VII Profit (Loss) for the period (V - VI)</b>	<b>(99,898.43)</b>	<b>(31,801.29)</b>	<b>(79,058.71)</b>	<b>(110,860.00)</b>
<b>VIII Earnings per equity share:</b>				
a.) Basic (Not Annualised)	(19.98)	(2.95)	(15.81)	(18.77)
b.) Diluted (Not Annualised)	(14.69)	(2.95)	(15.81)	(18.77)
See accompanying notes to the Financial Results.				

*Riya Arambhan*  
ARAMBHAN HOSPITALITY SERVICES LTD. MUMBAI

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Notes:-

1. The above Standalone financial results have been reviewed by the audit committee and approved by the board of directors of the company at their respective meeting held on 14<sup>th</sup> November, 2018.
2. The results for the half year ended 30 September, 2018 are reviewed by the statutory auditor of the company in compliance with regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015.
3. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).
4. This year Company does not have any segment , so reporting as per Accounting Standard -17(AS-17 segment reporting) issued by ICAI, is not applicable to the company
5. As the company is listed on SME Platform of BSE, it has been exempted from applicability of IND-As as per proviso to rule 4 of Companies (Indian Accounting Standards) Rules, 2015.
6. The Status of Investor's Complaints during the half year ended on 30<sup>th</sup> September, 2018 is as under:-

Pending at the beginning of the above Period	NIL
Received during the above Period	NIL
Disposed during the above Period	NIL
Remaining unsolved as at the end of above Period	NIL -

7. Figures of previous year / period have been regrouped/recast wherever necessary, in order to make them comparable.
8. The Bank accounts of the Company are frozen by GST Department since 22<sup>nd</sup> June, 2018 on account of non-payment of dues from Customers/ Debtors of the Company.

The Company has discharged the above outstanding of Service tax ( Excluding interest, if any) till now.

Consequently, the Company is unable to make payment of GST and File the Return since July 2018 onwards. Interest liability will be ascertained and accounted at the time of Final Assessment of Service Tax/GST proceedings which is pending as of now.

9. As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.
10. The results for the year ended 30<sup>th</sup> September, 2018 are available on the Bombay Stock Exchange website (URL: [www.bseindia.com](http://www.bseindia.com)).


**PSD & ASSOCIATES**  
**Chartered Accountants**

Head Office:- 324, Third Floor, Ganpati Plaza, M I Road, Jaipur - 302001

Branch Office:- 808, Tower-A, Omkar Alta Monte, Pathanwadi, Malad (E), Mumbai - 400097.

Email-girish.abnj1@gmail.com, Tel No: 91-141-2389180-83

**To**  
**Board of Directors**  
**ARAMBHAN HOSPITALITY SERVICES LTD**


**Subject: Limited Review Report on Un-Audited Financial Statements for**  
**Half year ended on 30<sup>th</sup> September, 2018**

We have reviewed the accompanying statement of unaudited financial results of **ARAMBHAN HOSPITALITY SERVICES LTD** for the period ended 30<sup>th</sup> September, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 provides 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 P S D & Associates**  
**Chartered Accountants**  
**FRN 004501C**

  
**CA Girish Vyas**  
**Partner**  
**Membership No. 427738**



**Place: Mumbai**  
**Date: 14<sup>th</sup> November, 2018**