



# ROYALE MANOR Hotels and Industries Ltd.

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2023 Audited	31-12-2022 Unaudited	31-03-2022 Audited	31-03-2023 Audited	31-03-2022 Audited
1	<b>Income</b>					
	a) Revenue from operations	616.30	720.78	423.50	2,213.69	1,362.60
	b) Other income	84.67	1.50	80.83	107.63	86.67
	<b>Total Income</b>	<b>700.97</b>	<b>722.28</b>	<b>504.33</b>	<b>2,321.32</b>	<b>1,449.27</b>
2	<b>Expenses</b>					
	a) Cost of materials consumed	30.57	89.82	37.62	254.83	208.23
	b) Employee benefit expense	178.97	129.43	116.97	553.62	374.62
	c) Finance cost	19.47	26.32	29.63	94.27	98.18
	d) Depreciation and amortisation expenses	27.25	24.21	24.05	97.47	87.64
	e) Other expenses	300.03	197.52	158.53	829.55	539.80
	<b>Total expenses</b>	<b>556.29</b>	<b>467.30</b>	<b>366.80</b>	<b>1,829.74</b>	<b>1,308.47</b>
3	Profit/(Loss) from operations before exceptional items & tax	144.68	254.98	137.53	491.58	140.80
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before tax	144.68	254.98	137.53	491.58	140.80
6	Tax Expenses	-	-	-	-	-
	Current Tax	26.28	65.00	49.82	116.28	55.42
	Deferred Tax	(3.87)	-	(6.93)	(3.87)	(6.93)
7	<b>Profit/(Loss) for the period</b>	<b>122.27</b>	<b>189.98</b>	<b>94.64</b>	<b>379.17</b>	<b>92.31</b>
8	Other Comprehensive Income/(Loss)(net of tax)	16.56	-	2.61	16.56	2.61
9	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>138.83</b>	<b>189.98</b>	<b>97.25</b>	<b>395.73</b>	<b>94.92</b>
10	Paid up Equity Share Capital (Face Value Rs.10/-each)	1,888.22	1,788.22	1,788.22	1,888.22	1,788.22
11	Other Equity	-	-	-	3,301.63	2,348.50
12	Earnings per share (of Rs. 10/- each) (not annualized)					
	(a) Basic	0.68	1.06	0.57	2.11	0.54
	(b) Diluted	0.68	1.06	0.57	2.11	0.54

### Notes :

- 1 The above audited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on May 30, 2023. The above results have been audited by the Statutory Auditors of the Company.
- 2 Figures of the quarter ended 31.03.2023 and 31.03.2022 are the balancing figures between audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial year.
- 3 Company is engaged in only one business segment i.e. Hotel business.
- 4 These financial results have been prepared in accordance with the recognition and measurements principles laid down in Ind AS-34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 5 Figures have been regrouped or rearranged, wherever considered necessary.





# ROYALE MANOR Hotels and Industries Ltd.

## STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars		As at 31-03-2023 Audited	As at 31-03-2022 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
	Property, Plant & Equipments	1,907.84	1,859.81
	Financial Assets		
	Non Current Investments	285.00	285.00
	Loans	825.00	1,305.00
	Other	1,167.19	106.82
	Deferred Tax Assets (Net)	145.74	141.88
	Other Non Current Assets	680.02	805.33
	<b>Total(1)</b>	<b>5,010.79</b>	<b>4,503.84</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	213.76	203.32
	Financial Assets		
	Trade Receivables	155.66	274.65
	Cash and Cash Equivalents	327.93	27.65
	Bank Balances other than Cash and Cash Equivalents	-	-
	Loans	793.78	959.57
	Current Tax Assets	93.40	40.79
	Other Current Assets	27.34	13.45
	<b>Total(2)</b>	<b>1,611.87</b>	<b>1,519.43</b>
	<b>TOTAL (1+2)</b>	<b>6,622.66</b>	<b>6,023.27</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Share Capital	1,888.22	1,788.22
	Other Equity	3,301.63	2,848.50
	<b>Total(1)</b>	<b>5,189.85</b>	<b>4,636.72</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non Current Liabilities</b>		
	Financial Liabilities		
	Borrowings	389.32	688.88
	Other Financial Liabilities	31.18	41.55
	Provisions	14.09	19.46
	<b>Total(2)</b>	<b>434.59</b>	<b>749.89</b>
	<b>Current Liabilities</b>		
	Financial Liabilities		
	Borrowings	553.47	206.96
	Trade Payable		
	Total outstanding dues of micro and small enterprises	14.83	12.43
	Total outstanding dues of creditors other than micro and small enterprises	200.69	168.55
	Other Financial Liabilities	0.06	0.05
	Current Tax Liabilities	159.45	112.68
	Other Current Liabilities	12.67	63.44
	Provisions	57.05	72.55
	<b>Total(2)</b>	<b>998.22</b>	<b>636.66</b>
	<b>TOTAL (1+2)</b>	<b>6,622.66</b>	<b>6,023.27</b>

By Order of the Board

For Royale Manor Hotels and Industries Limited



Mishwajeet Singh Champawat  
Chairman & Managing Director  
DIN-00519755

Place : Ahmedabad  
Date : May 30, 2023



**ROYALE MANOR**  
**Hotels and Industries Ltd.**

**STATEMENT OF CASH FLOW**

(Rs in Lakhs)

Particulars	(Rs in Lakhs)	
	Year ended 31st March, 2023	Year ended 31st March, 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before Tax	491.58	140.80
Adjustments For :		
Depreciation	97.47	87.64
Interest Income	(79.22)	(78.31)
Finance Costs	94.27	98.18
Other Comprehensive Income	16.56	2.61
Loss/(Profit) on sale of Fixed Assets	-	-
Operating Profit before Working Capital Changes	<b>620.66</b>	<b>250.92</b>
Movements in Working Capital		
Trade Receivables	119.00	(10.42)
Loans & Advances and Other Current Assets	151.91	(179.09)
Inventories	(10.44)	(4.49)
Current Tax Assets	(52.62)	(9.73)
Trade Payables & Other Current Liability	361.56	(153.96)
Cash Generated from Operations	<b>569.41</b>	<b>(357.69)</b>
Provision for Income Tax	(116.28)	(55.42)
Net Cash Flow from Operating Activities	<b>1,073.79</b>	<b>(162.19)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Assets & Capital WIP	(145.50)	(29.68)
Other Non Current Assets	125.31	-
Interest Income	79.22	78.31
Net Cash Flow from Investing Activities	<b>59.03</b>	<b>48.63</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Borrowings	(299.56)	175.71
Proceeds from Equity & Security Premium	157.40	127.01
Other Financial Liabilities & Provisions	(15.74)	(25.44)
Other Financial Assets-Loans	(580.37)	(60.93)
Finance Costs	(94.27)	(98.18)
Net Cash Flow from Financing Activities	<b>(832.54)</b>	<b>118.17</b>
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	300.28	4.63
OPENING BALANCE OF CASH & CASH EQUIVALENTS	27.65	23.02
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>327.93</b>	<b>27.65</b>

By Order of the Board

For Royale Manor Hotels and Industries Limited



*Vishwajeet Singh Champawat*  
**Vishwajeet Singh Champawat**  
Chairman & Managing Director  
DIN-00519755

Place : Ahmedabad  
Date : May 30, 2023