



ROYALE MANOR
Hotels and Industries Ltd.

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2024

		(Rs. in Lakhs)				
Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2024 Audited	31-12-2023 Unaudited	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited
1	Income					
	a) Revenue from operations	698.40	735.56	616.30	2,342.13	2,213.69
	b) Other income	75.66	26.41	84.67	170.32	107.63
	Total Income	774.06	761.97	700.97	2,512.45	2,321.32
2	Expenses					
	a) Cost of materials consumed	72.58	76.78	30.57	264.28	254.83
	b) Employee benefit expense	145.10	142.00	178.97	576.03	553.62
	c) Finance cost	27.94	16.09	19.47	80.67	94.27
	d) Depreciation and amortisation expenses	27.25	26.36	27.25	102.48	97.47
	e) Other expenses	300.28	222.18	300.03	928.25	829.55
	Total expenses	573.15	483.41	556.29	1,951.71	1,829.74
3	Profit/(Loss) from operations before exceptional items & tax	200.91	278.56	144.68	560.74	491.58
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before tax	200.91	278.56	144.68	560.74	491.58
6	Tax Expenses	-	-	-	-	-
	Current Tax	47.88	68.85	26.28	139.48	116.28
	Deferred Tax	(0.53)	-	(3.87)	(0.53)	(3.87)
7	Profit/(Loss) for the period	153.56	209.71	122.27	421.79	379.17
8	Other Comprehensive Income/(Loss)(net of tax)	0.34	-	16.56	0.34	16.56
9	Total Comprehensive Income/(Loss) for the period	153.90	209.71	138.83	422.13	395.73
10	Paid up Equity Share Capital (Face Value Rs.10/-each)	1,983.22	1,888.22	1,888.22	1,983.22	1,888.22
11	Other Equity	-	-	-	3,840.71	3,301.63
12	Earnings per share (of Rs. 10/- each) (not annualized)					
	(a) Basic	0.80	1.11	0.68	2.21	2.11
	(b) Diluted	0.80	1.11	0.68	2.21	2.11

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 29, 2024. The above results have been audited by the Statutory Auditors of the Company.
- 2 Figures of the quarter ended 31.03.2024 and 31.03.2023 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 31-03-2024 Audited	As at 31-03-2023 Audited
A	ASSETS		
1	Non Current Assets		
	Property, Plant & Equipments	1,959.43	1,907.84
	Financial Assets		
	Non Current Investments	285.00	285.00
	Loans	600.00	825.00
	Other	1,687.96	1,167.19
	Deferred Tax Assets (Net)	146.28	145.74
	Other Non Current Assets	680.31	680.02
	Total(1)	5,358.98	5,010.79
2	Current Assets		
	Inventories	195.45	213.76
	Financial Assets		
	Trade Receivables	198.42	155.66
	Cash and Cash Equivalents	399.91	327.93
	Bank Balances other than Cash and Cash Equivalents	-	-
	Loans	661.05	652.23
	Current Tax Assets	164.62	93.40
	Other Current Assets	147.24	168.89
	Total(2)	1,766.69	1,611.87
	TOTAL (1+2)	7,125.67	6,622.66
B	EQUITY AND LIABILITIES		
1	Equity		
	Share Capital	1,983.22	1,888.22
	Other Equity	3,840.71	3,301.63
	Total(1)	5,823.93	5,189.85
2	Liabilities		
	Non Current Liabilities		
	Financial Liabilities		
	Borrowings	380.01	389.32
	Other Financial Liabilities	50.13	31.18
	Provisions	14.59	14.09
	Total(2)	444.73	434.59
	Current Liabilities		
	Financial Liabilities		
	Borrowings	479.93	553.47
	Trade Payable		
	Total outstanding dues of micro and small enterprises	42.61	14.83
	Total outstanding dues of creditors other than micro and small enterprises	99.00	200.69
	Other Financial Liabilities	0.51	0.06
	Current Tax Liabilities	182.82	159.45
	Other Current Liabilities	14.18	12.67
	Provisions	37.96	57.05
	Total(2)	857.01	998.22
	TOTAL (1+2)	7,125.67	6,622.66

By Order of the Board

For Royale Manor Hotels and Industries Limited



Vishwajeet Singh U. Champawat
Vishwajeet Singh U. Champawat
Chairman & Managing Director
DIN-00519755

Place : Ahmedabad
Date : May 29, 2024



ROYALE MANOR
Hotels and Industries Ltd.

STATEMENT OF CASH FLOW

(Rs in Lakhs)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	560.74	491.58
Adjustments For :		
Depreciation	102.48	97.47
Interest Income	(154.69)	(79.22)
Finance Costs	80.67	94.27
Other Comprehensive Income	0.34	16.56
Profit on sale of Fixed Assets	(0.41)	-
Loss on sale of Fixed Assets	0.42	-
Operating Profit before Working Capital Changes	589.55	620.66
Movements in Working Capital		
Trade Receivables	(42.76)	119.00
Loans & Advances and Other Current Assets	12.83	151.91
Inventories	18.31	(10.44)
Current Tax Assets	(71.22)	(52.62)
Trade Payables & Other Current Liability	(141.21)	361.56
Cash Generated from Operations	(224.05)	569.41
Provision for Income Tax	(139.48)	(116.28)
Net Cash Flow from Operating Activities	226.02	1,073.79
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Assets & Capital WIP	(158.08)	(145.50)
Sale of Fixed assets	4.00	-
Other Non Current Assets	(0.29)	125.31
Interest Income	154.69	79.22
Net Cash Flow from Investing Activities	0.32	59.03
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	(9.31)	(299.56)
Proceeds from Equity & Security Premium	211.94	157.40
Other Financial Liabilities & Provisions	19.45	(15.74)
Other Financial Assets-Loans	(295.77)	(580.37)
Finance Costs	(80.67)	(94.27)
Net Cash Flow from Financing Activities	(154.36)	(832.54)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	71.98	300.28
OPENING BALANCE OF CASH & CASH EQUIVALENTS	327.93	27.65
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	399.91	327.93

By Order of the Board
For Royale Manor Hotels and Industries Limited



Vishwajeet Singh U. Champawat
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Chairman & Managing Director
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