

### **SAMHI Hotels Ltd.** CIN:

U55101DL2010PLC211816 Regd. Office: Caspia Hotels Delhi, District Centre Crossing, Opp. Galaxy Toyota Outer Ring Road, Outer Ring Rd., Haider Pur, Shalimar Bagh, Delhi-110088. November 08, 2023

**BSE Limited Corporate Relationship Department** Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400 001 Maharashtra, India **Scrip Code: 543984**  National Stock Exchange of India Limited Exchange Plaza, C-1, Block G Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Scrip Code: SAMHI

## Sub: Outcome of Board Meeting held on 8th November, 2023

Dear Sir / Madam,

This is to inform you that the Board of Directors of SAMHI Hotels Limited ("the Company") at its meeting held today, i.e. Wednesday, 8<sup>th</sup> November, 2023, (which commenced at 07:00 p.m. and concluded at 07:55 p.m.) has, inter-alia, transacted the following business:

- 1. Approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) ('UFRs') of the Company for the quarter ended and half year ended on 30<sup>th</sup> September, 2023, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"); (enclosed herewith)
- 2. Taken on record the Limited Review Report of M/s. B S R & Co. LLP, Chartered Accountants, (Statutory Auditors) on the above UFRs. (*enclosed herewith*)

This information is also being uploaded on the website of the Company i.e. https://www.samhi.co.in/

You are hereby requested to take the above information on record.

Thanking You.

Yours faithfully,

For SAMHI Hotels Limited

Correspondence: SAMHI Hotels Ltd. 14<sup>th</sup> Floor, Building 10C, Cyber City, Phase II, Gurgaon 122002, Haryana, INDIA Tel: +91 124 4910100 Fax: +91 124 4910199 www.samhi.co.in

Sanjay Jain Senior Director- Corporate Affairs, Company Secretary and Compliance Officer

Chartered Accountants

Building No. 10, 12th Floor, Tower-C DLF Cyber City, Phase - II Gurugram - 122 002, India Tel: +91 124 719 1000 Fax: +91 124 235 8613

Limited Review Report on unaudited standalone financial results of SAMHI Hotels Limited for the quarter ended 30 September 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

### To the Board of Directors of SAMHI Hotels Limited

 We have reviewed the accompanying Statement of unaudited standalone financial results of SAMHI Hotels Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 ("the Statement").

Attention is drawn to the fact that the figures for the corresponding quarter ended 30 September 2022 and the corresponding period from 01 April 2022 to 30 September 2022, as reported in these unaudited standalone financial results have been approved by the Company's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly standalone financial results is applicable on listing of equity shares of the Company from the quarter ended 30 June 2023.

- 2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013. 14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063 Page 1 of 2

Registered Office.

## Limited Review Report (Continued) SAMHI Hotels Limited

### contains any material misstatement.

# For BSR&Co.LLP

Chartered Accountants Firm's Registration No.:101248W/W-100022

Rahw Naym\_

Rahul Nayar Partner Membership No.: 508605 UDIN:23508605BGZYJM2573

Gurugram 08 November 2023

SAMHI Hotels Limited	SAMHI	Hotels	Limited
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CIN : U55101DL2010PLC211816 Registered Office : Caspia Hotels Delhi, District Centre Crossing, Opp. Galaxy Toyota Outer Ring Road, Haider Pur, Shalimar Bagh, Delhi-110088

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### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023

			Quarter ended		Six month	INR in million, except p s ended	Year ended
		30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023
S. No	. Particulars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
				Refer note 6	, ,	Refer note 6	
1	Income						
	Revenue from operations	371.51	338.80	204.11	710.31	420.03	1,026.3
	Other income	56.04	39.80	52.49	95.84	97.30	192.8
	Total income	427.55	378.60	256.60	806.15	517.33	1,219.1
2	Expenses						11,000,000
-					20.22	21.02	
	Cost of materials consumed	14.18	15.55	16.45	29.73	31.83	57.4
	Employee benefits expense	135.85	141.28	73.23	277.13	156.23	318.0
	Share based payments (Refer note 5)	114.88	114.88		229.76	-	26.0
	Other expenses	115.97	107.25	89.09	223.22	183.12	380.5
		380.88	378.96	178.77	759.84	371.18	782.0
3	Earnings/ (loss) before finance costs, depreciation and amortisation.	Constant of					
5	exceptional items and tax (1-2)	46.67	(0.36)	77.83	46.31	146.15	437.0
4	Finance costs (Refer note 9)	507.87	463.55	302.19	971.42	616.89	972.1
5	Depreciation and amortisation expense	22.82	22.57	23.26	45.39	49.58	96.5
1	Depreciation and annotation expense	530.69	486.12	325.45	1,016.81	666.47	1,068.7
6	Loss before exceptional items and tax (3-4-5)	(484.02)	(486.48)	(247.62)	(070 50)	(520.22)	((3) ()
0	Loss before exceptional items and tax (3-4-3)	(404.02)	(480.48)	(247.62)	(970.50)	(520.32)	(631.6)
7	Exceptional items - loss (Refer note 12)	-	-	~	-	140	22.4
8	Loss before tax (6-7)	(484.02)	(486.48)	(247.62)	(970.50)	(520.32)	(654.03
9	Tax expense						
	Current tax			242		54 - C	-
	Deferred tax			123			
		-		14	-	4	
10	Loss for the period/year (8-9)	(484.02)	(486.48)	(247.62)	(970.50)	(520.32)	(654.03
						(	(or not
	Other comprehensive income ltems that will not be reclassified to profit or loss						
		1.00	10.50	1.00	1.01	2.00	1
	- Re-measurement gain/ (loss) on defined benefit obligations	1.59	(0.58)	1.98	1.01	2.00	(2.33
	- Income tax relating to items mentioned above	-	-	-	-	-	1 -
	Other comprehensive income/(loss), net of tax	1.59	(0.58)	1.98	1.01	2.00	(2.33
12	Total comprehensive loss for the period/year (10+11)	(482.43)	(487.06)	(245.64)	(969.49)	(518.32)	(656.36
			Î				
	Paid up equity share capital (face value of INR 1 each, fully paid)	218.04	85.33	76.27	218.04	76.27	85.33
	Other equity as shown in the audited balance sheet						8,082.17
	Earnings/ (loss) per equity share (Face value of INR 1 each):						
	not annualised for quarter and six months period)	1000000	strength of	1000	55,5999	10000	
	Basic (INR)	(4.11)	(5.70)	(3.25)	(9.54)	(6.82)	(8.49
1	Diluted (INR)	(4.11)	(5,70)	(3.25)	(9.54)	(6.82)	(8.49
- 1	see accompanying notes to the unaudited standalone financial results						



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## STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2023

Particulars	30 September 2023	31 March 2023
ASSETS	(Unaudited)	(Audited)
Non-current assets		
Property, plant and equipment	1,886.55	1,914
Right-of-use assets	360.27	369
Other intangible assets	4.54	5
Financial assets		
Investment in subsidiaries	23,152.44	13,212
Loans	1,531.00	1,379
Other financial assets	159.61	116
Income tax assets (net)	56.47	10
Other non-current assets	3.98	3
fotal non-current assets (A)	27,154.86	17,011
Current assets		
Inventories	3.09	3
Financial assets	3.09	4
	201.12	202
Trade receivables	381.43	295
Cash and cash equivalents	5,881.27	603
Bank balances other than cash and cash equivalents above	149.45	10
Loans	52.13	0
Other financial assets	43.31	28
Other current assets	75.22	186
Total current assets (B)	6,585.90	1,129
OTAL ASSETS (A+B)	33,740.76	18,141
EQUITY AND LIABILITIES		
Equity		
Equity share capital	218.04	9.5
Other equity	218.04	85.
oner equity	27,551.72 27,769.76	8,082 8,167.
iabilities		
ion-current liabilities		
Financial liabilities		
Borrowings	4,304.60	5,147.
Lease liabilities	37.19	45.
Provisions	40.20	36.
otal non- current liabilities (D)	4,381.99	5,229.
urrent liabilities		
Financial liabilities		
Borrowings	548.59	4,110.
Lease liabilities	15.64	16.
Trade payables	15.04	10.
- total outstanding dues of micro enterprises and small enterprises	10.46	13.
<ul> <li>total outstanding dues of reditors other than micro enterprises and small enterprises</li> </ul>		418.
Other financial liabilities	758.51	
Other current liabilities	56.72	48.
	188.94	121.
Provisions tal current liabilities (E)	10.15	15. 4,744.
		2000000000
tal liabilities (D+ E)	5,971.00	9,973.
DTAL EQUITY AND LIABILITIES (C+D+E)	33,740.76	18,141.



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## Email : info@samhi.co.in UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2023

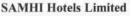
		For the six months	ended
	12 - 12 Mail	30 September 2023	30 September 2022
	Particulars	(Unaudited)	(Unaudited) Refer note 6
А.	Cash flows from operating activities		
	Loss before tax	(970.50)	(520.
	Adjustments for:		
	Depreciation and amortisation expense	45.39	49.
	Finance costs	971.42	616.
	Interest income	(92.97)	(97
	Loss allowance for trade receivables	10.2007	0
	Loss on foreign exchange fluctuation (net)	1.61	8
	Provision no longer required written back	(0.90)	
	Unwinding of discount on security deposit	(0.23)	(0
	Share based payments	229.76	(0
		183.58	57
	Operating cash flows before movement in assets and liabilities	1.38	(1
	Decrease/(increase) in inventories		(94
	(Increase) in trade receivables	(84.64)	
	(Increase) in other financial assets	(8.02)	(9
	Decrease/(increase) in other assets	110.80	(27
	Increase in trade payables	335.23	49
	Increase/(decrease) in other liabilities	67.63	(30
	(Decrease)/increase in provisions	(0.51)	11
	Increase/(decrease) in other financial liabilities	20.71	(10
	Cash generated from / (used in) operations	626.16	(54
	Income taxes paid (net)	(46.08)	(4
	Net cash generated from / (used in) operating activities (A)	580.08	(59
в.	Cash flows from investing activities		
	Purchase of property, plant and equipment and intangible assets	(8.38)	(0
	Loan provided to subsidiaries (including interest free loan)	(1,477.01)	(511
	Repayment of loan by subsidiary	264.79	
	Acquisition cost on business combination	(15.01)	ser. entry
	Bank deposits matured	12,100.22	1,511
	Bank deposits made	(12,287.76)	(1,510
	Interest received	82.58	2
	Net cash used in investing activities (B)	(1,340.57)	(509
2.	Cash flows from financing activities		
	Proceeds from long term borrowings	44.13	951
	Repayment of long term borrowings	(2,146.22)	(115
	Proceeds from issue of equity share capital (net of expenses) (Refer note 7)	11,435.21	· · · · · · · · · · · · · · · · · · ·
	Lease payments	(8.80)	(7
	Interest on lease liabilities	(0.26)	(1
	Finance costs paid	(3,286.27)	(233
	Repayment of current borrowings - net	-	(244
	Net cash generated from financing activities (C)	6,037.79	349
	Net increase/(decrease) in cash and cash equivalents (A + B + C)	5,277.30	(219
	Cash and cash equivalents at the beginning of the period	603.97	488
	Cash and cash equivalents at the end of the period	5,881.27	268
	Components of Cash and cash equivalents		
	Cash on hand	0.49	0
	Balances with banks *		
		5,798.65	258
	- on current accounts	5,798.65	
	- on deposit accounts (with original maturity of 3 months or less)	82.13	10

\* Includes unutilised balance of Net IPO proceeds which will be utilised as per Company's Prospectus dated 18 September 2023. (Refer note 7)

The above Unaudited Standalone Statement of Cash Flows has been prepared under the Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'.



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023

#### Notes to the Statement of unaudited standalone financial results for the guarter and six months ended 30 September 2023:

- The above unaudited standalone financial results of SAMHI Hotels Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- The above unaudited standalone financial results for the quarter and six months ended 30 September 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the 2 Company at their respective meetings held on 08 November 2023. The Statutory Auditors of the Company have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified review opinion.
- The results for the quarter and six months ended 30 September 2023 are available on the Bombay Stock Exchange website (URL: www.bseindia.com), the National Stock Exchange website (URL: www.bseindia.com) 3 and on the Company's website (URL: www.samhi.co.in).
- Based on the "management approach" as defined in Ind AS 108 Operating Segments, the Chief Operating Decision Maker ("CODM") evaluates the Company's performance at an overall company level as one segmen i.e. "developing and running of hotels". Accordingly, the disclosures as per the Listing Regulations are not applicable to the Company
- On 09 March 2023, the Board of Directors of the Company approved 'Employees' Stock Option Plan 2023 I' ("the Plan") that entitles eligible employees to acquire equity shares in the Company. Under the Plan, 5,477,860 options were granted to eligible employees. These options provide the holders of such vested options, the opportunity to acquire equity shares (1 equity share for 1 option) in the Company as per the terms and conditions specified in the Plan.
- The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 22 September 2023. Accordingly, the figures for the corresponding quarter and six months 6 ended 30 September 2022, as reported in these unaudited standalone financial results have been approved by the Company's Board of Directors, but have not been subjected to review of the statutory auditors of the Company since the requirement of submission of quarterly standalone financial results is applicable on listing of equity shares of the Company from the quarter ended 30 June 2023.
- During the quarter ended 30 September 2023, the Company has completed its Initial Public Offer ("IPO") of 108,738,095 equity shares of face value of INR 1 each at an issue price of INR 126 per equity share (including share premium of INR 125 per equity share) consisting of a fresh issue of 95,238,095 equity shares aggregating to INR 12,000.00 million and an offer for sale of 13,500,000 equity shares aggregating to INR 1,701.00 million. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 22 September 2023. As per Prospectus dated 18 September 2023, the IPO proceeds [net of offer expenses] ("Net IPO proceeds") are proposed to be utilized for repayment / prepayment / redemption, in full or in part, of certain borrowings availed by the Company and its subsidiaries including payment of interest accrued thereon and for general corporate purposes.

The Company has estimated INR 671.22 million as IPO related expenses and allocated such expenses between the Company INR 585.90 million and selling shareholders INR 85.32 million. Such amounts were allocated based on agreement between the Company and selling shareholders and in proportion to the total proceeds of the IPO. Out of Company's share of expenses, INR 564.80 million has been adjusted to securities premium.

The Company has received an amount of INR 11,414.10 million (net of IPO expenses of INR 585.90 million) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised helow:

S. No.	Objects of the issue as per prospectus	Net IPO proceeds to be utilised as per Prospectus (A)	Utilisation of Net IPO proceeds up to 30 September 2023 (B)	Interest income from fixed deposit (C)	Unutilised Net IPO proceeds as on 30 September 2023 (A-B+C)
1	Repayment/ prepayment/ redemption, of borrowings (including payment of interest accrued thereon)	9,000.00	5,754.21		3,245.79
2	General corporate purposes	2,414.10	481.68	11.29	1,943.71
	Net proceeds	11,414.10	6,235.89	11.29	5,189.50

Out of the Net IPO proceeds which were unutilised as at 30 September 2023, INR 5,107.37 million are in Monitoring Account and INR 82.13 million is temporarily invested in fixed deposit. Utilisation of Net IPO proceeds up to 30 September 2023 includes INR 2.12 million available in current account of subsidiary.

- During the quarter ended 30 September 2023, Fully compulsory convertible debentures (FCCDs) held by International Finance Corporation ("IFC") have been converted into one equity share of face value of INR 1 each at a premium of INR 237.15 and the interest liability of INR 1,474.56 million outstanding in books on the date of conversion has been paid from the IPO proceeds.
- During the quarter ended 30 September 2023, Non-convertible debentures (NCDs) having maturity value of INR 2,737.50 million have been paid from the IPO proceeds. The interest expense on these NCDs for the 9 uarter and six months ended 30 September 2023 is INR 402.66 million and INR 806.89 million respectively (Quarter ended 30 June 2023: INR 404.23 million, Quarter ended 30 September 2022: INR 122.75 million Six months ended 30 September 2022: INR 244.15 million, Year ended 31 March 2023: INR 468.19 million).
- The Board of Directors of the Company at their meeting held on 27 March 2023 approved a Share Subscription and Purchase agreement ("SSPA") between SAMHI Hotels Limited and ACIC Mauritius 1, ACIC 10 Mauritius 2 (ACIC Mauritius 1 and ACIC Mauritius 2 are collectively referred as "Sellers") and Duet India Hotels (Jainur) Private Limited, Duet India Hotels (Pune) Private Limited, Duet India Hotels (Ahmedabad) Private Limited, Duet India Hotels (Hyderabad) Private Limited, Duet India Hotels (Chennai) Private Limited, Duet India Hotels (Bangalore) Private Limited, Duet India Hotels (Chennai OMR) Private Limited, ACIC Advisory Private Limited and Duet India Hotels (Navi Mumbai) Private Limited (herein collectively referred as the 'ACIC Portfolio') to acquire the entire securities held by Sellers in the ACIC Portfolio ("Acquisition").

During the quarter ended 30 September 2023, Company has acquired 100% of the securities held by Sellers in ACIC Portfolio as part of a share swap transaction, wherein the purchase consideration has been discharged by issue and allotment of 37,462,680 equity shares of face value INR 1 each at a premium of INR 237.15 to the Sellers.

11 The Company has incurred a net loss of INR 484.02 million and INR 970.50 million during the quarter and six months per ended 30 September 2023. For the year ended 31 March 2023, the Company was in noncompliance with certain financial covenants prescribed under the loan agreements for which it had sought and received waiver letters. The Company's financial position has substantially improved post receipt of IPO proceeds and it has projected positive future cash flows. Based on the past experience and improved financial position of the Company, the management is confident of complying with the financial covenants as at 31 March 2024 and in subsequent years or obtaining waiver letters from lenders, if required. In view of the above, the Management and Board of Directors of the Company have prepared these unaudited standalone financial results on a going concern basis



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### **SAMHI Hotels Limited**

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#### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023

#### 12 Exceptional items includes:

		Quarter ende	ed	Six mon	ths ended	Year ended
Particulars	30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Initial Public Offering (IPO) related costs	-					22.41
Total	-		2	4		22.41

13 The Company has as a part of its management decision acquired "CASPIA Delhi, Shalimar bagh" hotel from its subsidiary "Argon Hotels Private Limited" on 28 March 2023 for a purchase consideration of INR 750.00 million. As the transaction is a business combination under common control, the acquisition has been accounted under the 'pooling of interests' method in accordance with Appendix C of Ind AS 103 'Business Combinations' and results for the quarter and six months ended 30 September 2022 and year ended 31 March 2023 include the income and expenses of "CASPIA Delhi, Shalimar bagh" hotel.

For and on behalf of Board of Directors of SAMHI Hotels Limited

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Ashish Jakhanwala Chairman, Managing Director and CEO DIN: 03304345

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Gurugram

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Date: 08 November 2023

Place: Gurugram

Chartered Accountants

Building No. 10, 12th Floor, Tower-C DLF Cyber City, Phase - II Gurugram - 122 002, India Tel: +91 124 719 1000 Fax: +91 124 235 8613

Limited Review Report on unaudited consolidated financial results of SAMHI Hotels Limited for the quarter ended 30 September 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

### To the Board of Directors of SAMHI Hotels Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of SAMHI Hotels Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Attention is drawn to the fact that the figures for the corresponding quarter ended 30 September 2022, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results is applicable on listing of equity shares of the Parent from the quarter ended 30 June 2023.

- 2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Parent
Subsidiary
Subsidiary

The Statement includes the results of the following entities:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AA8-8181) with effect from October 14, 2013 Registered Office:

## Limited Review Report (Continued)

## **SAMHI Hotels Limited**

S.No.	Name of the entity	Relationship
4.	Barque Hotels Private Limited	Subsidiary
5.	SAMHI Hotels (Ahmedabad) Private Limited	Subsidiary
6.	Ascent Hotels Private Limited	Subsidiary
7.	SAMHI Hotels (Gurgaon) Private Limited	Subsidiary
8.	CASPIA Hotels Private Limited	Subsidiary
9.	Paulmech Hospitality Private Limited	Subsidiary
10.	Duet India Hotels (Jaipur) Private Limited	Subsidiary (w.e.f. 10 Augus 2023)
11.	Duet India Hotels (Pune) Private Limited	Subsidiary (w.e.f. 10 Augus 2023)
12.	Duet India Hotels (Ahmedabad) Private Limited	Subsidiary (w.e.f. 10 August 2023)
13.	Duet India Hotels (Hyderabad) Private Limited	Subsidiary (w.e.f. 10 August 2023)
14.	Duet India Hotels (Chennai) Private Limited	Subsidiary (w.e.f. 10 August 2023)
15.	Duet India Hotels (Bangalore) Private Limited	Subsidiary (w.e.f. 10 August 2023)
16.	Duet India Hotels (Chennai OMR) Private Limited	Subsidiary (w.e.f. 10 August 2023)
17.	ACIC Advisory Private Limited	Subsidiary (w.e.f. 10 August 2023)
18.	Duet India Hotels (Navi Mumbai) Private Limited	Subsidiary (w.e.f. 10 August 2023)

## Limited Review Report (Continued)

## **SAMHI Hotels Limited**

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.
- 6. The Statement includes the interim financial information of six subsidiaries which have not been reviewed, whose interim financial information reflect total assets (before consolidation adjustments) of INR 1,919.24 million as at 30 September 2023 and total revenues (before consolidation adjustments) of INR 101.04 million and INR 101.04 million, total net loss after tax (before consolidation adjustments) of INR 26.74 million and INR 34.85 million and total comprehensive loss (before consolidation adjustments) of INR 26.74 million and INR 34.85 million and total comprehensive loss (before consolidation adjustments) of INR 26.74 million and INR 34.85 million, for the quarter ended 30 September 2023 and for the period from 01 April 2023 to 30 September 2023 respectively, and cash inflows (net) (before consolidation adjustments) of INR 4.73 million for the period from 01 April 2023 to 30 September 2023 as considered in the Statement. According to the information and explanations given to us by the Parent's management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP** Chartered Accountants Firm's Registration No.:101248W/W-100022

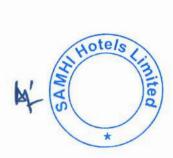
Rahul Nayar,

Rahul Nayar Partner Membership No.: 508605 UDIN:23508605BGZYJN1243

Gurugram 08 November 2023

				entre Crossing,		SA	MHI
Vebs	ite : www.samhi.co.in		info@samhi.co.in			contraction and a contraction	one : +91 (124) 491010
	STATEMENT OF UNAUDITED CONSOLID/	ATED FINANCIAL RES	SULTS FOR THE QUA	RTER AND SIX MONTH	IS ENDED 30 SEPTEMB		pt per equity share data
			Quarter ended		Six mont		Year ended
i, No	. Particulars	30 September 2023 (Unaudited)	30 June 2023 (Unaudited)	30 September 2022 (Unaudited) Refer note 7	30 September 2023 (Unaudited)	30 September 2022 (Audited)	31 March 2023 (Audited)
1	Income						
	Revenue from operations	2,199.56	1,904.40	1,744.61	4,103.96	3,430.60 109.45	7,385.70
	Other income Total income	32.78 2,232.34	19.23 1,923.63	39.51 1,784.12	52.01 4,155.97	3,540.05	228.50 7,614.20
2	Expenses Cost of materials consumed	165.05	162.17	145.23	318.42	282.26	579.65
	Employee benefits expense	165.95 445.14	152.47 384.37	306.39	829.51	592.08	1,203.73
	Share based payments (Refer note 6)	114.88	114.88	500.59	229.76	-	26.06
	Other expenses	965.83	799.28	762.86	1,765.11	1,499.46	3,198.81
		1,691.80	1,451.00	1,214,48	3,142.80	2,373.80	5,008.25
3	Earnings before finance costs, depreciation and amortisation, exceptional items				1.017.17	116.22	2 (05 05
	and tax (1-2)	540,54	472.63	569.64	1,013.17	1,166.25	2,605.95
4	Finance costs (Refer note 10)	1,146.10	1,077.39	1,278.71	2,223,49	2,644.18	5,220.60
5	Depreciation and amortisation expense	278.85	230.05 1.307.44	241.10	508.90 2,732.39	480.96	962.77 6,183.37
6	Loss before exceptional items and tax (3-4-5)	(884.41)	(834.81)	(950.17)	(1,719.22)	(1,958.89)	(3,577.42
7	Exceptional items (net) - (gain) (Refer note 13)			(112.99)	81	(112.99)	(191.84
8	Loss before tax (6-7)	(884.41)	(834.81)	(837.18)	(1,719.22)	(1,845.90)	(3,385.58
9	Tax expense						
2	Current tax	0.10	0.09	0.07	0.19	0.14	0.28
	Deferred tax	(4.51)	0.09	0.07	(4.51) (4.32)	0.14	0.28
10	Loss for the period/year (8-9)	(880.00)	(834.90)	(837.25)	(1,714.90)	(1,846.04)	(3,385.86
81		(000.00)	(004170)	(00/123)	(11/14/20)		(0)00000
11	Other comprehensive income						
	Items that will not be reclassified to profit or loss	2.24	(0.02)	2.24	1.22	1.00	(2.7)
	<ul> <li>Re-measurement gain/ (loss) on defined benefit obligations</li> <li>Income tax relating to items mentioned above</li> </ul>	2.26	(0.93)	2.24	1.33	1.89	(3.71
	Other comprehensive income/ (loss), net of tax	2.26	(0.93)	2.24	1.33	1.89	(3.71
	No. 10 0 14 4/ 15 1/2010 1205/10	(877.74)	(835.83)	(835.01)	(1,713.57)	(1,844.15)	(3,389.57
12	Total comprehensive loss for the period/year (10+11)	(877.74)	(835.83)	(855.01)	(1,713.57)	(1,844.13)	(3,367.3)
	Loss attributable to: Owners of the Company	(880.00)	(834.90)	(837.25)	(1,714.90)	(1,846.04)	(3,385.86
	Non-controlling interest					(1,846.04)	-
	Loss for the period/year	(880.00)	(834.90)	(837.25)	(1,714.90)	(1,840.04)	(3,385.86)
	Other comprehensive income/ (loss) attributable to: Owners of the Company	2.26	(0.93)	2.24	1.33	1.89	(3.71)
	Non-controlling interest	2.20	(0.93)	2.24	-	1.05	(3.71)
	Other comprehensive income/ (loss) for the period/year	2.26	(0.93)	2.24	1.33	1.89	(3.71)
	Total comprehensive loss attributable to:				00.000 00.000	2022 1200 2000	
	Owners of the Company Non-controlling interest	(877.74)	(835.83)	(835.01)	(1,713.57)	(1,844.15)	(3,389.57)
	Total comprehensive loss for the period/year (13+14)	(877.74)	(835.83)	(835.01)	(1,713.57)	(1,844.15)	(3,389.57)
	Paid up equity share capital (face value of INR 1 each, fully paid) Other equity as shown in the audited balance sheet	218.04	85.33	76.27	218.04	76.27	85.33 (8,161.79)
	Earnings/ (loss) per equity share (Face value of INR 1 each): (not annualised for quarter and six months period) Basic (INR)	(7.46)	(0.76)	(10.98)	116 851	(24.20)	(43.93)
	Basic (INR) Diluted (INR)	(7.46) (7.46)	(9.78) (9.78)	(10.98)	(16.86) (16.86)	(24.20)	(43.93)





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HOTEL IN

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Website : www.samhi.co.in

## STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2023

Capital work-in-progress     2,000,0       Right-Origon assess     2,645.2       Investment property     3,645.2       Goodwill     4,553.73       Other finanzial assess     2,005.84       Lans     2,005.84       Dome finanzial assess     2,005.84       Loans     2,005.84       Investments     4,55.9       Finanzial assess     2,005.84       Investments     4,55.9       Finanzial asses     2,005.84       Investments     3,05.5       Investments     3,05.5 <t< th=""><th></th><th>As</th><th></th></t<>		As	
ASSETS Non-current asets Property, Barlan and equipment Capital work-in-progress Right-of-as asets Progress, Barlan and equipment Capital work-in-progress Right-of-as asets Progress, Barlan and equipment Rest Casts asets Progress, Barlan Rest Rest Rest Rest Casts and cash equivalents Rest	Particulars		
Averter a set:     23,50,09     17       Property, plant ad equipment.     24,53,09     17       Capital wrick incompress.     2,245,52     14,454       Consolvill     4,33,73     0       Deter imagible sates     2,350     13,354       Deter imagible sates     2,355     13,355       Deter imagible sates     2,355     13,354       Deter imagible sates     2,355     13,354       Deter imagible sates     13,354     14,354       Deter imagible sates     13,354     14,354       Deter imagible sates     3,169     14,355       Deter imagible sates     13,354     14,364       Deter imagible sates     3,169     14,355       Urreit assist (A)     22,452,16     20,353       Deter imagible sates     3,369     11,354       Deter imagible sates     3,379     11,354       Deter imagible sates     3,379     11,354       Deter imagible sates     3,379     11,379       Diffe		(Unaudited)	(Audited)
Progregs, just and equipment.         22,500.9         17           Cipital work-progress         2,645.52         2,645.52           Fight of use assets         2,645.52         2,645.52           Unreal assets         2,250.90         7           Loam         2,260.9         2,645.52           Debr: intagible assets         2,260.9         2,645.52           Loam         2,250.9         2,645.52           Down and assets         2,00.9         2,00.9           Loam         1,125.63         2,00.9           Down assets (ref)         32,452.16         2,00           Other intagible assets         3,00.9         2,00.9           Trade receivable         7,00.8         2,00.9           Cash and can equivalents         2,00.9         2,00.9           Other function lassets         7,00.9         2,00.9           Other function lassets         7,00.9         2,00.9           Other function lassets         2,10.9         2,00.9           Other function lassets         2,10.9         2,00.9           Other function lassets         2,00.9         2,00.9           Other function lassets         2,0.9         2,0.9           Other function lassets         2,0.9	ASSETS		
Capital work-is-progress         20800           Explort-form property         244.55           Execting property         34.55.77           Other Intragble assets         32.65           Lans         32.65           Lans         32.65           Lans         32.65           Lans         32.65           Lans         32.65           Control intragble assets         32.65           Protecting intervent assets (rd)         32.65           Other financial assets         70.05           Trade receivables         70.05           Cast and cate equivalents         63.60.775           Trade receivables         70.09           Cast and cate equivalents above:         32.13           Other financial assets         70.09           Cast and cate equivalents above:         32.13           Other financial assets         70.09           Other financial assets         70.09           Cast and cate equivalents above: </td <td>Non-current assets</td> <td></td> <td></td>	Non-current assets		
kijdrofose anes.     2,645.52       ivestmer propry     144.54       Goodvill     4,513.73       Other financial asets     3,65       income tax asets (not)     3,263.1       Other financial asets     3,06       income tax asets (not)     3,245.16       income tax asets (not)     3,255.6       income tax asets (not)     3,255.7       intervert asets (not)     3,255.7       intervert asets (not)     3,255.7       intervert asets (not)     3,255.7       intervert asets (not)     3,255.7 <td>Property, plant and equipment</td> <td>23,360.99</td> <td>17,97</td>	Property, plant and equipment	23,360.99	17,97
kight of use assisting     2,645.52       Investment property     144.54       Goodwill     3,65       Flancial assist     3,65       Loars     3,05       Other financial assist     3,05       Income tax assist (and)     3,245,16       Other financial assist     3,05       Income tax assist (and)     3,245,16       Other financial assist     3,05       Income tax assist (and)     3,245,16       Other financial assist     4,55,75       India enverrent assist     4,526,75       India enverrent assist     4,526,75       India enverrent assist     4,526,75       India cash equivalents above     5,213,01       Other financial assist     7,00,0       Other financial assist     7,00,0       Other financial assist     7,00,0       Other courset assist     40,578,18       Other courset assist     7,00,0       Other courset assist     7,00,0       Other courset assist     2,00,53,4	Capital work-in-progress	208.09	20
Goodwill Dobr intrugible sares Financial lasers Loans     4,53,77       Other intrugible sares Financial lasers Loans     2,86,1       Other intrugible sares Intrugible sares Intervent sares Other intrugible sares Intrugible Cash and cash equivalents above East balance of that cash equivalents East balance of that cash equivalents above East balance of that cash equivalents East balance of the cash equivalent balance East balance of the cash equivalent balance East		2,645.52	93
Goodwill Debr intragible sares Financial lasers Loans Other intracial sers Incore tax assets Other intracial sers Incore tax assets Other intracial sers Incore tax assets Other intracial sers Incore tax assets Other intracial sers Incore tax assets Incore tax asset			14
Ober intagible sasts     2.8.61       Loans     2.3.5       Other financial asses     2.3.5       Income tax asses (net)     32.452.16       Other ron-current assets     39.0.58       Inventories     2.3.5       Financial asses     7.8.0.59       Inventories     32.5.59       Financial assets     7.8.0.33       Inventories     32.5.5       Financial assets     7.8.0.33       Inventories     32.5.7.5       Financial assets     7.8.0.3       Other formo-invent assets     32.5.7.5       Inventories     32.5.7.5       Other formo-invent assets     7.9.0.9       Other current assets     7.9.0.9       Other formo-in assets     7.0.0.9       Other formo-in assets     7.0.0.9       Other formo-in assets     7.0.0.9       Other formo-in assets     7.0.0.9			6
Financial assets     23.05       Other financial assets     1,123,36       Inventories     32,452,16       Inventories     32,652,16       Trade receivables     32,652,16       Cath and cash equivalents     62,69,78       Inventories     70,00       Trade receivables     70,00       Other convertiones     70,00       Trade receivables     70,00       Other convertiones     70,00       Other convertiones     70,00       Trade receivables     70,00       UTTY AND LLABILITIES     46,71,79       Viry     218,04       Financial labelities     70,00       UTTY AND LLABILITIES     42,72,7       Other financial labelities     6,73,78       Financial labelities     10,781,58       Convertione     218,04       Other convertiones     21,04       Other convertiones <t< td=""><td></td><td></td><td>3</td></t<>			3
Loas         32.35           Other functional assis         1.125.36           Income tax assis (net)         32.452.16         20           Other non-current assets (A)         32.452.16         20           Trade receivables         64.59         788.33         1           Cash and cash equivalents above         33.35         1         1           Loss         79.01         33.56         1           Other financial assets         79.03         1         1           Other financial assets         79.18         2         1           Loss         79.18         2         1           Other financial assets         79.18         2         1           Assets held for sale         70.00         2         1         1           Lat ASSECTS (x+8)         40.51.64         22         1         1           VUTY AND LLABILITIES         30.05.78         (K)         1         1           aity         21.63.4         22.00.05.54         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554         20.00.554		20.01	1
Other financial asses     1,1,2,5,3       Other nano-current assets (net)     290,58       Other non-current assets     32,452,16       Inventories     45,59       Financial assets     708,03       Cash and cash equivalents     62,89,78       Coher orace assets     708,03       Other non-current assets     709,00       Other non-current assets     709,00       Other non-current assets     709,00       Other nano-current assets     709,00       Other nano-current assets     709,00       Other nano-current assets     709,01       Other nano-current assets     70,01       Current assets     70,01       Other nano-current assets     70,01       Current assets     70,01       Curren		23.05	6
Income tax assis (net) Define rocurrent assets (A) 290,88 291,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 201,69 2			50
Other non-current assets     91.69       urrent assets     32,452.16     20       urrent assets     32,452.16     20       Trade non-current assets     45.59     1       Trade receivables     6,269.78     1       Cash and cash equivalents above     343.56     1       Loans     6,269.78     1       Other functial assets     79.00     2       Other functial assets     79.00     2       Other current assets (B)     8.061.88     2       VUTY AND LIABILITIES     40,514.04     22       UUTY AND LIABILITIES     10,550.78     (8, ed)       all equity (C)     10,550.78     (8, ed)       biltics     2     10,250.78     2       e-current liabilities     2     2     0       Derrowings     2     2     0       Lases liabilities     2     3     0       other nancial liabilities (nt)     23,54     20,005,84     20,005,84       Other nancial liabilities     2     3     0       Derrowings     2     3     2       Lases liabilities (nt)     23,55,50     2     2       Other nancial liabilities (nt)     23,55,50     2     2       Other nancial liabilities (nt)     23,55,50<			14
tal non-current assets (A)     33,452,16     20       Inventories     45,59     1       Flancial assets     78,003     1       Cash and cash equivalents     5,26,778     1       Bark bulances of the than cash and cash equivalents above     5,26,778     1       Loans     70,000     2       Other current assets     70,000     2       I current assets     70,000     2       VITA ASSETS (A+B)     40,514,644     22       VUTY AND LIABILITIES     40,514,644     22       uity     Equity share capital     10,656,78     (K)       billities     20,005,84     20,005,84     20,005,84       billities     20,005,84     20,005,84     20,005,84       current labilities     218,04     218,04     218,04       billities     20,005,84     20,005,84     20,005,84       current liabilities     20,005,84     20,005,84     20,005,84       current liabilities     20,005,84     20,005,84     20,005,84       current liabilities     218,00     218,00     218,00       current liabilities     218,00     218,00     218,00       current liabilities     20,005,84     20,005,84     20,005,84       current liabilities     218,00     21,00			8
Inventories 1 Inventories 45.59 Trade receivables 6.269.78 1.1 Cash and cash equivalents above 2.3.5 Cash and cash equivalents above 33.5.5 Loans 0.269.78 1.1 Bark balances other than cash and cash equivalents above 34.5.5 Construct a sets 7.99.188 2.2 7.99.188 2.2 7.99.188 2.2 7.90.0 Other current lasters 7.99.188 2.2 7.90.0 Trade payable 40.514.04 22. 10.055.78 (8, 40.188 2.0.055.84 2.0 10.555.78 (7, 18) 10.555.78 (7, 18) 10.5			20,15
Inventories     45.59       Trade receivables     708.03       Cash and cash equivalents above     343.55       Loans     708.03       Other quivalents asets     708.03       Other current assets     493.79       Assets held for sale     70.00       al events assets (B)     8.061.88       VITY AND LIABILITIES     40.514.04       atig     218.04       Other query     10.55.78       A geity (C)     10.781.82       VITY AND LIABILITIES     20.005.84       at query (C)     10.781.82       Ibilities     20.005.84       Source at liabilities     -       Financial liabilities     -       Provisions     218.04       Other query     10.55.78       Cher query     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84       20.005.84     20.005.84 <td< td=""><td>tal non-current assets (A)</td><td>32,432.10</td><td>20,15</td></td<>	tal non-current assets (A)	32,432.10	20,15
Financial assets       700.00         Tarde receivables       700.00         Cash and cash equivalents above       32.13         Other functial assets       700.00         Assets held for sale       700.00         Tata exercival assets       403.79         Other current lassets       700.00         Tata exercival assets       403.79         Other current lassets       700.00         Tata exercival assets       218.04         Other current lassets       218.04         Other courter assets       20.005.84         Statistics       218.04         Other courter assets       20.005.84         Statistics       218.04         Courter assets       20.005.84         Statistics       20.005.84         Courter assets       20.005.84         Statistics       218.04         Courter assets       20.005.84         Statistics       218.04         Courter assets       20.005.84         Courter assets       218.04         Other courter assets       218.04         Other chancial liabilities       20.005.84         Courter assets       20.005.84         Courter astastististististics       21.37.7 <td>irrent assets</td> <td></td> <td></td>	irrent assets		
Trade receivables         708.03           Cash and cash equivalents above         6.599.79           Bank balances other than cash and cash equivalents above         921.57           Cons         790.00           Other current assets         790.00           Other current assets (D)         6.699.79           Assets held for sale         70.00           all current assets (D)         6.661.88           VILL ASSETS (A+B)         40.514.04           VILTY AND LIABILITIES         40.514.04           aity         218.04           Coher equity         10.55.78           All equity (C)         10,781.82           Notifies         20.005.54           - total outstanding dues of micro enterprises and small enterprises         -           - total outstanding dues of micro enterprises and small enterprises         -           - total outstanding dues of micro enterprises and small enterprises         -           - total outstanding dues of micro enterprises and small enterprises         -           - total outstanding dues of micro enterprises and small enterprises         -           - total outstanding dues of micro enterprises and small enterprises         -           - total outstanding dues of micro enterprises and small enterprises         -           - total outstanding	Inventories	45.59	3
Cash and cash equivalents         6,200,78         1.           Bank balances other than cash and cash equivalents above         33,56         1.           Loans         39,00         32,13           Other function cash and cash equivalents above         32,13         30,00           Other current assets         493,79         2.           Assets held for sale         7,000         7,000           TAL ASSETS (A+B)         40,514,64         22,000           VITY AND LIABILITIES         40,514,64         22,000           UITY AND LIABILITIES         10,563,78         (8, 00,000,000,000,000,000,000,000,000,00	Financial assets		
Cash and cash equivalents         6,209,78         1.           Bank balances other than cash and cash equivalents above         33,36         3.           Loans         32,13         300           Other current assets         403,79         2.           Assets held for sale         7,901,88         2.           Ial current assets (B)         8,661,88         2.           TAL ASSETS (A+B)         40,514,04         22.           UTTY AND LIABILITIES         40,514,04         22.           uity         Equip share capital         218,04         0.           Cher equivity         10,563,78         (8,8         2.           al equive (C)         10,781,82         (8,8         2.           Nitries         218,04         0.         0.           Borrowings         20,005,84         20,0         20,005,84         20,0           Lease liabilities         -         -         -         -         -           Financial liabilities         -         -         -         -         -           Intervent liabilities         -         -         -         -         -         -         -         -         -         -         -         -	Trade receivables	708.03	51
Bank balances other than cash and cash equivalents above Loans     343.56 37900       Other functial assets     493.79       Assets held for sale a current assets (B)     7.7991.88     2.       Assets held for sale a current assets (B)     8.8661.88     2.       VITY AND LIABILITIES     0.053.78     (8.       uity Equity have capital Other current liabilities     10.553.78     (8.       Francial liabilities     10.553.78     (8.       Francial liabilities     427.37     0.       Trade payables     43.17     0.       Other non-current liabilities     43.73     0.       Trade payables     43.17     0.       Other non-current liabilities     43.36     2.       Individues of micro enterprises and small enterprises     -     -       - total outstanding dues of receitors other than micro enterprises and small enterprises     -     -       Other non-current liabilities     21.804     0.       Derrowings     2.351.50     6.5       Lease liabilities (net)     28.60     2.1       Other non-current liabilities     5.351.50     6.5       Bortowings     5.351.50     6.5       Lease liabilities     7.518     1.0       Other non-current liabilities     9.353.0     1.0       Other non-current liabilities			1,18
Loars         \$2,13           Other function assets         \$93,79           Assets held for sale         7,000           at current assets (B)         8,661,88         2,           TAL ASSETS (A+B)         40,514,04         22,           UITY AND LIABILITIES         10,051,78         (B, 0,01,00,01,00,00,00,00,00,00,00,00,00,00			12
Other durrent assets         9.00           Other current assets         9.01           Assets held for sale         7.991.88         2.           Assets held for sale         7.991.88         2.           Tal current assets (B)         8.866.188         2.           VITY AND LIABILITIES         40.514.04         22.           UITY AND LIABILITIES         10.50.78         (8.           uity         218.04         0.           Fourier Mission         10.50.78         (8.           billitis         20.005.84         20.           re-current liabilities         427.37         0.           Francial liabilities         427.37         0.           - total outstanding dues of micro enterprises and small enterprises         -         -           - total outstanding dues of receitors other than micro enterprises and small enterprises         -         -           - total outstanding dues of receitors other than micro enterprises and small enterprises         -         -           - total outstanding dues of receitors other than micro enterprises and small enterprises         -         -           - total outstanding dues of receitors other than micro enterprises and small enterprises         -         -           - total outstanding dues of receitors other than micro enterprises an			12
0ther current assets         493.79           Assets held for sale         7,991.88         2           7,000         8,661.88         2           VTAL ASSETS (A+B)         40,514.04         22           VITY AND LIABILITIES         40,514.04         22           uity         40,516.04         22           VITY AND LIABILITIES         40,514.04         22           uity         10,555.78         (K, A)           Equity share capital         10,555.78         (K, A)           Other capital         10,555.78         (K, A)           Diffies         10,575.78         (K, A)           Diffies         20,005.84         20,0           Lease liabilities         20,005.84         20,0           Index payables         -         -           - total outstanding dues of micro enterprises and small enterprises         -         -           - total outstanding dues of rections other than micro enterprises and small enterprises         -         -           - total outstanding dues of micro enterprises and small enterprises         -         -           - total outstanding dues of micro enterprises and small enterprises         -         -           - total outstanding dues of micro enterprises and small enterprises         -<			10
Assets held for sale tal current assets (B) TAL ASSETS (A+B) VUTY AND LIABILITIES uity Equity share capital Other equity at equity (C) bilities ne-current liabilities Deformed us idmices other than micro enterprises - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small enterprises - total outstanding dues of reditors other than micro enterprises and small ent			
Asses held for sale al current sases (B) ATAL ASSETS (A+B) ATAL ASSETS (A+B) ATAL ASSETS (A+B) ACT ASSETS (A+B) AC	Other current assets		43
tal current assets (B)       8,061.88       2,         yTAL ASSETS (A+B)       40,514.04       22,         yUTY AND LIABILITIES       10,503.78       (B,         uity       218.04       10,503.78       (B,         requity charac capital       10,503.78       (B,       (B,         bilities       10,781.82       (B,       (B,         n-current liabilities       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,005.84       20,	1.110		2,40
DTAL ASSETS (A+B)     40,514.04     22,       PUTTY AND LLABILITIES     40,514.04     22,       uity     Equity share capital     10,563.78     (8,       Other equity     10,563.78     (8,       Ide quity (C)     10,781.82     (8,       billities     -     -       reneurrent liabilities     20,005.84     20,       Financial liabilities     427.37     -       Trade payables     -     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of rectifors other than micro enterprises and small enterprises     -       Other non-current liabilities     21,304.86       Financial liabilities     23,5351.50       Other non-current liabilities     395.72       Trade payables     -       - total outstanding dues of nicro enterprises and small enterprises     76,18       - total outstanding dues of creditors other than micro enterprises     76,18       - total outstanding dues of creditors other than micro enterprises     76,18       - total outstanding dues of creditors other than micro enterprises     76,18       - total outstanding dues of creditors other than micro enterprises     76,18       - total outstanding dues of creditors other than micro enterprises     76,18       - total outstanding dues of creditors other tha			2,47
UITY AND LIABILITIES     218.04       aity     218.04       Coher equity     10.553.78       al equity (C)     10.781.82       billies     20.005.84       - torrent liabilities     20.005.84       Dorrowings     20.005.84       Lease liabilities     427.37       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of creditors other than micro enterprises and small enterprises     -       - total outstanding dues of creditors other than micro enterprises and small enterprises     -       Other non-current liabilities     21,340.86       Financial liabilities     21,340.86       Other non-current liabilities     23,51.50       Collar outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of creditors other than micro enterprises and small enterprises     -       - total outstanding dues of creditors other than micro enterprises and small enterprises     -       - total outstanding dues of creditors other than micro enterprises and small enterprises     -       - total outstanding dues of creditors other than micro enterprises and small enterprises     1/983.40       - total outstanding dues of creditors other than micro enterprises and small enterprises     2/21,340       Other current	tar current assets (D)	0,001.00	2,4/
uity     Equity share capital     218.04       Other equity     10,563.78     (8,       at equity (C)     10,781.82     (8,       bilities     -     -       reurrent liabilities     20,005.84     20,       Borrowings     20,005.84     20,       Lease liabilities     427.37     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       - total outstanding dues of micro enterprises and small enterprises	OTAL ASSETS (A+B)	40,514.04	22,63
Equity share capital       218.04         Other equity       10,563.78       (8,         ial equity (C)       10,781.82       (8,         bilities       20,005.84       20,0         n-current liabilities       20,005.84       20,0         Borrowings       20,005.84       20,0         Lease liabilities       427.37       20,0         - total outstanding dues of micro enterprises and small enterprises       -       -         - total outstanding dues of reditors other than micro enterprises and small enterprises       -       -         Other financial liabilities (net)       288.60       21,3       21,3         Other non-current liabilities       21,3       6,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       21,3       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84       20,005,84	UITY AND LIABILITIES		
Equity share capital Other equity all equity (C)     218.04 (0.563.78)       billities n-current liabilities     10,781.82       Financial liabilities     20,005.84       Borrowings     20,005.84       100 outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of creditors other than micro enterprises and small enterprises     -       Other non-current liabilities     288.60       Provisions     288.60       al non-current liabilities     218.34       Financial liabilities     218.04       Other non-current liabilities     218.04       Financial liabilities     218.04       Ities     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -       - total outstanding dues of micro enterprises and small enterprises     -	nity		
Other equity tal equity (C)       10,563.78       (8, 10,781.82         billities n-current liabilities       10,781.82       (8, 10,781.82         Financial liabilities       20,005.84       20, 427.37         Trade payables       427.37       -         - total outstanding dues of micro enterprises and small enterprises       -       -         - total outstanding dues of micro enterprises and small enterprises       -       -         Other financial liabilities (P)       87.38       -         Other non-current liabilities (D)       21,308.66       21,308.66         Friancial liabilities       -       -         Other on-current liabilities       -       -         Deformings       23,351.50       6,2         Lease liabilities       -       -         - total outstanding dues of micro enterprises and small enterprises       -       -         - total outstanding dues of micro enterprises and small enterprises       -       -       -         - total outstanding dues of micro enterprises and small enterprises       -       -       -       -         - total outstanding dues of micro enterprises and small enterprises       -       -       -       -       -       -       -       -       -       -       - <td< td=""><td></td><td>218.04</td><td>8</td></td<>		218.04	8
tal equity (C)       10,781.82       (8)         abilities       10,781.82       (8)         abilities       20,005.84       20,0         Borrowings       20,005.84       20,0         Lease liabilities       427.37       4         - total outstanding dues of micro enterprises and small enterprises       -       -         - total outstanding dues of creditors other than micro enterprises and small enterprises       43.17       Provisions         Deferred tax liabilities (net)       478.50       288.60       2         Other mon-current liabilities       288.60       2       2         Francial liabilities       95.72       3       2       3       2         Trade payables       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td></td> <td></td>			
n-current liabilities     20,005,84     20,005,84       Borrowings     20,005,84     20,005,84       Lease fiabilities     427,37     427,37       Trade payables     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       Other financial liabilities     87,38     -       Deferred tax liabilities (net)     288,60     21,330,86       Other non-current liabilities     288,60     21,5       Financial liabilities     283,60     21,5       Francial liabilities     5,351,50     6,3       Itage apables     -     -       - total outstanding dues of micro enterprises and small enterprises     76,18       Cher querent liabilities     5,351,50     6,3       Borrowings     223,24     1,3       - total outstanding dues of micro enterprises and small enterprises     76,18       - total outstanding dues of reciro softer than micro enterprises and small enterprises     1,983,40       - total outstanding dues of reciro softer than micro enterprises and small enterprises     1,983,40       - total outstanding dues of reciro softer than micro enterprises and small enterprises     1,983,40       - total outstanding dues of reciro softer than micro enterprises and small enterprises     1,983,40       - total outstanding dues of recirco softer than micro enterprises and small enter			(8,07
n-current liabilities Financial liabilities Borrowings Lease liabilities - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Perfered tax liabilities Referred tax liabilities Borrowings Lease liabilities Provisions Perfered tax liabilities Financial liabilities			
Financial liabilities     20,005.84     20,       Borrowings     20,005.84     20,       Lease liabilities     427,37     427,37       Trade payables     -     -       - total outstanding dues of micro enterprises and small enterprises     -     -       Other financial liabilities     87,38     -       Deferred tax liabilities (net)     87,38     -       Other non-current liabilities     228,60     -       al non-current liabilities     21,30,86     21,5       Frinancial liabilities     95,72     -       Trade payables     -     -       - total outstanding dues of micro enterprises and small enterprises     76,18       - total outstanding dues of micro enterprises and small enterprises     76,18       - total outstanding dues of micro enterprises and small enterprises     76,18       - total outstanding dues of micro enterprises and small enterprises     1,983,40       Other financial liabilities     223,46       Other financial liabilities     562,44       at current liabilities (E)     29,732,22       Browisions     84,01,36       - total outstanding dues of micro enterprises and small enterprises     76,18       - total outstanding dues of micro enterprises and small enterprises     76,18       - total outstanding dues of micro enterprises and small enterp			
Borrowings 20,005.84 20, Lease liabilities - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises al non-current liabilities Borrowings - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of recenterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises - total outstanding dues of creditors other than due to creditors other than due to creditors other than due to creditors other than due			
Lease liabilities Trade payables - total outstanding dues of micro enterprises and small enterprises Other financial liabilities Deferred tax liabilities Provisions Deferred tax liabilities Deferr			
Trade payables       -         - total outstanding dues of micro enterprises and small enterprises       -         - total outstanding dues of creditors other than micro enterprises and small enterprises       -         Other financial liabilities       87.38         Deferred tax liabilities (net)       478.50         Other non-current liabilities       288.60         al non-current liabilities       21,330.86         Frent liabilities       25,351.50         Borrowings       5,351.50         Lease liabilities       95.72         Trade payables       -         - total outstanding dues of creditors other than micro enterprises and small enterprises       76.18         - total outstanding dues of creditors other than micro enterprises and small enterprises       1,983.40         Other financial liabilities       223.46         I current liabilities       108.66         I current liabilities       93.31.50         Other current liabilities       94.01.36         Other financial liabilities       93.32.22         Other financial liabilities       29.732.22         Other financial liabilities (E)       29.732.22         Other financial liabilities (E)       29.732.22         Other financial liabilities (C)       29.732.22		1-1 LOT 201 201 201 201 201 201 201 201 201 201	20,55
- total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than due	Lease liabilities	427.37	44
- total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities al non-current liabilities Financial liabilities Borrowings - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises 	Trade payables		
Other financial liabilities43.17Provisions87.38Deferred tax liabilities (net)478.50Other non-current liabilities288.60al non-current liabilities288.60al non-current liabilities21,330.86Financial liabilities5,351.50Borrowings5,351.50Lease liabilities95.72Trade payables76.18- total outstanding dues of micro enterprises and small enterprises1,983.40Other financial liabilities223.46Other financial liabilities108.66Other current liabilities (E)8,401.36Au current liabilities (D)29,732.22Autorent liabilities (C) + E)40,514.04Construction (C) + E)29,732.22Construction (C) + E)20,732.40Construction (C) + E)29,732.22Construction (C) + E)20,732.22Construction (C) + E)20,732.22Construction (C) + E)22,66Construction (C) + E)20,732.22Construction (C) + E)20,732.22 <tr< td=""><td>- total outstanding dues of micro enterprises and small enterprises</td><td></td><td></td></tr<>	- total outstanding dues of micro enterprises and small enterprises		
Other financial liabilities43.17Provisions87.38Deferred tax liabilities (net)478.50Other non-current liabilities288.60al non-current liabilities288.60Prinancial liabilities21,330.86Borrowings5,351.50Lease liabilities95.72Trade payables76.18- total outstanding dues of micro enterprises and small enterprises76.18- total outstanding dues of creditors other than micro enterprises and small enterprises1,983.40Other financial liabilities223.46Other financial liabilities108.66Other current liabilities (E)8,401.36Au current liabilities (D+ E)29,732.22Autornation (D+ E)29,732.22Autornation (D+ E)40,514.04Autornation (D+ E)22,66	- total outstanding dues of creditors other than micro enterprises and small enterprises	-	1
Provisions       87.38         Deferred tax liabilities (net)       478.50         Other non-current liabilities       288.60         al non-current liabilities (D)       21,330.86         rent liabilities       21,330.86         Borrowings       5,351.50         Lease liabilities       95.72         Trade payables       95.72         - total outstanding dues of micro enterprises and small enterprises       1,983.40         Other financial liabilities       223.46         Other financial liabilities       223.46         Other functial liabilities       108.66         Ind current liabilities (E)       8,401.36         Provisions       108.66         Ind current liabilities (D+ E)       29,732.22         Avecutity AND LIABILITIES (C+D+E)       40,514.04       22,6		43.17	4
Deferred tax liabilities (net)       478.50         Other non-current liabilities       288.60         al non-current liabilities (D)       21,330.86         rent liabilities       21,330.86         Financial liabilities       5,351.50         Borrowings       5,351.50         Lease liabilities       95.72         Trade payables       76.18         - total outstanding dues of micro enterprises and small enterprises       1,983.40         Other financial liabilities       223.46         Other financial liabilities       108.66         Provisions       108.66         Intabilities (D + E)       29,732.22         AvecoutTY AND LIABILITIES (C+D+E)       40,514.04       22,6			5
Other non-current liabilities       288.60       2         al non-current liabilities       21,330.86       21,3         Financial liabilities       5,351.50       6,3         Borrowings       5,351.50       6,3         Lease liabilities       95.72       6         Trade payables       76.18       1,983.40         - total outstanding dues of creditors other than micro enterprises and small enterprises       1,983.40       1,3         Other financial liabilities       223.46       1,1         Other current liabilities       562.44       3         Provisions       108.66       9,3         Id current liabilities (E)       8,401.36       9,3         Thabilities (D + E)       29,732.22       30,7         AVECULITY AND LIABILITIES (C+D+E)       40,514.04       22,6			~
al non-current liabilities (D)  rent liabilities  Financial liabilities  Other financial liabilities  Other current liabilities  Other current liabilities  Conter current cur			26
rent liabilities Financial liabilities Borrowings Lease liabilities Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities I of the current liabilities (E) Thebilities (D+ E) - ALEON LIABILITIES (C+D+E) - ALEON LIABILITIES (C+D+E)		and the second sec	21,36
Financial liabilities Borrowings Lease liabilities Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Provisions al current liabilities (E) Thebilities (D+ E) 			
Borrowings Lease liabilities Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities al current liabilities (E) The bilities (D+ E) TAY EQUITY AND LIABILITIES (C+D+E) 40,514.04 223,46 0 1,1 562,44 3 108,66 29,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,732,22 30,7 20,72 20,732,22 30,7 20,7 20,72 20,732,22 30,7 20,7 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72 20,72			
Lease liabilities       95.72         Trade payables       95.72         - total outstanding dues of micro enterprises and small enterprises       76.18         - total outstanding dues of creditors other than micro enterprises and small enterprises       1,983.40         Other financial liabilities       223.46         Other current liabilities       562.44         Provisions       108.66         Inabilities (E)       29,732.22         Trace Privation of the current liabilities (E)       29,732.22         Inabilities (D+ E)       40,514.04         Trace Privation of the current liabilities (C+D+E)       40,514.04			
Trade payables       - total outstanding dues of micro enterprises and small enterprises       76.18         - total outstanding dues of creditors other than micro enterprises and small enterprises       1,983.40       1,3         Other financial liabilities       223.46       1,1         Other current liabilities       562.44       3         Provisions       108.66       9,3         Inhabilities (D+ E)       29,732.22       30,7         TAXEEQUITY AND LIABILITIES (C+D+E)       40,514.04       22,6	Borrowings	5,351.50	6,340
- total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Provisions In current liabilities (E) Intellities (D+ E) Intellities (C+D+E) Intelliti	Lease liabilities	95.72	92
- total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Provisions Il current liabilities (E) Interprises Il current liabilities (D+ E) Interprises Il current liabilities (C+D+E) Interprises (C+D+E)	Trade payables		
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Other financial liabilities       223.46       1,1         Other current liabilities       562.44       33         Provisions       108.66       108.66         I current liabilities (E)       8,401.36       9,3         Thebilities (D+ E)       29,732.22       30,7         AVEOUTY AND LIABILITIES (C+D+E)       40,514.04       22,6	- total outstanding dues of creditors other than micro enterprises and small enterprises	1.983.40	1,326
Other current liabilities     562.44     3       Provisions     108.66     3       I current liabilities (E)     8,401.36     9,3       Provisions     29,732.22     30,7       AVECUTY AND LIABILITIES (C+D+E)     40,514.04     22,6	그는 것은 것은 것은 것은 것은 것을 수 있는 것이 것이 것이 것이 가지 않는 것이 것이 같이 가지 않는 것이 것이 같이 가지 않는 것이 같이		1,107
Provisions         108.66           I current liabilities (E)         8,401.36         9,3           Inabilities (D+ E)         29,732.22         30,7           AVEOUTY AND LIABILITIES (C+D+E)         40,514.04         22,6			359
I current liabilities (E) Trabilities (D+ E) AVEOUTTY AND LIABILITIES (C+D+E) Hote/s 29,732.22 40,514.04 22,6			30
Trabilities (D+ E)         29,732.22         30,7           AVEQUITY AND LIABILITIES (C+D+E)         40,514.04         22,6			9,336
Thebilities (D+ E)         29,732.22         30,7           AVEQUITY AND LIABILITIES (C+D+E)         40,514.04         22,6	Hotels		
AVEQUITY AND LIABILITIES (C+D+E)	Thabilities (D+E)	29,732.22	30,706
	AVEQUITY AND LIABILITIES (C+D+E)	40,514.04	22,630

CIN: U55101DL2010PLC211816



Registered Office : Caspia Hotels Delhi, District Centre Crossing, Opp. Galaxy Toyota Outer Ring Road, Haider Pur, Shalimar Bagh, Delhi-110088 Email : info@samhi.co.in

Telephone : +91 (124) 4910100

Hotels

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<sup>m</sup>

### Website : www.samhi.co.in

### UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2023

	For the six mon	ths ended
Particulars	30 September 2023	30 September 2022
	(Unaudited)	(Audited)
A. Cash flows from operating activities		
Loss before tax	(1,719.22)	(1,845
Adjustments for:		
Depreciation and amortisation expense	508.90	480
Unrealised loss on foreign exchange fluctuation (net)	5.17	52
Finance costs	2,223.49	2,644
Interest income	(35.85)	(24
Loss allowance for trade receivables	12.85	1
COVID 19 related rent concessions		(2
Share based payments	229.76	
Net gain on fair valuation of equity component of convertible PIK obligation	-	(15
Gain on modification of financial liabilities	-	(40
Gain on assets held for sale		(25
Unwinding of discount on security deposits	(4.27)	(3
Amortisation of income received in advance	(4.22)	(4
Reversal of provision for impairment in value of property, plant and equipment and other intangible assets	(1.22)	(8)
	(1.28)	- C - C - C - C - C - C - C - C - C - C
Provisions/liabilities no longer required written back	(1.38)	(1)
Operating cash flows before movement in assets and liabilities	1,215.23	1,115
(Increase) in trade receivables	(50.02)	(348
Decrease/(increase) in inventories	3.13	((
Decrease/increase) in loans	5.31	(
(Increase) decrease in other financial assets		
	(20.91)	1:
Decrease in other assets	58.74	1
Increase in provisions	10.06	15
Increase in other financial liabilities	8.12	22
Increase in other liabilities	104.12	54
Increase in liability classified as held for sale	-	5
Increase in trade payables	339.41	107
Cash generated from operations	1,673.19	985
Income taxes paid (net)	(102.21)	(25
Net cash generated from operating activities (A)	1,570.98	960
Cash flows from investing activities		
Purchase of property, plant and equipment, capital work in progress and other intangible assets	(58.08)	(19
		(1)
Acquisition cost on business combination	(15.01)	0.000
Bank deposits matured	12,803.03	3,935
Bank deposits made	(13,089.55)	(4,329
Interest received	31.69	18
Net cash used in investing activities (B)	(327.92)	(395
Cash flows from financing activities		
Lease payments	(17.48)	(21
Interest on lease liabilities	(23.99)	(25
Proceeds from issue of equity share capital (net of expenses) (Refer note 8)		(22)
	11,435.21	1.010
Proceeds from long term borrowings	3,213.03	1,219
Repayment of long term borrowings	(4,790.46)	(1,014
Repayment of current borrowings - net	(513.92)	(77
Finance costs paid	(5,545.10)	(1,029
Net cash generated from / (used in) financing activities (C)	3,757.29	(950
Net increase/(decrease) in cash and cash equivalents (A + B + C)	5,000.35	(385
Cash and cash equivalents in respect of subsidiaries acquired (Refer note 11)	83.94	
Cash and cash equivalents at the beginning of the period	1,185.49	1,513
Cash and cash equivalents at the end of the period	6,269.78	1,128
Components of cash and cash equivalents:		
Cash on hand	12.01	4
Balances with banks *		
	6 094 15	663.
- in current accounts	0.004.131	
<ul> <li>- in current accounts</li> <li>- in deposit accounts (with original maturity of 3 months or less)</li> </ul>	6,084.15 173.62	461

\* Includes unutilised balance of Net IPO proceeds which will be utilised as per the Parent's Prospectus dated 18 September 2023. (Refer note 8)

The above Unaudited Consolidated Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'.



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### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023

#### Notes to the Statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2023:

- 1 The above unaudited consolidated financial results of SAMHI Hotels Limited (hereinafter referred to as "the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 2 The Group comprises the following subsidiaries:
  - (i) SAMHI JV Business Hotels Private Limited (ii) SAMHI Hotels (Gurgaon) Private Limited (iii) Barque Hotels Private Limited (iv) SAMHI Hotels (Ahmedabad) Private Limited (v) CASPIA Hotels Private Limited (vi) Ascent Hotels Private Limited (vii) Argon Hotels Private Limited (viii) Paulmech Hospitality Private Limited (ix) Duet India Hotels (Chennai) Private Limited (w.e.f. 10 August 2023) (x) Duet India Hotels (Hyderabad) Private Limited (w.e.f. 10 August 2023) (xi) Duet India Hotels (Pune) Private Limited (w.e.f. 10 August 2023) (xii) Duet India Hotels (Ahmedabad) Private Limited (w.e.f. 10 August 2023) (xiii) Duet India Hotels (Chennai OMR) Private Limited (w.e.f. 10 August 2023) (xiv) Duet India Hotels (Jaipur) Private Limited (w.e.f. 10 August 2023) (xv) Duet India Hotels (Bangalore) Private Limited (w.e.f. 10 August 2023) (xvi) Duet India Hotels (Navi Mumbai) Private Limited (w.e.f. 10 August 2023) (xvii) ACIC Advisory Private Limited (w.e.f. 10 August 2023)
- 3 The above unaudited consolidated financial results for the quarter and six months ended 30 September 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent at their respective meetings held on 08 November 2023. The Statutory Auditors of the Parent have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified review opinion.
- 4 The results for the quarter and six months ended 30 September 2023 are available on the Bombay Stock Exchange website (URL: www.bseindia.com), the National Stock Exchange website (URL: www.seindia.com) and on the Parent's website (URL: www.samhi.co.in).
- 5 Based on the "management approach" as defined in Ind AS 108 Operating Segments, the Chief Operating Decision Maker ("CODM") evaluates the Group's performance at an overall group level as one segment i.e. "developing and running of hotels". Accordingly, the disclosures as per the Listing Regulations are not applicable to the Group.
- 6 On 09 March 2023, the Board of Directors of the Parent approved 'Employees' Stock Option Plan 2023 I' ("the Plan") that entitles eligible employees to acquire equity shares in the Parent. Under the Plan, 5,477,860 options were granted to eligible employees. These options provide the holders of such vested options, the opportunity to acquire equity shares (1 equity share for 1 option) in the Parent as per the terms and conditions specified in the Plan.
- 7 The equity shares of the Parent were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 22 September 2023. Accordingly, the figures for the corresponding quarter ended 30 September 2022, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review of the statutory auditors of the Parent since the requirement of submission of quarterly consolidated financial results is applicable on listing of equity shares of the Parent from the quarter ended 30 June 2023.
- 8 During the quarter ended 30 September 2023, the Parent has completed its Initial Public Offer ("IPO") of 108,738,095 equity shares of face value of INR 1 each at an issue price of INR 126 per equity share (including share premium of INR 125 per equity share) consisting of a fresh issue of 95,238,095 equity shares aggregating to INR 12,000.00 million and an offer for sale of 13,500,000 equity shares aggregating to INR 1,701.00 million. The equity shares of the Parent were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 22 September 2023. As per Prospectus dated 18 September 2023, the IPO proceeds [net of offer expenses] ("Net IPO proceeds") are proposed to be utilized for repayment / prepayment / redemption, in full or in part, of certain borrowings availed by the Parent and its subsidiaries including payment of interest accrued thereon and for general corporate purposes.

The Parent has estimated INR 671.22 million as IPO related expenses and allocated such expenses between the Parent INR 585.90 million and selling shareholders INR 85.32 million. Such amounts were allocated based on agreement between the Parent and selling shareholders and in proportion to the total proceeds of the IPO. Out of Parent's share of expenses, INR 564.80 million has been adjusted to securities premium.



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(INR in million)

### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023

The Parent has received an amount of INR 11,414.10 million (net of IPO expenses of INR 585.90 million) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below:

S. No.	Objects of the issue as per prospectus	Net IPO proceeds to be utilised as per Prospectus (A)	Utilisation of Net IPO proceeds up to 30 September 2023 (B)	Interest income from fixed deposit (C)	Unutilised Net IPO proceeds as on 36 September 2023 (A-B+C)	
1	Repayment/ prepayment/ redemption, of borrowings (including payment of interest accrued thereon)	9,000.00	5,754.21	-	3,245.79	
2	General corporate purposes	2,414.10	481.68	11.29	1,943.71	
	Net proceeds	11,414.10	6,235.89	11.29	5,189.50	

Out of the Net IPO proceeds which were unutilised as at 30 September 2023, INR 5,107.37 million are in Monitoring Account and INR 82.13 million is temporarily invested in fixed deposit. Utilisation of Net IPO proceeds up to 30 September 2023 includes INR 2.12 million available in current account of subsidiary.

9 During the quarter ended 30 September 2023, Fully compulsory convertible debentures (FCCDs) held by International Finance Corporation ("IFC") have been converted into one equity share of face value of INR 1 each at a premium of INR 237.15 and the interest liability of INR 1,474.56 million outstanding in books on the date of conversion has been paid from the IPO proceeds.

- 10 During the quarter ended 30 September 2023, Non-convertible debentures (NCDs) having maturity value of INR 2,737.50 million have been paid from the IPO proceeds. The interest expense on these NCDs for the quarter and six months ended 30 September 2023 is INR 402.66 million and INR 806.89 million respectively (Quarter ended 30 June 2023: INR 404.23 million, Quarter ended 30 September 2022: INR 122.75 million, Six months ended 30 September 2022: INR 244.15 million, Year ended 31 March 2023: INR 468.19 million).
- 11 The Board of Directors of SAMHI Hotels Limited at their meeting held on 27 March 2023 approved a Share Subscription and Purchase agreement ("SSPA") between SAMHI Hotels Limited and ACIC Mauritius 1, ACIC Mauritius 2 (ACIC Mauritius 1 and ACIC Mauritius 2 are collectively referred as "Sellers") and Duet India Hotels (Jaipur) Private Limited, Duet India Hotels (Pune) Private Limited, Duet India Hotels (Ahmedabad) Private Limited, Hyderabad) Private Limited, Duet India Hotels (Chennai) Private Limited, Duet India Hotels (Bangalore) Private Limited, Duet India Hotels (Chennai OMR) Private Limited, ACIC Advisory Private Limited and Duet India Hotels (Navi Mumbai) Private Limited (herein collectively referred as the 'ACIC Portfolio') to acquire the entire securities held by Sellers in the ACIC Portfolio ("Acquisition").

During the quarter ended 30 September 2023, SAMHI Hotels Limited has acquired 100% of the securities held by Sellers in ACIC Portfolio as part of a share swap transaction, wherein the purchase consideration has been discharged by issue and allotment of 37,462,680 equity shares of face value INR 1 each at a premium of INR 237.15 to the Sellers.

These unaudited consolidated financial results has been prepared using the principles as prescribed under Ind AS 103 "Business Combinations" wherein the Acquisition of the ACIC Portfolio has been accounted for under the acquisition method from the appointed date i.e., 10 August 2023 in accordance with Ind AS 103 "Business Combinations". Accordingly, the Parent has performed a preliminary purchase price allocation to the estimated fair value of identifiable assets acquired and liabilities assumed from the ACIC Portfolio and recognised the difference between purchase consideration and net assets as Goodwill of INR 4,466.77 million in the unaudited consolidated financial results.

12 The Group has incurred a net loss of INR 880.00 million and INR 1,714.90 million during the quarter and six months per ended 30 September 2023, and as of that date, the Group's current liabilities exceed its current assets by INR 339.48 million. For the year ended 31 March 2023 and for the six months period ended 30 September 2023, the Group was in non-compliance with certain financial covenants prescribed under the loan agreements for which it had sought and received waiver letters. The Group's financial position has substantially improved post-acquisition of ACIC Portfolio and receipt of IPO proceeds and it has projected positive future cash flows. Based on the past experience and improved financial position of the Group, the management is confident of complying with the financial covenants as at 31 March 2024 and in subsequent years or obtaining waiver letters from lenders, if required. In view of the above, the Management and Board of Directors of the Parent have prepared these unaudited consolidated financial results on a going concern basis.

### 13 Exceptional items includes:

Particulars	Quarter ended			Six months ended		Year ended
	30 September 2023 (Unaudited)	30 June 2023 (Unaudited)	30 September 2022 (Unaudited)	30 September 2023 (Unaudited)	30 September 2022 (Audited)	31 March 2023 (Audited)
Initial Public Offering (IPO) related costs		•			-	22,40
Net gain on sale of property, plant and equipment and other intangible assets (including on assets held for sale)	-	-	(25.52)	-	(25.52)	(126.77)
Reversal of provision for impairment in value of property, plant and equipment and other intangible assets		-	(87.47)		(87.47)	(87.47)
Total	(H		(112.99)	-	(112.99)	(191.84)

For and on behalf of Board of Directors of SAMHI Hotels Limited

Hote/s

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Ashish Jakhanwala Chairman, Managing Director and CEO DIN: 03304345

Place: Gurugram

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Burugram