

**CINDRELLA HOTELS LIMITED**

(Regd. Office : 9 Mangoe lane, 3rd Floor Kolkata 734001)

Statement of Audited Financial Results for the quarter and period ended September 30, 2024

	Particulars	Standalone Financial Results					
		Quarter Ended			Year to Date Figures for the Period Ended		
		30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)	31st March 2024 (Audited)
I	Revenue From Operations	189.82	229.57	144.45	419.39	396.11	812.39
II	Other Income	1.04	1.35	1.89	2.40	6.39	7.96
III	<b>Total Income (I+II)</b>	<b>190.87</b>	<b>230.93</b>	<b>146.34</b>	<b>421.79</b>	<b>402.50</b>	<b>820.35</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	46.43	54.32	28.83	100.75	94.22	212.50
	Employee benefits expense	52.13	65.00	41.38	117.13	101.18	264.85
	Finance costs	7.61	5.42	0.15	13.03	0.16	6.46
	Depreciation and amortization expense	35.85	33.05	20.19	68.90	39.77	92.39
	Other expenses	48.23	62.06	44.73	110.29	127.18	216.69
	<b>Total expenses (IV)</b>	<b>190.26</b>	<b>219.85</b>	<b>135.27</b>	<b>410.11</b>	<b>362.50</b>	<b>792.89</b>
V	Profit/(loss) before exceptional items and tax (III-IV)	0.61	11.07	11.06	11.69	40.00	27.46
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(loss) before tax (V+VI)</b>	<b>0.61</b>	<b>11.07</b>	<b>11.06</b>	<b>11.69</b>	<b>40.00</b>	<b>27.46</b>
VIII	Tax expense:						
	(1) Current tax	0.26	4.57	2.78	4.83	10.10	8.33
	(2) Deferred tax	4.74	-6.65	0.25	-1.91	-44.88	-46.51
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-4.38</b>	<b>13.15</b>	<b>8.03</b>	<b>8.77</b>	<b>74.77</b>	<b>65.64</b>
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>-4.38</b>	<b>13.15</b>	<b>8.03</b>	<b>8.77</b>	<b>74.77</b>	<b>65.64</b>
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	16.68	-21.41	16.68	-21.49	16.14	32.62
	Deferred Tax on Above (A(ii))	-3.82	4.90	-3.82	4.92	3.69	-7.46
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>8.48</b>	<b>-3.36</b>	<b>20.90</b>	<b>-7.80</b>	<b>94.60</b>	<b>90.80</b>
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	-0.12	0.37	0.23	0.25	2.10	1.84
	(2) Diluted	-0.12	0.37	0.23	0.25	2.10	1.84
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	-0.12	0.37	0.23	0.25	2.10	1.84
	(2) Diluted	-0.12	0.37	0.23	0.25	2.10	1.84

FOR AGARWAL MAHESH KUMAR & Co.  
CHARTERED ACCOUNTANTS



[ CA MAHESH AGARWAL ]  
PARTNER

PLACE :: SILIGURI  
DATED :: 14-11-2024



For and on behalf of the Board of Directors

Sangita Devi Baid, Director

Vivek Baid, Director

CINDRELLA HOTEL'S LTD.  
*Sangita Devi Baid*  
Director

CINDRELLA HOTEL'S LTD.  
*Vivek Baid*  
Director

# CINDRELLA HOTELS LIMITED

KOLKATA

## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	As at 30th September, 2024	As at 31st March, 2024
<b>ASSETS</b>		
<b><u>Non-Current Assets</u></b>		
Property, plant and equipment	1,196.13	904.32
Capital Work-in-progress	-	260.38
Financial Assets		-
Investments in Financial Instruments	66.10	87.59
Loans	76.30	35.20
Other Financial Assets	13.39	16.85
Deferred Tax Assets	-8.35	-15.19
Other Non Current Assets	9.26	9.26
	<b>1,352.82</b>	<b>1,298.42</b>
<b><u>Current Assets</u></b>		
Inventories	144.60	133.63
Financial Assets		-
Trade Receivables	13.50	15.99
Cash and cash equivalents	52.17	13.90
Other current assets	29.19	34.15
	<b>239.47</b>	<b>197.67</b>
<b>TOTAL ASSETS</b>	<b>1,592.29</b>	<b>1,496.09</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
Equity Share Capital	356.47	356.47
Other equity	819.42	827.29
	<b>1,175.90</b>	<b>1,183.76</b>
<b>Liabilities</b>		
<b><u>Non-Current Liabilities</u></b>		
Financial liabilities		
Borrowings	294.19	153.42
Deposits	70.87	68.86
Deferred Tax Liability	-	-
	<b>365.06</b>	<b>222.28</b>
<b><u>Current Liabilities</u></b>		
Financial liabilities		
Trade Payables	14.52	21.13
Other Non-Financial Liabilities	3.14	38.49
Other Current Liabilities	31.67	32.66
Provisions	2.01	-2.23
	<b>51.34</b>	<b>90.05</b>
<b>TOTAL</b>	<b>1,592.29</b>	<b>1,496.09</b>

## AUDITORS' REPORT

In terms of our separate Report of even date annexed hereto.

For and on behalf of the Board of Directors

**FOR AGARWAL MAHESH KUMAR & Co.**

CHARTERED ACCOUNTANTS



[ CA MAHESH AGARWAL ]

PARTNER

Sangita Devi Baid

**DIRECTOR**

Vivek Baid

**DIRECTOR**

PLACE :: SILIGURI  
DATED :: 14-11-2024



CINDRELLA HOTELS LTD.  
Sangita Devi Baid  
Director

CINDRELLA HOTELS LTD.  
Vivek Baid  
Director

# CINDRELLA HOTELS LIMITED

## Statement of Cash Flows

(Pursuant to the Listing Agreement)

(Rs. In Lakhs)

PARTICULARS	September 30, 2024		September 30, 2023	
		₹		₹
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>				
Net Profit before Tax and Extraordinary items		11.69		40.00
<b>Adjustment for Non Cash &amp; Non Operating Item:</b>				
Depreciation	68.90		39.77	
Finance Cost	13.03		0.16	
Profit on Mutual Fund	-0.30		-0.12	
Interest on FD	0.00		-3.86	
Interest on Unsecured Loan	-2.09	79.53	-1.90	34.05
<b>Operating Profit before Working Capital Charges</b>		91.22		74.05
<b>Adjustment for :</b>				
Trade Receivables	2.48		2.43	
Inventories	-10.97		-0.93	
Other Current Assets	4.96		-94.77	
Trade payables	-6.61		4.98	
Other Financial Liabilities	-35.35		0.00	
Other Current Liabilities	-0.99	-46.48	-26.47	-114.76
Cash generated from operations		44.74		-40.71
Direct Taxes Paid		2.75		4.07
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>		42.00		-44.78
<b>EXTRAORDINARY ITEMS</b>		0.00		0.00
<b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b>		42.00		-44.78
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>				
Purchase of Fixed Assets	-100.33		-21.26	
Capital Work in progress	0.00		-35.75	
Loans	-39.00		0.00	
Security Deposits	0.80		0.00	
Investment in FD	0.00		-3.50	
FD Matured	0.00		110.88	
Profit on Mutual Fund	0.30		0.12	
Sale of Mutual Fund	2.66		0.00	
Interest on Unsecured Loan	2.09	-133.47	0.00	50.49
<b>NET CASH OUTFLOW FROM INVESTING ACTIVITIES :</b>		-133.47		50.49
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>				
Security Deposit Received	2.01		3.90	
Borrowings	140.76		0.00	
Finance Cost	-13.03		-0.16	
<b>NET CASH INFLOW FROM FINANCING ACTIVITIES</b>		129.74		3.74
<b>D. NET DECREASE IN CASH AND CASH EQUIVALENTS :</b> ( Total - A+B+C )		38.27		9.45
<b>PROF CASH AND CASH EQUIVALENTS (Opening Balance)</b>		13.90		7.19
<b>CASH AND CASH EQUIVALENTS (Closing Balance)</b>		52.17		16.64

### AUDITORS' CERTIFICATE

We have verified that above statement with the books and records maintained by **CINDRELLA HOTELS LIMITED** and certify that in our opinion and according to the information and explanations given to us, the above statement is in accordance therewith.

**FOR AGARWAL MAHESH KUMAR & Co.**

CHARTERED ACCOUNTANTS



[ CA MAHESH AGARWAL ]

PARTNER

For and on behalf of the Board of Directors

\_\_\_\_\_  
Directors

\_\_\_\_\_  
Directors

PLACE :: SILIGURI  
DATED :: 14-11-2024



**CINDRELLA HOTELS LTD.**

*Sangita Devi Bais*  
Director

**CINDRELLA HOTELS LTD.**

*Vinod Bora*  
Director



## LIMITED REVIEW REPORT

Review Report to the Board of Directors of **CINDRELLA HOTELS LIMITED**

### 1. Introduction

We have reviewed Part I - Standalone Unaudited Financial Results for the 2nd Quarter ended 30.09.2024 of the accompanying Statement of Unaudited Financial Results (“Part I of the Statement”) of **Cindrella Hotels Limited** which has been approved by the Board of Directors/ Committee of Board of Directors. Management is responsible for the preparation and presentation of the said Part I of the Statement in accordance with applicable Accounting Standards and other recognised accounting practices and policies. Our responsibility is to express a conclusion on the said Part I of the Statement based on our review.

### 2. Scope of Review

We conducted our review 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.

### 3. Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the said Part I of the Statement is not prepared, in all material respects, in accordance with applicable Accounting Standards and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement & Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

### 4. Other Matters

Since the company don't have any branches, the review of interim financial information of branches is not applicable and thus not commented upon.

### 5. Report on Legal and Other Regulatory Requirements

We also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreement and the particulars relating to investor complaints disclosed in Part II - Select Information for the Quarter ended 30.09.2024 of the Statement, from the details furnished by the Management / Registrars.



**FOR AGARWAL MAHESH KUMAR & Co.  
CHARTERED ACCOUNTANTS**

A handwritten signature in black ink, appearing to read "Mahesh Agarwal".

**[CA.MAHESH AGARWAL]**

Partner

M. No.054394

UDIN: 24054394BKHJHU2658

PLACE: SILIGURI

Dated: 14/11/2024