

## Silver Pearl Hospitality & Luxury Spaces Limited

Regd. Office : 3B, Lal Bazar Street, Sir RNM House, 5th Floor, Room No. 2, Kolkata - 700001 (West Bengal)  
CIN : U55101WB2011PLC158193, Email : info@silverpearlhospitality.com, Website : www.silverpearlhospitality.com  
**Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th September 2024**

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding Half	Year to date
		30.09.2024	Year ended	Year ended	figures as on
		Un-Audited	31.03.2024	30.09.2023	31.03.2024
			Audited	Un-Audited	Audited
I	Revenue from Operations	55.769	78.482	33.768	112.250
II	Other Income	0.057	(15.315)	21.015	5.700
III	<b>Total Income (I+II)</b>	<b>55.826</b>	<b>63.167</b>	<b>54.783</b>	<b>117.950</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-
	Employees Benefit Expenses	14.337	10.265	13.721	23.986
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	8.876	5.371	14.200	19.571
	Other Expenses	39.736	27.493	35.789	63.282
	<b>Total Expenses (IV)</b>	<b>62.949</b>	<b>43.129</b>	<b>63.710</b>	<b>106.839</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(7.123)</b>	<b>20.038</b>	<b>(8.927)</b>	<b>11.111</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(7.123)</b>	<b>20.038</b>	<b>(8.927)</b>	<b>11.111</b>
VIII	<b>Tax Expenses</b>				
	Current	-	1.733	-	1.733
	Deferred Tax	(4.175)	(1.587)	0.581	(1.006)
	<b>Total Tax Expenses (VIII)</b>	<b>(4.175)</b>	<b>0.146</b>	<b>0.581</b>	<b>0.727</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(2.948)</b>	<b>19.892</b>	<b>(9.508)</b>	<b>10.384</b>
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(2.948)</b>	<b>19.892</b>	<b>(9.508)</b>	<b>10.384</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	785.300	785.300	785.300	785.300
XIII	Other Equity	569.955			572.403
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>				
	a) Basic	(0.038)	0.253	(0.121)	0.132
	b) Diluted	(0.038)	0.253	(0.121)	0.132

**Notes :**

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Hotel & Restaurant Business" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 12, 2024.
- The Statutory Auditors have carried out "Limited Review" for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

**For Silver Pearl Hospitality & Luxury Spaces Limited**

Place: Kolkata

Date: November 12, 2024

Sd/-

**Rajesh Kumar Negi**  
Managing Director

**Silver Pearl Hospitality & Luxury Spaces Limited**  
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2024	As At 30th Sept 2023
	Un-Audited	Un-Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	210.212	220.741
Financial Assets		
Income Tax Assets		
Deferred Tax Assets	10.104	4.341
<b>Total Non-Current Assets ...</b>	<b>220.316</b>	<b>225.082</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments		-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>-</b>	<b>-</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	17.274	13.544
Bank Balances	79.978	135.762
Short Term Loans & Advances	1,054.085	951.257
Other Financial Assets	9.647	15.000
Other Current Assets	6.862	9.607
<b>Total Non-Current Assets ...</b>	<b>1,167.846</b>	<b>1,125.170</b>
<b>Total Assets .....</b>	<b>1,388.162</b>	<b>1,350.252</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	785.300	785.300
Reserves & Surplus	569.955	552.511
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>1,355.255</b>	<b>1,337.811</b>
<b>Share Application Money Pending Allotment</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	1.733	3.510
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	31.174	8.931
<b>Total Current Liabilities ...</b>	<b>32.907</b>	<b>12.441</b>
<b>Total Liabilities .....</b>	<b>32.907</b>	<b>12.441</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>1,388.162</b>	<b>1,350.252</b>

**Silver Pearl Hospitality & Luxury Spaces Limited**  
Statement of Cash Flow as at 30th September, 2024

₹ In Lakhs

Particulars	As at 30th Sept 2024	As at 30th Sept 2023
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(7.123)</i>	<i>(8.927)</i>
<b><u>Adjustments for</u></b>		
Interest /Finance Cost	(16.743)	(21.015)
Interest Income	-	-
Dividend	-	-
Depreciation & Amortization Expenses	8.876	14.200
<b><i>Operating profit before working Capital Changes</i></b>	<b><i>(14.990)</i></b>	<b><i>(15.742)</i></b>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease/(Increase) in Loan & Advances	(25.430)	(139.798)
Decrease/(Increase) in Trade Receivable	-	-
Decrease/(Increase) in Taxes	-	-
Decrease/(Increase) in Other Financial Assets	-	-
Decrease/(Increase) in Other Current Assets	1.372	1.375
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Trade Payable	-	-
(Decrease)/Increase in Other Financial Liabilities	-	-
(Decrease)/Increase in Other Current Liabilities and Provisions	(5.147)	0.783
<b><i>Cash Generated from operations</i></b>	<b><i>(44.195)</i></b>	<b><i>(153.382)</i></b>
Less: Tax Expenses	-	-
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b><i>(44.195)</i></b>	<b><i>(153.382)</i></b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Interest Income	-	-
(Increase)/Decrease in Non-Current Investments	-	-
(Increase)/Decrease in Fixed Assets	(1.018)	(18.410)
Purchases of Assets	-	-
Proceeds from Sale of Assets	-	-
Profit/(Loss) On Sale Of Investment	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b><i>(1.018)</i></b>	<b><i>(18.410)</i></b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Proceeds from Issue of Shares	-	-
Securities Premium Account	-	-
Repayment of Borrowings	-	-
Interest Paid	16.743	21.015
<b><i>Net Cash used in Financing Activities</i></b>	<b><i>16.743</i></b>	<b><i>21.015</i></b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(28.470)</b>	<b>(150.777)</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	125.722	315.083
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	97.252	164.306