

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 2022

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Year to date
		30.09.2022	Year ended	figures as on
		Un-Audited	Audited	Audited
I	Revenue from Operations	80.979	29.632	45.124
II	Other Income	4.242	-	0.762
III	Total Income (I+II)	85.221	29.632	45.886
IV	Expenses			
	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	11.724	4.953	8.333
	Finance Costs	-	-	-
	Depreciation & Amortization Expenses	1.397	0.907	1.926
	IPO Related Expenses	22.007	-	-
	Other Expenses	47.912	12.198	20.293
	Total Expenses (IV)	83.040	18.058	30.552
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	2.181	11.574	15.334
VI	Exceptional Items	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	2.181	11.574	15.334
VIII	Tax Expenses			
	Current	0.725	4.240	4.240
	Deferred Tax	(0.158)	(0.628)	(0.628)
	Total Tax Expenses (VIII)	0.567	3.612	3.612
IX	Profit for the Period / Year from continuing operations (VII-VIII)	1.614	7.962	11.722
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	-	-	-
	Total other Comprehensive Income (X)	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	1.614	7.962	11.722
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	785.300	285.300	285.300
XIII	Other Equity	566.398		164.785
XIV	Earnings per Share (Face Value of ₹ 10/- each)			
	a) Basic	0.021	0.279	0.411
	b) Diluted	0.021	0.279	0.411

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 14, 2022.
- The Statutory Auditors have carried out "Limited Review" for above Financial Results.
- Equity Shares of the Company have been listed on BSE (SME IPO) w.e.f. June 17, 2022.
- 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 14, 2022

Sd/-
Rajesh Kumar Negi
Managing Director

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

(₹ In Lakhs)

Particulars	As At 30th Sept 2022	As At 31st March 2022
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	224.008	220.990
Financial Assets		-
Income Tax Assets		-
Deferred Tax Assets	0.786	0.630
Total Non-Current Assets ...	224.794	221.620
Non-Current Financial Assets		
Non-Current Investments		-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	-	-
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	-	-
Financial Assets		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	72.527	21.050
Bank Balances	1,046.345	27.350
Short Term Loans & Advances	-	175.340
Other Financial Assets	-	-
Other Current Assets	12.397	13.870
Total Non-Current Assets ...	1,131.269	237.610
Total Assets	1,356.063	459.230
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	785.300	285.300
Reserves & Surplus	566.398	164.780
Money Received against Share Warrants	-	-
Total Equity ...	1,351.698	450.080
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	0.459	4.240
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	3.906	4.910
Total Current Liabilities ...	4.365	9.150
Total Liabilities	4.365	9.150
Total Equity & Liabilities	1,356.063	459.230

Silver Pearl Hospitality & Luxury Spaces Limited
Statement of Cash Flow as at 30th September, 2022

₹ In Lakhs

Particulars	As at 30th Sept 2022	As at 31st March 2022
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>2.181</i>	<i>15.330</i>
<i>Adjustments for</i>		
Interest /Finance Cost	-	-
(Gain) Loss/ on Sale of Assets	-	-
Dividend	-	-
Amortization & Preliminary Expenses	1.373	0.230
Depreciation	1.397	1.930
<i>Operating profit before working Capital Changes</i>	<i>4.951</i>	<i>17.490</i>
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) in Loan & Advances	(871.005)	(172.550)
Decrease/(Increase) in Trade Receivable	-	-
Decrease/(Increase) in Taxes	-	-
Decrease/(Increase) in Other Financial Assets	-	-
Decrease/(Increase) in Other Current Assets	0.104	(11.830)
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Trade Payable	-	(146.570)
(Decrease)/Increase in Other Financial Liabilities	(1.006)	-
(Decrease)/Increase in Other Current Liabilities and Provisions	-	4.860
<i>Cash Generated from operations</i>	<i>(866.956)</i>	<i>(326.090)</i>
Less: Tax Expenses	4.500	(1.720)
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>(871.456)</i>	<i>(310.320)</i>
B. Cash Flow From Investing Activities		
Interest Income	-	-
(Increase)/Decrease in Non-Current Investments	-	0.430
(Increase)/Decrease in Fixed Assets	(4.415)	(23.320)
Purchases of Assets	-	-
Proceeds from Sale of Assets	-	-
Profit/(Loss) On Sale Of Investment	-	-
<i>Net Cash from Investing Activities</i>	<i>(4.415)</i>	<i>(22.890)</i>
C. Cash Flow From Financing Activities		
Proceeds from Issue of Shares	500.000	190.300
Securities Premium Account	400.000	152.240
Repayment of Borrowings	-	-
Interest Paid	-	-
<i>Net Cash used in Financing Activities</i>	<i>900.000</i>	<i>342.540</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	24.129	9.330
<i>Opening Balance of Cash & Cash Equivalents</i>	48.398	39.070
<i>Closing Balance of Cash & Cash Equivalents</i>	72.527	48.400