

**V. SINGHI & ASSOCIATES**

*Chartered Accountants*

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**Independent Limited Review Report on the Unaudited Annual Financial Results of Robust Hotels Limited for the quarter ended June 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. ("Listing Regulations")**

To  
The Board of Directors,  
**Robust Hotels Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results ('the Statement') of **Robust Hotels Limited** ("the Company") for the quarter ended 30<sup>th</sup> June, 2024.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors in their meeting held on 8<sup>th</sup> August, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The review of Statement of Un-audited Financial Results for the quarter ended 30<sup>th</sup> June, 2024 is carried out in compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2018 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019.



5. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards (Ind AS) and other recognized accounting principles and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V. Singhi & Associates**  
**Chartered Accountants**  
**Firm Registration Number: 311017E**

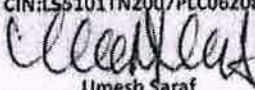


*Naveen Taparia*

**Place: Kolkata**  
**Date: 8<sup>th</sup> August, 2024**

**(NAVEEN TAPARIA)**  
**Partner**  
**Membership No.: 058433**  
**UDIN: 24058433BKFCFM4649**



<b>ROBUST HOTELS LIMITED</b> [ Formerly Known as Robust Hotels Private Limited ] CIN:L55101TN2007PLC062085 (Website:https://www.robusthotels.in/) HYATT REGENCY CHENNAI, 365 ANNA SALAI, TEYNAMPET, CHENNAI - 600 018 <b>STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June 2024</b> (Rs. In lakhs, unless otherwise stated)				
Particulars	Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
A Occupancy%	63.04%	77.56%	61.94%	68.01%
B Average Room rent (ARR)	7,370	8,265	6,512	7,291
<b>1 Revenue from Operations</b>	<b>2,974.94</b>	<b>3,785.07</b>	<b>2,539.88</b>	<b>12,246.19</b>
<b>2 Other Income</b>	<b>346.89</b>	<b>247.34</b>	<b>212.42</b>	<b>850.83</b>
<b>3 Total Income (1+2)</b>	<b>3,321.83</b>	<b>4,032.41</b>	<b>2,752.30</b>	<b>13,097.02</b>
<b>4 Expenses</b>				
a) Cost of Materials Consumed	341.03	344.65	262.98	1,209.05
b) Employee Benefits Expense	535.16	459.11	440.22	1,858.08
c) Finance Costs	407.10	382.17	352.13	1,448.84
d) Depreciation and Amortisation Expense	437.50	559.63	402.13	1,817.02
e) Fuel, Power & Light	221.80	207.30	210.85	814.11
f) Repairs, Maintenance & Refurbishing	147.67	158.93	300.18	1,049.38
g) Other Expenses	1,131.82	1,208.69	893.44	4,153.71
<b>Total Expenses</b>	<b>3,222.08</b>	<b>3,320.48</b>	<b>2,861.93</b>	<b>12,350.19</b>
<b>5 Net Profit/(Loss) before tax (3-4)</b>	<b>99.75</b>	<b>711.93</b>	<b>(109.63)</b>	<b>746.83</b>
<b>6 Tax Expense</b>				
a) Current Tax				
b) Deferred Tax	(36.33)	506.21	(98.17)	273.10
<b>7 Net Profit/(Loss) after tax (5-6)</b>	<b>136.08</b>	<b>205.72</b>	<b>(11.46)</b>	<b>473.73</b>
<b>8 Other Comprehensive Income</b>				
A. i) Items that will not be reclassified to profit or loss	(0.50)	(0.60)	(0.47)	(2.01)
ii) Income tax relating to Items that will not be reclassified to profit or loss	0.13	0.16	0.12	0.52
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				
<b>9 Total Comprehensive Income for the period/year (7+8)</b>	<b>135.71</b>	<b>205.27</b>	<b>(11.81)</b>	<b>472.24</b>
<b>10 Paid-up Equity Share Capital (Face Value Rs. 10/-) (In Lakhs)</b>	<b>1,729.17</b>	<b>1,729.17</b>	<b>1,729.17</b>	<b>1,729.17</b>
<b>11 Reserves excluding Revaluation Reserves</b>				<b>50,864.47</b>
<b>12 Basic Earnings per Share (in Rs.)</b>	<b>0.79</b>	<b>1.19</b>	<b>(0.07)</b>	<b>2.74</b>
<b>13 Diluted Earning Per Share (in Rs.)</b>	<b>0.79</b>	<b>1.19</b>	<b>(0.07)</b>	<b>2.74</b>
<b>Notes:</b>				
1 The above financial results for the Year ended 30th June,2024 were reviewed and recommended by the Audit Committee of the Company at its meeting held on 08th August, 2024 and subsequently approved by the Board of Directors at its meeting held on the same date.				
2 The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act,2013 read with relevant rules thereunder and other accounting principles generally accepted in India.				
3 The Limited Review of the Financial Results for the quarter ended 30th June 2024 as required under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been carried out by the statutory auditor.				
4 The Operating Segments of the Company are as follows: a) Hotel Business: Comprising of Operating Hotel "Hyatt Regency" at Chennai. b) Investment Division: Comprising of investment in shares, securities, and mutual funds. As per Ind AS-108 "Operating Segments", the company has reported segment information as attached.				
For and On Behalf of <b>ROBUST HOTELS LIMITED</b> CIN:L55101TN2007PLC062085  <b>Umesh Saraf</b> Director DIN:00017985				
Place: Chennai				
Date: 8th August, 2024				





**ROBUST HOTELS LIMITED**  
 ( Formerly Known as Robust Hotels Private Limited)  
 CIN:L55101TN2007PLC062085  
 (Website:https://www.robusthotels.in/)  
 HYATT REGENCY CHENNAI, 365 ANNA SALAI, TEYNAMPET, CHENNAI - 600 018  
**SEGMENT REPORT**

Sr No	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Reviewed	Audited	Unaudited	Audited
1	<b>Segment Revenue</b>				
	<b>Revenue from Operations</b>				
	Hotel Business	2,974.94	3,785.07	2,539.88	12,246.19
	Investments Division				
	<b>Total ( A )</b>	<b>2,974.94</b>	<b>3,785.07</b>	<b>2,539.88</b>	<b>12,246.19</b>
	<b>Other Income</b>				
	Hotel Business	3.80	9.38	-	827.62
	Investments Division	343.09	203.04	80.94	23.22
	<b>Total ( B )</b>	<b>346.89</b>	<b>212.42</b>	<b>80.94</b>	<b>850.83</b>
	<b>Total Revenue ( A+B )</b>	<b>3,321.83</b>	<b>3,997.49</b>	<b>2,620.82</b>	<b>13,097.03</b>
2	<b>Segment Results Profit/(Loss) before tax and interest</b>				
	Hotel Business	601.32	1,428.79	459.57	3,410.39
	Investments Division	343.04	224.94	185.05	602.30
	<b>Total Segment Profit before Interest, Tax, Depreciation &amp; Amortisation</b>	<b>944.35</b>	<b>1,653.73</b>	<b>644.63</b>	<b>4,012.69</b>
	<b>Less: Unallocable Expenses</b>				
	Finance Cost	407.10	382.17	352.13	1,448.84
	Depreciation and Amortisation	437.50	559.63	402.13	1,817.02
	<b>Total Profit/(Loss) Before Tax</b>	<b>99.75</b>	<b>711.93</b>	<b>(109.63)</b>	<b>746.83</b>
3	<b>Capital Employed</b>				
	<b>(Segment Assets- Segment Liabilities)</b>				
	Hotel Business	54,417.20	54,740.61	61,593.02	54,740.61
	Investments Division	15,791.84	15,332.74	7,996.29	15,332.74
	<b>Total ( B )</b>	<b>70,209.04</b>	<b>70,073.35</b>	<b>69,589.31</b>	<b>70,073.35</b>

For and On Behalf of  
**ROBUST HOTELS LIMITED**  
 CIN:L55101TN2007PLC062085



*Umesh Saraf*

Umesh Saraf  
 Director  
 DIN:00017985



Place: Chennai  
 Date: 8th August, 2024