roopshri RESORTS

ROOPSHRI RESORTS LIMITED

Registered Office : Hotel Alexander, S. No. 246, Plot No, 99, Matheran, Tal : Karjat, Raigad - 410102
Tel.: 02148 - 230069 | Email : info@roopshriresorts.co.in | Website : www.roopshriresorts.co.in

November 13, 2026

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

Scrip Code: 542599

Sub: Outcome of Board Meeting held on Friday, November 13, 2026.

Dear Sir/Madam,

In continuation of our letter dated November 09, 2026, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on November 13, 2026 inter alia considered and approved The Unaudited Financial Results (Standalone) set out in compliance with Accounting Standards for the Half year ended September 30, 2026 together with Profit & Loss Account & Statement of Assets & Liabilities and Cash Flow Statement.

The Unaudited Financial Results (Standalone), duly approved by the Board of Directors of the Company in their meeting held today i.e. November 13, 2026, together with Limited review report thereon are enclosed herewith as – "***Annexure A".***

The Board Meeting commenced at 03:00 P.M. and concluded at 04:30 P.M.

The aforesaid results are also being disseminated on Company's website at https://www.roopshriresorts.co.in/Investor.html

Kindly acknowledge the receipt of the same and oblige.

Sincerely,

FOR ROOPSHRI RESORTS LTD

UNNATI BHAVESH BHANUSHALI

Digitally signed by UNNATI BHAVESH BHANUSHALI
Date: 2026.11.13 19:06:43 +05'30'

UNNATI BHANUSHALI
COMPANY SECRETARY & COMPLIANCE OFFICER

V.N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

214, New Delhi House,
27, Barakhamba Road,
New Delhi - 110001
Ph: +91 11 43596011;
Email: delhi@vnp.in;
Web: http://www.vnp.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF-YEARLY UNAUDITED FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
ROOPSHRI RESORTS LIMITED

CIN: L45200MH1990PLC054953
60, Khatau Building, Ground Floor,
Alkesh Dinesh Modi Marg,
Fort Mumbai,
Maharashtra- 400001

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **ROOPSHRI RESORTS LIMITED** (the "Company") for the half year ended 30th September, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting" (AS 25) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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 the 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.

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 AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E
Om Prakash Pareek
Digitally signed by Om Prakash Pareek
Date: 2026.11.13 15:58:17 +05'30'
O.P. Pareek
Partner
Membership No. 014238
UDIN: 26014238RUPTTA5826
New Delhi, the 13th Day of November, 2026

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ROOPSHRI RESORTS LIMITED

Un- Audited Financial Results for the half year ended on September 30, 2026

(Rupees in lacs, unless otherwise mentioned)

Sr. No.	Particulars	Standalone Results			
		Half year Ended			Year ended
		Un-Audited	Un-Audited	Un-Audited	Audited
		30-Sep-26	31-Mar-26	30-Sep-25	31-Mar-26
1	**Revenue**				
	(a) Revenue from operations	48.12	170.51	96.48	266.99
	(b) Other Income	5.88	27.84	30.17	58.01
	Total Revenue	54.00	198.35	126.65	325.00
2	**Expenses**				
	(a) Purchases	3.40	35.36	31.33	66.69
	(b) Change in Inventories	(0.30)	(0.50)	(1.00)	(1.50)
	(c) Employee Benefit Expenses	70.97	34.23	30.98	65.21
	(d) Finance Costs	4.62	18.76	8.87	27.64
	(e)Depreciation and amortization expenses	23.34	19.12	8.95	28.07
	(f) Other Expenses	52.29	83.48	39.00	122.48
	Total Expenses	154.32	190.46	118.12	308.59
3	**Profit / (Loss) from ordinary activities before exceptional items (1-2)**	(100.32)	7.89	8.52	16.41
4	Exceptional Items	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3+4)**	(100.32)	7.89	8.52	16.41
6	Tax Expenses				
	(a) Current Year	-	-	-	-
	(b) Short/Excess Provision for Tax	-	(0.42)	-	(0.42)
	(c) Deferred Tax	3.73	3.58	3.28	6.86
	Total Tax Expenses (a+b+c)	3.73	3.16	3.28	6.44
7	**Net Profit / Loss from continuing operations (5-6)**	(104.05)	4.73	5.24	9.97
8	Profit / (Loss) from discontinuing operations	-	-	-	-
9	Tax expenses of discontinuing operations	-	-	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-	-
11	**Profit / (Loss) for the period (7+10)**	(104.05)	4.73	5.24	9.97
12	Paid up equity share capital (Paid up Rs. 10/- per share)	721.90	721.90	721.90	721.90
13	Reserve excluding Revaluation Reserves as per audited Balance sheet of Previous Accounting year	839.19	835.57	835.57	835.57
14	**Earnings per share (before extraordinary items) (In Rs.)**				
	Basic	(1.44)	0.07	0.07	0.14
	Diluted	(1.44)	0.07	0.07	0.14

Notes:

1. Based on the guiding principles given in AS- 17 on 'Segment Reporting', the business activity fall within a single segment,namely Hospitality Services and related activities. Accordingly, the disclosure requirements of AS 17 are not applicable.
2. Previous period's figures have been re-grouped / reclassified wherever necessary.
3. The above result for the half year ended 30th September 2026 have been reviewed by the audit committee meeting held on 13th Nov 2026 and approved by the Board of Directors in their meeting held on 13th Nov 2026.
4. Figures for the half year ended 30th September 2026 are the balancing figures between audited figures for the full financial year and the reviewd year to date figure upto half year ended 30th september 2026 of the respective financial years.

Roopshri Resorts Limited

ROOPSHRI RESORTS LTD RAIGAD

Shreyas Shah
Whole Time Director
DIN : 01835575

Date: Friday, 13th November 2026
Place: Matheran

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CASH FLOW STATEMENT

Particulars	Period ended 30th September, 2026 (Rs. In lacs)	Year ended 30th September, 2025 (Rs. In lacs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax and extrodinary items	(100.32)	8.52
Adjustments for depreciation & amortization	23.34	8.95
Other adjustment through reserve	-	(6.35)
Interest paid	4.62	8.87
Interest income	(5.88)	(30.17)
Operating profit before working capital changes	**(78.24)**	**(10.17)**
Increase /(decrease) in current liabilities	(6.20)	4.64
Increase /(decrease) in other non current asset	(9.30)	5.48
(Increase)/decrease in inventory	371.89	(1.00)
(Increase)/decrease in other assets	-	(83.89)
Cash used/ generated for operating activities:	**278.14**	**(84.95)**
Direct taxes paid	-	(2.43)
Net cash flow from operating activities (A)	**278.14**	**(87.38)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(243.20)	(287.72)
Interest income	5.88	30.17
Net cash flow from investing activities (B)	**(237.32)**	**(257.55)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	-	(92.37)
Interest paid	(4.62)	(8.87)
Net cash flow from financing activities (C)	**(4.62)**	**(101.24)**
Net cash flow during the period (A + B + C)	**36.20**	**(446.17)**
Add: opening cash and cash equivalents	2.15	934.51
Closing cash and cash equivalents	**38.35**	**488.34**
Components of cash and cash equivalents		
Cash on hand	14.52	49.52
Balances with banks in current accounts	23.83	44.04
Balances with banks in Fixed deposits	-	394.79
Total cash and cash equivalents	**38.35**	**488.34**

Roopshri Resorts Limited

ROOPSHRI RESORTS LTD. RAIGAD

Shreyas Shah
Whole Time Director
DIN: 01835575

Date: Friday, 13th November 2026
Place: Matheran

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ROOPSHRI RESORTS LTD.		
Un-audited Statement of Assets and Liabilities		
(Rupees in lacs, unless otherwise mentioned)		
Particulars	**As on 30-Sep-26**	**As on 31-Mar-26**
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a)Share capital	721.90	721.90
(b) Reserves and Surplus	735.14	839.19
Sub-Total (Shareholder's Funds)	**1,457.04**	**1,561.09**
LIABILITIES		
Non-Currenrt Liabilities		
(a) Deferred Tax Liabilities (Net)	16.89	13.16
Sub-Total (Non-Current Liabilities)	**16.89**	**13.16**
Current Liabilities		
(a) Short Term Borrowings	5.47	5.47
(b) Trade Payables		
- total outstanding dues of creditors other than micro enterprises and small enterprises	8.00	12.41
(c) Other Current Liabilities	8.00	9.80
Sub-Total (Current Liabilities)	**21.47**	**27.68**
TOTAL (EQUITY AND LIABILITIES)	**1,495.40**	**1,601.93**
ASSETS		
Non-Current Assets		
(a) Property, plant & equipment and Intangible assets		
(i) Property, Plant and Equipment	874.56	654.61
(ii) Intangible Assets	0.39	0.48
(b) Other Non-Current Assets	550.48	550.48
Sub-Total (Non-Current Assets)	**1,425.43**	**1,205.57**
Current Assets		
(b) Inventories	2.45	2.15
(b) Cash and Cash Equivalents	38.35	374.34
(c) Other Current Assets	29.16	19.86
Sub-Total (Current Assets)	**69.97**	**396.35**
TOTAL (ASSETS)	**1,495.40**	**1,601.93**

Roopshri Resorts Limited

ROOPSHRI RESORTS LTD. RAIGAD

Shreyas Shah
Whole Time Director
DIN : 01835575

Date: Friday, 13th November 2026
Place: Matheran