

ECO HOTELS AND RESORTS LIMITED

[Formerly known as SHARAD FIBRES AND YARN PROCESSORS LIMITED]

CIN: L55101MH1987PLC043970

Registered Office: 19, Floor-3rd, 408, Prabhadevi Industrial Estate, Veer Savarkar
Marg, Prabhadevi, Mumbai - 400 025. Ph- 8086021121

Website: www.ehrlindia.in; Email Id: cssharadfibres2022@gmail.com

To,
The Listing Department,
Bombay Stock Exchange LTD.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Date: February 16, 2024

Ref: Security Code No. 514402

Sub: Filling of standalone and consolidated quarterly statement along with Consolidated
Cash flow for the September 2023 Quarter.

Dear Sir,

We have filed Standalone & Consolidated Financial statements for September 2023 Quarter on 06th November 2023, however we have received query on consolidated cash flow statement for this are filling standalone & consolidated financial statements for Quarter and Half year ended for 30th September 2023 along with consolidated cash flow. In this regard, we are enclosing herewith:

1. Considered and Approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended September 30, 2023 as recommended by the Audit Committee:
 - Un-audited financial results (Standalone & Consolidated) for the Quarter and half year ended September 30, 2023 as recommended by the Audit Committee along with the Limited Review Report received from the Statutory Auditors of the Company.

Kindly take the same on record and acknowledge.

Thanking you,

Yours Faithfully,

For ECO HOTELS AND RESORTS LIMITED

(formerly known as SHARAD FIBRES & YARN PROCESSORS LIMITED)

Sameer
Jashwantbhai
Desai

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Sameer Jashwantbhai
Desai
Date: 2024.02.16
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SAMEER DESAI

COMPANY SECRETARY & COMPLIANCE OFFICER

M. No.: A41275

ECO HOTELS AND RESORTS LTIMIED
(FORMERLY KNOWN AS SHARAD FIBRES & YARN PROCESSORS LIMITED)
319, PRABHADEVI INDUSTRIAL ESTATE, OFF. VEER SAVARKAR MARG, PRABHADEVI MUMBAI- 400025
CIN: L55101MH1987PLC043970

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

PART - II STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Rs in lakhs

Sr. no	PARTICULARS TYPE	STANDALONE					
		Quarter Ended			Half Year Ended		Yearly
		(Unaudited) 30.9.23	(Unaudited) 30.06.23	(Unaudited) 30.09.22	(Unaudited) 30.09.23	(Unaudited) 30.09.22	(Audited) 31.03.23
No. of Months	3	3	3	6	6	12	
I	Revenue from Operations						
	(a) Net Sales/ Interest Earned/ Operating Income						
	(b) Other Income	0.61	-	0.02	0.61	0.02	0.78
	Total Revenue (I)	0.61	-	0.02	0.61	0.02	0.78
II	Expenses						
	Cost of Material Consumed						
	Purchase of Stock-in-trade						
	Changes in Inventory of Finished Goods, stock in trade and Work in Progress						
	Employee benefits expense	33.40	28.68	0.65	62.08	4.05	73.68
	Finance cost						
	Depreciation and amortisation expenses						
	Other Expenses	18.14	10.07	1.35	28.22	10.07	108.95
	Total Expenses (II)	51.54	38.75	1.99	90.29	14.12	182.63
III	Profit before Exceptional Items and tax (I-II)	(50.93)	(38.75)	(1.97)	(89.69)	(14.09)	(181.85)
IV	Exceptional items						
V	Profit before and tax (III-IV)	(50.93)	(38.75)	(1.97)	(89.69)	(14.09)	(181.85)
VI	Tax Expenses:						
	1) Current Tax						
	2) Deferred Tax						
VII	Profit (loss) for the Period From Continuing Operations (V-VI)	(50.93)	(38.75)	(1.97)	(89.69)	(14.09)	(181.85)
VIII	Profit/ (loss) from Discontinued Operations						
IX	Tax Expenses of discontinued operations						
X	Profit/(loss) from Discontinued operations (after tax) (VIII-IX)						
XI	Profit/(loss) for the Period (VII+X)	(50.93)	(38.75)	(1.97)	(89.69)	(14.09)	(181.85)
XII	Other Comprehensive Income						
XIII	Total Comprehensive Income for the Period (XI+XII)	(50.93)	(38.75)	(1.97)	(89.69)	(14.09)	(181.85)
XIV	Earning Per Equity Share (for Continuing Operation)						
	(1) Basic	(0.58)	(0.89)	(0.05)	(1.01)	(0.32)	(4.16)
	(2) Diluted	(0.58)	(0.89)	(0.05)	(1.01)	(0.32)	(4.16)
XV	Earning Per Equity Share (for discontinued Operation)						
	(a) Basic						
	(b) Diluted						
XVI	Earning Per Equity Share (for discontinued & Continuing Operation)						
	(a) Basic	(0.58)	(0.89)	(0.05)	(1.01)	(0.32)	(4.16)
	(b) Diluted	(0.58)	(0.89)	(0.05)	(1.01)	(0.32)	(4.16)

Notes

- The company is engaged in the business of Hotel operation and management
- The above standalone financial results for the half year and quarter ended September 30, 2023 are prepared in accordance with the Indian Accounting Standards (IND-AS) as prescribed under section 133 of the companies act, 2013 read with rule 3 of Companies (IND AS) Rules,
- The Above Results have been Reviewed by the Audit Committee of the Board and Approved by the board of Directors at the Respective meeting held on 6th November 2023. The Statutory Auditors of the Company have carried out a limited review of the results of the quarter and half year ended 30th September, 2023
- Previous Period/ Current Year Figures have been reclassified/regrouped wherever necessary to correspond with the current Quarter's classification/ Disclosure

FOR AND ON BEHALF OF BOARD OF DIRECTORS
ECO HOTELS AND RESORTS LIMITED
(Formlery known as Sharad Fibres & yarn Processors Limited)

VINOD KUMAR
TRIPATHI

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Date: 2023.11.06 21:03:14
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Place : Mumbai
Date : 06th November 2023

Vinod Kumar Tripathi
Executive Chairman
DIN: 00798632

ECO HOTELS AND RESORTS LIMITED
(FORMERLY KNOWN AS SHARAD FIBRES & YARN PROCESSORS LIMITED)
319, PRABHADEVI INDUSTRIAL ESTATE, OFF. VEER SAVARKAR MARG, PRABHADEVI MUMBAI- 400025
CIN: L55101MH1987PLC043970
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2023

Rs in lakhs

Particulars	Note No.	Half Year Ended September 30, 2023	Half Year Ended September 30, 2022
1. ASSETS			
Non -current Assets			
(a) Property, Plant and Equipment		-	-
(b) Capital work in progress			
(c) Investment Property			
(d) Goodwill			
(e) Other Intangible Assets			
(f) Intangible asset under development			
(g) Biological asset other than bearer plant			
(h) Financial Asset			
(i) Investments		1,347.01	
(ii) Trade receivables			
(iii) Loans			
(iv) Others Financial AsSets			4.70
(i) Deferred Tax Assets(net)			
(j) Other non current assets			
2. Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables			57.70
(iii) Cash and Cash Equivalent		13.93	0.55
(iv) Bank Balances Other than (iii) above			
(v) Loans & Advances			
(v) Others Financial Assets		1.91	
(c) Current Tax Assets(net)			
(d) Other Current Assets		0.03	0.68
Total Assets		1,362.88	63.63
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital		1,783.65	436.64
(b) Other Equity		(641.48)	(375.12)
Liabilities			
Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables			
(iii) Other Financial Liabilities(Other than those specified in item (b), to be specified			
(b) Provisions			
(c) Deferred Tax Liabilities(Net)			
(d) Other non current liaibilities			
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables		(5.46)	2.03
(iii) Other Financial Liabilities(Other than those specified in item (b), to be specified			
(b) Provisions		8.62	
(c) Current Tax Liabilities(Net)			
(d) Other current liaibilities		217.55	0.08
Total Equity and Liabilities		1,362.88	63.63

FOR AND ON BEHALF OF BOARD OF DIRECTORS
ECO HOTELS AND RESORTS LIMITED
(Formelny known as Sharad Fibres & yarn Processors Limited)

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ECO HOTELS AND RESORTS LIMITED
(FORMERLY KNOWN AS SHARAD FIBRES & YARN PROCESSORS LIMITED)
319, PRABHADEVI INDUSTRIAL ESTATE, OFF. VEER SAVARKAR MARG, PRABHADEVI MUMBAI- 400025
CIN: L55101MH1987PLC043970

Statement of Cash flow for the Half Year Ended September 30, 2023

Rs. In lakhs

Particulars	Half Year Ended September 30, 2023	Half Year Ended September 30, 2022
Cash flow from operating activities		
Profit/(Loss) for the year	(91.56)	(14.09)
Adjustments for		
Depreciation and amortization expense		
(Profit)/Loss on disposal of property, plant and equipment	(0.61)	
Interest and dividend income		
Changes in asset and liabilities		
Decrease / (Increase) in Trade Receivables		(57.70)
Decrease /(Increase) in Inventories		
Decrease /(Increase) in Other Non Current Assets		0.29
Decrease /(Increase) in Other Current Assets	5.39	0.18
(Decrease) /Increase in Trade Payables	(7.01)	1.41
(Decrease) /Increase in Provisions	1.78	
(Decrease) /Increase in Other Current liabilities	(66.25)	(0.27)
Decrease /(Increase) in Loans & Advances		
Cash generated from operations		
Income taxes paid (Net off refund recd)		
Net cash flow from operating activities	(158.25)	(70.19)
Cash flow from investing activities		
Purchase of property, plant and equipment	-	
Investment in Shares of Company	(1,347.01)	
Proceeds from sale of plant, property and equipment	-	
Net cash flow from investing activities	(1,347.01)	-
Cash flow from financing activities		
Proceeds from borrowings	167.46	
Repayment of borrowings	-	
Increase in Authorised share Capital	1,347.01	
Interest received	0.61	-
Net cash flow from financing activities	1,515.08	
Net increase/ decrease in cash and cash equivalents		
Cash and cash equivalents at beginning of the financial year	4.12	70.74
Effects of exchange rate changes on cash and cash equivalents		
Cash and cash equivalents at end of the year	13.93	0.55

Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash and cash equivalents as per above comprise of the following		
	30-Sep-23	30-Sep-22
Cash and cash equivalents (note 6(d))	13.933	0.553
Bank Overdrafts (note 13(a))		
Balances as per statement of cash flows	13.933	0.553

FOR AND ON BEHALF OF BOARD OF DIRECTORS
ECO HOTELS AND RESORTS LIMITED
(Formelrly known as Sharad Fibres & yarn Processors Limited)

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Date : 06th November 2023

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Executive Chairman
DIN:00798632

GIRISH L. SHETHIA

B. Com., F.C.A.

CHARTERED ACCOUNTANT

402/B, KRISHNA BLDG.,
NEELKANTH VIHAR,
PIPELINE ROAD, TILAK NAGAR,
CHEMBUR (W), MUMBAI - 400 089.

E-mail : girish.shethia@gmail.com
MOBILE : 97696 38418

LIMITED REVIEW REPORT

To,
The Board of Directors,
ECO HOTELS AND RESORTS LINTIED

Introduction

We have reviewed the accompanying standalone statement of Unaudited Financial Results of **ECO HOTELS AND RESORTS LINTIED (formerly known as SHARAD FIBRE & YARN PROCESSORS LIMITED)** ("the Company"), for the Quarter ended on September 30, 2023 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in Indian accounting standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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.

Based on our review conducted as 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 and other recognized accounting practices and policies 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement".

Place: Mumbai
Date: 06/11/2023
UDIN: 23044607BGQFIH4610



Girish L. Shethia
Chartered Accountant
Membership No. 044607

ECO HOTELS AND RESORTS LIMITED
(FORMERLY KNOWN AS SHARAD FIBRES & YARN PROCESSORS LIMITED)
319, PRABHADEVI INDUSTRIAL ESTATE, OFF. VEER SAVARKAR MARG, PRABHADEVI MUMBAI- 400025
CIN: L55101MH1987PLC043970
CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

PART - II STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Rs. In lakhs

TYPE	Consolidated					
	Quarter Ended			Half Year Ended		Yearly
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
PERIOD ENDING	30.9.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
No. of Months	3	3	3	6	6	12
I Revenue from Operations						
(a) Net Sales/ Interest Earned/ Operating Income	5.33	5.81	-	11.14	-	-
(b) Other Income	0.61	0.00	-	0.61	-	-
Total Revenue (I)	5.94	5.82	-	11.76	-	-
II Expenses						
Cost of Material Consumed			-		-	-
Purchase of Stock-in-trade			-		-	-
Changes in Inventory of Finished Goods, stock in trade and Work in Progress			-		-	-
Employee benefits expense	34.01	30.08	-	64.08	-	-
Finance cost	102.30	0.09	-	102.39	-	-
Depreciation and amortisation expenses	0.64	0.64	-	1.28	-	-
Other Expenses	31.59	18.90	-	50.49	-	-
Total Expenses (II)	168.53	49.71	-	218.24	-	-
III Profit before Exceptional Items and tax (I-II)	(162.58)	(43.89)	-	(206.48)	-	-
IV Exceptional items						
V Profit before and tax (III-IV)	(162.58)	(43.89)	-	(206.48)	-	-
VI Tax Expenses:						
1) Current Tax						
2) Deferred Tax						
VII Profit (loss) for the Period From Continuing Operations (V-VI)	(162.58)	(43.89)	-	(206.48)	-	-
VIII Profit/ (loss) from Discontinued Operations						
IX Tax Expenses of discontinued operations						
X Profit / (loss) from Discontinued operations (after tax) (VIII-IX)						
XI Profit / (loss) for the Period (VII+X)	(162.58)	(43.89)	-	(206.48)	-	-
Profit/(loss) for the period attributable to:-						
a) Owners of the Company	(108.86)	(41.42)	-	(150.29)	-	-
b) Non Controlling Interest	(53.72)	(2.47)	-	(56.19)	-	-
XII Other Comprehensive Income						
XIII Total Comprehensive Income for the Period (XI+XII)	(162.58)	(43.89)	-	(206.48)	-	-
XIV Earning Per Equity Share (for Continuing Operation)						
(1) Basic	(1.84)	(1.01)	-	(2.33)	-	-
(2) Diluted	(1.84)	(1.01)	-	(2.33)	-	-
XV Earning Per Equity Share (for discontinued Operation)						
i (a) Basic						
(b) Diluted						
XVI Earning Per Equity Share (for discontinued & Continuing Operation)						
(a) Basic	(1.84)	(1.01)	-	(2.33)	-	-
(b) Diluted	(1.84)	(1.01)	-	(2.33)	-	-

Notes

- The company is engaged in the business of Hotel operation and management
- The above Consolidated financial results for the half year and quarter ended September 30, 2023 are prepared in accordance with the Indian Accounting Standards (IND-AS) as prescribed under section 133 of the companies act, 2013 read with rule 3 of Companies (IND AS) Rules, 2015
- The Above Results have been Reviewed by the Audit Committee of the Board and Approved by the board of Directors at the Respective meeting held on November 6, 2023. The Statutory Auditors of the Company have carried out a limited review of the results of the quarter and half year ended September 30, 2023
- Previous Period/ Current Year Figures have been reclassified/regrouped wherever necessary to correspond with the current Quarter's classification/ Disclosure
- During the quarter and year ended 31st March, 2023 and quarter and half year ended September, 2022, the company did not have any subsidiaries, hence there are no figures in the Comparative columns.
- For the year ended March 31, 2023 and half year ended September 30, 2022 the Company did not have any subsidiaries therefore consolidated cash flow is not applicable for the half year ended September 30, 2023.

FOR AND ON BEHALF OF BOARD OF DIRECTORS
ECO HOTELS AND RESORTS LIMITED
(Formerly known as Sharad Fibres & yarn Processors Limited)

VINOD KUMAR
TRIPATHI

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Date: 2023.11.06 21:04:02
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Place : Mumbai
Date : 06th November 2023

Vinod Kumar Tripathi
Executive Chairman
DIN: 00798632

ECO HOTELS AND RESORTS LIMITED
(FORMERLY KNOWN AS SHARAD FIBRES & YARN PROCESSORS LIMITED)
319, PRABHADEVI INDUSTRIAL ESTATE, OFF. VEER SAVARKAR MARG, PRABHADEVI MUMBAI- 400025
CIN:-LI7110MH1987PLC043970
CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2023

Rs. In lakhs

Particulars	Note No.	Half Year Ended September 30, 2023
1. ASSETS		
Non - current Assets		
(a) Property, Plant and Equipment		13.41
(b) Capital work in progress		
(c) Investment Property		
(d) Goodwill on Acquisition		1,176.62
(e) Other Intangible Assets		
(f) Intangible asset under development		
(g) Biological asset other than bearer plant		
(h) Financial Asset		
(i) Investments		
(ii) Trade receivables		
(iii) Loans		
(iv) Others Financial Assets		7.56
(i) Deferred Tax Assets(net)		
(j) Other non current assets		
2. Current Assets		
(a) Inventories		
(b) Financial Assets		
(i) Investments		1.89
(ii) Trade Receivables		417.47
(iii) Cash and Cash Equivalent		
(iv) Bank Balances Other than (iii) above		
(v) Loans & Advances		8.40
(vi) Others to be specified		
(c) Current Tax Assets(net)		
(d) Other Current Assets		0.14
Total Assets		1,625.49
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital		1,783.65
(b) Other Equity		(704.37)
(c) Non Controlling Interest		99.69
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		230.00
(ii) Trade Payables		
(iii) Other Financial Liabilities(Other than those specified in item (b), to be specified		
(b) Provisions		
(c) Deferred Tax Liabilities(Net)		
(d) Other non current liabilities		
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables		(2.47)
(iii) Other Financial Liabilities(Other than those specified in item (b), to be specified		
(b) Provisions		83.78
(c) Current Tax Liabilities(Net)		
(d) Other current liabilities		135.21
Total Equity and Liabilities		1,625.49

Notes:-

1. During the quarter and year ended 31st March, 2023 and quarter and half year ended September, 2022, the company did not have any subsidiaries, hence there are no figures in the Comparative columns.

2. For the year ended March 31, 2023 and half year ended September 30, 2022 the Company did not have any subsidiaries therefore consolidated cash flow is not applicable for the half year ended September 30, 2023.

FOR ANDN BEHALF OF BOARD OF DIRECTORS
ECO HOTELS AND RESORTS LIMITED
(Formerly known as Sharad Fibres & yarn P)

VINOD KUMAR
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Date: 2023.11.06 21:04:16 +05'30'

Place : Mumbai
Date : 06th November 2023

Vinod Kumar Tripathi
Executive Chairman
DIN: 00798632

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319, PRABHADEVI INDUSTRIAL ESTATE, OFF. VEER SAVARKAR MARG, PRABHADEVI MUMBAI- 400025
CIN: L55101MH1987PLC043970

Consolidated Statement of Cash Flow For The Half Year Ended September 30, 2023

Rs. In lakhs

Particulars	Half Year Ended September 30, 2023	Half Year Ended September 30, 2022
	Unaudited	Unaudited
Cash flow from operating activities		
Profit/(Loss) for the year	-199.28	-
Adjustments for	0.00	-
Depreciation and amortization expense	1.28	-
(Profit)/Loss on disposal of property, plant and equipment	0.00	-
Interest and dividend income	-0.61	-
Changes in asset and liabilities	0.00	-
Decrease / (Increase) in Trade Receivables	-1.22	-
Decrease /(Increase) in Inventories	0.00	-
Decrease /(Increase) in Other Non Current Assets	4.87	-
Decrease /(Increase) in Other Current Assets	-7.47	-
(Decrease) /Increase in Trade Payables	5.12	-
(Decrease) /Increase in Provisions	0.00	-
(Decrease) /Increase in Other Current liabilities	-20.79	-
Decrease /(Increase) in Loans & Advances	9.72	-
Cash generated from operations	0.00	-
Income taxes paid (Net off refund recd)	0.00	-
Net cash flow from operating activities	-208.37	0.00
Cash flow from investing activities		
Purchase of property, plant and equipment	-0.12	-
Investment in Shares of Company	0.00	-
Proceeds from sale of plant, property and equipment	0.00	-
Net cash flow from investing activities	-0.12	0.00
Cash flow from financing activities		
Proceeds from borrowings	0.00	-
Repayment of borrowings	-118.75	-
Increase in Authorised share Capital	612.09	-
Interest received	0.61	-
Net cash flow from financing activities	493.95	0.00
Net increase/ decrease in cash and cash equivalents	0.00	
Cash and cash equivalents at beginning of the financial year	132.01	-
Effects of exchange rate changes on cash and cash equivalents	0.00	-
Cash and cash equivalents at end of the year	417.47	-

Reconciliation of cash and cash equivalents as per the cash flow statement

Cash and cash equivalents as per above comprise of the following

	30-Sep-23	30-Sep-22
Cash and cash equivalents (note 6(d))	417.47	-
Bank Overdrafts (note 13(a))	-	-
Balances as per statement of cash flows	417.47	-

Notes

- The company is engaged in the business of Hotel operation and management
- The above Consolidated Cash Flow results for the half year ended September 30, 2023 are prepared in accordance with the Indian Accounting Standards (IND-AS) as prescribed under section 133 of the companies act, 2013 read with rule 3 of Companies (IND AS) Rules, 2015
- During the quarter and year ended 31st March, 2023 and quarter and half year ended September, 2022, the company did not have any subsidiaries, hence there are no figures in the Comparative columns.

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Date: 2024.02.16 13:11:38 +05'30'

Vinod Kumar Tripathi

Chairman

DIN - 02184524

Place: Mumbai

GIRISH L. SHETHIA

B. Com., F.C.A.

CHARTERED ACCOUNTANT

402/B, KRISHNA BLDG.,
NEELKANTH VIHAR,
PIPELINE ROAD, TILAK NAGAR,
CHEMBUR (W), MUMBAI - 400 089.

E-mail : girish.shethia@gmail.com
MOBILE : 97696 38418

LIMITED REVIEW REPORT

To,
The Board of Directors,
ECO HOTELS AND RESORTS LMTIED

Introduction

We have reviewed the accompanying consolidated statement of Unaudited Financial Results of **ECO HOTELS AND RESORTS LMTIED** ("the Company"), for the Quarter ended on September 30, 2023 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in Indian accounting standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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.

Based on our review conducted as 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 and other recognized accounting practices and policies 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement".

Place: Mumbai
Date: 06/11/2023
UDIN: 23044607BGQFII8157



Girish L. Shethia
Chartered Accountant
Membership No. 044607