



May 18, 2022

To,
Department of Corporate
Services
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400 001

(Script Code: 543376)

Sub: Submission of Audited financial results (standalone and consolidated) of Samor Reality Limited for the year ended March 31, 2022, along with Auditor's Report thereon.

Dear Sir(s),


Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), we enclose hereto, for your information and record, the Audited standalone and consolidated financial results of Samor Reality Limited (“**the Company**”) for the year ended March 31, 2022 duly approved by the Board of Directors of the Company at its meeting held today, May 18, 2022, which commenced at 9.30 PM and concluded at 11.15 PM, along with the Auditors Report dated May 18, 2022, issued by the Statutory Auditors of the Company, on the said standalone and consolidated financial results respectively of the Company, which were also duly placed before the Board at the aforesaid meeting.

Please take the above information on record.

Thanking you,

Yours truly

Regards,
For. Samor Reality Limited

For. Samor Reality Limited

Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director





Independent Auditors' Report on Half-yearly and Year to date Standalone financial Results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
Samor Reality Limited
(Formerly Known as " Samor Reality")**

We have audited the accompanying half-yearly standalone financial results of **Samor Reality Limited (Formerly known as "Samor Reality")** ("the Company") for the half-year ended March 31, 2022 and the year-to-date results for the period from April 1, 2021 to March 31, 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit/(loss) and other standalone financial information for the half-year ended March 31, 2021 as well as the year-to-date results for the period from April 1, 2021 to March 31, 2022.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual standalone financial results.

Management's Responsibilities for the Standalone financial Results

These half-yearly standalone financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim and annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/(loss) and other standalone financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 - Interim Standalone financial Reporting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate



accounting records for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal standalone financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's standalone financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal standalone financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- e. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

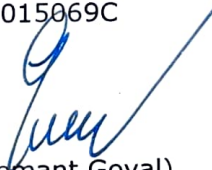
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The figures for the half-year ended March 31, 2022 as reported in these standalone financial results are the balancing figures between audited figures in respect of the full financial year and the published figures for the half-year ended September 30, 2021 of the financial year. The comparative standalone financial information for the half-year ended September 30, 2021 and March 31, 2021 were subjected to audit/limited review by the statutory auditors.

For **Goyal Goyal & Co.**
Chartered Accountants
FRN - 015069C



(CA Hemant Goyal)
Partner

Membership No. - 405884

UDIN - 22405884AJF1WK5705



Indore, May 18, 2022

SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: U45400GJ2020PLC118556)

Statement of Audited Standalone Financial Results for the Year ended March 31, 2022

(₹ in Lakhs Except Share Data and Ratios)

Particulars	For the Half-Year ended March 31, 2022	For the Half-Year ended September 30, 2021	For the Half-Year ended March 31, 2021	For the Year ended March 31, 2022	For the year ended March 31, 2021
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	1,207.89	524.42	964.27	1,732.31	964.27
II Other Income	5.33	0.52	0.18	5.85	0.18
III Total Revenue (I+II)	1,213.22	524.94	964.45	1,738.16	964.45
IV Expenses:					
(a) Purchase of Stock-in-Trade	2,175.16	489.72	955.54	2,664.88	955.54
(b) Changes in inventories of Stock in Trade	(1,028.32)	19.30	(21.14)	(1,009.02)	(21.14)
(c) Employee benefits expense	4.23	2.39	0.36	6.62	0.36
(d) Finance costs	0.68	0.04	-	0.72	-
(e) Depreciation and amortization expense	0.08	0.03	0.01	0.11	0.01
(f) Other expenses	50.45	8.67	15.71	59.12	15.71
Total Expenses	1,202.28	520.15	950.48	1,722.43	950.48
V Profit/(Loss) Before Tax (III - IV)	10.94	4.80	13.97	15.73	13.97
VI Tax expense:					
(a) Current tax expense	2.75	1.21	3.51	3.96	3.51
(b) Deferred tax expense/(credit)	-	-	0.01	-	0.01
(b) Deferred tax expense/(credit)	0.48	-	-	0.48	-
Total Tax Expense	3.23	1.21	3.52	4.44	3.52
VII Profit/(Loss) for the period/year (V-VI)	7.71	3.59	10.45	11.29	10.45
VIII Paid-up equity share capital (Face Value of ₹ 10/- each)	430.00	300.00	300.00	430.00	300.00
IX Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				698.87	10.45
X Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	0.18	0.12	0.00	0.31	0.50
b) Diluted	0.18	0.12	0.00	0.31	0.50
XI Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	0.18	0.12	0.00	0.31	0.50
b) Diluted	0.18	0.12	0.00	0.31	0.50
XII Weighted Average No. of Shares considered for calculating earning per share (Including impact of bonus shares as per AS 20)	42,42,857	30,00,000	20,87,603	36,19,726	20,87,603

Regards,
For. Samor Reality Limited
(Signature)
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Place : Ahmedabad
Date : 18-05-2022

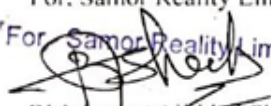
SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: U45400GJ2020PLC118556)

Statement of Audited Standalone Assets and Liabilities as on 31st March, 2022

(₹ in Lakhs)

Particulars	As at	As at
	March 31, 2022	March 31, 2021
	Audited	Audited
	₹	₹
A EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	430.00	300.00
(b) Reserves and surplus	697.74	10.45
(2) Non Current liabilities		
(a) Deferred Tax Liabilities (Net)	0.01	0.01
(3) Current liabilities		
(a) Short-term Borrowings	27.75	-
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises;	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	11.59	37.13
(c) Other Current Liabilities	7.45	1.90
(d) Short-term Provisions	3.96	2.78
TOTAL EQUITY AND LIABILITIES	1,178.50	352.27
B ASSETS		
(1) Non-Current assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1.83	0.65
(b) Non Current Investment	-	0.38
(c) Long-term Loans & Advances	3.84	200.00
(2) Current assets		
(a) Inventories	1,030.16	21.13
(b) Trade Receivables	39.18	56.87
(c) Cash and cash equivalents	94.86	73.06
(d) Short-term loans and advances	0.57	-
(e) Other Current Assets	8.06	0.18
TOTAL ASSETS	1,178.50	352.27

Regards,
For. Samor Reality Limited

For Samor Reality Limited

Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Place : Ahmedabad
Date : 18-05-2022

Audited Standalone Cash Flow Statement for the year ended 31st March, 2022

(₹ in Lakhs)

Particulars	For the year ended March 31, 2022		For the year ended March 31, 2021	
	₹	₹	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit/(Loss) Before Tax		15.73		13.97
Add/ (Less) : Adjustment for				
Finance Costs	0.72		-	
Interest on Fixed Deposits	(5.85)		(0.18)	
Share of Loss from Samor & Motherland LLP	-		0.22	
Depreciation and Amortization Expense	0.11		0.01	
		(5.02)		0.05
2 Operating Profit/(Loss) before Working Capital Changes		10.71		14.02
Changes in Working Capital :				
Adjustment for (increase)/ decrease in operating assets				
Trade receivables	17.69		(56.87)	
Inventories	(1,009.02)		(21.13)	
Other Current Assets	(7.88)		-	
Long Term Loans and Advances	196.16		(200.00)	
Short Term Loans and Advances	(0.57)		-	
	(803.62)		-278.00	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	(25.55)		37.13	
Short term provision	-			
Other Current Liabilities	5.55		1.90	
	(20.00)		39.03	
Net Changes in Working Capital		(823.62)		(238.9700)
3 Cashflow from Operations before taxes		(812.91)		(224.95)
Net Income Tax Paid		(3.26)		(0.73)
Net Cash flow from Operating Activities (A)		(816.18)		(225.68)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(1.29)		(0.66)
Share of Loss from Samor & Motherland LLP		-		(0.22)
Investment in Samor & Motherland LLP		0.38		(0.38)
Interest on Fixed Deposit		5.85		-
Net Cash flow used in Investing Activities (B)		4.95		(1.26)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of equity shares		806.00		300.00
Proceeds/(Repayment) of Borrowings		27.75		-
Finance Cost		(0.72)		-
Net Cash flow from Financing Activities (C)		833.03		300.00
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		21.80		73.06
Cash and cash equivalents at the beginning of the period/year		73.06		-
Cash and cash equivalents as at the end of the period/year		94.86		73.06
Cash and Cash Equivalents consists of :-				
Cash-in-Hand		0.43		-
Balance in Current Accounts		90.95		23.06
In Fixed Deposits		3.48		50.00
Total		94.86		73.06

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" notified under the Companies (Accounting Standard) Rules, 2006

Regards,
For. Samor Reality Limited
For Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Place: Ahmedabad
Date: 18-05-2022

Audited Standalone Segment Results for the year ended 31st March, 2022

A) Segment Revenue & Results:

(₹ in Lakhs)

Particulars	For the half-year ended 31st March, 2022			For the half-year ended 30th September, 2021			For the half-year ended 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Segment revenue	1,207.89	-	1,207.89	524.42	-	524.42	964.27	-	964.27
(Less) : Identifiable operating expenses	(1,171.84)	25.01	(1,146.83)	(509.03)	-	(509.03)	(934.41)	-	(934.41)
(Less) : Allocated expenses	(30.44)	(25.01)	(55.45)	(11.11)	-	(11.11)	(16.07)	-	(16.07)
Segment results	5.61	-	5.61	4.28	-	4.28	13.79	-	13.79
Add : Other income			5.33			0.52			0.18
Profit before tax			10.94			4.80			13.97
(Less) : Tax Expense			(3.23)			(1.21)			(3.52)
Profit after tax			7.71			3.59			10.45
Add : Loss of Subsidiary attributable to Minority Interest			-			-			-
Profit for the period			7.71			3.59			10.45

B) Segment Assets and Liabilities:

(₹ in Lakhs)

Particulars	As at 31st March, 2022			As at 30th September, 2021			As at 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Segment Assets	1,139.32	39.18	1,178.50	330.27	-	330.27	352.27	-	352.28
Segment Liabilities	44.83	5.93	50.76	189.67	-	189.67	41.82	-	41.83

C) Segment Capital Expenditure, Depreciation & Other Non-Cash Expenditure

(₹ in Lakhs)

Particulars	For the half-year ended 31st March, 2022			For the half-year ended 30th September, 2021			For the half-year ended 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Capital expenditure	1.29	-	1.29	-	-	-	0.66	-	0.66
Segment depreciation	0.08	-	0.08	0.03	-	0.02	0.01	-	0.01
Non-cash expenditure other than depreciation	-	-	-	-	-	-	-	-	-

Regards,
For. Samor Reality Limited
(Signature)
Birjukumar Ajitbhai Shah
Director
DIN: 02323418



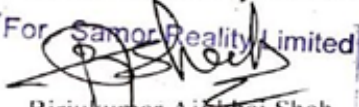
Notes to Financial Results

- 1 The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on **18, May , 2022**.
- 2 The Results for the half year ended and year ended 31st March, 2022 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 5 The comparative results and other information for the six months ended September 30, 2021 and March 31, 2021 have been audited or reviewed by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 6 The Company is engaged in the business of trading activity of building materials and real estate activities. The Company operates at one location only. Hence, the Company has reportable primary segments only and no secondary segments exists. There are two primary segments for the current financial period in the context of as per para 27-32 of Accounting Standard - 17 "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006 as follows:
 - a. Trading Activities
 - b. Real Estate Activities
- 6 During the half-year ended March 31, 2022, the company has issued 13,00,000 equity shares of ₹ 10 each at a premium of ₹ 52 each by way of initial public offer ("IPO") and got listed on NSE Emerge Platform of National Stock Exchange of India Limited on 13th October, 2021. Accordingly, these Audited Financial Results for the half year ended and year ended March 31, 2022 are drawn up for the first-time in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 7 The company has utilised proceeds from IPO as per the object clause of the prospectus dt. 23 September, 2021 as detailed below:

(₹ in Lakhs)

S. No.	Object of the Issue	Amount allotted for the object	Amount utilized till March 31, 2022	Amount unutilized till March 31, 2022	Deviation (if any)
1	Issue related expenses	40.00	40.00	-	-
2	Invest in to our Subsidiary namely "M/s Samor & Motherland LLP("SML")	600.00	600.00	-	Utilised Rs. 600 Lacs for the development of the project "The Gold Skyvilla" from the company itself i.e. Samor Reality Limited.
3	General Corporate Purpose	166.00	166.00	-	-
Total		806.00	806.00	-	

8 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

Regards,
For. Samor Reality Limited

For Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Place : Ahmedabad

Date : 18-05-2022

Statement of Audited Financial Results for the Year ended March 31, 2022

Particulars	For the Half-Year ended March 31, 2022	For the Half-Year ended September 30, 2021	For the Half-Year ended March 31, 2021	For the year ended March 31, 2022	For the year ended March 31, 2021
	Unaudited	Unaudited	Audited	Audited	Audited
I Revenue from operations	12,07,88,645	5,24,42,459	9,64,26,953	17,32,31,104	9,64,26,953
II Other Income	5,32,206	52,374	17,740	5,84,580	17,740
III Total Revenue (I+II)	12,13,20,851	5,24,94,833	9,64,44,693	17,38,15,684	9,64,44,693
IV Expenses:					
(a) Purchase of Stock-in-Trade	21,75,16,081	4,89,71,938	9,55,53,610	26,64,88,019	9,55,53,610
(b) Changes in inventories of Stock in Trade	-10,28,31,979	19,29,866	-21,13,490	-10,09,02,113	-21,13,490
(c) Employee benefits expense	4,22,473	2,39,135	36,000	6,61,608	36,000
(d) Finance costs	68,178	3,613	30	71,791	30
(e) Depreciation and amortization expense	8,305	3,139	625	11,444	625
(f) Other expenses	50,44,796	8,67,080	15,70,821	59,11,876	15,70,821
Total Expenses	12,02,27,854	5,20,14,771	9,50,47,596	17,22,42,625	9,50,47,596
V Profit/(Loss) Before Tax (III - IV)	10,92,997	4,80,062	13,97,097	15,73,059	13,97,097
VI Tax expense:					
(a) Current tax expense	2,74,907	1,21,000	3,50,948	3,95,907	3,50,948
(b) Deferred tax expense/(credit)	401	-	674	401	674
(c) Short Provision for Tax	48,006	-	-	48,006	-
Total Tax Expense	3,23,315	1,21,000	3,51,622	4,44,315	3,51,622
VII Profit/(Loss) for the period/year (V-VI)	7,69,682	3,59,062	10,45,475	11,28,744	10,45,475
VIII Paid-up equity share capital (Face Value of ₹ 10/- each)	4,30,00,000	3,00,00,000	3,00,00,000	4,30,00,000	3,00,00,000
IX Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				6,98,86,737	10,45,475
X Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	0.18	0.12	0.35	0.26	0.35
b) Diluted	0.18	0.12	0.35	0.26	0.35
XI Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	0.18	0.12	0.35	0.26	0.35
b) Diluted	0.18	0.12	0.35	0.26	0.35
XII Weighted Average No. of Shares considered for calculating earning per share (Including impact of bonus shares as per AS 20)	43,00,000	30,00,000	30,00,000	43,00,000	30,00,000

Regards,
For. Samor Reality Limited
For Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director

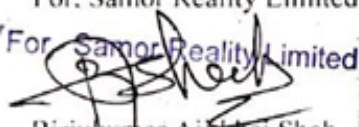


SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: U45400GJ2020PLC118556)

Balance Sheet as at March 31, 2022

Particulars	As at March 31, 2022	As at March 31, 2021
	Audited	Audited
	₹	₹
A EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	4,30,00,000	3,00,00,000
(b) Reserves and surplus	6,97,74,219	10,45,475
(2) Non Current liabilities		
(a) Deffered Tax Liabilities (NET)	1,075	674
(3) Current liabilities		
(a) Short-term Borrowings	27,75,000	-
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises;		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	11,58,616	37,13,375
(c) Other Current Liabilites	7,45,131	1,90,288
(d) Short-term Provisions	3,95,908	2,78,354
TOTAL EQUITY AND LIABILITIES	11,78,49,949	3,52,28,166
B ASSETS		
(1) Non-Current assets		
(a) Property, Plant & Equipment		
(i) Tangible Assets	1,83,339	65,410
(b) Non Current Investment	-	38,400
(c) Long-term Loans & Advances	3,84,215	2,00,00,000
(2) Current assets		
(a) Inventories	10,30,15,603	21,13,490
(b) Trade Receivables	39,18,117	56,86,687
(c) Cash and cash equivalents	94,85,575	73,06,439
(d) Short-term loans and advances	57,100	-
(e) Other Current Assets	8,06,000	17,740
TOTAL ASSETS	11,78,49,949	3,52,28,166

Regards,
For. Samor Reality Limited

For Samor Reality Limited

Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: U45400GJ2020PLC118556)

CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2022

Particulars	For the year ended March 31, 2022		For the year ended March 31, 2021	
	₹	₹	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit/(Loss) Before Tax		15,73,059		13,97,097
Add / (Less) : Adjustment for				
Finance Costs	71,791		30	
Interest on Fixed Deposits	(5,84,580)		(17,740)	
Share of Loss from Samor & Motherland LLP			21,600	
Depreciation and Amortization Expense	11,444		625	
		(5,01,345)		4,515
2 Operating Profit/(Loss) before Working Capital Changes		10,71,714		14,01,612
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets				
Trade receivables	17,68,570		(56,86,687)	
Inventories	(10,09,02,113)		(21,13,490)	
Other Current Assets	(7,88,260)			
Long Term Loans and Advances	1,96,15,785		(2,00,00,000)	
Short Term Loans and Advances	(57,100)		-	
	(8,03,63,118)		(2,78,00,177)	
Adjustment for increase/ (decrease) in operating Liabilities:				
Trade Payables	(25,54,759)		37,13,375	
Short term provisions	-			
Other Current Liabilities	5,54,843		1,90,288	
	-19,99,916		39,03,663	
Net Changes in Working Capital		(8,23,63,034)		(2,38,96,514)
3 Cashflow from Operations before taxes		(8,12,91,320)		(2,24,94,902)
Net Income Tax Paid		(3,26,360)		(72,594)
Net Cash flow from Operating Activities (A)		(8,16,17,680)		(2,25,67,496)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(1,29,373)		(66,035)
Share of Loss from Samor & Motherland LLP				(21,600)
Investment in Samor & Motherland LLP		38,400		(38,400)
Interest on Fixed Deposit		5,84,580		
Net Cash flow used in Investing Activities (B)		4,93,607		(1,26,035)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of equity shares		8,06,00,000		3,00,00,000
Proceeds/ (Repayment) of Borrowings		27,75,000		-
Finance Cost		(71,791)		(30)
Net Cash flow from Financing Activities (C)		8,33,03,209		2,99,99,970
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		21,79,136		73,06,439
Cash and cash equivalents at the beginning of the period/year		73,06,439		-
Cash and cash equivalents as at the end of the period/year		94,85,575		73,06,439
Cash and Cash Equivalents consists of :-				
Cash-in-Hand		42,662		-
Balance in Current Accounts		90,94,755		23,06,439
In Fixed Deposits		3,48,158		50,00,000
Total		94,85,575		73,06,439
		0.00		

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" notified under the Companies (Accounting Standard) Rules, 2006

Regards,
For. Samor Reality Limited

(Signature)
For Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Audited Standalone Segment Results for the year ended 31st March, 2022

A) Segment Revenue & Results:

Particulars	For the half year ended 31st March, 2022			For the half-year ended 30th September, 2021			For the half-year ended 30th September, 2020			For the year ended 31st March, 2022			For the year ended 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Segment revenue	12,07,88,645.00	-	12,07,88,645.00	5,24,42,459.00	-	5,24,42,459.00	-	-	-	17,32,31,104.00	-	17,32,31,104.00	9,64,26,953.00	-	9,64,26,953.00
(Less) : Identifiable operating expenses	(11,71,85,597.48)	25,01,495.48	(11,46,84,102.00)	(5,09,01,804.00)	-	(5,09,01,804.00)	-	-	-	(16,80,87,401.48)	25,01,495.48	(16,55,85,906.00)	(9,34,40,120.00)	-	(9,34,40,120.00)
(Less) : Allocated expenses	(30,43,825.52)	(25,01,495.48)	(55,45,321.00)	(11,11,398.00)	-	(11,11,398.00)	-	-	-	(41,55,223.52)	(25,01,495.48)	(66,56,719.00)	(16,07,476.00)	-	(16,07,476.00)
Segment results	5,59,222.00	0.00	5,59,222.00	4,29,257.00	-	4,29,257.00	-	-	-	9,88,479.00	0.00	9,88,479.00	13,79,357.00	-	13,79,357.00
Add : Other income	-	-	5,32,205.99	-	-	52,374.01	-	-	-	-	-	5,84,580.00	-	-	17,740.00
Profit before tax	-	-	10,91,427.99	-	-	4,81,631.01	-	-	-	-	-	15,73,059.00	-	-	13,97,097.00
(Less) : Tax Expense	-	-	(3,23,315.04)	-	-	(1,21,000.00)	-	-	-	-	-	(4,44,315.04)	-	-	(3,51,622.00)
Profit after tax	-	-	7,68,112.95	-	-	3,60,631.01	-	-	-	-	-	11,28,743.96	-	-	10,45,475.00
Add : Loss of Subsidiary attributable to Minority Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit for the period	-	-	7,68,112.95	-	-	3,60,631.01	-	-	-	-	-	11,28,743.96	-	-	10,45,475.00

B) Segment Assets and Liabilities:

(₹ in Lakhs)

Particulars	As at 31st March, 2022			As at 30th September, 2021			As at 30th September, 2020			As at 31st March, 2022			As at 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Segment Assets	10,30,15,603.00	39,18,117.00	10,69,33,720.00	3,30,27,027.00	-	3,30,27,027.00	-	-	-	10,30,15,603.00	39,18,117.00	10,69,33,720.00	3,52,28,166.00	-	3,52,28,166.00
Segment Liabilities	-	5,92,651.38	5,92,651.38	1,89,66,921.00	-	1,89,66,921.00	-	-	-	-	5,92,651.38	5,92,651.38	41,82,691.00	-	41,82,691.00

C) Segment Capital Expenditure, Depreciation & Other Non-Cash Expenditure

(₹ in Lakhs)

Particulars	For the half year ended 31st March, 2022			For the half-year ended 30th September, 2021			For the half-year ended 30th September, 2020			For the year ended 31st March, 2022			For the year ended 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Segment depreciation	11,444.00	-	11,444.00	1,570.00	-	1,570.00	-	-	-	11,444.00	-	11,444.00	625.00	-	625.00
Non-cash expenditure other than depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Regards,
For. Samor Reality Limited
For Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director





INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF Samor Reality Limited (Formerly Known as "Samor Reality")

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Samor Reality Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31st March 2022, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement for the period then ended, and a summary of significant accounting policies and other explanatory information, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results:

- (i) includes the results of the following entities: **Samor & Motherland LLP being subsidiary of Samor Reality Limited**);
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 and other accounting principles generally accepted in India of the consolidated net profit/loss and consolidated total comprehensive income / loss and other financial information of the Group for the half yearly and year to date results from April 1, 2021 to March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related audited interim consolidated financial information. The Parent's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit/loss and consolidated other comprehensive income and other financial information of the Group including its associates and joint ventures in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and joint ventures and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the branches, entities within the Group and its associates and joint ventures to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such branches or entities included in the Consolidated Financial Results of which we are the independent auditors. For the other branches or entities included in the Consolidated Financial Results, which have been audited by the branch auditors or other auditors, such branch auditors or other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- (a) The business and assets of the subsidiary i.e. Samor & Motherland LLP has been taken over by the Samor Reality Limited during the year under consideration.
- (b) We did not audit the financial statements / financial information of subsidiary, whose financial statements / financial information reflect total assets of Rs. NIL as at 31st March, 2022, total revenues of Rs. NIL and net cash inflows/ (outflows) amounting to Rs. NIL for the period ended on that date, as considered in the consolidated financial statements. This financial statements/financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on such unaudited financial statements/financial information. In our opinion and according to the information and explanations given to us by the Management, this financial statements/ financial information is not material to the Group.
- (c) The figures for the half-year ended March 31, 2022 as reported in these consolidated financial results are the balancing figures between audited figures in respect of the full financial year and the published figures for the half-year ended September 30, 2021 of the financial year. The comparative consolidated financial information for the half-year ended September 30, 2021 and March 31, 2021 were subjected to audit/limited review by the statutory auditors.

For **Goyal Goyal & Co.**
Chartered Accountants
FRN - 015069C



(CA Hemant Goyal)
Partner

Membership No. - 405884

UDIN - 22405884AJF1XP4707

Indore, May 18, 2022.

Statement of Audited Consolidated Financial Results for the Year ended March 31, 2022

(₹ in Lakhs Except Share Data and Ratios)

Particulars	For the Half-Year ended March 31, 2022	For the Half-Year ended September 30, 2021	For the Half-Year ended March 31, 2021	For the year ended March 31, 2022	For the year ended March 31, 2021
	Unaudited	Unaudited	Audited	Audited	Audited
I Revenue from operations	1,207.89	524.42	964.27	1,732.31	964.27
II Other Income	5.32	0.52	0.18	5.85	0.18
III Total Revenue (I+II)	1,213.21	524.94	964.45	1,738.16	964.45
IV Expenses:					
(a) Project Cost	-	-	-	-	-
(b) Purchase of Stock-in-Trade	2,175.16	489.72	955.54	2,664.88	955.54
(c) Changes in inventories of Stock in Trade	(1,028.32)	19.30	(21.13)	(1,009.02)	(21.13)
(d) Employee benefits expense	4.22	2.39	0.36	6.62	0.36
(e) Finance costs	0.68	0.04	-	0.72	-
(f) Depreciation and amortization expense	0.08	0.03	0.01	0.11	0.01
(g) Other expenses	50.45	8.67	15.71	59.12	15.71
Total Expenses	1,202.27	520.15	950.49	1,722.43	950.49
V Profit/(Loss) Before Tax (III - IV)	10.94	4.79	13.96	15.73	13.96
VI Tax expense:					
(a) Current tax expense	2.75	1.21	3.51	3.96	3.51
(b) Deferred tax expense/(credit)	-	-	0.01	-	0.01
(c) Short provision of Tax	0.48	-	-	0.48	-
Total Tax Expense	3.23	1.21	3.52	4.44	3.52
VII Profit/(Loss) for the period/year (V-VI)	7.71	3.58	10.44	11.29	10.44
VIII Minority Interest	-	-	(0.14)	(0.14)	(0.14)
IX Profit for the year attributable to equity shareholders(VII-VIII)	7.71	3.58	10.58	11.43	10.58
X Paid-up equity share capital (Face Value of ₹ 10/- each)	430.00	300.00	300.00	430.00	300.00
XI Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				698.87	10.45
XII Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	0.18	0.12	0.51	0.32	0.51
b) Diluted	0.18	0.12	0.51	0.32	0.51
XIII Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	0.18	0.12	0.51	0.32	0.51
b) Diluted	0.18	0.12	0.51	0.32	0.51
XIV Weighted Average No. of Shares considered for calculating earning per share (Including impact of bonus shares as per AS 20)	42,42,857	30,00,000	20,87,603	36,19,726	20,87,603

Regards,
For, Samor Reality Limited

Birjukumar Ajitbhai Shah
For Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Place : Ahmedabad
Date : 18-05-2022

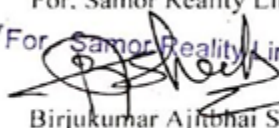
SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: U45400GJ2020PLC118556)

Statement of Audited Consolidated Assets and Liabilities as on 31st March, 2022

(₹ in Lakhs)

Particulars	As at	As at
	March 31, 2022	March 31, 2021
	Audited	Audited
	₹	₹
A EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	430.00	300.00
(b) Reserves and surplus	697.74	10.45
(2) Minority Interest	-	0.26
(3) Non Current liabilities		
(a) Deffered Tax Liabilities (Net)	0.01	0.01
(b) Long-term Borrowings	27.75	734.14
(4) Current liabilities		
(a) Short-term Borrowings	-	-
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises;	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	11.59	37.49
(c) Other Current Liabilites	7.45	1.90
(d) Short-term Provisions	3.96	2.78
TOTAL EQUITY AND LIABILITIES	1,178.50	1,087.03
B ASSETS		
(1) Non-Current assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1.83	0.65
(b) Long-term Loans & Advances	3.84	800.00
(2) Current assets		
(a) Inventories	1,030.17	67.20
(b) Trade Receivables	39.18	56.87
(c) Cash and cash equivalents	94.86	160.14
(d) Short-term loans and advances	0.57	2.00
(e) Other Current Assets	8.06	0.18
TOTAL ASSETS	1,178.50	1,087.03

Regards,
For. Samor Reality Limited

For Samor Reality Limited

Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Place : Ahmedabad

Date : 18-05-2022

Audited Consolidated Cash Flow Statement for the year ended 31st March, 2022

(₹ in Lakhs)

Particulars	For the year ended March 31, 2022		For the year ended March 31, 2021	
	₹	₹	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit/(Loss) Before Tax		15.73		13.83
Add / (Less) : Adjustment for				
Finance Costs	0.72		-	
Interest on fixed deposit	(5.85)		(0.18)	
Depreciation and Amortization Expense	0.11		0.01	
		(5.02)		(0.17)
2 Operating Profit/(Loss) before Working Capital Changes		10.71		13.66
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets				
Inventories	(962.96)		(67.20)	
Trade receivables	17.69		(56.87)	
Other Current Assets	(7.88)		-	
Long Term Loans and Advances	796.16		(800.00)	
Short Term Loans and Advances	1.43		(2.00)	
	(155.56)		-926.07	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	(25.91)		37.49	
Other Current Liabilities	5.55		1.90	
	(20.36)		39.39	
Net Changes in Working Capital		(175.92)		(886.68)
3 Cashflow from Operations before taxes		(165.21)		(873.02)
Net Income Tax Paid		(3.26)		(0.73)
Net Cash flow from Operating Activities (A)		(168.47)		(873.74)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(1.29)		(0.66)
Interest on Fixed Deposits		5.85		-
Net Cash flow used in Investing Activities (B)		4.56		(0.66)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of equity shares		806.00		300.00
Proceeds/(Repayment) of Borrowings		(706.39)		734.14
Capital Contribution received from minority interest		(0.26)		0.40
Finance cost paid		(0.72)		-
Net Cash flow from Financing Activities (C)		98.63		1,034.54
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		(65.28)		160.14
Cash and cash equivalents at the beginning of the period/year		160.14		-
Cash and cash equivalents as at the end of the period/year		94.86		160.14
Cash and Cash Equivalents consists of :-				
Cash-in-Hand		0.43		-
Balance in Current Accounts		90.95		110.14
In Fixed Deposit		3.48		50.00
Total		94.86		160.14

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" notified under the Companies (Accounting Standard) Rules, 2006

Regards,
For. Samor Reality Limited

Birjukumar Ajitbhar Shah
For Samor Reality Limited
Birjukumar Ajitbhar Shah
Director
DIN: 02323418 Director



Place : Ahmedabad
Date : 18-05-2022

SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: U45400GJ2020PLC118556)

Audited Consolidated Segment Results for the year ended 31st March, 2022

A) Segment Revenue & Results:

(₹ in Lakhs)

Particulars	For the half-year ended 31st March, 2022			For the half-year ended 30th September, 2021			For the half-year ended 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Segment revenue	1,207.89	-	1,207.89	524.42	-	524.42	964.27	-	964.27
(Less) : Identifiable operating expenses	(1,178.45)	25.01	(1,153.44)	(509.02)	-	(509.02)	(934.42)	-	(934.42)
(Less) : Allocated expenses	(23.82)	(25.01)	(48.83)	(11.13)	-	(11.13)	(16.07)	(0.14)	(16.21)
Segment results	5.62	-	5.62	4.27	-	4.27	13.78	(0.14)	13.64
Add : Other income			5.32			0.52			0.18
Profit before tax			10.94			4.79			13.82
(Less) : Tax Expense			(3.23)			(1.21)			(3.52)
Profit after tax			7.71			3.58			10.30
Add : Loss of Subsidiary attributable to Minority Interest			-			-			0.14
Profit for the period			7.71			3.58			10.44

B) Segment Assets and Liabilities:

(₹ in Lakhs)

Particulars	As at 31st March, 2022			As at 30th September, 2021			As at 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Segment Assets	1,139.32	39.18	1,178.50	27.86	1,893.23	1,921.09	152.28	934.76	1,087.04
Segment Liabilities	44.83	5.93	50.76	16.21	1,590.58	1,606.79	41.83	734.50	776.33

Regards,
For. Samor Reality Limited
(Signature)
For. Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: U45400GJ2020PLC118556)

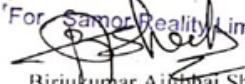
Audited Consolidated Segment Results for the year ended 31st March, 2022

C) Segment Capital Expenditure, Depreciation & Other Non-Cash Expenditure

(₹ in Lakhs)

Particulars	For the half-year ended 31st March, 2022			For the half-year ended 30th September, 2021			For the half-year ended 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Capital expenditure	1.29	-	-	-	-	-	0.66	-	0.66
Segment depreciation	0.11	-	0.11	0.03	-	0.02	0.01	-	0.01
Non-cash expenditure other than depreciation	-	-	-	-	-	-	-	-	-

Regards,
For. Samor Reality Limited

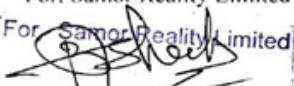

For. Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Notes to Unaudited Consolidated Financial Results

- 1 The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 18, May, 2022.
- 2 The Results for the half year ended and year ended 31st March, 2022 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 5 The Company as a group is engaged in the business of trading activity of building materials and real estate activities. The Company operates at one location only. Hence, the Company has reportable primary segments only and no secondary segments exists. There are two primary segments for the current financial period in the context of as per para 27-32 of Accounting Standard - 17 "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006 as follows:
 - a. Trading Activities
 - b. Real Estate Activities
- 6 The comparative results and other information for the six months ended September 30, 2021 and March 31, 2021 have been audited or reviewed by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 7 The management has made assessment of the impact of COVID-19 on the Group's operations, financial performance and position as at and for the half year ended 30 September 2021 and has concluded that the impact is primarily on the operational aspects of the business. In making assessment management has considered the recoverability of trade receivables, investment and other assets and also considered the external and internal information available up to the date of approval of these financial results including status of existing and future customer orders, cash flow projection etc. and concluded that there is no significant impact which required to be recognized in the financial results. Accordingly, no adjustments have been made to the financial results.
- 8 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors

Regards,
For. Samor Reality Limited

For. Samor Reality Limited
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director




Place : Ahmedabad

Date : 18-05-2022

Statement of Audited Consolidated Financial Results for the Year ended March 31, 2022

Particulars	For the Half-Year ended March 31, 2022	For the Half-Year ended September 30, 2021	For the Half-Year ended March 31, 2022	For the Half-Year ended September 30, 2021	For the year ended March 31, 2022	For the year ended March 31, 2021
	Audited	Unaudited	Audited	Unaudited	Audited	Audited
I Revenue from operations	12,07,88,645	5,24,42,459	9,64,26,953	-	17,32,31,104	9,64,26,953
II Other Income	5,32,206	52,374	17,740	-	5,84,580	17,740
III Total Revenue (I+II)	12,13,20,851	5,24,94,833	9,64,44,693	-	17,38,15,684	9,64,44,693
IV Expenses:						
(a) Project Cost	-	-	-	-	-	-
(b) Purchase of Stock-in-Trade	21,75,16,081	4,89,71,938	9,55,53,610	-	26,64,88,019	9,55,53,610
(c) Changes in inventories of Stock in Trade	-10,28,31,979	19,29,866	-21,13,490	-	-10,09,02,113	-21,13,490
(d) Employee benefits expense	4,22,473	2,39,135	36,000	-	6,61,608	36,000
(e) Finance costs	68,178	3,613	30	-	71,791	30
(f) Depreciation and amortization expense	8,305	3,139	625	-	11,444	625
(g) Other expenses	50,44,796	8,67,080	15,70,821	-	59,11,876	15,70,821
Total Expenses	12,02,27,854	5,20,14,771	9,50,47,596	-	17,22,42,625	9,50,47,596
V Profit/(Loss) Before Tax (III - IV)	10,92,997	4,80,062	13,97,097	-	15,73,059	13,97,097
VI Tax expense:						
(a) Current tax expense	2,74,908	1,21,000	3,50,948	-	3,95,908	3,50,948
(b) Deferred tax expense/(credit)	401		674	-	401	674
(c) Short provision for tax	48,006			-	48,006	
Total Tax Expense	3,23,315	1,21,000	3,51,622	-	4,44,315	3,51,622
VII Profit/(Loss) for the period/year (V-VI)	7,69,682	3,59,062	10,45,475	0	11,28,744	10,45,475
VIII Minority Interest	0	0	(14,400)	-	0	(14,400)
IX Profit for the year (VII-VIII)	7,69,682	3,59,062	10,59,875	-	11,28,744	10,59,875
X Paid-up equity share capital (Face Value of ₹ 10/- each)	4,30,00,000	3,00,00,000	3,00,00,000	-	4,30,00,000	3,00,00,000
XI Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				-	6,98,86,737	10,45,475
XII Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):						
a) Basic	0.18	0.12	0.49	0.00	0.26	0.49
b) Diluted	0.18	0.12	0.49	0.00	0.26	0.49
XIII Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):						
a) Basic	0.18	0.12	0.49	0.00	0.26	0.49
b) Diluted	0.18	0.12	0.49	0.00	0.26	0.49
XIV Weighted Average No. of Shares considered for calculating earning per share (Including impact of bonus shares as per AS 20)	43,00,000	30,00,000	30,00,000	0	43,00,000	30,00,000

Regards,
For. Samor Reality Limited

For Samor Reality Limited

Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: U45400GJ2020PLC118556)

Balance Sheet as at March 31, 2022

Particulars	As at March 31, 2022	As at March 31, 2021
	Audited	Audited
	₹	₹
A EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	4,30,00,000	3,00,00,000
(b) Reserves and surplus	6,97,74,219	10,45,475
(2) Minority Interest	-	25,600
(2) Non Current liabilities		
(a) Deffered Tax Liabilities (NET)	1,075	674
(b) Long term Borrowings	27,75,000	7,34,14,000
(3) Current liabilities		
(a) Short-term Borrowings	-	-
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises;		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	11,58,616	37,49,375
(c) Other Current Liabilites	7,45,131	1,90,288
(d) Short-term Provisions	3,95,908	2,78,354
TOTAL EQUITY AND LIABILITIES	11,78,49,949	10,87,03,766
B ASSETS		
(1) Non-Current assets		
(a) Property, Plant & Equipment		
(i) Tangible Assets	1,83,339	65,410
(ii) Intangible Assets		
(iii) Intangible Assets under Development		
(b) Deferred Tax Assets (net)		
(c) Non Current Investment	-	-
(c) Long-term Loans & Advances	3,84,215	8,00,00,000
(2) Current assets		
(a) Inventories	10,30,15,603	67,19,544
(b) Trade Receivables	39,18,117	56,86,687
(c) Cash and cash equivalents	94,85,575	1,60,14,385
(d) Short-term loans and advances	57,100	2,00,000
(e) Other Current Assets	8,06,000	17,740
TOTAL ASSETS	11,78,49,949	10,87,03,766

Regards,
For. Samor Reality Limited
For. Samor Reality Limited
Birjukumar Ajitohar Shah
Director
DIN: 02323418 Director



CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2022

Particulars	For the year ended March 31, 2022		For the year ended March 31, 2021	
	₹	₹	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit/(Loss) Before Tax		15,73,059		13,82,697
Add / (Less) : Adjustment for				
Finance Costs	71,791		30	
Interest on fixed deposit	(5,84,580)		(17,740)	
Depreciation and Amortization Expense	11,444		625	
		(5,01,345)		(17,085)
2 Operating Profit/(Loss) before Working Capital Changes		10,71,714		13,65,612
Changes in Working Capital :				
Adjustment for (increase)/ decrease in operating assets				
Inventories	(9,62,96,059)		(67,19,544)	
Trade receivables	17,68,570		(56,86,687)	
Other Current Assets	(7,88,260)		-	
Long Term Loans and Advances	7,96,15,785		(8,00,00,000)	
Short Term Loans and Advances	1,42,900		(2,00,000)	
	(1,55,57,064)		(9,26,06,231)	
Adjustment for increase / (decrease) in operating Liabilities:				
Trade Payables	(25,90,759)		37,49,375	
Short term provisions	-			
Other Current Liabilities	5,54,843		1,90,288	
	-20,35,916		39,39,663	
Net Changes in Working Capital		(1,75,92,980)		(8,86,66,568)
3 Cashflow from Operations before taxes		(1,65,21,266)		(8,73,00,956)
Net Income Tax Paid		(3,26,361)		(72,594)
Net Cash flow from Operating Activities (A)		(1,68,47,627)		(8,73,73,550)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(1,29,373)		(66,035)
Interest on Fixed Deposits		5,84,580		
Net Cash flow used in Investing Activities (B)		4,55,207		(66,035)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of equity shares		8,06,00,000		3,00,00,000
Proceeds / (Repayment) of Borrowings		(7,06,39,000)		7,34,14,000
Capital Contribution received from minority interest		(25,600)		40,000
Finance cost paid		(71,791)		(30)
Net Cash flow from Financing Activities (C)		98,63,609		10,34,53,970
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		(65,28,811)		1,60,14,385
Cash and cash equivalents at the beginning of the period/year		1,60,14,385		-
Cash and cash equivalents as at the end of the period/year		94,85,574		1,60,14,385
Cash and Cash Equivalents consists of :-				
Cash-in-Hand		42,662		
Balance in Current Accounts		90,94,755		1,10,14,385
In Fixed deposit		3,48,158		50,00,000
Total		94,85,574		1,60,14,385
		-0.00		

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" notified under the Companies (Accounting Standard) Rules, 2006

Regards,
For. Samor Reality Limited
(Signature)
Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



Audited Consolidated Segment Results for the year ended 31st March, 2022


A) Segment Revenue & Results:

Particulars	For the half year ended 31st March, 2022			For the half-year ended 30th September, 2021			For the half-year ended 30th September, 2020			For the year ended 31st March, 2022			For the year ended 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Segment revenue	12,07,88,645.00	-	12,07,88,645.00	5,24,42,459.00	-	5,24,42,459.00	-	-	-	17,32,31,104.00	-	17,32,31,104.00	9,64,26,953.00	-	9,64,26,953.00
(Less) : Identifiable operating expenses	(11,78,47,205.48)	25,01,495.48	(11,53,45,710.00)	(5,09,01,804.00)	-	(5,09,01,804.00)	-	-	-	(16,87,49,009.48)	25,01,495.48	(16,62,47,514.00)	(9,34,40,120.00)	-	(9,34,40,120.00)
(Less) : Allocated expenses	(23,82,217.52)	(25,01,495.48)	(48,83,713.00)	(11,11,398.00)	-	(11,11,398.00)	-	-	-	(34,93,615.52)	(25,01,495.48)	(59,95,111.00)	(16,07,476.00)	(14,400.00)	(16,21,876.00)
Segment results	5,59,222.00	0.00	5,59,222.00	4,29,257.00	-	4,29,257.00	-	-	-	9,88,479.00	0.00	9,88,479.00	13,79,357.00	(14,400.00)	13,64,957.00
Add : Other income			5,32,205.99			52,374.01						5,84,580.00			17,740.00
Profit before tax			10,91,427.99			4,81,631.01						15,73,059.00			13,82,697.00
(Less) : Tax Expense			(3,23,315.00)			(1,21,000.00)						(4,44,315.00)			(3,51,622.00)
Profit after tax			7,68,112.99			3,60,631.01						11,28,744.00			10,31,075.00
Add : Loss of Subsidiary attributable to Minority Interest			-			-						-			14,400.00
Profit for the period			7,68,112.99			3,60,631.01						11,28,744.00			10,45,475.00

B) Segment Assets and Liabilities:

(₹ in Lakhs)

Particulars	As at 31st March, 2022			As at 30th September, 2021			As at 30th September, 2020			As at 31st March, 2022			As at 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Segment Assets	10,30,15,603.00	39,18,117.00	10,69,33,720.00	27,88,627.00	18,93,22,000.00	19,21,10,627.00	-	-	-	10,30,15,603.00	39,18,117.00	10,69,33,720.00	1,51,89,766.00	9,35,14,000.00	10,87,03,766.00
Segment Liabilities	-	5,92,651.38	5,92,651.38	16,20,921.00	15,90,83,600.00	16,07,04,521.00	-	-	-	-	5,92,651.38	5,92,651.38	41,82,691.00	7,34,75,600.00	7,76,58,291.00

Regards,
For. Samor Reality Limited
For Samor Reality Limited

Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director



SAMOR REALITY LIMITED
 (Formerly known as M/s. Samor Reality)
 (CIN: U45400GJ2020PLC118556)

Audited Consolidated Segment Results for the year ended 31st March, 2022

C) Segment Capital Expenditure, Depreciation & Other Non-Cash Expenditure

(₹ in Lakhs)

Particulars	For the half year ended 31st March, 2022			For the half-year ended 30th September, 2021			For the half-year ended 30th September, 2020			For the year ended 31st March, 2022			For the year ended 31st March, 2021		
	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total	Trading Activities	Real Estate Activities	Total
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Segment depreciation	11,444.00	-	11,444.00	1,570.00	-	1,570.00	-	-	-	11,444.00	-	11,444.00	625.00	-	625.00
Non-cash expenditure other than depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Regards,
 For. Samor Reality Limited
 For Samor Reality Limited
 Birjukumar Ajitbhai Shah
 Director
 DIN: 02323418 Director





May 18, 2022

To,
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400 001

(Script Code: 543376)

Sub: Submission of Declaration as per Second Proviso of The Regulation 33(3XD) Of SEBI (Listing Obligation And Declaration Requirements) Regulations, 2015 For The Audited Financial (standalone and consolidated) Results For 31st March 2022.

Pursuant to Regulation 33(3)(d) of SEBI [Listing Obligation and Disclosure Requirement) Regulation, 2015, it is hereby declared and confirmed that the Statutory Auditors of the company has expressed unmodified opinion on the Annual Audited (standalone and consolidated) Financial Results for the half year and the year ended on 31st March, 2022 of the company.

This Declaration is issued in compliance of Regulation 33(3)[d) of the Securities Exchange Board of India listing Obligation and Disclosure Requirement Regulation, 201,5 as amended by the Securities Exchange Board of India [Listing Obligation and Disclosure Requirement Regulation, 201,6 vide notification No. SEBI/LAD-NRO/GN/2016-17 /001.

Regards,
For. Samor Reality Limited

For Samor Reality Limited

Birjukumar Ajitbhai Shah
Director
DIN: 02323418 Director

