



May 29, 2023

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) of Samor Reality Limited for the half year and year ended March 31, 2023, 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 financial results of Samor Reality Limited (“**the Company**”) for the half year and year ended March 31, 2023 duly approved by the Board of Directors of the Company at its meeting held today, May 29, 2023, which commenced at 04.00 PM and concluded at 05.50 PM, along with the Auditors Report dated May 29, 2023, issued by the Statutory Auditors of the Company, on the said standalone 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



SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: L45400GJ2020PLC118556)

Statement of Audited Standalone Assets and Liabilities as on 31st March, 2023

(₹ in Lakhs)

Particulars	As at March 31, 2023	As at March 31, 2022
	Audited	Audited
	₹	₹
A EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	1,075.00	430.00
(b) Reserves and surplus	1,677.77	697.74
(2) Non Current liabilities		
(a) Deffered Tax Liabilities (Net)	0.19	0.01
(b) Secured Loan	620.10	
(3) Current liabilities		
(a) Short-term Borrowings	300.00	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	319.25	11.59
(c) Other Current Liabilites	143.77	7.45
(d) Short-term Provisions	1.53	3.96
TOTAL EQUITY AND LIABILITIES	4,137.61	1,178.50
B ASSETS		
(1) Non-Current assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	6.33	1.83
(b) Non Current Investment	1,029.93	
(c) Long-term Loans & Advances	151.83	3.84
(2) Current assets		
(a) Inventories	2,509.47	1,030.16
(b) Trade Receivables	26.68	39.18
(c) Cash and cash equivalents	248.50	94.86
(d) Short-term loans and advances	139.99	0.57
(e) Other Current Assets	24.88	8.06
TOTAL ASSETS	4,137.61	1,178.50

For and on behalf of the Board of Directors



(Handwritten Signature)

Birjukumar Ajitbhai Shah
Chairman
(DIN : 02323418)
Place : Ahmedabad
Date : 29-05-2023

SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: L45400GJ2020PLC118556)

Statement of Audited Standalone Financial Results for the Year ended March 31, 2023

(₹ in Lakhs Except Share Data and Ratios)

Particulars	For the Half-Year ended March 31, 2023	For the Half-Year ended September 30, 2022	For the Half-Year ended March 31, 2022	For the Year ended March 31, 2023	For the year ended March 31, 2022
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	241.37	1,133.94	1,207.89	1,375.31	1,732.31
II Other Income	6.16	0.90	5.33	7.06	5.85
III Total Revenue (I+II)	247.53	1,134.84	1,213.22	1,382.37	1,738.16
IV Expenses:					
(a) Purchase of Stock-in-Trade	609.56	1,448.65	2,175.16	2,058.21	2,664.88
(b) Changes in inventories of Stock in Trade	-1,131.51	(347.80)	(1,028.32)	(1,479.31)	(1,009.03)
(c) Employee benefits expense	35.90	0.72	4.23	36.62	6.62
(d) Finance costs	55.96	0.19	0.68	56.15	0.72
(e) Depreciation and amortization expense	0.65	0.53	0.08	1.18	0.12
(f) Other expenses	677.51	15.11	50.45	692.62	59.12
Total Expenses	248.07	1,117.40	1,202.28	1,365.47	1,722.43
V Profit/(Loss) Before Tax (III - IV)	(0.54)	17.44	10.94	16.90	15.73
VI Tax expense:					
(a) Current tax expense	-0.03	4.39	2.75	4.36	3.96
(b) Deferred tax expense/(credit)			0.48		
(c) Short Provision of Tax				0.01	0.48
Total Tax Expense	-0.03	4.39	3.23	4.37	4.44
VII Profit/(Loss) for the period/year (V-VI)	(0.51)	13.05	7.71	12.53	11.29
VIII Paid-up equity share capital (Face Value of ₹ 10/- each)				1,075.00	430.00
IX Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				1,677.77	697.74
X Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	(0.07)	0.30	0.18	0.22	0.26
b) Diluted	(0.07)	0.30	0.18	0.22	0.26
XI Earnings per share (After extraordinary items):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	(0.07)	0.30	0.18	0.22	0.26
b) Diluted	(0.07)	0.30	0.18	0.22	0.26
XII Weighted Average No. of Shares considered for calculating earning per share (Including impact of bonus shares as per AS 20)					

For and on behalf of the Board of Directors



[Handwritten Signature]

Chairman
(DIN : 02323418)

Place : Ahmedabad
Date : 29-05-2023

SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: L45400GJ2020PLC118556)

Audited Standalone Cash Flow Statement for the year ended 31st March, 2023

(₹ in Lakhs)

Particulars	For the year ended March 31, 2023		For the year ended March 31, 2022	
	₹	₹	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit/(Loss) Before Tax		16.90		15.73
Add / (Less) : Adjustment for				
Finance Costs	56.15		0.72	
Interest on Fixed Deposits	(7.01)		(4.96)	
Share of Loss from Samor & Motherland LLP				
Depreciation and Amortization Expense	1.18	50.32	0.12	(4.12)
		67.22		11.61
2 Operating Profit/(Loss) before Working Capital Changes				
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets				
Trade receivables	12.50		17.69	
Inventories	(1,479.31)		(1,009.03)	
Other Current Assets	(16.82)		(7.88)	
Long Term Loans and Advances	(147.99)		196.16	
Short Term Loans and Advances	(139.42)		(0.97)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	307.66		(25.54)	
Short term provision				
Other Current Liabilities	136.32	(1,327.06)	5.55	(823.62)
Net Changes in Working Capital		(1,259.84)		(812.01)
3 Cashflow from Operations before taxes				
Net Income Tax Paid		(6.61)		(3.26)
Net Cash flow from Operating Activities (A)		(1,266.45)		(815.27)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(5.69)		(1.30)
Investment in Non Current Investment		(1,029.93)		
Investment in Samor & Motherland LLP		-		0.38
Interest on Fixed Deposit		7.01		4.96
Net Cash flow used in Investing Activities (B)		(1,028.61)		4.04
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of equity shares		1,612.50		806.00
Proceeds/ (Repayment) of Borrowings		892.35		27.75
Finance Cost		(56.15)		(0.72)
Net Cash flow from Financing Activities (C)		2,448.70		833.03
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		153.64		21.80
Cash and cash equivalents at the beginning of the period/year		94.86		73.06
Cash and cash equivalents as at the end of the period/year		248.50		94.86
Cash and Cash Equivalents consists of :-				
Cash-in-Hand		1.77		0.43
Balance in Current Accounts		246.73		94.43
In Fixed Deposits				
Total		248.50		94.86

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



For and on behalf of the Board of Directors

(Signature)

Birjukumar Ajitbhai Shah

Chairman

(DIN : 02323418)

Place : Ahmedabad

Date : 29-05-2023

SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
(CIN: L45400GJ2020PLC118556)

Audited Standalone Segment Results for the year ended 31st March, 2023

A) Segment Revenue & Results:

(₹ in Lakhs)

Particulars	For the half-year ended 31st March, 2023			For the half-year ended 30th September, 2022			For the half-year ended 31st March, 2022			For the Year ended March 31, 2023			For the Year ended March 31, 2022		
	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	106.80	134.57	241.37	1,133.94	-	1,133.94	1,207.89	-	1,207.89	1,240.74	134.57	1,375.31	1,732.31	-	1,732.31
(Less) : Identifiable operating expenses	(89.70)	(78.95)	(168.65)	(1,117.40)	-	(1,117.40)	(1,202.28)	-	(1,202.28)	(1,207.10)	(78.95)	(1,286.05)	(1,659.74)	25.01	(1,634.73)
(Less) : Allocated expenses	(58.21)	(21.21)	(79.42)	-	-	-	-	-	-	(58.21)	(21.21)	(79.42)	(62.69)	(25.01)	(87.70)
Segment results	(41.11)	34.41	(6.70)	16.54	-	16.54	5.61	-	5.61	(24.57)	34.41	9.84	9.88	-	9.88
Add : Other income	-	-	6.16	-	-	0.90	-	-	5.33	-	-	7.06	-	-	5.85
Profit before tax	-	-	(0.54)	-	-	17.44	-	-	10.94	-	-	16.90	-	-	15.73
(Less) : Tax Expense	-	-	0.02	-	-	(4.39)	-	-	(3.23)	-	-	(4.37)	-	-	(4.44)
Profit after tax	-	-	(0.52)	-	-	13.05	-	-	7.71	-	-	12.53	-	-	11.29
Add : Loss of Subsidiary attributable to Minority Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit for the period	-	-	(0.52)	-	-	13.05	-	-	7.71	-	-	12.53	-	-	11.29

B) Segment Assets and Liabilities:

(₹ in Lakhs)

Particulars	For the half-year ended 31st March, 2023			For the half-year ended 30th September, 2022			For the half-year ended 31st March, 2022			For the Year ended March 31, 2023			For the Year ended March 31, 2022		
	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	1,258.39	2,509.47	3,767.86	31.58	1,378.06	1,409.64	39.19	1,030.16	1,069.35	1,258.39	2,509.47	3,767.86	39.19	1,069.35	1,108.54
Segment Liabilities	300.00	746.43	1,046.43	7.50	57.30	64.80	-	6.09	6.09	300.00	746.43	1,046.43	-	6.09	6.09

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

(₹ in Lakhs)

Particulars	For the half-year ended 31st March, 2023			For the half-year ended 30th September, 2022			For the half-year ended 31st March, 2022			For the Year ended March 31, 2023			For the Year ended March 31, 2022		
	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	0.66	-	0.66	0.53	-	0.53	0.11	-	0.11	1.19	-	1.19	0.11	-	0.11
Non-cash expenditure other than depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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SAMOR REALITY LIMITED

(Formerly known as M/s. Samor Reality)

(CIN: L45400GJ2020PLC118556)

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 Monday, 29th May, 2023.
- 2 The Results for the half year ended and year ended 31st March, 2023 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).
- 5 The comparative results and other information for the six months ended September 30, 2022 and March 31, 2023 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 and year ended March 31, 2023, the company has issued 64,50,000 equity shares of ₹ 10 each at a premium of ₹ 15 each by way of Right issue and the said Right shares listed and traded on the BSE Limited from 09th January, 2023.

- 7 The company has utilised proceeds from Right Issue as per the object clause of the Letter of Offer dated 15 November, 2022 as detailed below:

(₹ in Lakhs)

S. No.	Object of the Issue	Amount allotted for the object	Amount utilized till March 31, 2023	Amount unutilized till March 31, 2023	Deviation (if any)
1	To augment the existing and incremental working capital requirement of our company	640.00	640.00	-	Nil
2	Repayment or prepayment of unsecured loans	537.75	237.75	300.00	Nil
3	General Corporate Purposes	401.00	401.00	-	Nil
4	Issue related Expenses	33.75	33.75	-	Nil
Total		1,612.50	1,278.75	300.00	

- 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



Birjukumar Ajitbhai Shah
Chairman

(DIN : 02323418)

Place : Ahmedabad

Date : 29-05-2023



BHAGAT & CO.

Chartered Accountants

24 Laxmi Chambers, Navjeevan Press Road, Nr. Old High Court, Income Tax, Ahmedabad – 380014

Email id: bhagatco2015@gmail.com, Tel. 079/48988866, Mob: 9998040610

Independent Auditor's Report on half year and year to Date Audited Standalone Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Independent Auditor's Report

To
The Board of Directors of
Samor Reality Limited
(Formerly known as Samor Reality)

Report on the audit of the Standalone Financial Results

We have (a) audited the Standalone Financial Results for the year ended March 31, 2023 and (b) reviewed the Standalone Financial Results for the half year ended March 31, 2023 (refer "Other Matter" section below), both included in the accompanying "Standalone financial results for the half year and year ended March 31, 2023" of Samor Reality Limited (the "Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the half year and year ended March 31, 2023:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement in conformity with the applicable Accounting Standards, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net loss after tax and other comprehensive income and other financial information of the Company for the half year and year ended 31 March 2023.

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 Standards are further described in Auditor's Responsibilities paragraph (a) below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the half year and year ended March 31, 2023 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 and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the financial results

The statement has been prepared on the basis of the standalone annual financial statements.

The Company's Board of Directors is responsible for the preparation and presentation of the statement that give a true and fair view of net profit of the company and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards 25 – interim standalone Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 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 in accordance with the provisions of the Act 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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:

- Identify and assess the risks of material misstatement of the Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 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.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone 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 Annual Standalone Financial Results.

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 Matter

The statement includes the financial results for the half yearended 31st March 2023, being the balancing figures between the audited figures in respect of full financial year and the published unaudited figures for the half year ended 30th September, 2022 of the financial year, which are subject to limited review by us.

For Bhagat & Co.
Chartered Accountants
Firm Registration Number -127250W



Shankar Prasad Bhagat
Partner
Membership Number - 052725



Date: 29th May, 2023
UDIN -23052725BGWWCL6873



May 29, 2023

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

(Script Code: 543376)

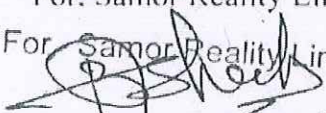
Sub: Submission of Declaration as per Second Proviso of The Regulation 33(3)(d) Of SEBI (Listing Obligation And Declaration Requirements) Regulations, 2015 for the Audited financial (standalone) results for the half year and year ended 31st March 2023.

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) Financial Results for the half year and the year ended on 31st March, 2023.

This Declaration is issued in compliance of Regulation 33(3)(d) of SEBI (listing Obligation and Disclosure Requirement Regulation), 2015 as amended by the Securities Exchange Board of India [Listing Obligation and Disclosure Requirement Regulation, 2016 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

