

HAS RESORTS AND APART HOTELS LIMITED
Segment-wise Revenue, Result and Capital Employed for the Quarter and Year ended 31st March 2021
(Rs. in Laos)

Items	Quarter Ended			Year Ended	
	March 31, 2021, (Audited)	December 31, 2020 (Unaudited)	March 31, 2020, (Audited)	March 31, 2021 (Audited)	March 31, 2020 (Audited)
Segment Revenue					
Hoteliering	146.65	155.63	229.09	453.62	933.32
Real Estate	-	-	-	-	-
Net Income	146.65	155.63	229.09	453.62	933.32
Segment Results (Profit before tax, interest and unallocable overheads)					
Hoteliering	17.61	10.39	2.06	3.41	61.78
Real Estate	-	-	-	-	-
Total	17.61	10.39	2.06	3.41	61.78
Less					
Interest (Net)	14.15	12.58	12.86	55.08	58.12
Unallocable Overheads	-	-	-	-	-
Total Profit before tax	3.46	(2.19)	(10.80)	(51.67)	3.66
Less					
Tax Expenses	0.53	(0.33)	(10.72)	(12.23)	(5.18)
Total Profit after tax	2.93	(1.86)	(0.08)	(39.44)	8.84
Capital Employed					
Hoteliering	1,381.71	1,373.14	1,420.95	1,381.71	1,420.95
Real Estate (Pre-operative stage)	713.47	713.47	713.47	713.47	713.47
-	-	-	-	-	-
Total	2,095.18	2,086.61	2,134.42	2,095.18	2,134.42

Statement of change in equity for the Year ended 31st March 2021

Particulars	(Rs in Laos)	
	As at 31.03.2021 Audited	As at 31.03.2020 Audited
Equity Share Capital		
Balance at the beginning of the year	396.97	396.97
Changes in equity share capital during the year	-	-
Balance at the end of the Year	396.97	396.97
Other Equity		
Reserve & Surplus		
Capital Reserve		
Balance at the beginning of the year	25.86	25.86
Changes in Capital Reserve during the year	-	-
Balance at the end of the Year	25.86	25.86
Security Premium		
Balance at the beginning of the year	7.52	7.52
Changes in Security Premium during the year	-	-
Balance at the end of the Year	7.52	7.52
General Reserve		
Balance at the beginning of the year	21.00	21.00
Changes in General Reserve during the year	-	-
Balance at the end of the Year	21.00	21.00
Revaluation Reserve		
Balance at the beginning of the year	1,410.09	1,405.48
Depreciation on Revalued Building	(6.71)	(14.95)
Tax effect on above	-	19.56
	1,403.38	1,410.09
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Balance at the beginning of the year	(6.78)	(6.38)
Add :Other Comprehensive Income (Net)	6.91	(0.40)
	0.13	(6.78)
Retained Earnings		
Balance at the beginning of the year	279.76	270.92
Profit /(Loss) for the year	(39.44)	8.84
	240.32	279.76
Total Other Equity	1,698.21	1,737.45


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RAS RESORTS AND APART HOTELS LIMITED
Statement of Assets and Liabilities as at 31st March, 2021

(Rs in Lacs)

Particulars	As at	As at
	31.03.2021	31.03.2020
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	3,074.29	3,121.76
Capital work in progress	12.53	11.03
Financial Assets:	-	-
Investments	-	-
Loans	42.82	40.04
Other Financial Assets	26.36	26.28
Other non-current assets	2.75	5.49
Total Non-current Assets	3,158.75	3,204.60
Current assets		
Inventories	16.23	16.35
Financial Assets:		
Trade Receivables	15.12	29.74
Cash and Cash Equivalents	8.52	19.09
Bank Balance other than above	1.05	1.46
Loans	-	-
Other Current Financial Assets	36.67	35.83
Other current assets	30.89	29.93
Total Current Assets	108.48	132.40
Total Assets	3,267.23	3,337.00
EQUITY AND LIABILITIES		
Equity:		
Equity share capital	396.97	396.97
Other equity	1,698.21	1,737.45
Total Equity	2,095.18	2,134.42
Liabilities		
Non-current liabilities:		
Financial liabilities :		
Borrowings	155.49	58.22
Other non-current financial liabilities	3.02	2.70
Long term Provisions	-	-
Deferred Tax Liabilities (Net)	404.42	414.33
Provisions	39.05	40.19
Other Non-current Liabilities	10.30	12.08
Total Non-current Liabilities	612.28	527.52
Current liabilities		
Financial liabilities :		
Borrowings	277.37	397.77
Trade Payables	118.01	126.03
Other current financial liabilities	103.71	82.49
Other current liabilities	20.91	26.78
Short term provisions	39.77	41.99
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	559.77	675.06
Total Liabilities	1,172.05	1,202.58
Total Equity and Liabilities	3,267.23	3,337.00

For RAS RESORTS AND APART HOTELS LTD


VISHAMBER SHEWAKRAMANI
 Managing Director

Place : Mumbai
Date : 29th May, 2021