

**VIDLI RESTAURANTS LIMITED**  
(FORMERLY KNOWN AS VIDLI RESTAURANTS PRIVATE LIMITED)  
CIN No. L55101MH2007PLC173446

Registered Office: Office No. 501, 5th Floor, Jay Antariksh, Makwana Road, Marol, Andheri (East), Mumbai 400059.  
website : www.kamatsindia.com Email ID : cs@kamatsindia.com

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2018**

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone			
		Six Months Ended on 30.09.2018 Unaudited	Six Months Ended on 31.03.2018 Unaudited	Six Months Ended on 30.09.2017 Unaudited	Year Ended on 31.03.2018 Audited
	<b>Revenue</b>				
1	Revenue from Operations	204.32	229.76	261.71	491.47
2	Other Income	22.98	28.59	30.21	58.80
3	<b>Total Revenue (1 + 2)</b>	<b>227.31</b>	<b>258.35</b>	<b>291.92</b>	<b>550.27</b>
4	<b>Expenses</b>				
	a) Cost of Raw Material Consumed	-	12.15	14.92	27.07
	b) Purchase of Stock in Trade	66.09	48.42	78.65	127.07
	c) Changes in Inventory of Stock in Trade	(9.38)	15.06	(5.09)	9.97
	d) Employees Benefit Expense	71.58	61.79	63.12	124.91
	e) Finance Costs	3.85	3.90	1.75	5.65
	f) Depreciation and Amortisation Expense	7.94	7.59	6.63	14.22
	g) Other Expenses	81.75	111.08	116.02	227.10
	<b>Total Expenses</b>	<b>221.82</b>	<b>259.98</b>	<b>276.01</b>	<b>535.99</b>
5	<b>Profit before Exceptional and Extraordinary Items and Tax [3-4]</b>	<b>5.48</b>	<b>(1.63)</b>	<b>15.91</b>	<b>14.28</b>
6	Exceptional Items				
7	<b>Profit before Extraordinary Items and Tax [5-6]</b>	<b>5.48</b>	<b>(1.63)</b>	<b>15.91</b>	<b>14.28</b>
8	Extraordinary Items				
9	<b>Profit before Tax [7-8]</b>	<b>5.48</b>	<b>(1.63)</b>	<b>15.91</b>	<b>14.28</b>
10	Less: Tax Expense				
	1) Current Tax	1.09	(0.97)	2.99	2.02
	2) Prior Period Adjustment- Income Tax	(1.94)			
	3) Deferred Tax	(2.15)	0.19	(0.76)	(0.57)
	4) Mat Credit Entitlement	1.09	(1.98)	-	(1.98)
11	<b>Net Profit/(Loss) for the period [9-10]</b>	<b>7.39</b>	<b>1.13</b>	<b>13.68</b>	<b>14.81</b>
12	Paid-up equity Share Capital (Face value of Equity Share Rs.10/- each)	433.00	433.00	433.00	433.00
13	<b>Earnings Per Share (EPS) (of Rs. 10/- Each) (Not Annualised)</b>				
	a) Basic (Rs.)	0.17	0.03	0.32	0.34
	b) Diluted (Rs.)	0.17	0.03	0.32	0.34

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at the Meeting held on 3rd November, 2018.
- The company is operating only in Hospitality Services Segment.
- There are no investors complaints pending as on 30th September 2018
- The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Listed with SME Exchange.
- The statement includes the results for the Half Year ended 31st March, 2018, being the balancing figures between the audited figures in respect of the full financial year and the un audited figures in respect of the half year ended 30th September 2017.
- Previous period / year figures have been re-grouped / re-classified wherever considered necessary to confirm to current period classification.

For Vidli Restaurants Limited

*V. Kamat*  
Vidhi V. Kamat  
DIN: 07038524  
Managing Director



Mumbai: 3rd November, 2018

# VIDLI RESTAURANTS LIMITED

(FORMERLY KNOWN AS VIDLI RESTAURANTS PRIVATE LIMITED)

CIN No. L55101MH2007PLC173446

Registered Office: Office No. 501, 5th Floor, Jay Antarksh, Makwana Road, Marol, Andheri (East), Mumbai 400059.

website : www.kamatsindia.com Email ID : cs@kamatsindia.com

## STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2018

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone	
		As At	
		30th September, 2018 (Unadited)	31st March 2018 (Audited)
<b>(A) EQUITY AND LIABILITIES:</b>			
1	<b>Shareholders Funds:</b>		
	a) Share Capital	433.00	433.00
	b) Reserves and Surplus	72.93	65.54
	<b>Sub Total of ShareHolders Funds</b>	<b>505.93</b>	<b>498.54</b>
2	<b>Non - Current Liabilities:</b>		
	a) Long Term Borrowings	67.91	78.73
	b) Deferred Tax Liabilities (Net)	(1.15)	1.00
	c) Other Long Term Liabilities	191.08	198.01
	d) Long- Term Provisions	2.32	4.72
	<b>Sub Total of Non Current Liabilities</b>	<b>260.16</b>	<b>282.46</b>
4	<b>Current Liabilities</b>		
	a) Trade Payables		
	i) Micro, Small and Medium Enterprises	8.25	2.22
	ii) Others for goods and services	36.70	39.49
	b) Other Current Liabilities	64.46	49.41
	c) Short- Term Provisions	0.13	0.21
	<b>Sub Total of Current Liabilities</b>	<b>109.54</b>	<b>91.34</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>875.63</b>	<b>872.34</b>
<b>(B) ASSETS:</b>			
1	<b>Non- Current Assets:</b>		
	a) Fixed Assets		
	(i) Tangible Assets	253.03	259.57
	(ii) Intangible Assets	11.78	12.52
	(iii) Capital Work in Progress	-	-
	Total Fixed Assets	264.81	272.09
	b) Non- Current Investments	10.00	10.00
	c) Other Non-Current Assets	380.27	395.36
	<b>Sub Total of Non- Current Assets</b>	<b>655.08</b>	<b>677.44</b>
2	<b>Current Assets</b>		
	a) Current Investments	48.55	49.73
	b) Inventories	26.23	17.13
	c) Trade Receivables	45.30	30.83
	d) Cash and Bank Balances	41.32	44.62
	e) Other Current Assets	59.15	52.59
	<b>Sub Total of Current Assets</b>	<b>220.55</b>	<b>194.89</b>
	<b>TOTAL - ASSETS</b>	<b>875.63</b>	<b>872.34</b>





## **LIMITED REVIEW REPORT**

### **TO THE BOARD OF DIRECTORS OF VIDLI RESTAURANTS LIMITED**

1. We have reviewed the accompanying Statement of unaudited financial results of VIDLI RESTAURANTS LIMITED ("the company") for the half year ended 30<sup>th</sup> September, 2018 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P. D. Saraf & Co.  
Chartered Accountants  
Firm's Registration No.109241W



N.L. Maheshwari  
Partner  
Membership No. 11347

Place: Mumbai  
Date: 3<sup>rd</sup> November, 2018.