November 13, 2021

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

(Script Code: 543376)

Sub: Submission of Un-audited financial results (standalone and consolidated) of Samor Reality Limited for the half year ended September 30, 2021, along with Limited Review Reports

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 Un-audited standalone and consolidated financial results of Samor Reality Limited (**"the Company"**) for the half year ended September 30, 2021, duly approved by the Board of Directors of the Company at its meeting held today, November 13, 2021, which commenced at 04.00 PM and concluded at 8.40 PM, along with the Limited Review Reports dated November 13, 2021, 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

SAMOR REALITY LIMITED AHMEDABAD

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Prahlad Nagar, Satellite, Ahmedabad | : www.samor.in : ask@samor.in : +91 79 4038 0259
CIN : U45400GJ2020PLC118556 | PAN : ABFCS0108N | TAN : AHMS39239E
GSTIN : 24ABFCS0108N1ZF

GOYAL GOYAL & CO.

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of Samor Reality Limited (Formerly known as "Samor Reality") (the "Company") for the half-year ended 30th September 2021, ("the Statement ") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 standalone 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 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 **Goyal Goyal & Co.**
Chartered Accountants
FRN: 015069C

HEMANT GOYAL

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Date: 2021.11.13 18:59:49 +05'30'

Hemant Goyal
Partner
M.No.: 405884
UDIN: 21405884AAAALF1616

Date: 13th November, 2021
Place: Ahmedabad

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Email-ID: hemantgoyalca@gmail.com; Mobile No.: 9826812377

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

Statement of Unaudited Standalone Financial Results for the Half Year ended September 30, 2021

(₹ in Lakhs Except Share Data and Ratios)

	Particulars	For the Half-Year ended September 30, 2021	For the Half-Year ended September 30, 2020	For the Half-Year ended March 31, 2021	For the year ended March 31, 2021
		Unaudited	Unaudited	Audited	Audited
I	Revenue from operations	524.42	-	964.27	964.27
II	Other Income	0.52	-	0.18	0.18
III	**Total Revenue (I+II)**	**524.94**	**-**	**964.45**	**964.45**
IV	**Expenses:**				
	(a) Purchase of Stock-in-Trade	489.72	-	955.54	955.54
	(b) Changes in inventories of Stock in Trade	19.30	-	(21.14)	(21.14)
	(c) Employee benefits expense	2.39	-	0.36	0.36
	(d) Finance costs	0.04	-	-	-
	(e) Depreciation and amortization expense	0.03	-	0.01	0.01
	(f) Other expenses	8.67	-	15.71	15.71
	Total Expenses	**520.15**	**-**	**950.48**	**950.48**
V	**Profit/(Loss) Before Tax (III - IV)**	**4.80**	**-**	**13.97**	**13.97**
VI	**Tax expense:**				
	(a) Current tax expense	1.21	-	3.51	3.51
	(b) Deferred tax expense/(credit)	-	-	0.01	0.01
	Total Tax Expense	**1.21**	**-**	**3.52**	**3.52**
VII	**Profit/(Loss) for the period/year (V-VI)**	**3.59**	**-**	**10.45**	**10.45**
VIII	**Paid-up equity share capital (Face Value of ₹ 10/- each)**	**300.00**	**-**	**300.00**	**300.00**
IX	**Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year**				**10.45**
X	**Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):**				
	a) Basic	0.12	0.00	0.50	0.50
	b) Diluted	0.12	0.00	0.50	0.50
XI	**Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):**				
	a) Basic	0.12	0.00	0.50	0.50
	b) Diluted	0.12	0.00	0.50	0.50
XII	Weighted Average No. of Shares considered for calculating earning per share (Including impact of bonus shares as per AS 20)	30,00,000	-	20,87,603	20,87,603

For and on behalf of the Board of Directors

BIRJUKUMAR AJITBHAI SHAH

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Date: 2021.11.13 18:58:04 +05'30'

Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)

Place : Ahmedabad
Date : 13-11-2021

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

Statement of Unaudited Standalone Assets and Liabilities as on 30th September, 2021

(₹ in Lakhs)

	Particulars	As at September 30, 2021	As at March 31, 2021
		Unaudited	Audited
		₹	₹
A	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' funds**		
	(a) Share capital	300.00	300.00
	(b) Reserves and surplus	14.05	10.45
(2)	**Non Current liabilities**		
	(a) Deffered Tax Liabilities (Net)	0.01	0.01
(3)	**Current liabilities**		
	(a) Short-term Borrowings	3.00	-
	(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	9.55	37.13
	(c) Other Current Liabilites	0.17	1.90
	(d) Short-term Provisions	3.48	2.78
	TOTAL EQUITY AND LIABILITIES	**330.25**	**352.27**
B	**ASSETS**		
(1)	**Non-Current assets**		
	(a) Property, Plant & Equipment		
	(i) Tangible Assets	0.62	0.65
	(b) Non Current Investment	0.38	0.38
	(c) Long-term Loans & Advances	302.00	200.00
(2)	**Current assets**		
	(a) Inventories	1.84	21.13
	(b) Trade Receivables	12.32	56.87
	(c) Cash and cash equivalents	2.15	73.06
	(d) Short-term loans and advances	9.58	-
	(e) Other Current Assets	1.35	0.18
	TOTAL ASSETS	**330.24**	**352.27**

For and on behalf of the Board of Directors

BIRJUKUMAR AJITBHAI SHAH

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Date: 2021.11.13 18:58:37 +05'30'

Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)

Place : Ahmedabad
Date : 13-11-2021

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

Unaudited Standalone Cash Flow Statement for the half-year ended 30th September, 2021

(₹ in Lakhs)

	Particulars	For the half-year ended September 30, 2021		For the half-year ended September 30, 2020	
		₹	₹	₹	₹
A	**CASH FLOW FROM OPERATING ACTIVITIES :**				
	1 Profit/(Loss) Before Tax		4.80		-
	Add / (Less) : Adjustment for				
	Depreciation and Amortization Expense	0.03		-	
			0.03		-
	2 Operating Profit/(Loss) before Working Capital Changes		4.83		-
	Changes in Working Capital :				
	Adjustment for (increase)/decrease in operating assets				
	Trade receivables	44.55		-	
	Inventories	19.29			
	Other Current Assets	(1.17)		-	
	Long Term Loans and Advances	(102.00)		-	
	Short Term Loans and Advances	(9.58)		-	
		(48.91)		-	
	Adjustment for increase/(decrease) in operating Liabilities:				
	Trade Payables	(27.58)		-	
	Short term provision	-			
	Other Current Liabilities	(1.73)		-	
		(29.31)		-	
	Net Changes in Working Capital		(78.22)		-
	3 Cashflow from Operations before taxes		**(73.39)**		**-**
	Net Income Tax Paid		(0.52)		-
	Net Cash flow from Operating Activities (A)		**(73.92)**		**-**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Net Cash flow used in Investing Activities (B)		**-**		**-**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds/(Repayment) of Borrowings		3.00		-
	Net Cash flow from Financing Activities (C)		**3.00**		**-**
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		**(70.92)**		**-**
	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		**2.15**		**-**
	Cash and Cash Equivalents consists of :-				
	Cash-in-Hand		-		-
	Balance in Current Accounts		2.15		-
	Total		**2.15**		**-**

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

BIRJUKUMAR AJITBHAI SHAH

Digitally signed by BIRJUKUMAR AJITBHAI SHAH
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2.5.4.20=d0bfe4efc1c6216376396a
Date: 2021.11.13 18:09:07 +05'30'

Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)
Place : Ahmedabad
Date : 13-11-2021

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

Notes to Unaudited Standalone Financial Results

1 The above Financial Results, Statement of Assets and Liabilities and Cash Flow Statement were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 13, 2021 and have been subjected to a limited review by the Statutory Auditors.

2 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.

3 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.

4 The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.

5 The Company was incorporated on 6th December, 2020 by conversion of erstwhile partnership firm named as "Samor Reality". Comparative results and other information for the six months ended September 30, 2020 are not given as the Company was not in existence and unlisted during that period and hence, no half yearly results for such were separately drawn / reviewed by Board of Directors.

6 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 exhisting 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.

7 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

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Date: 2021.11.13 18:59:33 +05'30'

Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)
Place : Ahmedabad
Date : 13-11-2021

GOYAL GOYAL & CO.

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Samor Reality Limited (Formerly known as "Samor Reality") (the "Company") (the "Parent") and its subsidiary (the parent and its subsidiaries together referred to as "the Group") for the half-year ended 30th September 2021, ("the Statement ") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the listing regulations, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Name of the Entity	Relationship
1.	Samor Reality Limited	Parent
2.	Samor & Motherland LLP	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated 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 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.

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Email-ID: hemantgoyalca@gmail.com; Mobile No.: 9826812377

6. We did not review the financial results of the subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of ₹ 1,893.23 lakhs as at September 30, 2021, total revenues of ₹ NIL for the six months ended September 30, 2021 , total net profit after tax of ₹ NIL for the six months ended September 30, 2021 respectively and net cash flows (outflow) of ₹ 168.59 lakhs for the six months ended September 30, 2021, as considered in the Statement. These interim financial results are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

   Our conclusion on the statement is not modified in respect of our reliance on the interim results certified by the Management.

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

HEMANT GOYAL
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Hemant Goyal
Partner
M.No.: 405884
UDIN: 21405884AAAALH7760

Date: 13th November, 2021
Place: Ahmedabad

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

Statement of Unaudited Consolidated Financial Results for the Half Year ended September 30, 2021

(₹ in Lakhs Except Share Data and Ratios)

	Particulars	For the Half-Year ended September 30, 2021	For the Half-Year ended March 31, 2021	For the Half-Year ended September 30, 2020	For the year ended March 31, 2021
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	524.42	964.27	-	964.27
II	Other Income	0.52	0.18	-	0.18
III	**Total Revenue (I+II)**	**524.94**	**964.45**	**-**	**964.45**
IV	**Expenses:**				
	(a) Project Cost	-	-	-	-
	(b) Purchase of Stock-in-Trade	489.72	955.54	-	955.54
	(c) Changes in inventories of Stock in Trade	19.30	(21.14)	-	(21.14)
	(d) Employee benefits expense	2.39	0.36	-	0.36
	(e) Finance costs	0.04	-	-	-
	(f) Depreciation and amortization expense	0.03	0.01	-	0.01
	(g) Other expenses	8.67	15.85	-	15.85
	Total Expenses	**520.15**	**950.62**	**-**	**950.62**
V	**Profit/(Loss) Before Tax (III - IV)**	**4.80**	**13.83**	**-**	**13.83**
VI	**Tax expense:**				
	(a) Current tax expense	1.21	3.51	-	3.51
	(b) Deferred tax expense/(credit)	-	0.01	-	0.01
	Total Tax Expense	**1.21**	**3.52**	**-**	**3.52**
VII	**Profit/(Loss) for the period/year (V-VI)**	**3.59**	**10.31**	**-**	**10.31**
VIII	**Minority Interest**	**-**	**(0.14)**	**-**	**(0.14)**
IX	**Profit for the year attributable to equity shareholders(VII-VIII)**	**3.59**	**10.45**	**-**	**10.45**
X	**Paid-up equity share capital (Face Value of ₹ 10/- each)**	**300.00**	**300.00**	**-**	**300.00**
XI	**Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year**				**10.45**
XII	**Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):**				
	a) Basic	0.12	0.50	0.00	0.50
	b) Diluted	0.12	0.50	0.00	0.50
XIII	**Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):**				
	a) Basic	0.12	0.50	0.00	0.50
	b) Diluted	0.12	0.50	0.00	0.50
XIV	Weighted Average No. of Shares considered for calculating earning per share (Including impact of bonus shares as per AS 20)	30,00,000	20,87,603	-	20,87,603

For and on behalf of the Board of Directors

BIRJUKUMAR AJITBHAI SHAH

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Date: 2021.11.13 19:15:07 +05'30'

Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)
Place : Ahmedabad
Date : 13-11-2021

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

Statement of Unaudited Consolidated Assets and Liabilities as on 30th September, 2021

(₹ in Lakhs)

	Particulars	As at September 30, 2021	As at March 31, 2021
		Unaudited	Audited
		₹	₹
A	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' funds**		
	(a) Share capital	300.00	300.00
	(b) Reserves and surplus	14.05	10.45
(2)	**Minority Interest**	0.26	0.26
(3)	**Non Current liabilities**		
	(a) Deffered Tax Liabilities (Net)	0.01	0.01
	(b) Long-term Borrowings	1,589.13	734.14
(4)	**Current liabilities**		
	(a) Short-term Borrowings	3.00	-
	(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	11.00	37.49
	(c) Other Current Liabilites	0.17	1.90
	(d) Short-term Provisions	3.48	2.78
	TOTAL EQUITY AND LIABILITIES	**1,921.09**	**1,087.03**
B	**ASSETS**		
(1)	**Non-Current assets**		
	(a) Property, Plant & Equipment		
	(i) Tangible Assets	0.62	0.65
	(b) Long-term Loans & Advances	1,650.00	800.00
(2)	**Current assets**		
	(a) Inventories	219.58	67.20
	(b) Trade Receivables	12.32	56.87
	(c) Cash and cash equivalents	22.65	160.14
	(d) Short-term loans and advances	14.58	2.00
	(e) Other Current Assets	1.35	0.18
	TOTAL ASSETS	**1,921.09**	**1,087.03**

For and on behalf of the Board of Directors

BIRJUKUMAR AJITBHAI SHAH

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Date: 2021.11.13 19:15:40 +05'30'

Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)

Place : Ahmedabad
Date : 13-11-2021

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

Unaudited Consolidated Cash Flow Statement for the half-year ended 30th September, 2021

(₹ in Lakhs)

	Particulars	For the half-year ended September 30, 2021		For the half-year ended September 30, 2020	
		₹	₹	₹	₹
A	**CASH FLOW FROM OPERATING ACTIVITIES :**				
	1 Profit/(Loss) Before Tax		4.80		-
	Add / (Less) : Adjustment for				
	Depreciation and Amortization Expense	0.03		-	
			0.03		-
	2 Operating Profit/(Loss) before Working Capital Changes		4.83		-
	Changes in Working Capital :				
	Adjustment for (increase)/decrease in operating assets				
	Trade receivables	44.55		-	
	Inventories	(152.37)			
	Other Current Assets	(1.17)		-	
	Long Term Loans and Advances	(850.00)		-	
	Short Term Loans and Advances	(12.58)		-	
		(971.57)		-	
	Adjustment for increase/(decrease) in operating Liabilities:				
	Trade Payables	(26.49)		-	
	Other Current Liabilities	(1.73)		-	
		(28.22)		-	
	Net Changes in Working Capital		(999.79)		-
	3 Cashflow from Operations before taxes		**(994.96)**		**-**
	Net Income Tax Paid		(0.52)		-
	Net Cash flow from Operating Activities (A)		**(995.49)**		**-**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Net Cash flow used in Investing Activities (B)		**-**		**-**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds/(Repayment) of Borrowings		857.99		-
	Net Cash flow from Financing Activities (C)		**857.99**		**-**
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		**(137.50)**		**-**
	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		**22.65**		**-**
	Cash and Cash Equivalents consists of :-				
	Cash-in-Hand		-		-
	Balance in Current Accounts		22.65		-
	Total		**22.65**		**-**

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

BIRJUKUMAR AJITBHAI SHAH

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Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)

Place : Ahmedabad
Date : 13-11-2021

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

Unaudited Consolidated Segment Results for the half-year ended 30th September, 2021

A) Segment Revenue & Results:

(₹ in Lakhs)

Particulars	For the half-year ended 30th September, 2021			For the half-year ended 30th September, 2020			For the half year/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	524.42	-	524.42	-	-	-	964.27	-	964.27
(Less) : Identifiable operating expenses	(509.02)	-	(509.02)	-	-	-	(934.40)	-	(934.40)
(Less) : Allocated expenses	(11.13)	-	(11.13)	-	-	-	(15.86)	(0.36)	(16.22)
Segment results	**4.27**	**-**	**4.27**	**-**	**-**	**-**	**14.01**	**(0.36)**	**13.65**
Add : Other income			0.52			-			0.18
Profit before tax			**4.79**			**-**			**13.83**
(Less) : Tax Expense			(1.21)			-			(3.52)
Profit after tax			**3.58**			**-**			**10.31**
Add : Loss of Subsidiary attributable to Minority Interest			-			-			0.14
Profit for the period			**3.58**			**-**			**10.45**

B) Segment Assets and Liabilties:

(₹ in Lakhs)

Particulars	As at 30th September, 2021			As at 30th September, 2020			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	27.86	1,893.23	1,921.09	-	-	-	152.28	934.76	1,087.04
Segment Liabilities	16.21	1,590.58	1,606.79	-	-	-	41.83	734.50	776.33

SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
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Unaudited Consolidated Segment Results for the half-year ended 30th September, 2021

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

(₹ in Lakhs)

Particulars	For the half-year ended 30th September, 2021			For the half-year ended 30th September, 2020			For the half year/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	-	-	-	-	-	-	0.66	-	0.66
Segment depreciation	0.03	-	0.03	-	-	-	0.01	-	0.01
Non-cash expenditure other than depreciation	-	-	-	-	-	-	-	-	-

For and on behalf of the Board of Directors

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Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)
Place : Ahmedabad
Date : 13-11-2021

SAMOR REALITY LIMITED
(Formerly known as M/s. Samor Reality)
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Notes to Unaudited Consolidated Financial Results

1 The above Financial Results, Statement of Assets and Liabilities, Cash Flow Statement and segment results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 13, 2021 and have been subjected to a limited review by the Statutory Auditors.

2 The Company has entered into partnership with Mr. Jigar Kirtibhai Patel and Mr. Devam Bhupeshbhai Patel and formed a LLP named as Samor & Motherland LLP (the "LLP") vide LLP Agreement dt. 28th January, 2021 to carry on construction business and invested ₹ 60,000 towards its contribution. The Company holds 60% Profit-sharing Ratio in the LLP and hence, the LLP becomes a subsidiary of the Company.

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 Company was incorporated on 6th December, 2020 by conversion of erstwhile partnership firm named as "Samor Reality". Comparative results and other information for the six months ended September 30, 2020 are not given as the Company was not in existence and unlisted during that period and hence, no half yearly results for such were separately drawn / reviewed by Board of Directors.

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 exhisting 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

BIRJUKUMAR AJITBHAI SHAH

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Date: 2021.11.13 19:17:03 +05'30'

Birjukumar Ajitbhai Shah
Director
(DIN : 02323418)

Place : Ahmedabad
Date : 13-11-2021