

General information about company	
Scrip code	532275
NSE Symbol	
MSEI Symbol	
ISIN*	INE394C01023
Name of company	LANDMARC LEISURE CORPORATION LTD.
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	28-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Entertainment
Start date and time of board meeting	28-05-2024 11:30
End date and time of board meeting	28-05-2024 18:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	15.6	49.55
	Other income	0.88	2.69
	<b>Total income</b>	<b>16.48</b>	<b>52.24</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	22.81	37.57
(b)	Purchases of stock-in-trade	0	11.5

(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.38	-2.67
(d)	Employee benefit expense	7.01	26.78
(e)	Finance costs	0.07	0.33
(f)	Depreciation, depletion and amortisation expense	0.21	0.81
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	19.16	52.22
10			
	<b>Total other expenses</b>	<b>19.16</b>	<b>52.22</b>
	<b>Total expenses</b>	<b>51.64</b>	<b>126.54</b>

### Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	-35.16	-74.3
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	-35.16	-74.3
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0.47	0.47
9	Deferred tax	0	0
<b>10</b>	<b>Total tax expenses</b>	0.47	0.47
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	-35.63	-74.77
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	-35.63	-74.77
22	Other comprehensive income net of taxes	0	0

### Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6</b>		

<b>I</b>	<b>months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	-35.63	-74.77
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-35.63	-74.76
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	8000	8000
	Face value of equity share capital	1	1
<b>27</b>	<b>Details of debt securities</b>		
<b>28</b>	Reserves excluding revaluation reserve		0
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0	0
	Diluted earnings (loss) per share from continuing operations	0	0
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0	0
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0	0
<b>30</b>	Debt equity ratio	0	0
<b>31</b>	Debt service coverage ratio	0	0
<b>32</b>	Interest service coverage ratio	0	0
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

### Text Block

**Notes:**

1. The above audited financial results were reviewed by the Audit Committee at its meeting held on 28th May 2024 and were approved by the Board of Directors its meeting held on even date. The Statutory Auditors have conducted the limited review of the current quarter financial results as per SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2. The Company has given Interest free Loans to three parties for amounting to Rs 318.39 Lacs for which term sheets and other documents are in process of regularazation.

3. The format for audited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI's circular dated 5th July 2016, Ind AS and Schedule III to the Companies Act, 2013.

4. The figures for the previous period have been regrouped and re-arranged, wherever necessary, to make them comparable with the current period.

5. The Management of the Company has decided to reduce its focus of Wellness activities and concentrate on Films, Media and TV Channel business. Accordingly, it has been decided to terminate the Company's agreements with two parties to whom security deposits have been given and utilize the resources so realized for Entertainment business. Accordingly, the Company is in discussions with both

Textual Information(1)

the parties for the refund of the said security deposit along with interest after necessary adjustments if any as agreed mutually. The Company has not recognised interest income amounting to Rs. 5,415.80 lacs on the security deposit given. The Company has not provided for rentals payable to one of the Company amounting to Rs. 1,826.08 lacs for the premises being used in lieu of the unreceived interest income. In case of one of the Company, provisional liquidator has been appointed. In respect of the other Company, only principal recovery is currently being done and based on conservative approach, the Company has decided to recognise the said income only on receipt basis of such income. Further, the Company also contemplates certain adjustments from the said Companies which is currently under discussion.

6. In the earlier years, the Company had given an interest-free Security Deposit of Rs. 1,500 Lakhs to Shree Ram Urban Infrastructure Ltd. (SRUIL) as per Memorandum of Understanding (MoU) for establishment and running of wellness centre in the upcoming project of SRUIL, as per the terms of which the Company is entitled to share revenue with SRUIL/society for a specific period. However the Company is in discussion with the said party for refund of deposit.

7. The Company has not carried out actuarial valuation as per the recommendations of Ind AS 15 issued by ICAI, and instead provided for Gratuity on accrual basis as per Management Estimates. The management is of the opinion that the provision created in the books is sufficient considering the number of employees & it has provided the same in current year on ad-hoc basis.

8. In terms of SEBI order dated January 20, 2022 the company its directors and CFO have deposited the penalty imposed upon them.

9. In the earlier years, the Company had entered into a Revenue Sharing Agreement for occupying commercial spaces of SKM Real Infra Limited (formerly SKM Fabrics (Andheri) Ltd.) (SKM). As per the Agreement, the Company had given an interest-free Security Deposit to SKM in relation to running business of Wellness Academy, other allied activities and Films, Media and TV Channel etc. The Company had acquired larger space in the past and thus on non-usage of such larger spaces, the same was returned to SKM and certain portion of deposit was received back from SKM. The closing balance of the said deposit as on 30th June 2022 is Rs. 2,218.28 lakhs which is higher than the space occupied by the Company. The Management has evaluated that the deposit for the space occupied by the Company should be approximately Rs. 1,000 lakhs. Hence, the Company is in advanced discussion with SKM for proportionate refund i.e. Rs. 1218.28 lakhs and is hopeful for recovery in near future.

10. The Company during the year has not complied with the provision of maintaining edit log as required under Companies Act.

### Statement of Asset and Liabilities

Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	1.37
	Capital work-in-progress	113.02
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
<b>Non-current financial assets</b>		
	Non-current investments	0

	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	3000.44
	<b>Total non-current financial assets</b>	<b>3000.44</b>
	Deferred tax assets (net)	1.67
	Other non-current assets	14.23
	<b>Total non-current assets</b>	<b>3130.73</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	5.65
	<b>Current financial asset</b>	
	Current investments	7.69
	Trade receivables, current	3.32
	Cash and cash equivalents	17.89
	Bank balance other than cash and cash equivalents	0
	Loans, current	318.39
	Other current financial assets	718.28
	<b>Total current financial assets</b>	<b>1065.57</b>
	Current tax assets (net)	0
	Other current assets	58.02
	<b>Total current assets</b>	<b>1129.24</b>

<b>Statement of Asset and Liabilities</b>		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	31-03-2024
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>4259.97</b>
	<b>Equity and liabilities</b>	
	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	8000
	Other equity	-5473.61
	<b>Total equity attributable to owners of parent</b>	<b>2526.39</b>
	Non controlling interest	
	<b>Total equity</b>	<b>2526.39</b>
	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	863.09
	Trade payables, non-current	0
	Other non-current financial liabilities	254

	<b>Total non-current financial liabilities</b>	<b>1117.09</b>
	Provisions, non-current	5.02
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	<b>1122.11</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	368.41
	Trade payables, current	187.84
	Other current financial liabilities	0
	<b>Total current financial liabilities</b>	<b>556.25</b>
	Other current liabilities	55.22
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>611.47</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	<b>1733.58</b>
	<b>Total equity and liabilities</b>	<b>4259.97</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-01-2024	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>		
(net sale/income from each segment should be disclosed)		
<b>Total Segment Revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		

	<b>Total Segment Asset</b>		
	<b>Un-allocable Assets</b>		
	<b>Net Segment Asset</b>		
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
	<b>Total Segment Liabilities</b>		
	<b>Un-allocable Liabilities</b>		
	<b>Net Segment Liabilities</b>		
	<b>Disclosure of notes on segments</b>		

<b>Cash flow statement, indirect</b>			
Particulars			Year ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period		01-04-2023
<b>B</b>	Date of end of reporting period		31-03-2024
<b>C</b>	Whether results are audited or unaudited		Audited
<b>D</b>	Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.		
	<b>Statement of cash flows</b>		
	<b>Cash flows from used in operating activities</b>		
	Profit before tax		-74.3
	<b>Adjustments for reconcile profit (loss)</b>		
	Adjustments for finance costs		0
	Adjustments for decrease (increase) in inventories		-2.67
	Adjustments for decrease (increase) in trade receivables, current		11.68
	Adjustments for decrease (increase) in trade receivables, non-current		0
	Adjustments for decrease (increase) in other current assets		-15.09
	Adjustments for decrease (increase) in other non-current assets		0
	Adjustments for other financial assets, non-current		0
	Adjustments for other financial assets, current		0
	Adjustments for other bank balances		0
	Adjustments for increase (decrease) in trade payables, current		15.74
	Adjustments for increase (decrease) in trade payables, non-current		0
	Adjustments for increase (decrease) in other current liabilities		9.91
	Adjustments for increase (decrease) in other non-current liabilities		0
	Adjustments for depreciation and amortisation expense		0.81
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0
	Adjustments for provisions, current		0
	Adjustments for provisions, non-current		0
	Adjustments for other financial liabilities, current		0
	Adjustments for other financial liabilities, non-current		0
	Adjustments for unrealised foreign exchange losses gains		0
	Adjustments for dividend income		0

Adjustments for interest income	0
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0.41
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
<b>Total adjustments for reconcile profit (loss)</b>	20.79
<b>Net cash flows from (used in) operations</b>	-53.51
Dividends received	2.69
Interest paid	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) operating activities</b>	-50.82
<b>Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	-0.1
Proceeds from sales of investment property	20.02
Purchase of investment property	-1.55
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0



Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	-2.69
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) investing activities</b>	<b>18.98</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	-8.2
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities</b>	<b>-8.2</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-40.04</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-40.04</b>
Cash and cash equivalents cash flow statement at beginning of period	58.14
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>18.1</b>