

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Date: November 14, 2024

To,
BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code – 530065

**Sub.: Statement of Standalone Un-audited Financial Results and Limited Review Report
for the Quarter and Half Year ended September 30, 2024**

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 relating to Un-audited Financial Results for the Quarter and Half Year ended September 30, 2024, we are pleased to submit herewith the following:

1. Statement of Standalone Un-audited Financial Results approved by the Board of Directors of the Company for the Quarter and Half Year ended September 30, 2024; and
2. Limited Review Report issued by Statutory Auditors of the Company on Un-audited Financial Results for the Quarter and Half Year ended September 30, 2024.

Kindly take the same on your record.

Thanking you.

Yours faithfully,

For LORDS ISHWAR HOTELS LIMITED

NEHA PRAJAPATI
Company Secretary



Encl.: As above.

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended on September 30, 2024

(Rs. in Lac)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Revenue from Operations	199.70	168.21	172.64	367.91	336.99	769.63
II.	Other Income	0.10	0.08	0.22	0.18	0.35	0.50
III.	Total Revenue (I+II)	199.80	168.29	172.86	368.09	337.34	770.13
IV.	Expenses						
	Food and Beverages Consumed	21.86	14.02	24.68	35.88	38.83	72.50
	Purchase of Stock in trade	24.09	65.70	38.06	89.79	87.75	221.91
	Changes in Inventories of Stock in Trade	21.03	(38.65)	(0.79)	(17.62)	(10.05)	(22.30)
	Employee benefits expense	43.69	51.28	44.02	94.97	82.43	189.82
	Finance Costs	8.74	-	-	8.74	-	-
	Depreciation and Amortisation expense	6.22	6.23	7.71	12.45	12.41	24.22
	Other operating and general Expense						
	Power and Fuel	11.50	12.58	15.14	24.08	27.85	55.13
	Other Expenses	58.82	48.00	42.48	106.82	93.54	183.25
	Total expenses	195.95	159.16	171.30	355.11	332.76	724.53
V.	Profit/(Loss) before exceptional items and tax(III-IV)	3.85	9.13	1.56	12.98	4.58	45.60
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit/(Loss) before Tax (V-VI)	3.85	9.13	1.56	12.98	4.58	45.60
VIII.	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(0.69)	7.26	(9.43)	6.57	(16.60)	(3.42)
IX.	Net profit/(Loss) from continuing operations after tax	4.54	1.87	10.99	6.41	21.18	49.02
X.	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI.	Tax Expense of discontinued operations	-	-	-	-	-	-
XII.	Net Profit/ (Loss) from discontinued operations	-	-	-	-	-	-
XIII.	Net Profit/(Loss) for the period (IX+XII)	4.54	1.87	10.99	6.41	21.18	49.02
XIV.	Other Comprehensive Income (net of Tax)						
	(i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plan	-	-	-	-	-	0.08
	Impairment of investment	-	-	-	-	-	-
XV.	Total Comprehensive Income	4.54	1.87	10.99	6.41	21.18	49.10
XVI.	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	747.00	747.00	747.00	747.00	747.00	747.00
XVI.	Other Equity excluding Revaluation Reserves	-	-	-	(185.95)	(220.29)	(192.36)
XVI.	Earnings per equity share:						
	(a) Basic	0.06	0.03	0.15	0.09	0.28	0.66
	(b) Diluted	0.06	0.03	0.15	0.09	0.28	0.66

LORDS ISHWAR HOTELS LIMITED

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Standalone Statement of Assets & Liabilities

(Rs. In Lac)

Sr. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment	560.02	572.47
	(b) Financial Assets		
	(i) Investments	101.30	101.30
	(ii) Other Financial Assets	14.83	14.83
	(c) Other Non-Current Assets	0.00	5.38
	Current Assets		
	(a) Inventories	57.94	49.47
	(b) Financial Assets		
	(i) Trade Receivable	108.62	100.97
	(ii) Cash and Cash Equivalents	554.41	58.15
	(iii) Other Current Assets	26.80	34.59
	Total Assets	1,423.92	937.15
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	747.00	747.00
	(b) Other Equity	(185.95)	(192.36)
	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	770.00	282.85
	(b) Provisions	0.00	0.98
	(c) Deferred Tax Liabilities (net)	39.58	33.01
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables		
	(A) Total outstanding dues of micro and small enterprises	-	-
	(B) total outstanding dues of creditors other than micro and small enterprises	12.60	20.22
	(ii) Other Financial Liabilities	10.89	12.78
	(b) Other Current liabilities	28.76	29.61
	(c) Provisions	1.04	3.07
	Total Equity and Liabilities	1,423.92	937.15

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LORDS ISHWAR HOTELS LIMITED

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Standalone Cash Flow Statement

(Rs. In Lac)

Sr. No.	Particulars	Half Year ended 30.09.2024		Year ended 31.03.2024	
		(Unaudited)		(Audited)	
A. CASH FLOW FROM OPERATING ACTIVITIES					
	Net Profit as per Statement of Profit & Loss before Tax		12.98		45.60
	Adjustments for:				
	Depreciation	12.45		24.22	
	Other Comprehensive Income	-		0.08	
	Interest Paid	8.74		-	
	Provision for Income Tax	-		-	
			21.19		24.30
	Operating Profit Before Working Capital Changes		34.17		69.90
	Working Capital Changes:				
	(Increase)/Decrease in Inventories	(8.47)		(2.11)	
	(Increase)/Decrease in Trade Receivables	(7.66)		(19.34)	
	(Increase)/Decrease in Other Current Assets	7.79		(15.13)	
	(Increase)/Decrease in Other Financial Assets	-		-	
	(Increase)/Decrease in Other Non-Current Assets	5.38		(1.58)	
	Increase/(Decrease) in Other Financial Liabilities	(1.89)		2.15	
	Increase/(Decrease) in Other Current Liabilities	(0.85)		6.23	
	Increase/(Decrease) in Provisions	(3.00)		2.09	
	Increase/(Decrease) in Trade Payables	(7.62)		(12.29)	
			(16.32)		(39.97)
	Cash Generated from Operations		17.85		29.93
	Taxes Paid(Net)		-		-
	Net Cash Flow from Operating Activities		17.85		29.93
B. CASH FLOW FROM INVESTING ACTIVITIES					
	Purchase of Fixed Assets / Capital Work-in-Progress		-		(11.96)
	Net Cash flow From Investing Activities		-		(11.96)
C. CASH FLOW FROM FINANCING ACTIVITIES					
	Proceeds/(Repayment) from/of long term borrowings		487.15		(27.00)
	Interest Paid		(8.74)		-
	Net Cash Flow From Financing Activities		478.41		(27.00)
	Net Cash Flow During The Year (A+B+C)		496.26		(9.03)
	OPENING CASH AND CASH EQUIVALENTS	58.15		67.18	
	CLOSING CASH AND CASH EQUIVALENTS	554.41		58.15	
	Net Increase/(Decrease) in Cash and Cash Equivalents		496.26		(9.03)



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Notes:

- 1 The above Results, after being reviewed and recommended by the Audit Committee at their meeting held, were approved and taken on record by the Board of Directors in their Board meeting held on November 14, 2024.
- 2 The Un-audited Financial Results for the Quarter and Half Year ended September 30, 2024 are reviewed by the Statutory Auditors of the Company.
- 3 The above Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind As") as notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (amended).
- 4 The company has only one segment of activity namely "Hotelier".
- 5 Previous periods figures have been regrouped /rearranged, wherever necessary.

FOR LORDS ISHWAR HOTELS LIMITED



PUSHPENDRA BANSAL
Managing Director
DIN: 00086343

Place: Mumbai

Date : November 14, 2024



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Limited Review Report

To,
The Board of Directors
LORDS ISHWAR HOTELS LIMITED

We have reviewed the accompanying Statement of Unaudited Financial Results of **LORDS ISHWAR HOTELS LIMITED** ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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.

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 procedure 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.

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 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of the above matter.

FOR **R. M. HARIYANI & CO.**
Chartered Accountants
FRN: 147657W



Date: 14.11.2024
Place: Mumbai


(CA. Rajiv Manohar Hariyani)
Proprietor
Membership No.: 184853
UDIN: 24184853BKBOHV3639