

# LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Date: February 10, 2025

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

**Scrip Code - 530065**

**Sub.: Outcome of Board Meeting No. 2024-25/5**

Dear Sir/Madam,

We hereby inform the Stock Exchange that the Board of Directors of the Company in its meeting held today i.e. Monday, February 10, 2025, in which, inter alia, transacted the following businesses:

- (i) Considered and approved the statement of Standalone Un-audited Financial Results for the quarter and nine months ended December 31, 2024;
- (ii) Took note of Limited Review Report on the statement of Standalone Un-audited Financial Results.

The Meeting commenced at 02:00 p.m. and concluded at 03:15 p.m.

Kindly take the same on your record.

Thanking you.

Yours faithfully,

**For LORDS ISHWAR HOTELS LIMITED**



**NEHA PRAJAPATI**  
Company Secretary



# LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

## Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months ended on December 31, 2024

(Rs. In Lac)

| Sr. No.      | Particulars   | Quarter Ended |               |               | Nine Months Ended |               | Year Ended    |
|--------------|---|---------------|---------------|---------------|-------------------|---------------|---------------|
|              |   | 31.12.2024    | 30.09.2024    | 31.12.2023    | 31.12.2024        | 31.12.2023    | 31.03.2024    |
|              |   | (Unaudited)   | (Unaudited)   | (Unaudited)   | (Unaudited)       | (Unaudited)   | (Audited)     |
| I.           | Revenue from Operations                                       | 231.08        | 199.70        | 201.53        | 598.99            | 538.52        | 769.63        |
| II.          | Other Income  | 4.73          | 0.10          | 0.14          | 4.91              | 0.49          | 0.50          |
| <b>III.</b>  | <b>Total Revenue (I+II)</b>                                   | <b>235.81</b> | <b>199.80</b> | <b>201.67</b> | <b>603.90</b>     | <b>539.01</b> | <b>770.13</b> |
| <b>IV.</b>   | <b>Expenses</b>   |               |               |               |                   |               |               |
|              | Food and Beverages Consumed                                   | 16.85         | 21.86         | 7.38          | 52.73             | 46.21         | 72.50         |
|              | Purchase of Stock in trade                                    | 66.27         | 24.09         | 51.38         | 156.06            | 139.13        | 221.91        |
|              | Changes in Inventories of Stock in Trade                      | 7.98          | 21.03         | 0.25          | (9.64)            | (9.80)        | (22.30)       |
|              | Employee benefits expense                                     | 46.82         | 43.69         | 53.73         | 141.79            | 136.16        | 189.82        |
|              | Finance Costs   | 11.30         | 8.74          | -             | 20.04             | -             | -             |
|              | Depreciation and Amortisation expense                         | 5.14          | 6.22          | 4.92          | 17.59             | 17.33         | 24.22         |
|              | <b>Other operating and general Expense</b>                    |               |               |               |                   |               |               |
|              | Power and Fuel  | 13.70         | 11.50         | 15.90         | 37.78             | 43.75         | 55.13         |
|              | Other Expenses  | 68.40         | 58.82         | 54.01         | 175.22            | 147.55        | 183.25        |
|              | <b>Total expenses</b>   | <b>236.46</b> | <b>195.95</b> | <b>187.57</b> | <b>591.57</b>     | <b>520.33</b> | <b>724.53</b> |
| V.           | Profit/(Loss) before exceptional items and tax(III-IV)        | (0.65)        | 3.85          | 14.10         | 12.33             | 18.68         | 45.60         |
| VI.          | Exceptional Items   | -             | -             | -             | -                 | -             | -             |
| <b>VII.</b>  | <b>Profit/(Loss) before Tax (V-VI)</b>                        | <b>(0.65)</b> | <b>3.85</b>   | <b>14.10</b>  | <b>12.33</b>      | <b>18.68</b>  | <b>45.60</b>  |
| VIII.        | <b>Tax Expense:</b>   |               |               |               |                   |               |               |
|              | (1) Current tax   | -             | -             | -             | -                 | -             | -             |
|              | (2) Deferred tax  | 1.83          | (0.69)        | 4.21          | 8.40              | (5.22)        | (3.42)        |
| <b>IX.</b>   | <b>Net profit/(Loss) from continuing operations after tax</b> | <b>(2.48)</b> | <b>4.54</b>   | <b>9.89</b>   | <b>3.93</b>       | <b>23.90</b>  | <b>49.02</b>  |
| X.           | Profit/(Loss) from discontinued operations                    | -             | -             | -             | -                 | -             | -             |
| XI.          | Tax Expense of discontinued operations                        | -             | -             | -             | -                 | -             | -             |
| XII.         | Net Profit/ (Loss) from discontinued operations               | -             | -             | -             | -                 | -             | -             |
| <b>XIII.</b> | <b>Net Profit/(Loss) for the period (IX+XII)</b>              | <b>(2.48)</b> | <b>4.54</b>   | <b>9.89</b>   | <b>3.93</b>       | <b>23.90</b>  | <b>49.02</b>  |
| 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                                      | -             | -             | -             | -                 | -             | -             |
| <b>XV.</b>   | <b>Total Comprehensive Income</b>                             | <b>(2.48)</b> | <b>4.54</b>   | <b>9.89</b>   | <b>3.93</b>       | <b>23.90</b>  | <b>49.10</b>  |
| XVI.         | Paid-up Equity Share Capital (Face Value of Rs.10/- each)     | 747.00        | 747.00        | 747.00        | 747.00            | 747.00        | 747.00        |
| XVII.        | Other Equity excluding Revaluation Reserves                   | -             | -             | -             | -                 | -             | (192.36)      |
| XVIII.       | Earnings per equity share:                                    |               |               |               |                   |               |               |
|              | (a) Basic   | (0.03)        | 0.06          | 0.13          | 0.05              | 0.32          | 0.66          |
|              | (b) Diluted   | (0.03)        | 0.06          | 0.13          | 0.05              | 0.32          | 0.66          |

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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 February 10, 2025.
- 2 The Un-audited Financial Results for the Quarter and Nine Months ended December 31, 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 : February 10, 2025



**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 nine months ended December 31, 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 of the Statement 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.

Date: 10.02.2025  
Place: Mumbai



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

  
(CA. Rajiv Manohar Hariyani)  
Proprietor  
Membership No.: 184853  
UDIN: 25184853BMOUZY8744