

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended on 30th September, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lac)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	Unaudited	(Unaudited)	(Audited)
I.	Revenue from Operations	143.81	167.26	199.70	311.07	367.91	836.37
II.	Other Income	7.55	0.31	0.10	7.86	0.18	24.36
III.	Total Revenue (I+II)	151.36	167.57	199.80	318.93	368.09	860.73
IV.	Expenses						
	Food and Beverages Consumed	17.14	15.27	21.86	32.41	35.88	86.35
	Purchase of Stock in trade	35.96	74.45	24.09	110.41	89.79	212.95
	Changes in Inventories of Stock in Trade	(9.50)	(40.00)	21.03	(49.50)	(17.62)	(3.01)
	Employee benefits expense	44.70	46.42	43.69	91.12	94.97	195.43
	Finance Costs	10.58	10.72	8.74	21.30	8.74	31.13
	Depreciation and Amortisation expense	4.41	6.25	6.22	10.66	12.45	21.90
	Other operating and general Expense						
	Power and Fuel	12.62	13.55	11.50	26.17	24.08	49.74
	Other Expenses	37.15	48.67	58.82	85.82	106.82	223.43
	Total expenses	153.06	175.33	195.95	328.39	355.11	817.92
V.	Profit/(Loss) before exceptional items and tax(III-IV)	(1.70)	(7.76)	3.85	(9.46)	12.98	42.81
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit/(Loss) before Tax (V-VI)	(1.70)	(7.76)	3.85	(9.46)	12.98	42.81
VIII.	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	2.61	(0.09)	(0.69)	2.52	6.57	8.31
IX.	Net profit/(Loss) from continuing operations after tax	(4.31)	(7.67)	4.54	(11.98)	6.41	34.50
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)	(4.31)	(7.67)	4.54	(11.98)	6.41	34.50
XIV.	Other Comprehensive Income (net of Tax)						
	(i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plan	-	-	-	-	-	1.06
	Impairment of investment	-	-	-	-	-	-
XV.	Total Comprehensive Income	(4.31)	(7.67)	4.54	(11.98)	6.41	35.56
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	-	-	-	-	(185.95)	(156.80)
XVIII.	Earnings per equity share:						
	(a) Basic	(0.06)	(0.10)	0.06	(0.16)	0.09	0.46
	(b) Diluted	(0.06)	(0.10)	0.06	(0.16)	0.09	0.46

Page 1 of 4




LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Standalone Statement of Assets & Liabilities:		(Rs. In Lac)	
Sr. No.	Particulars	As at 30.09.2025	As at 31.03.2025
A	ASSETS	(Unaudited)	(Audited)
	Non-Current Assets		
	(a) Property, Plant and Equipment	604.99	563.56
	(b) Financial Assets		
	(i) Investments	101.30	101.30
	(ii) Other Financial Assets	451.32	521.35
	(c) Other Non-Current Assets	9.63	8.36
	Current Assets		
	(a) Inventories	101.29	48.61
	(b) Financial Assets		
	(i) Trade Receivable	34.54	45.68
	(ii) Cash and Cash Equivalents	30.12	95.60
	(iii) Other Current Assets	15.39	16.78
	Total Assets	1,348.58	1,401.24
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	747.00	747.00
	(b) Other Equity	(168.77)	(156.80)
	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	669.90	697.99
	(b) Provisions	0.06	3.32
	(c) Deferred Tax Liabilities (net)	43.83	41.32
	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	41.09	29.73
	(ii) Other Financial Liabilities	12.88	13.71
	(b) Other Current liabilities	2.59	24.51
	(c) Provisions	0.00	0.46
	Total Equity and Liabilities	1,348.58	1,401.24

Page 2 of 4




LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Standalone Cash Flow Statement:

Sr. No.	Particulars	Half Year ended 30.09.2025 (Rs.in Lac)		Year ended 31.03.2025 (Rs. In Lac)	
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit as per Statement of Profit & Loss before Tax		(9.46)		42.81
	Adjustments for:				
	Depreciation	10.66		21.90	
	Other Comprehensive Income	-		1.06	
	Interest Paid	21.30		-	
	Provision for Income Tax	-		-	
			31.96		22.96
	Operating Profit Before Working Capital Changes		22.50		65.77
	Working Capital Changes:				
	(Increase)/Decrease in Inventories	(52.68)		0.86	
	(Increase)/Decrease in Trade Receivables	11.14		55.28	
	(Increase)/Decrease in Other Current Assets	1.39		17.81	
	(Increase)/Decrease in Other Financial Assets	70.02		(506.51)	
	(Increase)/Decrease in Other Non-Current Assets	(1.26)		(2.99)	
	Increase/(Decrease) in Other Financial Liabilities	(0.82)		0.93	
	Increase/(Decrease) in Other Current Liabilities	(21.92)		(5.10)	
	Increase/(Decrease) in Provisions	(3.72)		(0.26)	
	Increase/(Decrease) in Trade Payables	11.36		9.52	
			13.51		(430.46)
	Cash Generated from Operations		36.01		(364.69)
	Taxes Paid(Net)		-		-
	Net Cash Flow from Operating Activities		36.01		(364.69)
B.	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets / Capital Work-in-Progress		(52.09)		(12.99)
	Net Cash flow From Investing Activities		(52.09)		(12.99)
C.	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds/(Repayment) from/of long term borrowings		(28.09)		415.13
	Interest Paid		(21.30)		-
	Net Cash Flow From Financing Activities		(49.39)		415.13
	Net Cash Flow During The Year (A+B+C)		(65.47)		37.45
	OPENING CASH AND CASH EQUIVALENTS	95.60		58.15	
	CLOSING CASH AND CASH EQUIVALENTS	30.13		95.60	
	Net Increase/(Decrease) in Cash and Cash Equivalents		(65.47)		37.45

Page 3 of 4



LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Notes:

- 1 The above results, after being reviewed by the Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 08th November, 2025.
- 2 The Statutory Auditors have carried out limited review of the financial results for the quarter and half year ended on 30th September, 2025.
- 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 The above financial results for the quarter and half year ended on 30th September, 2025 are available on the website of BSE Limited (www.bseindia.com) and the Company (www.lordsishwar.com).
- 6 Previous periods figures have been regrouped /rearranged, wherever necessary.

Place: Mumbai

Date : 8th November, 2025

FOR LORDS ISHWAR HOTELS LIMITED



PUSHPENDRA BANSAL

Managing Director

DIN: 00086343



Page 4 of 4

R. M. HARIYANI & CO.
Chartered Accountants

Rajiv M. Hariyani B.Com. ACA

26, Sindhunagar Society, Station Road,
Bharuch - 392 001. (Gujarat) India.

99138 87737 / 88661 25030

hariyanirajiv18@gmail.com



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 30th September, 2025 ("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.



Date: 08.11.2025
Place: Mumbai

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

(CA. Rajiv Manohar Hariyani)
Proprietor

Membership No.: 184853
UDIN: 25184853BMOVEH7573