

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Date: 8th November, 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.: 2025-26/3

Dear Sir/Madam,

We hereby inform the Stock Exchange that the Board of Directors of the Company in its meeting held today i.e. Saturday, 8th November, 2025, in which, inter alia, transacted the following businesses:

1. Considered and approved the statement of Standalone Un-audited Financial Results for the quarter and half year ended 30th September, 2025;
2. Took note of Limited Review Report on the statement of Standalone Un-audited Financial Results.

The Meeting commenced at 02:30 p.m. and concluded at 03:20 p.m.

The above intimation is also available on the website of the Company www.lordsishwar.com

Kindly take the same on your record.

Thanking you.

Yours faithfully,

FOR LORDS ISHWAR HOTELS LIMITED



MAHIMA JARIWALA
Company Secretary
ACS - 75636



LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

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

(Rs. in Lac)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---------|---|---------------|---------------|---------------|-----------------|---------------|---------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | (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 |

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LORDS ISHWAR HOTELS LIMITED

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| Standalone Statement of Assets & Liabilities: | | (Rs. In Lac) | |
|---|--|------------------------------------|----------------------------------|
| Sr. No. | Particulars | As at 30.09.2025 (Unaudited) | As at 31.03.2025 (Audited) |
| A | ASSETS | | |
| | 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 |

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LORDS ISHWAR HOTELS LIMITED

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Standalone Cash Flow Statement:

| Sr. No. | Particulars | Half Year ended | | Year ended | |
|-----------|---|-----------------|---------|--------------|----------|
| | | 30.09.2025 | | 31.03.2025 | |
| | | (Rs.in Lac) | | (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 |

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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



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