

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Date: May 30, 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. 2025-26/1

Dear Sir/Madam,

We hereby inform that the Board of Directors of the Company in their meeting held today, i.e. May 30, 2025, inter alia, transacted the following businesses:

1. The Board has considered and approved the Audited Financial Statements for the year ended March 31, 2025 and Statement of Audited Financial Results alongwith Auditors' Report of the Company for the quarter and year ended March 31, 2025 and also Declaration with respect to Auditors' Report with unmodified opinion on the said financial results is enclosed;
2. Took note of resignation of Ms. Neha Prajapati (ACS-71206), from the position of Company Secretary and Compliance Officer of the Company with effect from the closure of business hours of May 31, 2025. The details as required under SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 along with copy of the resignation letter is enclosed as Annexure A.
3. Appointment of Ms. Mahima Ketankumar Jariwala (ACS-75636) as a Company Secretary and Compliance Officer of the Company with effect from the June 02, 2025. The details as required under SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as Annexure B.
4. The Board has appointed Nandaniya Joshi & Associates, Practicing Company Secretaries (FRN: P2020GJ084200), Vadodara, as the Secretarial Auditors of the Company for a period of five consecutive Financial Years i.e. from the conclusion of ensuing 39th Annual General Meeting of the Company until the conclusion of 44th Annual General Meeting, to carry out the Secretarial Audit from the financial year 2025-26 till 2029-30, subject to approval of the shareholders of the Company at the ensuing 39th Annual General Meeting of the Company. The details as required under SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as Annexure C.

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

NEHA PRAJAPATI

Company Secretary

Encl.: As above

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Statement of Standalone Audited Financial Results for the Quarter and Year ended on March 31, 2025

(Rs. in Lac)

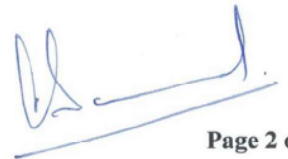
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from Operations	237.38	231.08	231.11	836.37	769.63
II.	Other Income	19.45	4.73	0.01	24.36	0.50
III.	Total Revenue (I+II)	256.83	235.81	231.12	860.73	770.13
IV.	Expenses					
	Food and Beverages Consumed	33.62	16.85	26.29	86.35	72.50
	Purchase of Stock in trade	56.89	66.27	82.78	212.95	221.91
	Changes in Inventories of Stock in Trade	6.63	7.98	(12.50)	(3.01)	(22.30)
	Employee benefits expense	53.64	46.82	53.66	195.43	189.82
	Finance Costs	11.09	11.30	-	31.13	-
	Depreciation and Amortisation expense	4.31	5.14	6.89	21.90	24.22
	Other operating and general Expense					
	Power and Fuel	11.96	13.70	11.38	49.74	55.13
	Other Expenses	48.21	68.40	35.70	223.43	183.25
	Total expenses	226.35	236.46	204.20	817.92	724.53
V.	Profit/(Loss) before exceptional items and tax(III-IV)	30.48	(0.65)	26.92	42.81	45.60
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit/(Loss) before Tax (V-VI)	30.48	(0.65)	26.92	42.81	45.60
VIII.	Tax Expense:					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	(0.09)	1.83	1.80	8.31	(3.42)
IX.	Net profit/(Loss) from continuing operations after tax	30.57	(2.48)	25.12	34.50	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)	30.57	(2.48)	25.12	34.50	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	1.06	-	0.08	1.06	0.08
XV.	Total Comprehensive Income	31.63	(2.48)	25.20	35.56	49.10
XVI.	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	747.00	747.00	747.00	747.00	747.00
XVII.	Other Equity excluding Revaluation Reserves	-	-	-	(156.80)	(192.36)
XVIII.	Earnings per equity share:					
	(a) Basic	0.41	(0.03)	0.34	0.46	0.66
	(b) Diluted	0.41	(0.03)	0.34	0.46	0.66

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Standalone Statement of Assets & Liabilities:		(Rs. In Lac)	
Sr. No.	Particulars	Year Ended	
		As at 31.03.2025	As at 31.03.2024
		(Audited)	(Audited)
A	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment	563.56	572.47
	(b) Financial Assets		
	(i) Investments	101.30	101.30
	(ii) Other Financial Assets	521.35	14.83
	(c) Other Non-Current Assets	8.36	5.38
	Current Assets		
	(a) Inventories	48.61	49.47
	(b) Financial Assets		
	(i) Trade Receivable	45.68	100.97
	(ii) Cash and Cash Equivalents	95.60	58.15
	(iii) Other Current Assets	16.78	34.59
	Total Assets	1,401.24	937.15
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	747.00	747.00
	(b) Other Equity	(156.80)	(192.36)
	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	697.99	282.85
	(b) Provisions	3.32	0.98
	(c) Deferred Tax Liabilities (net)	41.32	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	29.73	20.22
	(ii) Other Financial Liabilities	13.71	12.78
	(b) Other Current liabilities	24.51	29.61
	(c) Provisions	0.46	3.07
	Total Equity and Liabilities	1,401.24	937.15


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Standalone Cash Flow Statement:		(Rs. In Lac)			
Sr. No.	Particulars	Year ended			
		As at		As at	
		31.03.2025		31.03.2024	
		(Audited)		(Audited)	
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit as per Statement of Profit & Loss before Tax		42.81		45.60
	Adjustments for:				
	Depreciation	21.90		24.22	
	Other Comprehensive Income	1.06		0.08	
	Interest Paid	-		-	
	Provision for Income Tax	-		-	
			22.96		24.30
	Operating Profit Before Working Capital Changes		65.77		69.90
	Working Capital Changes:				
	(Increase)/Decrease in Inventories	0.86		(2.11)	
	(Increase)/Decrease in Trade Receivables	55.28		(19.34)	
	(Increase)/Decrease in Other Current Assets	17.81		(15.13)	
	(Increase)/Decrease in Other Financial Assets	(506.51)		-	
	(Increase)/Decrease in Other Non-Current Assets	(2.99)		(1.58)	
	Increase/(Decrease) in Other Financial Liabilities	0.93		2.15	
	Increase/(Decrease) in Other Current Liabilities	(5.10)		6.23	
	Increase/(Decrease) in Provisions	(0.26)		2.09	
	Increase/(Decrease) in Trade Payables	9.52		(12.29)	
			(430.46)		(39.97)
	Cash Generated from Operations		(364.69)		29.93
	Taxes Paid(Net)		-		-
	Net Cash Flow from Operating Activities		(364.69)		29.93
B.	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets / Capital Work-in-Progress		(12.99)		(11.96)
	Net Cash flow From Investing Activities		(12.99)		(11.96)
C.	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds/(Repayment) from/of long term borrowings		415.13		(27.00)
	Interest Paid		-		-
	Net Cash Flow From Financing Activities		415.13		(27.00)
	Net Cash Flow During The Year (A+B+C)		37.45		(9.03)
	OPENING CASH AND CASH EQUIVALENTS	58.15		67.18	
	CLOSING CASH AND CASH EQUIVALENTS	95.60		58.15	
	Net Increase/(Decrease) in Cash and Cash Equivalents		37.45		(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 May 30, 2025. The Statutory Auditors have carried out an audit for the quarter and year ended March 31, 2025. An unmodified report has been issued by them thereon.
- 2 The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 3 The Company is in continuance of old tax regime and it has recognized provision of income tax and deferred tax liability/asset as per old tax rate under the Income Tax Act, 1961.
- 4 The Results for the year ended March 31, 2025 are available on the BSE Limited website (URL: www.bseindia.com) and on the Company's website (URL: www.lordsishwar.com).
- 5 The company has only one segment of activity namely "Hotelier".
- 6 Previous periods figures have been regrouped /rearranged, wherever necessary.

FOR LORDS ISHWAR HOTELS LIMITED



Place: Mumbai
Date : May 30, 2025

PUSHPENDRA BANSAL
Managing Director
DIN: 00086343

Independent Auditor's Report on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
LORDS ISHWAR HOTELS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Lords Ishwar Hotels Limited** ("the Company") for the quarter ended on 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended on 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

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



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions



that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended on 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



Place: Mumbai
Date: 30.05.2025

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

(CA. Rajiv Manohar Hariyani)
Proprietor
Membership No.: 184853
UDIN: 25184853BMOVAJ7257

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Date: May 30, 2025

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

Scrip Code - 530065

Sub.: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In Compliance with Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that R. M. HARIYANI & CO., Chartered Accountants (Firm Reg. No.: 147657W), Bharuch, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited financial Results of the Company for the quarter and year ended March 31, 2025.

Kindly take the same on your record.

For LORDS ISHWAR HOTELS LIMITED



PUSHPENDRA BANSAL
Managing Director
DIN: 00086343



Revival


Lords
INN
Exhilarating Hospitality
The Eco - Aware Hotel
ISO : 9001 : 2015 Certified

Regd. Office : Hotel Revival, Near Sayaji Garden, Kalaghoda Chowk, University Road, Baroda - 390002. Gujarat. INDIA
Tel. : +91-265-2793545 E-mail : accountsrevival@gmail.com
E-mail : info@lordsishwar.com, Website : www.lordsishwar.com

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Annexure-A

The details as required under SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 related to resignation of Company Secretary and Compliance Officer Ms. Neha Prajapati

(a)	Reason for change viz. appointment, resignation, removal or otherwise	Resignation of Ms. Neha Prajapati (ACS-71206) from the position of the Company Secretary and Compliance Officer due to personal reasons.
(b)	Date of cessation	With effect from the closure of business hours of May 31, 2025
(c)	Brief Profile (in case of appointment)	Not Applicable
(d)	Disclosure of relationship between Directors(in case of appointment of Director)	Not Applicable

From:
NEHA PRAJAPATI
9-Shivam Park Society,
Near Metro Hospital,
Harni-Savli Road,
Vadodara - 390022

Date: 20/05/2025

To,
The Board of Directors
LORDS ISHWAR HOTELS LIMITED
Hotel Revival, Near Sayaji Gardens,
Kala Ghoda Chowk, University Road,
Baroda, Gujarat-390002.

Sub: Resignation from the post of Company Secretary of the Company

Dear Sir/Madam,

I, Neha Prajapati, Company Secretary and Compliance Officer of the Company (Mem. No. A71206) hereby tender my resignation from the post of Company Secretary and Compliance Officer of the Company due to my personal reason. I request the Board of Directors to accept the same and relieve me from the duties of Company Secretary and Compliance Officer with effect from the closure of business hours of May 31, 2025.

I further state that there are no other material reasons other than provided above.

Kindly arrange to file necessary forms/intimation with the Registrar of Companies, Gujarat and BSE Limited.

I would like to extend my sincere thanks to the Board of Directors and entire staff of the Company for their support and guidance during my tenure.

Thanking you,

Yours Faithfully,



NEHA PRAJAPATI
ACS-71206

Accepted By:



PUSHPENDRA BANSAL
Managing Director
DIN: 00086343



Date: 30/05/2025

LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Annexure-B

The details as required under SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 related to appointment of Company Secretary and Compliance Officer Ms. Mahima Ketankumar Jariwala

(a)	Reason for change viz. appointment, resignation, removal or otherwise	Appointment of Ms. Mahima Ketankumar Jariwala (ACS-75636) as Company Secretary and Compliance Officer of the Company.
(b)	Date of Appointment	June 02, 2025
(c)	Brief Profile (in case of appointment)	Ms. Mahima Ketankumar Jariwala is an associate member of the Institute of Company Secretaries of India with broad knowledge of corporate laws, secretarial practices, and regulatory compliances. Recently qualified and well-versed in drafting resolutions, maintaining statutory records, conducting board/general meetings, and ensuring adherence to Companies Act, SEBI regulations, and other applicable laws.
(d)	Disclosure of relationship between Directors(in case of appointment of Director)	Not Applicable

LORDS ISHWAR HOTELS LIMITED

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Annexure-C

The details as required under SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 related to the appointment of Secretarial Auditor Nandaniya Joshi & Associates

Sr. No.	Particulars	Description
1	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment: To comply with the Companies Act, 2013 and the requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2.	Date of Appointment	The Board at its meeting held on May 30, 2025, approved the appointment of Nandaniya Joshi & Associates, Practicing Company Secretaries (FRN: P2020GJ084200), Vadodara as Secretarial Auditors for a period of five consecutive Financial Years i.e. from the conclusion of ensuing 39 th Annual General Meeting of the Company until the conclusion of 44 th Annual General Meeting, to carry out the Secretarial Audit from the financial year 2025-26 till 2029-30, subject to approval of the shareholders of the Company at the ensuing 39 th Annual General Meeting of the Company.
3.	Brief profile (in case of appointment)	<p>Nandaniya Joshi & Associates, Practicing Company Secretaries (Peer Review Certificate No.: 6103/2024)</p> <p>The firm possesses strong expertise and extensive experience in Company Law, SEBI regulations, and a broad spectrum of business laws. It offers comprehensive services in corporate governance, corporate affairs, trademark registration, company law compliance, corporate management and restructuring, strategic collaborations, and business planning. The team is dedicated to delivering the highest standard of professional advice and customized business solutions.</p> <p>The firm has a proven track record of effectively liaising with key regulatory authorities, including the Registrar of Companies (ROC), Regional Director (RD), Company Law Board (CLB), Ministry of Corporate Affairs (MCA), and the Reserve Bank of India (RBI), among others.</p> <p>Mr. Hemant Nandaniya (COP:10091), is B. Com (Accounting & Auditing), B. Com (HRM), M. Com (Business Economics), LLB (sp.) and CS, the Practicing Company Secretary since 2011 and before started his career as Practicing Company Secretary, he was worked with Senior Practicing Company Secretary for Seven years.</p>

LORDS ISHWAR HOTELS LIMITED

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		<p>He has wide experience in the Field of Corporate and legal consultancy to various industries.</p> <p>Mr. Mayank Joshi (COP: 23797), is B. Com (Accounting & Auditing), LLB, PGDLP and CS, having 11 Years of experience in Corporates. He is expert in drafting legal and secretarial matters and very good in liaising matter with government department in the matter of demerger/merger and amalgamation with ROC, RD and OL Offices.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable