LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended on 30th September, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I.	Revenue from Operations	183.05	231.60	143.81	414.65	311.07	736.49
II.	Other Income	6.16	0.64	7.55	6.80	7.86	24.48
III.	**Total Revenue (I+II)**	189.21	232.24	151.36	421.45	318.93	760.97
IV.	**Expenses**						
	Food and Beverages Consumed	19.83	17.67	17.14	37.50	32.41	67.72
	Purchase of Stock in trade	69.00	83.86	35.96	152.86	110.41	235.49
	Changes in Inventories of Stock in Trade	4.70	(14.80)	(9.50)	(10.10)	(49.50)	(19.85)
	Employee benefits expense	50.85	50.52	44.70	101.37	91.12	193.82
	Finance Costs	8.77	8.93	10.58	17.70	21.30	39.59
	Depreciation and Amortisation expense	5.24	5.23	4.41	10.47	10.66	16.14
	Other operating and general Expense						
	Power and Fuel	11.87	14.28	12.62	26.15	26.17	47.56
	Other Expenses	31.89	52.51	37.15	84.40	85.82	174.13
	Total expenses	**202.15**	**218.20**	**153.06**	**420.35**	**328.39**	**754.60**
V.	Profit/(Loss) before exceptional items and tax(III-IV)	(12.94)	14.04	(1.70)	1.10	(9.46)	6.37
VI.	Exceptional Items	-	-	-	-		-
VII.	**Profit/(Loss) before Tax (V-VI)**	**(12.94)**	**14.04**	**(1.70)**	**1.10**	**(9.46)**	**6.37**
VIII.	**Tax Expense:**						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	1.53	1.24	2.61	2.77	2.52	14.56
IX	**Net profit/(Loss) from continuing operations after tax**	**(14.47)**	**12.80**	**(4.31)**	**(1.67)**	**(11.98)**	**(8.19)**
X	Profit/(Loss) from discountinued operations	-	-	-	-	-	-
XI	Tax Expense of discountinued operations	-	-	-	-	-	-
XII	Net Profit/ (Loss) from discountinued operations	-	-	-	-	-	-
XIII	**Net Profit/(Loss) for the period (IX+XII)**	**(14.47)**	**12.80**	**(4.31)**	**(1.67)**	**(11.98)**	**(8.19)**
XIV	Other Comprehensive Income (net of Tax)						
	(i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plan	-	-	-	-	-	(3.92)
	(ii) Income Tax relating to the item that will not be reclassified to Profit and Loss		-				0.99
	(iii) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	(iv) Income tax relating to the item that will be reclassified to Profit and Loss	-	-	-	-	-	-
XV	**Total Comprehensive Income**	**(14.47)**	**12.80**	**(4.31)**	**(1.67)**	**(11.98)**	**(11.12)**
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	-	-	-	-	-	(158.48)
XVIII	Earnings per equity share:						
	(a) Basic	(0.19)	0.17	(0.06)	(0.02)	(0.16)	(0.11)
	(b) Diluted	(0.19)	0.17	(0.06)	(0.02)	(0.16)	(0.11)

LORDS ISHWAR HOTELS LIMITED VADODARA

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

Standalone Statement of Assets & Liabilities:		(Rs. in Lakhs)	
Sr. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment	718.85	727.35
	(b) Finacial Assets		
	(i) Investments	101.30	101.30
	(ii) Other Financial Assets	295.66	357.31
	(c) Other Non-Current Assets	9.63	1.66
	Current Assets		
	(a) Inventories	91.71	67.91
	(b) Financial Assets		
	(i) Trade Receivable	44.30	52.05
	(ii) Cash and Cash Equivalents	63.66	59.58
	(iii) Other Current Assets	14.89	14.57
	Total Assets	**1,340.00**	**1,381.73**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share Capital	747.00	747.00
	(b) Other Equity	(160.16)	(158.48)
	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	588.65	606.72
	(b) Provisions	2.48	5.05
	(c) Deferred Tax Liabilities (net)	48.23	45.46
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	35.43	34.07
	(ii) Trade Payables		
	(A) Total outstanding dues of micro and small enterprises	0.00	0.00
	(B) total outstanding dues of creditors other than micro and small enterprises	46.39	61.60
	(ii) Other Financial Liabilities	13.32	13.31
	(b) Other Current liabilities	17.65	26.84
	(c) Provisions	1.01	0.16
	Total Equity and Liabilities	**1,340.00**	**1,381.73**

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LORDS ISHWAR HOTELS LIMITED

CIN : L55100GJ1985PLC008264

Standalone Cash Flow Statement:

Sr. No.	Particulars	Half Year ended 30.09.2026 (Rs. in Lakhs)		Year ended 31.03.2026 (Rs. in Lakhs)	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit as per Statement of Profit & Loss before Tax		1.10		6.37
	Adjustments for:				
	Depreciation	10.47		16.14	
	Other Comprehensive Income	-		(3.92)	
	Interest Paid	17.70		39.59	
	Provision for Income Tax	-		-	
			28.17		51.81
	Operating Profit Before Working Capital Changes		29.27		58.18
	Working Capital Changes:				
	(Increase)/Decrease in Inventories	(23.80)		(19.30)	
	(Increase)/Decrease in Trade Receivables	7.75		(6.36)	
	(Increase)/Decrease in Other Current Assets	(0.32)		2.21	
	(Increase)/Decrease in Other Financial Assets	61.65		164.04	
	(Increase)/Decrease in Other Non-Current Assets	(7.97)		6.71	
	Increase/(Decrease) in Other Financial Liabilities	0.01		(0.39)	
	Increase/(Decrease) in Other Current Liabilities	(9.20)		2.33	
	Increase/(Decrease) in Provisions	(1.72)		1.43	
	Increase/(Decrease) in Trade Payables	(15.22)		31.87	
			11.18		182.51
	Cash Generated from Operations		40.45		240.69
	Taxes Paid(Net)		-		-
	Net Cash Flow from Operating Activities		40.45		240.69
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets / Capital Work-in-Progress		(1.97)		(179.92)
	Net Cash flow From Investing Activities		(1.97)		(179.92)
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds/(Repayment) from/of long term borrowings		(16.70)		(57.20)
	Interest Paid		(17.70)		(39.59)
	Net Cash Flow From Financing Activities		(34.40)		(96.79)
	Net Cash Flow During The Year (A+B+C)		4.08		(36.02)
	OPENING CASH AND CASH EQUIVALENTS	59.58		95.60	
	CLOSING CASH AND CASH EQUIVALENTS	63.66		59.58	
	Net Increase/(Decrease) in Cash and Cash Equivalents		4.08		(36.02)

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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 13th November, 2026.

2 The Statutory Auditors have carried out limited review of the financial results for the quarter and half year ended on 30th September, 2026.

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 togather 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, 2026 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.

LORDS ISHWAR HOTELS LIMITED VADODARA

FOR LORDS ISHWAR HOTELS LIMITED

PUSHPENDRA BANSAL
Managing Director
DIN: 00086343

Place: Mumbai
Date : 13th November, 2026

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R. M. HARIYANI & CO.
Chartered Accountants
26, Sindhu Nagar Society
Near Falshruti Nagar Station Road,
Bharuch-392001

Limited Review Report

To,
The Board of Directors
LORDS ISHWAR HOTELS LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **LORDS ISHWAR HOTELS LIMITED** ("the Company") for the quarter and half year ended 30th September, 2026 ("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, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards 34 "interim financial reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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

Rajiv Manohar Hariyani

Digitally signed by Rajiv Manohar Hariyani
DN: c=IN, o=Personal, title=8730, pseudonym=769af7374426407596 4bcd894ac5f909, 2.5.4.20=c0641 7c5f5c7e9e552c3069db2d3f6f364be5748e 7ccc0092280fcece4251 79f, postalCode=392001, st=Gujarat, serialNumber=4aa1892bbb3879b21e54f1f5bb1fe07254d ebb151eadb06b3381a2e1 58fe1e24, cn=Rajiv Manohar Hariyani
Date: 2026.11.13 14:04:53 +05'30'

CA. Rajiv Manohar Hariyani
Proprietor
Membership No.: 184853
UDIN: 26184853ZZKUPF7574

Date: 13.11.2026
Place: Mumbai