

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: Statement of Standalone Un-audited Financial Results and Limited Review Report
for Quarter and Nine Months ended December 31, 2024.**

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 relating to Un-audited Financial Results for the quarter and nine months ended December 31, 2024, we are pleased to submit herewith the following:

1. Statement of Standalone Un-audited Financial Results approved by the Board of Directors of the Company for the quarter and nine months ended December 31, 2024; and
2. Limited Review Report issued by Statutory Auditors of the Company on Un-audited Financial Results for the quarter and nine months ended December 31, 2024.

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

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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
III.	Total Revenue (I+II)	235.81	199.80	201.67	603.90	539.01	770.13
IV.	Expenses						
	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
	Other operating and general Expense						
	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
	Total expenses	236.46	195.95	187.57	591.57	520.33	724.53
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	-	-	-	-	-	-
VII.	Profit/(Loss) before Tax (V-VI)	(0.65)	3.85	14.10	12.33	18.68	45.60
VIII.	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	1.83	(0.69)	4.21	8.40	(5.22)	(3.42)
IX.	Net profit/(Loss) from continuing operations after tax	(2.48)	4.54	9.89	3.93	23.90	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)	(2.48)	4.54	9.89	3.93	23.90	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	-	-	-	-	-	0.08
	Impairment of investment	-	-	-	-	-	-
XV.	Total Comprehensive Income	(2.48)	4.54	9.89	3.93	23.90	49.10
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