

May 28, 2026

DM-Corporate Services

BSE Limited

P. J. Towers, Dalal Street

Fort, Mumbai – 400 001

Ref: Scrip Code 543536 (SME)

Sub: Submission of Results for H2 / FY 2025-26 along with Audit Report & Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI (LODR) Regulations, 2015, we are enclosing with this letter, Audited Financial Results for the 2nd half of the Year and Year ended on 31st March 2026 together with Cash Flow Statement, Statement of Assets & Liabilities and Audit Report from Statutory Auditors as well as declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 16.15 Hrs. and concluded at 17.30 Hrs.

This is for the information of members.

Thanking You,

Yours Faithfully,

For **SILVER PEARL HOSPITALITY & LUXURY SPACES LTD.**

RAJESH KUMAR NEGI

DIN: 08131019

MANAGING DIRECTOR

Enclosed: a/a

May 28, 2026

DM-Corporate Services

BSE Limited

P. J. Towers, Dalal Street

Fort, Mumbai – 400 001

Ref: Scrip Code 543536 (SME)

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the year ended 31st March 2026 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016.

Thanking You,

Yours Faithfully,

For **SILVER PEARL HOSPITALITY & LUXURY SPACES LTD.**

RAJESH KUMAR NEGI

DIN: 08131019

MANAGING DIRECTOR

Silver Pearl Hospitality & Luxury Spaces Limited

Regd. Office : 3B, Lal Bazar Street, Sir RNM House, 5th Floor, Room No. 2, Kolkata - 700001 (West Bengal)
CIN : U55101WB2011PLC158193, Email : info@silverpearlhospitality.com, Website : www.silverpearlhospitality.com
Statement of Standalone Audited Financial Results for the Year ended 31st March 2026

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Half Year ended	Year to date	Year to date
		31.03.2026	Year ended	31.03.2025	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	2.64	52.11	23.86	54.75	79.63
II	Other Income	69.95	10.10	17.94	80.05	18.00
III	Total Income (I+II)	72.59	62.21	41.80	134.80	97.63
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
	Employees Benefit Expenses	45.80	13.03	11.55	58.83	25.89
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	7.28	7.29	8.69	14.57	17.57
	Other Expenses	14.96	28.97	29.21	43.93	68.95
	Total Expenses (IV)	68.04	49.29	49.46	117.33	112.41
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	4.55	12.92	(7.66)	17.47	(14.78)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	4.55	12.92	(7.66)	17.47	(14.78)
VIII	Tax Expenses					
	Current	-	2.41	-	3.84	-
	Deferred Tax	0.58	0.57	6.05	1.15	1.87
	Total Tax Expenses (VIII)	0.58	2.98	6.05	4.99	1.87
IX	Profit for the Period / Year from continuing operations (VII-VIII)	3.97	9.94	(13.70)	12.48	(16.65)
X	Other Comprehensive Income					
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	3.97	9.94	(13.70)	12.48	(16.65)
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	785.30	785.30	785.30	785.30	785.30
XIII	Other Equity	568.24	565.70	555.76	568.24	555.76
XIV	Earnings per Share (Face Value of ₹ 10/- each)					
	a) Basic	0.05	0.13	(0.17)	0.16	(0.21)
	b) Diluted	0.05	0.13	(0.17)	0.16	(0.21)

Note : Please refer accompanied Notes to Financial Results

Notes :

- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 28, 2026.
- The Statutory Auditors have carried out Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Accounting Standards) Rule 2015 AS -25, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Accounting Standard) Rules, 2015 and Companies (Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the Half Years ended 31st March 2026 and 31st March 2025 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the 1st half year of the respective financial years.
- As per Accounting Standard 17 "Segment" Reporting, the Company's business falls within a single business segment viz. "Hospitality sector which includes Hotel & Restaurant"
- There is a decrease in revenue during the half year ended 31.03.2026 due to prolonged winter conditions in Rakchham & poor road conditions.

Place: Kolkata
Date: May 28, 2026

For Silver Pearl Hospitality & Luxury Spaces Limited

Rajesh
Rajesh Kumar Negi
Managing Director

Silver Pearl Hospitality & Luxury Spaces Limited
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	31st March 2026	31st March 2025
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	187.26	201.84
Financial Assets		
Income Tax Assets		
Deferred Tax Assets	2.91	4.06
Total Non-Current Assets ...	190.17	205.90
Non-Current Financial Assets		
Non-Current Investments	707.00	732.00
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	707.00	732.00
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	-	-
Financial Assets		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	1.20	0.08
Bank Balances	5.36	5.37
Short Term Loans & Advances	462.33	424.34
Other Financial Assets	-	-
Other Current Assets	2.74	5.49
Total Non-Current Assets ...	471.63	435.28
Total Assets	1,368.80	1,373.18
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	785.30	785.30
Reserves & Surplus	568.24	555.76
Money Received against Share Warrants	-	-
Total Equity ...	1,353.54	1,341.06
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	3.83	1.73
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	11.43	30.39
Total Current Liabilities ...	15.26	32.12
Total Liabilities	15.26	32.12
Total Equity & Liabilities	1,368.80	1,373.18

Silver Pearl Hospitality & Luxury Spaces Limited
Statement of Cash Flow as at 31st March 2026

₹ In Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	17.47	(14.78)
<i>Adjustments for</i>		
Interest /Finance Cost	(80.05)	(18.00)
(Gain) Loss/ on Sale of Assets	-	-
Dividend	-	-
Amortization & Preliminary Expenses	-	-
Depreciation	14.57	17.57
<i>Operating profit before working Capital Changes</i>	(48.01)	(15.21)
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) in Loan & Advances	(37.98)	608.96
Decrease/(Increase) in Trade Receivable	-	-
Decrease/(Increase) in Taxes	(1.73)	-
Decrease/(Increase) in Other Financial Assets	-	-
Decrease/(Increase) in Other Current Assets	2.74	2.74
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Trade Payable	-	-
(Decrease)/Increase in Other Financial Liabilities	-	-
(Decrease)/Increase in Other Current Liabilities and Provisions	(18.96)	(6.43)
<i>Cash Generated from operations</i>	(103.94)	590.06
Less: Tax Expenses	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(103.94)	590.06
B. Cash Flow From Investing Activities		
Interest Income	-	-
(Increase)/Decrease in Non-Current Investments	25.00	(732.00)
(Increase)/Decrease in Fixed Assets	-	(1.32)
Purchases of Assets	-	-
Proceeds from Sale of Assets	-	-
Profit/(Loss) On Sale Of Investment	-	-
<i>Net Cash from Investing Activities</i>	25.00	(733.32)
C. Cash Flow From Financing Activities		
Proceeds from Issue of Shares	-	-
Securities Premium Account	-	-
Repayment of Borrowings	-	-
Interest income	80.05	18.00
<i>Net Cash used in Financing Activities</i>	80.05	18.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1.11	(125.26)
<i>Opening Balance of Cash & Cash Equivalents</i>	5.45	130.72
<i>Closing Balance of Cash & Cash Equivalents</i>	6.56	5.45



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on the Annual Audited Financial Results of SILVER PEARL HOSPITALITY & LUXURY SPACES LTD for the half year and year ended 31st March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of SILVER PEARL HOSPITALITY & LUXURY SPACES LTD

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of SILVER PEARL HOSPITALITY & LUXURY SPACES LTD ("the Company") having CIN No U55101WB2011PLC158193 for the year ended 31st March, 2026, 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') including relevant circulars issued by Securities and Exchange Board of India (SEBI) from time to time.

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

- i. 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 Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit/loss and other Comprehensive income and other financial information for the half year ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

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 Companies Act, 2013 and the Rules thereunder, 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.



Management's Responsibilities for the Standalone Financial Results

These half yearly as well as year to date financial results have been prepared on the basis of the annual 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/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 is 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 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 controls.



- 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 financial results include the results for the half year ended 31.03.2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year of the current financial year which were subject to limited review by us.

For Choudhary Choudhary & Co.

Chartered Accountants

Firm Reg. No. 002910C



CA Tanuja Mishra

Partner

Membership No. 136933

Place: Mumbai

Date: 28.05.2026

UDIN: 26136933FIEYWX6143