

# UVS HOSPITALITY AND SERVICES LIMITED

(FORMERLY KNOWN AS THIRDWAVE FINANCIAL INTERMEDIARIES LTD)

**Date: 30<sup>th</sup> May, 2026**

To,  
The BSE Limited,  
The Deputy General Manager,  
Listing Compliance Monitoring Cell,  
24<sup>th</sup> Floor, P.J. Towers,  
Dalal Street,  
Mumbai - 400 001.

**Scrip Code: 531652**

**ISIN: INE528C01018**

**Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Sub: Outcome of Board Meeting held on Saturday, 30<sup>th</sup> May, 2026.**

Dear Sir/Madam,

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. **Saturday, 30<sup>th</sup> May, 2026** has considered and approved the audited standalone and consolidated financial results of the Company for the quarter and year ended 31<sup>st</sup> March, 2026.

Accordingly, we enclose herewith a copy of the said financial results as reviewed by the Audit Committee along with the Statutory Auditor's report as received from our Statutory Auditors.

The Statutory Auditors have provided their audit report with unmodified opinion. The said declaration is in compliance with proviso to Regulation 33(3)(d) of the Listing Regulations confirming unmodified opinion of the audited standalone and consolidated financial results for the quarter and year ended 31<sup>st</sup> March, 2026.

The Board Meeting commenced at 4:30 p.m. and concluded at 5:00 p.m.

Regd. Office : Plot No. 62, Tower - II, 12th Floor, Salt Lake, Millennium City Information Technology Park, Sector-V, Block DN, Bidhannagar, Kolkata, West Bengal, 700064.

Corp. Office : Office No 1205 Plot No 14 REMI Commercio, Near Yash Raj Studio Off Versova Road Andheri West, Andheri, Mumbai, Mumbai, Maharashtra, India, 400058

Tel : 9867344706 Website: uvshospitality.com Email id: compliance@uvshospitality.com

CIN : L15100WB1989PLC046886

# **UVS HOSPITALITY AND SERVICES LIMITED**

**(FORMERLY KNOWN AS THIRDWAVE FINANCIAL INTERMEDIARIES LTD)**

We request you to disseminate the above information on your website as you may deem appropriate.

Thanking you,

Yours Faithfully,

**For UVS Hospitality and Services Limited**

**(Formerly known as Thirdwave Financial Intermediaries Ltd)**

**Preeti Goyal**

**Company Secretary and Compliance Officer**

**Membership No: A58762**

**Encl: as above**

Regd. Office : Plot No. 62, Tower - II, 12th Floor, Salt Lake, Millennium City Information Technology Park, Sector-V, Block DN, Bidhannagar, Kolkata, West Bengal, 700064.

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CIN : L15100WB1989PLC046886

**Independent Auditor's Report on the Quarterly and Year to date Consolidated Financial Results of the Company Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended**

To,  
The Board of Directors of  
UVS Hospitality and Services Limited (formerly known as Thirdwave Financial Intermediaries Limited)

Report on the Audit of the **Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of consolidated Financial Results of UVS Hospitality and Services Limited (formerly known as Thirdwave Financial Intermediaries Limited) (the "Company") and its subsidiaries together referred to as "the Group", for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding 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, and based on the consideration of the audit reports of the other auditors on separate financial statements/financial information of subsidiaries referred to in other matters section below, the Consolidated Financial Results for the year ended March 31, 2026.

i. Include the results of the following entities

- a) UVS Hospitality and Services Limited (formerly known as Thirdwave Financial Intermediaries Limited).
- b) British Brewing Company Private Limited.
- c) UVS Investment Management Pty Ltd.

ii. Are presented in accordance with requirements of Listing Regulations in this regard; and

iii. Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 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"), as amended. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Act 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

## **Management's Responsibility for the Statement**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.



## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement 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 Statement.

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 Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 ability of the Group 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 Statement 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results/ Financial Information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by the other auditors, such other



auditors remain responsible for the direction, supervision and performance of the audits carried out by them, We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

#### **Other Matter**

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

- a) The consolidated audited financial results include the audited financial results of 2 subsidiaries, the consolidated financial statements/financial results reflect total assets of Rs. 21,523.79 (in lacs) as at March 31, 2026, total revenue of Rs.13,176.55 (in Lacs) and total net Profit/loss before tax of Rs. 1,609.21 (in Lacs) and total net cash inflow/outflows of Rs. (3,023.58) (in Lacs) for the year ended on that date.
- b) UVS Hospitality and Services Limited (formerly known as Thirdwave Financial Intermediaries Limited) is holding company and it has two subsidiaries. One is Indian subsidiary and other one is foreign subsidiary incorporated in Australia.
- c) The standalone accounts of the Indian subsidiary is audited by the same and the standalone accounts of foreign entity have been audited by other auditor. The Holding Company's management has provided consolidated financials of UVS Investment management Pty Ltd for consolidation of holding company accounts.
- d) The foreign subsidiary financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries.



- e) Consolidated financial statements in so far as it relates to its subsidiaries, is based on the corresponding report of the auditors of the said company, however we have not formed our opinion for the same with respect to foreign subsidiary.

Our report on the statement is not modified in respect of the above matters with respect to our reliance on the financial statements/financial information certified by the Board of Directors.

**For TDK & Co.**  
**Chartered Accountants**  
**FRN No. 109804W**

Digitally signed by  
NEELANJ TILAKCHAND  
SHAH  
Date: 2026.05.30 17:41:16  
+05'30'



**Neelanj Shah**  
**Partner**  
**Membership No.: 121057**  
**UDIN: 26121057DLKUJR8865**  
**Place: Mumbai**  
**Date: 30 May 2026**

**UVS HOSPITALITY AND SERVICES LIMITED (FORMERLY KNOW AS THIRDWAVE FINANCIAL INTERMEDIARIES LTD).**

(CIN: L15100WB1989PLC046886)

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**CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2026**

(Amount in Lakhs)

SN	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year	Previous year ended
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
<b>1</b>	<b>Income</b>					
	(a)Revenue From Operations	3725.34	3,640.73	3015.58	13124.06	10136.97
	(b)Other Income	23.71	4.88	42.55	52.50	71.95
	<b>Total Revenue</b>	<b>3749.04</b>	<b>3,645.61</b>	<b>3058.13</b>	<b>13176.55</b>	<b>10208.92</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	1410.81	1,307.85	753.70	4626.81	2485.81
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Finance Cost	82.92	23.65	104.00	155.18	114.77
	(e) Employee Benefits Expenses	705.05	648.38	1,634.06	2,593.68	2790.77
	(f) Depreciation and amortisation expense	257.79	151.09	399.20	688.61	487.73
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1073.13	893.26	(208.71)	3518.45	2,661.36
	<b>Total Expenses</b>	<b>3,529.686</b>	<b>3,024.226</b>	<b>2,682.258</b>	<b>11,582.716</b>	<b>8,540.448</b>
	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>219.358</b>	<b>621.381</b>	<b>375.874</b>	<b>1,593.838</b>	<b>1,668.474</b>
3	Exceptional Items	0.00	0.00	0.00	0.00	0.00
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) before extraordinary items and tax (3-4)</b>	<b>219.358</b>	<b>621.381</b>	<b>375.874</b>	<b>1,593.838</b>	<b>1,668.474</b>
6	Extraordinary Items		-	(168.00)		(83.95)
7	<b>Profit/ (Loss) before Tax (5-6)</b>	<b>219.358</b>	<b>621.381</b>	<b>207.874</b>	<b>1,593.838</b>	<b>1,584.524</b>
	Tax Expenses					
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	(15.37)	0.00	(14.37)	(15.37)	(14.37)
8	<b>Total Tax Expenses</b>	<b>(15.37)</b>	<b>0.00</b>	<b>(14.37)</b>	<b>(15.37)</b>	<b>(14.37)</b>
9	<b>Profit/ (Loss) from continuing operations (7-8)</b>	<b>234.728</b>	<b>621.381</b>	<b>222.244</b>	<b>1,609.208</b>	<b>1,598.894</b>
10	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
12	Profit/ (Loss) from dis -continuing operations (after tax) (10-11)	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit/(Loss) (9+12)</b>	<b>234.728</b>	<b>621.381</b>	<b>222.244</b>	<b>1,609.208</b>	<b>1,598.894</b>
14	<b>Other Comprehensive Income/(Loss)</b>					
	(A.)(i)Amount of Items that will not to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(B.)(i) Amount of Items that will be reclassified to Profit or Loss	1385.46	0.00	(450.55)	1385.46	(450.55)
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
15	<b>Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period) (13+14)</b>	<b>1,620.188</b>	<b>621.381</b>	<b>(228.309)</b>	<b>2,994.678</b>	<b>1,148.341</b>
16	Paid up Equity Share Capital (Face Value of Rs 10/- each)	3,813.26	3,813.26	3,581.26	3,813.26	3581.26
17	<b>Earning Per Share (For continuing operations)</b>					
	(a) Basic	0.64	1.63	(0.72)	4.39	5.05
	(b) Diluted	0.62	1.63	(0.68)	4.22	4.74

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## Notes

- The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 May 2026.
- These financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- This Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, Interim Financial Reporting ("Ind As 34") notified under the Companies ( Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.
- The above financial results are available on the website of the Company at <https://www.uvshospitality.com/> and website of Stock Exchange [www.bseindia.com](http://www.bseindia.com).
- The Figures for the quarter ended 31st March 2026 and corresponding quarter ended in previous year are the balancing figure between the audited figure in respect of the full year and the published year to date figures upto the year of quarter 3rd (upto 9 Months) of the relevant financial year. Also, the figure upto the end of quarter 3rd (upto 9th Months) has only been reviewed and not subjected to audit.
- During the year, the Company converted 23,20,000 share warrants into 23,20,000 fully paid-up equity shares of ₹ 10 each pursuant to receipt of balance consideration from the warrant holders. Accordingly, the paid-up equity share capital of the Company has increased from ₹ 35,81,26,000 to ₹. 38,13,26,000. The said conversion has been made in accordance with the terms of issue and applicable regulatory approvals.
- During the previous year, the interest-free / below-market ICD was initially recognised at fair value in accordance with Ind AS 109, and the difference between the transaction value and fair value was recognised as equity contribution, considering the substance of the arrangement. During the current year, the terms of the ICD have been revised to carry interest at a market-comparable rate. Accordingly, the financial liability is subsequently measured at amortised cost using the effective interest method based on the revised contractual terms. No further equity contribution has been recognised during the current year.
- The Company is primarily engaged only in the business of restaurant and bar. There is no separate reportable segment based on nature of business as per Ind AS 108- Operating Segments. The reportable Segments based on geographical in the group under Indian Accounting Standard (IND AS) 108 as detailed below:

Based on geographical area:

Particulars	Amount (in lakhs)	%
Within India	1,459.19	11.12
Outside India	11,664.87	88.88
	<b>13,124.06</b>	<b>100.00</b>

10 Details of Subsidiary/ Associated/Holding/Step Down Subsidiary are as follows:

Name of The Company	Country of Incorporation	Nature of Relationship	% Holding
Uvs Investment Management Pty Ltd	Australia	Wholly owned Subsidiary	100%
British Brewing Company Private Limited	India	Wholly owned Subsidiary	100%

For, UVS HOSPITALITY AND SERVICES LIMITED  
(FORMERLY KNOWN AS THIRDWAVE FINANCIAL INTERMEDIARIES LIMITED)

**Prathima M. Madineni**

Managing Director

DIN: 06365444

Date: 30.05.2026

Place: Mumbai

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Balance Sheet Summary as at 31.03.2026			
(Amount in Lakhs)			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	CONSOLIDATED	
		As at Current year ended	As at Previous year ended
		31.03.2026	31.03.2025
	Particulars	(Audited)	(Audited)
A	ASSETS	Rs.	Rs.
1	<b>Non-Current Assets</b>		
	Property, plant and equipment	13,302.41	11,716.47
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	6,343.15	0.00
	Other intangible assets	5.86	7.90
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Other Financial Assets	247.31	732.81
	Investments accounted for using equity method	0.00	0.00
	<b>Non- Current Financial Assets</b>		
	Non-current investments	0.00	0.00
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	0.00	0.00
	<b>Total non-current financial assets</b>	<b>19,898.73</b>	<b>12,457.18</b>
	Deferred tax assets (net)	66.37	51.00
	Other non-current assets		0.00
	<b>Total non-current assets</b>	<b>19,965.11</b>	<b>12,508.18</b>
2	<b>Current assets</b>		
	Inventories	25.70	46.56
	<b>Current financial asset</b>		
	Current investments	0.00	0.00
	Trade receivables, current	13.81	(13.33)
	Cash and cash equivalents	583.17	3,606.73
	Bank balance other than cash and cash equivalents	0.00	0.00
	Loans, current	16.44	19.87
	Other current financial assets	0.00	0.00
	<b>Total current financial assets</b>	<b>639.13</b>	<b>3,659.84</b>
	Current tax assets (net)	0.00	0.00
	Other current assets	919.56	376.37
	<b>Total current assets</b>	<b>1,558.68</b>	<b>4,036.22</b>
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	<b>Total assets</b>	<b>21,523.79</b>	<b>16,544.40</b>
	<b>Equity and liabilities</b>		
1	Equity		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	3,875.97	3,643.97
	Other equity	15,148.14	12,089.68
	<b>Total equity attributable to owners of parent</b>	<b>19,024.11</b>	<b>15,733.65</b>
	Non controlling interest	0.00	0.00
	<b>Total equity</b>	<b>19,024.11</b>	<b>15,733.65</b>

<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	972.82	0.00
	Lease Liabilities	148.97	33.02
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	440.67
	<b>Total non-current financial liabilities</b>	<b>1,121.791</b>	<b>473.695</b>
	Provisions, non-current	6.96	3.80
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total non-current liabilities</b>	<b>1,128.751</b>	<b>477.490</b>
	<b>Current liabilities</b>		
	Current financial liabilities	124.95	27.25
	Borrowings, current	20.18	18.53
	Lease liabilities	267.10	167.07
	Trade payables, current	273.14	69.41
	Short Term Borrowing	0.00	0.00
	Other current financial liabilities	0.00	0.00
	<b>Total current financial liabilities</b>	<b>685.37</b>	<b>282.26</b>
	Other current liabilities	640.64	42.35
	Provisions, current	44.90	8.66
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	<b>Total other current liabilities</b>	<b>685.54</b>	<b>51.00</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	<b>Total Liabilities</b>	<b>1,370.92</b>	<b>333.26</b>
	<b>Total equity and liabilities</b>	<b>21,523.79</b>	<b>16,544.40</b>

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Statement of Cash Flow as at 31.03.2026

(Amount in Lakhs)

Sr.No.	STATEMENT OF CASH FLOW Particulars	CONSOLIDATED	
		As at Current year ended (Consolidated)	Previous year ended (Consolidated)
		as on 31.03.2026	as on 31.03.2025
<b>A</b>	<b>Cash flow from operating activities</b>		
	<b>Profit/(Loss) before tax</b>		
	From continuing operation	1,593.84	1,668.47
	From discontinuing operation	0.00	0.00
	Adjustments for:		
	Depreciation and amortization expense	688.61	487.73
	Finance Cost	155.18	114.77
	Dividend income	0.00	(0.30)
	Other Income	(52.50)	(35.17)
	(Gain)/Loss on sale of shares	0.00	10.86
	Derecognition of Lease Liability	(15.17)	0.00
	Impairment Loss	0.13	0.00
	Employee Benefit-Loan concession to employee	(1.01)	(0.85)
	Consolidation Adjutment	818.34	0.00
	Provision for gratuity	3.47	3.81
	Other Non-cash items	(6.33)	(4.64)
	Adjustment during the year	0.00	0.00
	<b>Operating Profit Before Working Capital Changes and Extra Ordinary item</b>	<b>3184.552</b>	<b>2244.692</b>
	Less: Extra Ordinary Item	0.00	(83.95)
	Less : Exceptional Items	0.00	0.00
	<b>Operating profits before working capital changes</b>	<b>3184.552</b>	<b>2160.742</b>
	<b>Changes in operating assets and liabilities</b>		
	Adjustments for changes in:		
	(Increase) / Decrease in Trade receivables	20.86	33.83
	(Increase) / Decrease in Inventories	(27.14)	(46.56)
	Increase / (Decrease) in Loans	0.00	0.00
	Increase / (Decrease) in Trade payables	203.73	69.07
	(Increase) / Decrease in other non current asset	3.43	95.61
	(Increase) / Decrease in other current asset	(543.19)	226.47
	Increase/(Decrease) in Provision	39.40	8.66
	Increase/(Decrease) in Borrowings	0.00	0.00
	Other financial liabilities	97.70	27.25
	Other Current liabilities	598.30	42.35
	Increase/(Decrease) in other current Liabilities and Provision for exps	1.65	18.53
	<b>Cash generated from operations</b>	<b>394.75</b>	<b>475.21</b>
	Income Taxes paid	0.00	0.00
	<b>Net cash inflow/(outflow) from operating activities</b>	<b>3579.30</b>	<b>2635.95</b>
<b>B</b>	<b>Cash flow from investing activities</b>		
	Acquisition of Subsidiary	0.00	(269.02)
	Dividend Received	0.00	0.30
	Investment in subsidiers	0.00	(87.76)
	Proceed from sale of shares	0.00	76.90
	Purchase of Property, plant and equipment	(6,429.95)	(125.16)
	Un-secured loan-ICD given	0.00	0.00
	Un-secured loan Repaid	0.00	0.00
	Security Deposit Given	(123.72)	(55.50)
	Interest on FD Received during the year	0.00	12.40
	<b>Net cash outflow from investing activities</b>	<b>(6553.67)</b>	<b>(447.84)</b>
<b>C</b>	<b>Cash Flow from Financing activities</b>		
	Lease liabilities paid	(355.87)	(158.43)
	Loans taken	0.00	0.00
	Loan Repaid	0.00	0.00
	Proceeds from issue of share	174.00	860.50
	Warrants Application Money Received	0.00	98.60
	Interest Income	10.86	11.48
	Security permium Receipt	121.80	602.35
	<b>Net cash inflow/(outflow) from Financing activities</b>	<b>(49.22)</b>	<b>1414.50</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(3023.58)</b>	<b>3602.61</b>
	Cash and cash equivalents at the beginning of the financial year	3606.73	4.14
	Cash and cash equivalents at the end of the financial year	583.15	3606.74
	Cash and cash equivalents comprise of:		
	Cash in Hand	255.80	0.82
	Bank Balances (Current Accounts)	327.37	3605.91



**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended.**

To,  
The Board of Directors of  
UVS Hospitality and Services Limited (formerly known as Thirdwave Financial Intermediaries Limited)

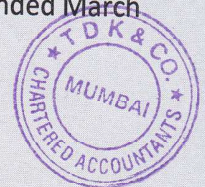
Report on the Audit of the **Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of standalone Financial Results of UVS Hospitality and Services Limited (formerly known as Thirdwave Financial Intermediaries Limited) for the quarter and year ended March 31, 2026 ("statement"), and the year to date results for the period from 01 April 2025 to 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. Is presented in accordance with the requirements of the Regulation in this regard; and
- ii. Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 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 statement under the provision of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibility for the Statement**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 and 52 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Statement that give a true and fair view and is 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 financial reporting process of the Company.

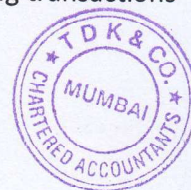


### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement 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 Statement.

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

- a) Identify and assess the risks of material misstatement of the Statement, 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- d) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- e) 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 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 Statement 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.
- f) Evaluate the overall presentation, structure and content of the 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.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For TDK & Co.**  
**Chartered Accountants**  
**FRN No. 109804W**

Digitally signed by  
NEELANJ  
TILAKCHAND SHAH  
Date: 2026.05.30  
17:43:08 +05'30'



**Neelanj Shah**  
**Partner**  
**Membership No.: 121057**  
**UDIN: 26121057BTTVCS4861**  
**Place: Mumbai**  
**Date: 30 May 2026**

**UVS HOSPITALITY AND SERVICES LIMITED FORMERLY KNOW AS (THIRDWAVE FINANCIAL INTERMEDIARIES LTD).**

(CIN: L15100WB1989PLC046886)

Reg. Off.:Plot no 62, Tower-II, 12th Floor, Salt Lake, Millennium City Information Technology Park, Sector-V, Block DN, Bidhannagar, Kolkata, West Bengal-700064

Corp. Off.: Office No 1205 Plot No 14 REMI Commercio, Near Yash Raj Studio Off Versova Road Andheri West, Andheri, Mumbai, Mumbai, Maharashtra, India, 400053

Tel: 9867344706 Email-Id: compliance@uvshospitality.com Website: www.uvshospitality.com

**STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2026**

(Amount in Lakhs)

SN	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year	Previous year ended
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
<b>1</b>	<b>Income</b>					
	(a)Revenue From Operations	35.84	68.15	41.22	182.53	166.42
	(b)Other Income	11.77	12.24	2.59	37.06	18.02
	<b>Total Revenue</b>	<b>47.61</b>	<b>80.387</b>	<b>43.810</b>	<b>219.58</b>	<b>184.442</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	25.91	20.59	16.69	84.41	74.27
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Finance Cost	6.71	7.52	30.09	30.10	30.25
	(e) Employee Benefits Expenses	31.01	38.31	56.12	140.37	154.57
	(f) Depreciation and amortisation expense	36.87	37.83	98.95	149.54	135.49
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	66.69	51.78	(5.58)	215.51	277.52
	<b>Total Expenses</b>	<b>167.195</b>	<b>156.022</b>	<b>196.281</b>	<b>619.926</b>	<b>672.110</b>
<b>3</b>	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>(119.59)</b>	<b>(75.635)</b>	<b>(152.469)</b>	<b>(400.34)</b>	<b>(487.668)</b>
<b>4</b>	Exceptional Items	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit / (Loss) before extraordinary items and tax (3-4)</b>	<b>(119.59)</b>	<b>(75.635)</b>	<b>(152.469)</b>	<b>(400.341)</b>	<b>(487.667)</b>
<b>6</b>	Extraordinary Items	0.00	0.00	(0.10)	0.00	83.95
<b>7</b>	<b>Profit/ (Loss) before Tax (5-6)</b>	<b>(119.59)</b>	<b>(75.635)</b>	<b>(152.369)</b>	<b>(400.341)</b>	<b>(571.617)</b>
	Tax Expenses					
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	(10.06)	0.00	(7.24)	0.00	(7.24)
<b>8</b>	<b>Total Tax Expenses</b>	<b>(10.06)</b>	<b>0.00</b>	<b>(7.24)</b>	<b>(10.06)</b>	<b>(7.24)</b>
<b>9</b>	<b>Profit/ (Loss) from continuing operations (7-8)</b>	<b>(109.52)</b>	<b>(75.635)</b>	<b>(145.131)</b>	<b>(390.278)</b>	<b>(564.379)</b>
<b>10</b>	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00
<b>11</b>	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
<b>12</b>	Profit/ (Loss) from dis -continuing operations (after tax) (10-11)	0.00	0.00	0.00	0.00	0.00
<b>13</b>	<b>Net Profit/(Loss) (9+12)</b>	<b>(109.52)</b>	<b>(75.635)</b>	<b>(145.131)</b>	<b>(390.28)</b>	<b>(564.379)</b>
<b>14</b>	<b>Other Comprehensive Income/(Loss)</b>					
	(A.)(i)Amount of Items that will not to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(B.)(i) Amount of Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
<b>15</b>	<b>Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period) (13+14)</b>	<b>(109.517)</b>	<b>(75.635)</b>	<b>(145.131)</b>	<b>(390.278)</b>	<b>(564.379)</b>
<b>16</b>	Paid up Equity Share Capital (Face Value of Rs 10/- each)	3,813.26	3,813.26	3,581.26	3,813.26	3581.26
<b>17</b>	<b>Earning Per Share (For continuing operations)</b>					
	(a) Basic	(0.30)	(0.20)	(0.46)	(1.06)	(1.78)
	(b) Diluted	(0.29)	(0.20)	(0.43)	(1.02)	(1.67)

CIN: L15100WB1989PLC046886

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Corp. Off.: Office No 1205 Plot No 14 REMI Commercio, Near Yash Raj Studio Off Versova Road Andheri West, Andheri, Mumbai, Mumbai, Maharashtra, India, 400053

Notes

- 1 The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 May 2026.
- 2 These financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 3 This Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, Interim Financial Reporting ('Ind As 34') notified under the Companies ( Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- 4 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.
- 5 The Company is primarily engaged only in the business of restaurant and bar. There is no separate reportable segment as per Ind AS 108- Operating Segments.
- 6 The above financial results are available on the website of the Company at <https://www.uvshospitality.com/> and website of Stock Exchange [www.bseindia.com](http://www.bseindia.com).
- 7 The Figures for the quarter ended 31st March 2026 and corresponding quarter ended in previous year are the balancing figure between the audited figure in respect of the full year and the published year to date figures upto the year of 3rd quarter (upto 9 Months) of the relevant financial year. Also, the figure upto the end of quarter 3rd (upto 9 Months) has only been reviewed and not subjected to audit.
- 8 During the year, the Company converted 23,20,000 share warrants into 23,20,000 fully paid-up equity shares of ₹ 10 each pursuant to receipt of balance consideration from the warrant holders. Accordingly, the paid-up equity share capital of the Company has increased from ₹ 35,81,26,000 to ₹. 38,13,26,000 The said conversion has been made in accordance with the terms of issue and applicable regulatory approvals.
- 9 During the previous year, the interest-free / below-market ICD was initially recognised at fair value in accordance with Ind AS 109, and the difference between the transaction value and fair value was recognised as equity contribution, considering the substance of the arrangement. During the current year, the terms of the ICD have been revised to carry interest at a market-comparable rate. Accordingly, the financial liability is subsequently measured at amortised cost using the effective interest method based on the revised contractual terms. No further equity contribution has been recognised during the current year.

For, UVS HOSPITALITY AND SERVICES LIMITED  
(FORMERLY KNOWN AS THIRDWAVE FINANCIAL INTERMEDIARIES LIMITED)

**Prathima M. Madineni**

Managing Director

DIN: 06365444

Date: 30.05.2026

Place: Mumbai

UVS HOSPITALITY AND SERVICES LIMITED FORMERLY KNOW AS (THIRDWAVE FINANCIAL INTERMEDIARIES LTD).			
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Tel: 9867344706 Email-Id: compliance@uvshospitality.com Website: www.uvshospitality.com			
Balance Sheet Summary as at 31.03.2026			
(Amount in Lakhs)			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at Current year ended	As at Previous year ended
		31.03.2026	31.03.2025
	Particulars	(Audited)	(Audited)
A	ASSETS	Rs.	Rs.
1	Non-Current Assets		
	Property, plant and equipment	326.74	476.28
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	0.00	0.00
	<b>Non- Current Financial Assets</b>		
	Non-current investments	4,540.19	4,540.19
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	339.92	299.05
	Other non-current financial assets	44.56	40.45
	<b>Total non-current financial assets</b>	<b>5,251.41</b>	<b>5,355.97</b>
	Deferred tax assets (net)	17.30	7.24
	Other non-current assets	0.00	0.00
	<b>Total non-current assets</b>	<b>5,268.71</b>	<b>5,363.20</b>
2	Current assets		
	Inventories	0.00	19.32
	<b>Current financial asset</b>		
	Current investments	0.00	0.00
	Trade receivables, current	1.32	(1.59)
	Cash and cash equivalents	1.12	1.90
	Bank balance other than cash and cash equivalents	0.00	0.00
	Loans, current	8.65	12.72
	Other current financial assets	0.00	0.00
	<b>Total current financial assets</b>	<b>11.09</b>	<b>32.35</b>
	Current tax assets (net)	0.00	0.00
	Other current assets	514.57	357.23
	<b>Total current assets</b>	<b>525.66</b>	<b>389.58</b>
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	<b>Total assets</b>	<b>5,794.37</b>	<b>5,752.78</b>

	<b>Equity and liabilities</b>		
<b>1</b>	Equity		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	3,875.97	3,643.97
	Other equity	1,416.42	1,742.90
	<b>Total equity attributable to owners of parent</b>	<b>5,292.39</b>	<b>5,386.87</b>
	Non controlling interest	0.00	0.00
	<b>Total equity</b>	<b>5,292.39</b>	<b>5,386.87</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0.00	0.00
	Lease Liabilities	148.97	249.02
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	<b>Total non-current financial liabilities</b>	<b>148.97</b>	<b>249.02</b>
	Provisions, non-current	2.76	2.00
	Deferred tax liabilities (net)		0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total non-current liabilities</b>	<b>151.73</b>	<b>251.02</b>
	<b>Current liabilities</b>		
	Current financial liabilities	0.00	0.00
	Borrowings, current	0.00	0.00
	Lease Liabilities	100.05	84.96
	Trade payables, current	25.64	9.81
	Short Term Borrowing	0.00	0.00
	Other current financial liabilities	48.94	6.92
	<b>Total current financial liabilities</b>	<b>174.63</b>	<b>101.70</b>
	Other current liabilities	130.80	4.53
	Provisions, current	44.81	8.65
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	<b>Total other current liabilities</b>	<b>175.61</b>	<b>13.18</b>
	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
<b>3</b>			
	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
<b>4</b>			
	Total Liabilities	<b>350.23</b>	<b>114.87</b>
	<b>Total equity and liabilities</b>	<b>5,794.37</b>	<b>5,752.78</b>

UVS HOSPITALITY AND SERVICES LIMITED FORMERLY KNOW AS (THIRDWAVE FINANCIAL INTERMEDIARIES LTD).			
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Tel: 9867344706 Email-Id: compliance@uvshospitality.com Website: www.uvshospitality.com			
Statement of Cash Flow as at 31.03.2026			
(Amount in Lakhs)			
Sr.No.	STATEMENT OF CASH FLOW	STANDALONE	
		Particulars	as on 31.03.2026
<b>A</b>	<b>Cash flow from operating activities</b>		
	<b>Profit/(Loss) before tax</b>		
	From continuing operation	(400.341)	(487.670)
	From discontinuing operation		
	Adjustments for:		
	Depreciation and amortization expense	149.54	135.49
	Interest Expenses	29.03	29.58
	Dividend Income	0.00	(0.30)
	Other Income	(32.75)	(28.58)
	Derecognition of Lease Liability	(3.76)	0.00
	Employee Benefit-Loan concession to employee	1.01	0.26
	Other non cash adjustment	10.86	0.93
	Provision for gratuity	1.19	2.01
	Bad Debts	(0.23)	1.89
	(Gain)/Loss on sale of shares	0.00	10.86
	<b>Operating Profit Before Working Capital Changes and Extra Ordinary item</b>	<b>(245.442)</b>	<b>(335.529)</b>
	Less: Extra Ordinary Item	0.00	(83.95)
	Less : Exceptional Items	0.00	0.00
	<b>Operating profits before working capital changes</b>	<b>(245.44)</b>	<b>(419.479)</b>
	<b>Changes in operating assets and liabilities</b>		
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	(2.91)	22.09
	(Increase)/ Decrease in Inventories	19.32	(19.32)
	Increase/ (Decrease) in Trade payables	15.83	9.48
	(Increase)/ Decrease in Loans - current financial asset	4.07	102.73
	(Increase)/ Decrease in other current asset	(157.34)	(357.23)
	Increase/(Decrease) in Provision	36.16	0.00
	Increase/(Decrease) in Borrowings	0.00	0.00
	Increase/(Decrease) in other financial Liabilities	42.02	6.92
	Increase/(Decrease) in other current Liabilities and Provision for exps	126.27	4.53
	<b>Cash generated from operations</b>	<b>(162.03)</b>	<b>(230.800)</b>
	Income Taxes paid	0.00	0.00
	<b>Net cash inflow/(outflow) from operating activities</b>	<b>(162.03)</b>	<b>(650.279)</b>
<b>B</b>	<b>Cash flow from investing activities</b>		
	Dividend Received	0.00	0.300
	Investment in Shares	0.00	(87.76)
	Proceed from sale of shares	0.00	76.90
	Investment in subsidieirs	0.00	(269.44)
	Purchase of Property, plant and equipment	0.00	(199.52)
	Un-secured loan-ICD given	(272.98)	(338.72)
	Un-secured loan Repaid	232.10	21.50
	Security Deposit Given	0.00	(55.50)
	Interest on FD Received during the year	0.00	12.40
	<b>Net cash outflow from investing activities</b>	<b>(40.87)</b>	<b>(839.840)</b>
<b>C</b>	<b>Cash Flow from Financing activities</b>		
	Lease liabilities paid	(93.68)	(73.58)
	Loans taken	0.00	54.00
	Loan Repaid	0.00	(54.00)
	Proceeds from issue of share	174.00	860.50
	Warrants Application Money Received	0.00	98.60
	Security permium Receipt	121.80	602.35
	<b>Net cash inflow/(outflow) from Financing activities</b>	<b>202.12</b>	<b>1487.870</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(0.78)</b>	<b>(2.24)</b>
	Cash and cash equivalents at the beginning of the financial year	1.90	4.140
	Cash and cash equivalents at the end of the financial year	1.12	1.901
	Cash and cash equivalents comprise of:		
	Cash in Hand	0.07	0.03
	Bank Balances (Current Accounts)	1.05	1.90