

Best Eastern Hotels Ltd.

CIN : L99999MH1943PLC040199

Regd. Offi.: 401, Chartered House, 293/297, Dr. C. H. Street,
Near Marine Lines Church, Mumbai-400 002.

☎ : +91 22-2207 8292 / 6931 4400

email : booking@ushaascot.com • www.ushaascot.com



Date: 30.10.2026

To,

BSE Limited

Department of Corporate Services,
P.J. Towers, Dalal Street,
Mumbai - 400001

Ref: Best Eastern Hotels Ltd. (Scrip Code: BSE: 508664)

Subject: Outcome of the Board Meeting held on 30th October, 2026 and Financial Results of the Company for the quarter and half year ended 30th September, 2026

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30, 33 and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors at its meeting held today i.e. on 30th October, 2026, has inter alia:

Considered and approved Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2026 and took on record the Limited Review Report provided by the Statutory Auditors of the Company. A copy of same is enclosed.

The results have been reviewed by the Audit Committee in their meeting held on 30th October, 2026. The Board Meeting commenced at 04:30 P.M. and concluded at 05:30 P.M. The aforementioned information will be duly hosted on the website of the Company: www.ushaascot.com

This is for your information and records.

Thanking you,

For Best Eastern Hotels Limited

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KOTHARI
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by DILIP
VINAYCHAND
KOTHARI
Date: 2026.10.30
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Dilip V. Kothari

Jt. Managing Director

DIN: 00011043

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**Statement of Unaudited Financial Results for the Quarter and Half year ended September 30, 2026**

(Amount in INR Lakhs)

Sr. No.	Particulars	For the Quarter Ended			Half Year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations (net)	178.26	194.87	126.10	373.13	306.41	557.19
	b) Other Income	1.37	4.60	2.70	5.96	5.16	11.44
	Total Income	179.62	199.47	128.80	379.09	311.57	568.63
2	Expenses						
	a) Food and Beverages Consumed	20.03	28.71	16.02	48.74	43.20	78.67
	b) Employee benefits expense	61.13	59.87	54.10	121.00	112.37	244.55
	c) Finance Costs	3.46	3.73	3.99	7.19	6.93	29.27
	d) Depreciation and amortization expense	11.80	11.75	13.65	23.55	25.09	45.68
	e) Other operating and general expenses	-	-	-	-	-	-
	Power & Fuel expenses	17.65	19.85	13.66	37.50	27.88	51.82
	Others	41.09	44.81	40.64	85.90	91.21	175.77
	Total Expenses	155.17	168.71	142.05	323.89	306.67	625.76
3	Profit / (Loss) before tax (1 - 2)	24.45	30.75	(13.25)	55.20	4.90	(57.13)
4	Tax Expense						
	a) Current Tax	-	-	(2.63)	-	1.35	(0.06)
	b) Deferred Tax	(6.60)	1.20	(0.64)	(5.40)	3.08	2.08
	Total Tax Expenses	(6.60)	1.20	(3.27)	(5.40)	4.43	2.02
5	Net Profit / (Loss) after Tax (3 - 4)	31.05	29.55	(9.98)	60.59	0.47	(59.16)
6	Other comprehensive income						
	(a) Items that will not be reclassified to Profit or Loss						
	(i) remeasurement of defined benefit plans;	0.74	0.73	(0.59)	1.47	(1.19)	2.93
	(ii) Income Tax relating to items that will not be reclassified	(0.19)	(0.18)	0.15	(0.37)	0.30	(0.73)
	(b) Items that will be reclassified to Profit or Loss						
	(i) Income Tax relating to items that will be reclassified to	-	-	-	-	-	-
7	Total comprehensive income (5 + 6)	31.59	30.10	(10.42)	61.69	(0.42)	(56.96)
8	Paid up Equity Share Capital (Face Value - Rs.1/-each)	168.50	168.50	168.50	168.50	168.50	168.50
9	Other Equity	-	-	-	-	-	5.29
10	Earnings Per Equity Share (EPS) (Face Value - Rs.1/-each) (Not annualised)						
	Basic EPS	0.19	0.18	(0.06)	0.37	(0.00)	(0.35)
	Diluted EPS	0.19	0.18	(0.06)	0.37	(0.00)	(0.35)

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BEST EASTERN HOTELS LIMITED
Balance Sheet as at September 30, 2026

Particulars	Note No.	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	4	422.54	444.28
(b) Capital Work-in-Progress	4	-	-
(c) Right-of-use Assets	4(a)	21.94	22.37
(d) Financial Assets			
(i) Others	5	9.26	9.24
(e) Non-Current Tax Assets (Net)	10	9.14	6.97
Total Non-Current Assets		462.88	482.86
Current assets			
(a) Inventories	6	14.95	13.37
(b) Financial Assets			
(i) Investments	5	-	-
(ii) Trade Receivables	7	-	-
(iii) Cash and Cash Equivalents	8	21.85	6.41
(iv) Bank balances other than (ii) above	9	-	-
(v) Loans & Advances	5	4.29	3.58
(vi) Other Financial Assets	5	82.53	50.61
(c) Current Tax Assets (Net)	19	-	-
(d) Other Current Assets	10	23.82	4.18
Total Current Assets		147.44	78.15
TOTAL ASSETS		610.32	561.02
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	12	168.50	168.50
(b) Other Equity	13	66.98	5.29
Total Equity		235.48	173.79
Liabilities			
(A) Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	120.00	120.00
(b) Provisions	18	-	-
(c) Deferred Tax liabilities (Net)	11	25.49	30.51
(d) Other Non-Current Liabilities	17	-	-
Total Non-Current Liabilities		145.49	150.51
(B) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	139.67	169.98
(ii) Trade Payables	16		
-Total outstanding dues of Micro enterprises and Small enterprises		0.45	0.45
-Total outstanding dues of Creditors other than Micro enterprises and Small enterprises		16.51	3.60
(iii) Other Financial Liabilities	15	53.17	32.54
(b) Other Current Liabilities	17	19.56	27.15
(c) Provisions	18	-	3.00
Total Current Liabilities		229.35	236.72
TOTAL EQUITY AND LIABILITIES		610.32	561.02

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**BEST EASTERN HOTELS LIMITED****Statement of Cash Flows for the half year ended September 30, 2026**

(Rs. in Lakhs)

Particulars	Period ended September 30, 2026 (Unaudited)	Year ended March 31, 2026 (Audited)
[a] Cash Flows from Operating Activities		
Net Profit before tax	55.20	(57.13)
Add : Adjustments For:		
Depreciation	23.55	45.68
Interest Expenses	7.19	29.27
	30.74	74.95
Less : Adjustments For:		
Interest Income	3.99	4.04
Lease Premium	-	-
Non Cash Adjustments	-	(7.17)
	3.99	(3.13)
Operating Profit before Working Capital Adjustments	81.95	20.95
Movements in Working Capital:		
Decrease / (Increase) in Inventories	(1.58)	1.71
Decrease / (Increase) in Trade Receivables	-	-
Decrease / (Increase) in Other Financial Assets	(32.01)	(49.45)
Decrease / (Increase) in Other Current Assets	(20.35)	1.14
Increase / (Decrease) in Trade Payables	12.91	1.28
Increase / (Decrease) in Other Liabilities including Financial Liabilities	11.50	(0.60)
Cash Generations/(used in) from Operations	52.41	(24.98)
Less : Payment of Income Tax (Net of Refund)	(2.17)	5.18
Net Cash Flow generated/ (used in) from Operating Activities	50.24	(19.80)
[b] Cash Flow from Investing Activities		
Purchase of Property, Plants & Equipments / WIP	(1.38)	(34.06)
Interest Income Received	4.08	4.04
Net Cash Flow generated / (used in) from Investing Activities	2.70	(30.02)
[c] Cash Flow from Financing Activities		
Interest Paid	(3.75)	(29.27)
Increase/ (Decrease) in Borrowings (Current)(Net) ²	(33.76)	80.79
Increase/(Decrease) in Borrowings (Non-Current)(Net) ²	-	-
Net Cash Flow generated/(used in) from Financing Activities	(37.50)	51.52
[d] Net Increase/(Decrease) in Cash & Cash Equivalents	15.44	1.71
Cash & Cash equivalent at the beginning of the Year	6.41	4.71
Cash & Cash equivalent at the end of the Year (Refer Note 8)	21.85	6.41

Notes;

- 1 The above unaudited financial result and notes thereto were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on October 30, 2026. The statutory auditor of the Company has expressed an un-modified conclusion on these financial results.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India, to the extent applicable.
- 3 The unaudited financial result for the quarter ended September 30, 2026 are not indicative of full year's performance due to the seasonal nature of Indian Hotel Industry.
- 4 The Company operates in single business segment only i.e. Hospitality.
- 5 The figures of previous year / periods has been regrouped / rearranged wherever necessary to conform the current period presentation.
- 6 The unaudited financial result will be available on the company's website "www.ushaascot.com"

For Best Eastern Hotels Ltd.

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Date: 2026.10.30
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Dilip V Kothari
Joint Managing Director
DIN : 00011043

Place: Mumbai

Date: 30th October , 2026

Independent Auditor's Review Report on Unaudited Quarterly and year to date financial Results of Best Eastern Hotels Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Review report to
The Board of Directors
BEST EASTERN HOTELS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **Best Eastern Hotels Limited** ("the Company") for the quarter ended September 30, 2026 and year to the date April 1, 2026 to September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") to the extent applicable.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

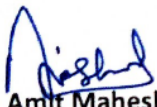
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Conclusion

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 Indian Accounting Standards prescribed under section 133 of Companies Act 2013 read with rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GMJ & Co
Chartered Accountants
FRN: 103429W


CA Amit Maheshwari
Partner

M. No.: 428706
UDIN: 264287 06FSOJ WT5635



Place : Mumbai,
Date : October 30, 2026