Date: November 14, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Security Code No. 514402

Sub: Outcome of Board Meeting held on November 14, 2026.

Ref: Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulation')

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 30 & 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), read with Schedule III of the Listing Regulations, we hereby inform you that, based on the recommendation of the Audit Committee, the Board of Directors ("the Board") at its meeting held today, i.e. Saturday, November 14, 2026, has considered and approved the following :-

1. On recommendation of Audit Committee, Board considered and approved Un-audited Financial Results (Standalone and Consolidated) of the Company along with Limited Review Report by the Statutory Auditor for the quarter and half year ended September 30, 2026.

2. The Board reviewed the half yearly revenue and other performance and suggested the Management to work hard to achieve the best possible result.

The results along with the QR code will be published in the newspapers in terms of Regulation 47(1) (b) of SEBI (LODR) Regulations, 2015 in due course and available at the Company's website https://ecohotels.in

The full format of the financial results shall be available on the website of the Stock exchange where equity shares of the Company are listed i.e. www.bseindia.com and on the Company's website https://ecohotels.in

The Boad Meeting commenced at 4:00 p.m. and concluded at 8:45 p.m.

Kindly take the above information on records.

Thanking you,

Yours Sincerely,
For **Eco Hotels and Resorts Limited**

HEENA ARJUN SUPADIA
Digitally signed by HEENA ARJUN SUPADIA
Date: 2026.11.14 23:28:33 +05'30'

Heena Supadia
Company Secretary & Compliance Officer
Membership No. A50025

ECO HOTELS AND RESORTS LIMITED
CIN: L55101KL1987PLC089987
Email: investor.relations@ecohotels.in
Registered Address: 67/6446, Basin Road, Ernakulam, Cochin, Kerala - 682031

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

PART - II STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Rs in lakhs

Sr. no	PARTICULARS	STANDALONE					
		Quarter Ended			Half Year Ended		Yearly
	TYPE	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	PERIOD ENDING	30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.26
	No. of Months	3	3	3	6	6	12
I	**Revenue from Operations**						
	(a) Net Sales/ Interest Earned/ Operating Income	185.94	217.98	29.86	403.92	58.63	485.18
	(b) Other Income	16.55	3.04	2.14	19.58	2.14	6.70
	Total Revenue (I)	**202.49**	**221.02**	**32.00**	**423.51**	**60.77**	**491.88**
II	**Expenses**						
	Cost of Material Consumed	21.34	51.90	16.70	73.24	30.54	33.32
	Purchase of Stock-in-trade		-		-	-	-
	Changes in Inventory of Finished Goods, stock in trade and Work in Progess	-	-	(10.35)		-	-
	Employee benefits expense	218.60	163.09	53.08	381.69	89.96	587.64
	Finance cost	153.50	131.87	15.53	285.37	32.84	215.59
	Depreciation and amortisation expenses	118.95	100.20	21.49	219.16	28.04	194.87
	Other Expenses	177.43	182.03	53.03	359.46	116.06	488.76
	Total Expenses (II)	**689.83**	**629.10**	**149.48**	**1,318.93**	**297.44**	**1,520.18**
III	**Profit before Exceptional Items and tax (I-II)**	**(487.34)**	**(408.08)**	**(117.48)**	**(895.42)**	**(236.67)**	**(1,028.30)**
IV	Exceptional items						
V	**Profit before and tax (III-IV)**	**(487.34)**	**(408.08)**	**(117.48)**	**(895.42)**	**(236.67)**	**(1,028.30)**
VI	Tax Expenses:						**(34.32)**
	1) Current Tax						
	2) Deferred Tax	(37.43)			(37.43)		(34.32)
VII	**Profit (loss) for the Period From Continuing Operations (V-VI)**	**(449.92)**	**(408.08)**	**(117.48)**	**(858.00)**	**(236.67)**	**(993.98)**
VIII	Profit/ (loss) from Discontinued Operations						
IX	Tax Expenses of discontinued operations						
X	Profit /(loss) from Discontinued operations (after tax) (VIII-IX)						
XI	**Profit /(loss) for the Period (VII+X)**	**(449.92)**	**(408.08)**	**(117.48)**	**(858.00)**	**(236.67)**	**(993.98)**
XII	Other Comprehensive Income						2.69
XIII	**Total Comprehensive Income for the Period (XI+XII)**	**(449.92)**	**(408.08)**	**(117.48)**	**(858.00)**	**(236.67)**	**(991.29)**
XIV	Earning Per Equity Share (for Continuing Operation)						
	(1) Basic	**(0.71)**	**(0.68)**	**(0.21)**	**(1.39)**	**(0.37)**	**(0.68)**
	(2) Diluted	**(0.71)**	**(0.68)**	**(0.21)**	**(1.39)**	**(0.37)**	**(0.68)**
XV	Earning Per Equity Share (for discontinued Operation)						
i	**(a) Basic**						
	(b) Diluted						
XVI	Earning Per Equity Share (for discontinued & Continuing Operation)						
	(a) Basic	**(0.71)**	**(0.68)**	**(0.21)**	**(1.39)**	**(0.37)**	**(0.68)**
	(b) Diluted	**(0.71)**	**(0.68)**	**(0.21)**	**(1.39)**	**(0.37)**	**(0.68)**
XVII	Paid up Equity share capital	**6,418.45**	**6,541.42**	**5,472.64**	**6,418.45**	**5,472.64**	**5,797.36**

Notes

1 The above is the extract of the detailed format of Half Yearly Financial Results filed with the stock exchange under regulation 33 of SEBI (Listing and other Disclosure Requirements) Regulation 2015.The Full format of the half yearly Financial Results available on the Stock exchanges website :www.bseindia.com and also company's website :- www.ehrlindia.in

2 The company is engaged in the business of Hotel operation and management

3 The above standalone financial results for the half year ended September 30th, 2026 are prepared in accordance with the Indian Accounting Standards (IND-AS) as prescribed under section 133 of the companies act, 2013 read with rule 3 of Companues (IND AS) Rules, 2015

4 The Above Results have been Reviewed by the Audit Committee of the Board and Approved by the board of Directors at the Respective meeting held on 14th Nov 2026. The Statutory Auditors of the Company have have done limited review of half year ended September 30, 2026

5 Previous Period/ Current Year Figures have been reclassified/regrouped wherever necessary to correspond with the current Quarter's classification/ Disclosure

ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR TRIPATHI

Digitally signed by VINOD KUMAR TRIPATHI
Date: 2026.11.14 23:28:56 +05'30'

Place : Mumbai

Date : 14th November 2026

Vinod Kumar Tripathi

Executive Chairman

DIN: 00798632

ECO HOTELS AND RESORTS LIMITED

CIN: L55101KL1987PLC089987

Standalone Balance Sheet As At September 30, 2026

(All amounts in Indian ₹ lakhs, except as otherwise stated)

Particulars	September 30, 2026	March 31,2026
ASSETS		
Non-current assets		
(i) Property, plant and equipment	628.93	633.25
(ii) Right to Use Asset	4,874.46	3,663.31
(iii)Capital Work in progress	993.27	800.52
(iv) Goodwill		
(v) Other Intangible Assets		
(vi) Financial Assets		
-Investments	10,082.98	10,082.98
-Loans and Advances	-	-
-Other Financial Assets	242.21	291.83
(vii)Deferred tax assets (net)	40.37	2.94
(viii) Other Non- Current Assets	473.12	155.72
Total Non-current assets	**17,335.33**	**15,630.56**
Current assets		
(i) Inventories	97.99	101.33
(ii) Financial Assets		
-Investments	-	-
-Loans and Advances	8.57	-
-Trade receivables	14.18	13.81
-Cash and cash equivalents	24.69	4.30
-Other Balances with Banks	-	-
-Other Financial Assets	-	-
(iii) Other current assets	3.74	55.07
Total Current Assets	**149.17**	**174.52**
TOTAL ASSETS	**17,484.50**	**15,805.08**

EQUITY AND LIABILITIES		
EQUITY		
(i) Equity share capital	6,418.45	5,797.36
(ii) Other equity	3,034.99	3,570.03
Total Equity	**9,453.44**	**9,367.39**
LIABILITIES		
Non-current liabilities		
(i) Financial Liabilities		
-Borrowings	-	-
-Lease Liabilities	4,441.68	3,280.94
-Other financial liabilities	-	-
(ii) Provisions	55.14	43.25
(iii) Other non current liablities	-	-
(iv)Deferred tax liability (net)	-	-
Total Non-Current Liabilities	**4,496.82**	**3,324.20**
Current liabilities		
(i) Financial liabilities		
-Borrowings	2,516.16	2,489.73
-Lease Liabilities	549.53	363.14
-Trade payables		
Micro Enterprises and Small Enterprises	10.72	7.96
Other than micro and small enterprises	28.93	29.37
-Other financial liabilities	126.52	63.16
(ii) Provisions	165.90	43.14
(iii) Other current liabilities	136.49	116.98
Total Current Liabilities	**3,534.24**	**3,113.49**
TOTAL EQUITY AND LIABILITIES	**17,484.50**	**15,805.08**

For and on behalf of the Board
ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR TRIPATHI

Digitally signed by VINOD KUMAR TRIPATHI
Date: 2026.11.14 23:29:15 +05'30'

Vinod Kumar Tripathi
Executive Chairman
DIN : 00798632

Place:Mumbai
Date: November 14, 2026

ECO HOTELS AND RESORTS LIMITED

CIN: L55101KL1987PLC089987

Email: investor.relations@ecohotels.in

Registered Address: 319, Prabhadevi Industrial Estate, Veer Savarkar Marg, Mumbai - 400025

Standalone Cash flow Statement for the half year ended 30th September, 2026

Particulars	Half Year ended 30th September, 2026 (Unaudited)	Half Year ended 30th September, 2026 (Unaudited)
A. Cash flows from Operating activities		
Profit before tax	(895.42)	(236.67)
Adjustments for :		
Depreciation and amortization expense	219.16	28.04
Gain on disposal of property, plant and equipment (net)		
Share-based payments expenses		
Share Issue Expenses	2.47	
Interest expense on lease liabilty	230.90	
Finance Costs	54.48	
Interest Income on Lease Security Deposit	(4.37)	
Interest Income - Others	(14.27)	
Cash Operating profit before working capital changes	**(407.07)**	**(208.63)**
Adjustments for (increase)/ decrease in operating assets:		
Trade Receivables	(0.36)	(0.54)
Inventories	3.34	(24.70)
Other financial assets	49.63	
Other assets	(273.99)	(114.97)
Adjustments for increase/ (decrease) in operating liabilities:		
Trade Payables	2.32	19.12
Other financial liabilities	63.36	
Other liabilities	154.15	(17.21)
Cash Generated From/(Used In) Operating Activities	**(408.63)**	**(346.93)**
Income taxes paid (net of refunds)	(0.65)	
Net cash flow from Operating activities (A)	**(409.28)**	**(346.93)**
(B) Cash flows from Investing activities		
Leasehold property deposit payment		(4.13)
Payments to acquire subsidiaries		(0.01)
Payments to acquire additional stake in subsidiaries	-	
Loans recd from Others	92.80	
Loans recd from a subsidiary company	(66.38)	
Interest Received	14.27	
Payments to acquire property, plant and equipment (including Capital work in progress) and intangible assets	(1,618.73)	(1,823.94)
Proceeds from sale of property, plant and equipment	-	
Net cash flow from Investing activities (B)	**(1,578.04)**	**(1,828.08)**

(C) Cash flow from Financing activities		
Proceeds from long term borrowing (net of expenses)		
Proceeds from short term borrowing (net)		623.04
Principal Repayment of Lease Liability	1,351.50	1,499.71
Interest paid on lease liability	(230.90)	
Interest paid	(54.48)	
Proceeds from Issue of equity shares	944.05	489.32
Share Issue Expenses	(2.47)	
Dividend paid on equity shares		
Net cash flows generated from Financing activities (C)	**2,007.70**	**2,612.07**
Net increase in cash and cash equivalents (A+B+C)	20.39	437.06
Opening Cash and cash equivalents	4.30	23.00
Closing Cash and cash equivalents	**24.69**	**460.06**

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Indian Accounting Standard (Ind AS 7) – Statement of Cash flow.

For and on behalf of the Board
ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR TRIPATHI

Digitally signed by VINOD KUMAR TRIPATHI
Date: 2026.11.14 23:29:27 +05'30'

Vinod Kumar Tripathi
Executive Chairman
DIN : 00798632

Place:Mumbai
Date: November 14, 2026

CA. Manoj Kumar Chotia B.Com, F.C.A.
CA. Pavan Kumar Bansal B.Com., F.C.A.
CA. Nupur Lath B.Com., F.C.A.

k. m. garg & co.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Eco Hotels and Resorts Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Eco Hotels and Resorts Limited ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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

3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid

CA. Manoj Kumar Chotia B.Com, F.C.A.
CA. Pavan Kumar Bansal B.Com., F.C.A.
CA. Nupur Lath B.Com., F.C.A.

k. m. garg & co.
CHARTERED ACCOUNTANTS

Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K.M. Garg & Co.
Chartered Accountants
Firm Registration No.: 120712W

Place: Mumbai
Date: November 14, 2026
UDIN: 26168289OVJWOU7187



Nupur G. Lath
Partner
Membership No.: 168289

ECO HOTELS AND RESORTS LIMITED

CIN: L55101KL1987PLC089987

Email: investor.relations@ecohotels.in

Registered Address: 67/6446, Basin Road, Ernakulam, Cochin, Kerala - 682031

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

PART - II STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

Rs in lakhs

Sr. no	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Yearly
	TYPE	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	PERIOD ENDING	30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.26
	No. of Months	3	3	3	6	6	12
I	**Revenue from Operations**						
	(a) Net Sales/ Interest Earned/ Operating Income	185.94	217.98	29.86	403.92	58.63	485.18
	(b) Other Income	16.72	3.21	71.19	19.92	75.50	13.73
	Total Revenue (I)	**202.66**	**221.18**	**101.06**	**423.85**	**134.13**	**498.91**
II	**Expenses**						
	Cost of Material Consumed	21.34	51.90	16.70	73.24	30.54	33.32
	Purchase of Stock-in-trade	-	-	(10.35)		-	
	Changes in Inventory of Finished Goods, stock in trade and Work in Progess	-	-	-		-	
	Employee benefits expense	221.67	165.54	62.08	387.20	106.62	677.70
	Finance cost	124.97	109.40	32.94	234.37	35.47	192.79
	Depreciation and amortisation expenses	126.36	107.56	28.46	233.92	41.95	224.61
	Other Expenses	199.75	201.22	76.21	400.97	159.17	517.34
	Total Expenses (II)	**694.08**	**635.62**	**206.03**	**1,329.70**	**373.75**	**1,645.76**
III	**Profit before Exceptional Items and tax (I-II)**	**(491.42)**	**(414.44)**	**(104.98)**	**(905.86)**	**(239.62)**	**(1,146.85)**
IV	Exceptional items						
V	**Profit before and tax (III-IV)**	**(491.42)**	**(414.44)**	**(104.98)**	**(905.86)**	**(239.62)**	**(1,146.85)**
VI	Tax Expenses:						
	1) Current Tax				-		
	2) Deferred Tax	(37.19)			(37.19)		(63.46)
VII	**Profit (loss) for the Period From Continuing Operations (V-VI)**	**(454.22)**	**(414.44)**	**(104.98)**	**(868.66)**	**(239.62)**	**(1,083.39)**
VIII	Profit/ (loss) from Discontinued Operations						
IX	Tax Expenses of discontinued operations						
X	Profit /(loss) from Discontinued operations (after tax) (VIII-IX)						
XI	**Profit /(loss) for the Period (VII+X)**	**(454.22)**	**(414.44)**	**(104.98)**	**(868.66)**	**(239.62)**	**(1,083.39)**
	Profit/(loss) for the period attributable to:-						
	a) Owners of the Company	**(449.95)**	**(410.54)**	**(103.99)**	**(860.50)**	**(237.37)**	**(1,073.20)**
	b) Non Controlling Interest	**(4.27)**	**(3.90)**	**(0.99)**	**(8.17)**	**(2.25)**	**(10.18)**
XII	Other Comprehensive Income						3.15
XIII	**Total Comprehensive Income for the Period (XI+XII)**	**(454.22)**	**(414.44)**	**(104.98)**	**(868.66)**	**(239.62)**	**(1,080.24)**
XIV	Earning Per Equity Share (for Continuing Operation)						
	(1) Basic	**(0.83)**	**(0.68)**	**(0.19)**	**(1.58)**	**(0.44)**	**(1.97)**
	(2) Diluted	**(0.83)**	**(0.68)**	**(0.19)**	**(1.58)**	**(0.44)**	**(1.97)**
XVI	Earning Per Equity Share (for discontinued & Continuing Operation)						
	(a) Basic	**(0.83)**	**(0.68)**	**(0.19)**	**(1.58)**	**(0.44)**	**(1.97)**
	(b) Diluted	**(0.83)**	**(0.68)**	**(0.19)**	**(1.58)**	**(0.44)**	**(1.97)**
XVII	**Paid up Equity share capital (Face value) of Rs, 10/- each**	**6,418.45**	**6,541.42**	**5,472.64**	**6,418.45**	**5,472.64**	**5,797.36**

Notes

1 The above is the extract of the detailed format of Half Yearly Financial Results filed with the stock exchange under regulation 33 of SEBI (Listing and other Disclosure Requirements) Regulation 2015.The Full format of the half yearly Financial Results available on the Stock exchanges website :www.bseindia.com and also company's website :- www.ehrlindia.in

2 The company is engaged in the business of Hotel operation and management

3 The above Consolidated financial results for the half year ended September 30th, 2026 are prepared in accordance with the Indian Accounting Standards (IND-AS) as prescribed under section 133 of the companies act, 2013 read with rule 3 of Companues (IND AS) Rules, 2015

4 The Above Results have been Reviewed by the Audit Committee of the Board and Approved by the board of Directors at the Respective meeting held on 14th November 2026. The Statutory Auditors of the Company have audited results of half ended September 30, 2026

5 Previous Period/ Current Year Figures have been reclassified/regrouped wherever necessary to correspond with the current Quarter's classification/ Disclosure

ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR TRIPATHI

Digitally signed by VINOD KUMAR TRIPATHI
Date: 2026.11.14 23:29:49 +05'30'

Place : Mumbai

Date : 14th November 2026

Vinod Kumar Tripathi
Executive Chairman
DIN: 00798632

ECO HOTELS AND RESORTS LIMITED
CIN: L55101KL1987PLC089987
Email: investor.relations@ecohotels.in
Registered Address: 67/6446,Basin Road,Ernakulam High Court,Coachin :-682301,Kerala

Consolidated Balance Sheet as on 30th September, 2026

Particulars	Year Ended 30/09/2026 (Unaudited)	Year Ended 31/03/2026 (Unaudited)
(I) ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	519.73	585.67
(b) Capital Work-in-Progress	993.27	724.71
(c) Right to Use of Asset	4,889.00	3,691.43
(c) Investment Property		
(d) Goodwill on Consolidation	1,657.69	1,657.69
(e) Other Intangible Assets		
(f) Intangible assets under development		
(h) Financial Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loans		
(iv) Other Financial Assets	250.28	291.83
(i) Deferred Tax Assets (net)	42.41	5.21
(j) Other Non-Current Assets	546.76	233.88
Total Non - Current Assets	**8,899.13**	**7,190.43**
Current Assets		
(a) Inventories	97.99	101.33
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	14.18	13.81
(iii) Cash and Cash Equivalents	25.16	5.85
(iv) Bank Balances other than (iii) above	-	-
(v) Loans		
(vi) Others	8.57	-
(c) Current Tax Assets (Net)		
(d) Other Current assets	6.95	56.08
Total Current Assets	**152.85**	**177.07**
TOTAL ASSETS	**9,051.98**	**7,367.50**

EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	6,418.45	5,797.36
(b) Other Equity	-2,992.77	-2,518.99
(c) Non-controlling interests	33.60	33.10
Total Equity	**3,459.28**	**3,311.46**
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Lease Liabilities	4,441.68	3,289.64
(iii) Trade Payables :-		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		
(iv) Other financial liabilities		
(b) Provisions	55.14	43.25
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
Total Non-Current Liabilities	**4,496.82**	**3,332.89**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	92.00	
(ii) Lease Liabilities	568.76	387.30
(ii) Trade Payables		
(a) total outstanding dues of Micro Enterprises and Small Enterprises	10.74	8.02
(b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	34.70	30.20
(iii) Other financial liabilities		63.16
(b) Other Current Liabilities	336.60	191.32
(c) Provisions	53.09	43.14
(d) Current Tax Liabilities (Net)		
Total Current Liabilities	**1,095.89**	**723.14**
Total Equity and Liabilities	**9,051.98**	**7,367.50**

For and on behalf of the Board
ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR TRIPATHI

Digitally signed by VINOD KUMAR TRIPATHI
Date: 2026.11.14 23:30:05 +05'30'

Vinod Kumar Tripathi
Executive Chairman
DIN- 00798632

Place: Mumbai
Date: November 14, 2026

ECO HOTELS AND RESORTS LIMITED

CIN: L55101KL1987PLC089987

Email: investor.relations@ecohotels.in

Registered Address: 67/6446,Basin Road,Ernakulam High Court,Coachin :-682301,Kerala

Consolidated Cash flow Statement for the half year ended 30th September, 2026

Particulars	Half Year ended 30th September, 2026 (Unaudited)	Half Year ended 30th September, 2025 (Unaudited)
A. Cash flows from Operating activities		
Profit before tax	-905.86	-239.62
Adjustments for :		
Depreciation and amortization expense	233.92	41.95
Interest expense on lease liability	232.27	-
Finance Costs	2.10	2.63
Interest Income on Lease Security Deposit	-0.34	-
Interest Income - Others	-18.65	-138.53
Remeasurement gain/(loss) on defined benefit plans (OCI)	-	-
Cash Operating profit before working capital changes	**-456.55**	**-333.57**
Adjustments for (increase)/ decrease in operating assets:		
Trade Receivables	-0.36	-0.75
Inventories	3.34	-24.70
Other financial assets	32.99	693.16
Other assets	-263.76	-99.23
Adjustments for increase/ (decrease) in operating liabilities:		
Trade Payables	7.22	17.32
Other financial liabilities	-63.16	-11.77
Other liabilities	167.12	1,474.74
Cash Generated From/(Used In) Operating Activities	**-573.17**	**1,715.20**
Income taxes paid (net of refunds)	-	-
Net cash flow from Operating activities (A)	**-573.17**	**1,715.20**
(B) Cash flows from Investing activities		
Payments to acquire property, plant and equipment (including Capital work in progress), right of use and intangible assets	-1,634.11	-1,483.12
(Investment)/ redemption of investments	-	-1.00
Interest Received	18.65	7.89
leasehold property deposit payment	-	-4.13
Increase in Capital WIP	-	-340.48
Net cash flow from Investing activities (B)	**-1,615.46**	**-1,820.84**

(C) Cash flow from Financing activities		
Proceeds from long term borrowing (net)	-	-
Proceeds from short term borrowing (net)	92.00	-
Lease Liability (net movement)	1,333.83	-
Interest paid on lease liability	-232.27	-
Interest paid	-2.10	62.84
Proceeds from Issue of equity shares (net of share issue expenses)	1,016.48	489.32
Net cash flows generated from Financing activities (C)	**2,207.94**	**552.16**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**19.31**	**446.52**
Opening Cash and cash equivalents	5.85	46.41
Closing Cash and cash equivalents	**25.16**	**492.93**

Note:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Indian Accounting Standard (Ind AS 7) - Statement of Cash flows, following the format of the EHRL standalone cash flow statement.

For and on behalf of the Board
ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR TRIPATHI

Digitally signed by VINOD KUMAR TRIPATHI
Date: 2026.11.14 23:30:18 +05'30'

Vinod Kumar Tripathi
Executive Chairman
DIN- 00798632

Place: Mumbai
Date: November 14, 2026

CA. Manoj Kumar Chotia B.Com, F.C.A.
CA. Pavan Kumar Bansal B.Com., F.C.A.
CA. Nupur Lath B.Com., F.C.A.

k. m. garg & co.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Consolidated Unaudited Financial Results for the Quarter and Half Year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Eco Hotels and Resorts Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Eco Hotels and Resorts Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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

3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship
1	Eco Hotels and Resorts Limited	Holding Company
2	Eco Hotels India Private Limited	Subsidiary
3	Eco Hotels Ayodhya Private Limited	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the interim financial information of one subsidiary which has not been reviewed by its auditor, whose interim financial information reflects total assets of Rs. 100.00 thousands as at September 30, 2026, total revenue of Rs.Nil for the quarter and six months ended September 30, 2026, total net loss after tax of Rs.200.00 thousands and Rs. 410.26 thousands for the quarter and six months ended September 30, 2026 respectively, total comprehensive loss of Rs. 200.00 thousands and Rs.410.26 thousands for the quarter and six months ended September 30, 2026 respectively, and net cash outflows of Rs. 80.00 thousands for the six months ended September 30, 2026, as considered in the Statement. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim results certified by the Management.

For K.M. Garg & Co.
Chartered Accountants
Firm Registration No.: 120712W

Place: Mumbai
Date: November 14, 2026
UDIN: 26168289WXDNKJ3060

Nupur Lath
Digitally signed by Nupur Lath
Date: 2026.11.14 20:51:41 +05'30'

Nupur Lath
Partner
Membership No.: 168289