

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: 12.08.2025

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 of the Company held on 12th August, 2025**

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 12th August, 2025, has inter alia:

Approved the Standalone Un-audited Financial Results for the quarter ended on 30th June, 2025 along with the Limited Review Report thereon from M/s. GMJ and Co., Chartered Accountants, which are enclosed herewith.

The results have been reviewed by the Audit Committee in their meeting held on 12th August, 2025 commenced at 03:30 P.M. and concluded at 04:00 P.M. The Board Meeting commenced at 04:15 P.M. and concluded at 05:00 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

Dilip V. Kothari
Jt. Managing Director
DIN: 00011043



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**Statement of Unaudited Financial Results
for the Quarter ended on 30th June, 2025**

(Rs. In Lakhs)

Sr. No.	Particulars	For the Quarter Ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	Income				
	a) Revenue from operations	180.31	133.25	186.34	624.55
	b) Other Income	2.46	7.13	1.82	13.05
	Total Income	182.77	140.38	188.16	637.60
2	Expenses				
	a) Food and Beverages Consumed	27.18	20.42	32.16	110.79
	b) Employee benefits expense	58.27	60.05	48.50	213.30
	c) Finance Costs (Refer Note 4)	2.94	14.07	2.61	20.62
	d) Depreciation and amortization expense	11.44	(1.11)	16.21	47.51
	e) Other expenses				
	Power & Fuel expenses	14.22	12.38	15.41	55.47
	Others	50.57	40.25	48.02	189.57
	Total Expenses	164.63	146.07	162.92	637.26
3	Profit/(Loss) before Exceptional Items and Tax	18.14	(5.67)	25.24	0.34
	Exceptional item	-	-	-	-
4	Profit / (Loss) before tax (1 - 2)	18.14	(5.67)	25.24	0.34
5	Tax Expense				
	a) Current Tax	3.98	(3.44)	7.65	1.07
	b) Deferred Tax	3.72	1.19	(0.98)	(1.76)
	Total Tax Expenses	7.71	(2.25)	6.67	(0.69)
6	Net Profit / (Loss) after Tax (3 - 4)	10.44	(3.42)	18.56	1.03
7	Other comprehensive income				
	A) Items that will not be reclassified to Profit or Loss				
	(i) Remeasurement of defined benefit plans	(0.60)	(1.71)	(0.22)	(2.38)
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.15	0.45	0.06	0.62
	B) Items that will be reclassified to Profit or Loss	-	-	-	-
	Total Other comprehensive Income for the period (Net of Tax)	(0.45)	(1.26)	(0.16)	(1.76)
8	Total comprehensive Income for the period (6 + 7)	9.99	(4.68)	18.40	(0.73)
9	Paid up Equity Share Capital	168.50	168.50	168.50	168.50
	(Face Value - Rs.1/-each)				
10	Other Equity	-	-	-	62.25
11	Earnings Per Equity Share (EPS)				
	(Non Annualised for Quarters)				
	(Face Value - Rs.1/-each)				
	Basic EPS	0.06	(0.02)	0.11	0.01
	Diluted EPS	0.06	(0.02)	0.11	0.01



Notes:

- 1 The above unaudited quarterly 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 August 12, 2025. 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 June 30, 2025 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.
- Figures for the quarter ended March 31, 2025 are balancing figures between audited figures in respect of full financial year and the year to date unaudited figures up to the third quarter ended December 31, 2024 which were subjected to limited review.
- 6 The figures of previous year / periods has been regrouped / rearranged wherever necessary to conform the current period presentation.
 - 7 The unaudited financial result will be available on the company's website "www.ushaascot.com"

For Best Eastern Hotels Ltd.



Dilip V Kothari
Jt. Managing Director
DIN : 00011043

Place: Mumbai

Date: 12th August, 2025

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**

1. We have reviewed the accompanying statement of unaudited financial results of **Best Eastern Hotels Limited** ("the Company") for the quarter ended June 30, 2025 ("the Statement") 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") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, to the extent applicable.
2. 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.
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 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.
4. Attention is drawn to the fact that the comparative figures for the three months ended March 31, 2025 as reported in these unaudited financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the



end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. 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: 254287 06BMIP AH7817



Place : Mumbai

Date : August 12, 2025