

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



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 13th February, 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 13th February, 2026, has inter alia:

Approved the Standalone Un-audited Financial Results for the quarter ended on 31st December, 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 13th February, 2026 at 1.00 P.M. The Board Meeting commenced at 01:30 P.M. and concluded at 02:00 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 and Nine months ended December 31, 2025**

(Amount in INR Lakhs)

Sr. No.	Particulars	For the Quarter Ended			Nine Months Ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Net Sales/ Income from operations	144.02	126.10	161.57	450.42	491.30	624.55
	b) Other Income	2.88	2.70	2.28	8.04	5.92	13.05
	Total Income	146.90	128.80	163.85	458.47	497.22	637.60
2	Expenses						
	a) Food and Beverages Consumed	19.44	16.02	38.42	62.64	90.37	110.79
	b) Employee benefits expense	58.84	54.10	57.72	171.21	153.25	213.30
	c) Finance Costs	5.41	3.99	2.34	12.34	6.55	20.62
	d) Depreciation and amortization expense	12.44	13.65	16.20	37.53	48.62	47.51
	e) Other operating and general expenses	-	-	-	-	-	-
	Power & Fuel expenses	12.21	13.66	14.12	40.09	43.09	55.47
	Others	45.81	40.64	63.00	137.03	149.32	189.57
	Total Expenses	154.15	142.05	191.81	460.84	491.21	637.26
3	Profit / (Loss) before tax (1 - 2)	(7.25)	(13.25)	(27.96)	(2.37)	6.01	0.34
4	Tax Expense						
	a) Current Tax	(1.35)	(2.63)	(6.39)	-	4.51	1.07
	b) Deferred Tax	(0.64)	(0.64)	(1.08)	2.44	(2.95)	(1.76)
	Total Tax Expenses	(2.00)	(3.27)	(7.47)	2.44	1.56	(0.69)
5	Net Profit / (Loss) after Tax (3 - 4)	(5.26)	(9.98)	(20.49)	(4.81)	4.45	1.03
6	Other comprehensive income						
	(a) Items that will not be reclassified to Profit or Loss						
	(i) remeasurement of defined benefit plans;	(0.60)	(0.59)	(0.44)	(1.79)	(0.67)	(2.38)
	(ii) Income Tax relating to items that will not be reclassified to	0.15	0.15	0.11	0.45	0.17	0.62
	(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)	(5.71)	(10.42)	(20.82)	(6.15)	3.95	1.03
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						62.25
10	Earnings Per Equity Share (EPS) (Face Value - Rs.1/-each) (Not annualised)						
	Basic EPS	(0.03)	(0.06)	(0.12)	(0.03)	0.03	0.01
	Diluted EPS	(0.03)	(0.06)	(0.12)	(0.03)	0.03	0.01

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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 February 13, 2026. The statutory auditor of the Company has expressed an un-modified conclusion on these financial results.

On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Codes have been made effective from

- 2 November 21, 2025. The Company has evaluated the potential impact of the New Labour Codes based on the provisions enacted to date. Based on management's assessment, no significant financial impact is expected and, accordingly, no material adjustment has been recognised in the financial statements. The impact of the related rules will be assessed and accounted for, if required.
- 3 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.
- 4 The unaudited financial result for the quarter ended December 31, 2025 are not indicative of full year's performance due to the seasonal nature of Indian Hotel Industry.
- 5 The Company operates in single business segment only i.e. Hospitality.
- 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
Joint Managing Director
DIN : 00011043

Place: Mumbai

Date: 13th February , 2026

Independent Auditor's Review report on Quarterly Unaudited Financial Results and Year to Date 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 December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 ("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 Regulation").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, 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



A handwritten signature in blue ink, appearing to read "Amit Maheshwari".

CA Amit Maheshwari

Partner

M. No.: 428706

UDIN : 264287 060HRP T02293

Place : Mumbai

Date : February 13, 2026