

U. P. HOTELS LIMITED

Registered Office & Operations Head Quarters
1101, Surya Kiran Building, 19, K. G. Marg, New Delhi - 110 001
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Email : clarkssuryakiran@yahoo.co.in * Web: www.hotelclarks.com
CIN: L55101DL1961PLC017307 *GSTIN: 07AADCS1783J3Z2
PAN: AADCS1783J



**CLARKS
GROUP OF
HOTELS**

Date: 13.11.2025

**BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code: 509960**

Subject: Unaudited Financial Results – Quarter ended September'2025

Dear Madam/Sir,

Pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board in its meeting held today inter alia considered, approved and taken on record the un-audited financial results for the quarter and half year ended 30th September, 2025.

Please find enclosed the copy of the unaudited financial results along with Limited Review Report for the quarter ended 30th September, 2025.

The meeting of the Board was commenced at 11.23 a.m. and concluded at 11.41 a.m. This is for your information Please take the same on record.

Thanking you,
For **U. P. Hotels Limited**


(Prakash Chandra Prusty)
Company Secretary

Encl.: As above

U. P. HOTELS LIMITED

Registered Office: 1101, Surya Kiran, 19, Kasturba Gandhi Marg, New Delhi - 110 001

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue from Operations	2534.65	2886.19	2724.57	5420.84	4850.38	15290.87
	Other Income	155.55	150.88	118.77	306.43	226.46	626.24
	Total Revenue	2690.20	3037.07	2843.34	5727.27	5076.84	15917.11
2	Expenses						
	a. Cost of materials consumed	434.07	441.25	444.70	875.32	798.69	2145.05
	b. Purchase of stock-in-trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d. Employee benefits expense	904.97	849.51	850.09	1754.48	1624.27	3339.18
	e. Finance Costs	0.53	0.57	0.65	1.10	1.47	3.31
	f. Depreciation and amortisation expense	222.33	224.35	193.43	446.68	403.04	866.72
	g. Power & Fuel	334.96	315.99	333.04	650.95	625.75	1223.41
	h. Repair & Maintenance	320.75	142.85	203.72	463.60	352.83	1035.52
	i. Other expenses	738.10	627.31	659.46	1365.41	1208.68	3332.24
	Total expenses	2955.71	2,601.83	2685.09	5557.54	5014.73	11945.43
3	Profit before exceptional items and tax (1-2)	(265.51)	435.24	158.25	169.73	62.11	3,971.68
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3-4)	(265.51)	435.24	158.25	169.73	62.11	3,971.68
6	Tax Expense						
	Income Tax	(66.82)	109.54	39.83	42.72	15.63	999.59
	Tax (earlier years)	-	-	-	-	-	(1.22)
	Total tax expense	(66.82)	109.54	39.83	42.72	15.63	998.37
7	Net Profit for the period (5-6)	(198.69)	325.70	118.42	127.01	46.48	2,973.31
8	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	36.03	(68.11)	9.54	(32.08)	(42.59)	9.60
	(ii) Income tax relating to items that will not be reclassified to profit or loss	9.07	(17.14)	2.40	(8.07)	(10.72)	2.42
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive Income	26.96	(50.97)	7.14	(24.01)	(31.87)	7.18
9	Total comprehensive Income for the period (7+8)	(171.73)	274.73	125.56	103.00	14.61	2,980.49
10	Paid up equity share capital (Face Value Rs. 10/- per share)	540.00	540.00	540.00	540.00	540.00	540.00
11	Other Equity						17,604.35
12	Earnings Per Share (in Rupees)						
	- Basic	(3.68)	6.03	2.19	2.35	0.86	55.06
	- Diluted	(3.68)	6.03	2.19	2.35	0.86	55.06

Notes:

- The above results are reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th November 2025. A limited review of the same has been carried out by the statutory auditors.
- The company has only one business segment i.e. hotel business.
- There were disputes/disagreement between the promoters during the period. The management feels that these disputes/disagreement do not have any material financial impact on the above financial results.



4 **Statement of Assets and Liabilities**

(Rs. in lakh)

SI. No.	Particulars	As at	
		30.09.2025	31.03.2025
		Unaudited	Audited
A ASSETS			
1 Non-Current Assets			
Property, Plant and Equipment	6,765.41	7,119.02	
Capital Work-in-Progress	426.66	58.09	
Intangible Assets	3.87	5.49	
Financial Assets:			
Loans	12.80	13.16	
Other Financial Assets	2,555.25	1,288.69	
Other Non-Current Assets	61.69	18.40	
Non-Current Assets	9,825.69	8,502.85	
2 Current Assets			
Inventories	238.41	243.97	
Financial Assets:			
Investments	3,669.81	3,481.62	
Trade Receivables	619.57	623.57	
Cash and Cash equivalents	1,018.29	1,726.99	
Bank balances other than above	4,417.05	4,963.95	
Loans to Employees	3.57	5.60	
Other Financial Assets	313.61	162.22	
Other Current Assets	2,108.99	1,494.68	
Current Assets	12,389.30	12,702.60	
TOTAL - ASSETS	22,214.99	21,205.45	
B EQUITY AND LIABILITIES			
1 Equity			
Equity Share Capital	540.00	540.00	
Other Equity	17,707.35	17,604.35	
Equity	18,247.35	18,144.35	
2 Non-Current Liabilities			
Financial Liabilities:			
Borrowings	18.51	22.35	
Provisions	72.70	83.80	
Deferred Tax Liabilities (Net)	122.22	148.14	
Non-Current Liabilities	213.43	254.29	
3 Current Liabilities			
Financial Liabilities:			
Borrowings	7.53	7.24	
Trade Payables	643.53	636.71	
Other Financial Liabilities	538.01	407.49	
Other Current Liabilities	1,279.19	622.75	
Provisions	1,285.95	1,132.62	
Current Liabilities	3,754.21	2,806.81	
TOTAL - EQUITY AND LIABILITIES	22,214.99	21,205.45	




5		Statement of Cash Flows		(Rs. in lakh)	
SI. No.	Particulars	Half Year ended			
		30.09.2025	30.09.2024		
		Unaudited	Unaudited		
A	CASH FLOWS FROM OPERATING ACTIVITIES :				
	Profit before Tax	169.73	62.11		
	Adjustments for:				
	Depreciation & Amortisation	446.68	403.04		
	(Profit)/Loss on Sale of Property, Plant & Equipments	(2.07)	0.49		
	Finance Cost	1.10	1.47		
	Operating Profit before changes in Current Assets and Liabilities	615.44	467.11		
	Changes in Current Assets and Liabilities -				
	Trade Receivables	4.00	220.27		
	Loans, Bank balance other than cash & cash equivalent and other Current Assets	(216.77)	(1,000.27)		
	Inventories	5.56	23.26		
	Current Liabilities (Net of Other Comprehensive Income)	915.02	522.40		
	Income tax	(34.64)	(4.91)		
	NET CASH GENERATED FROM OPERATING ACTIVITIES	1,288.61	227.86		
B	CASH FLOWS FROM INVESTING ACTIVITIES:				
	Purchase of Property, Plant & Equipments	(95.29)	(279.75)		
	Purchase of Intangibles	(1.15)	(2.62)		
	Change in Capital Work in Progress	(368.57)	(357.21)		
	Proceeds from Sale of Property, Plant & Equipments	7.05	0.29		
	(Purchase)/Sale of Investments (Net)	(188.19)	(55.00)		
	Loan to employees	0.36	0.36		
	Other Non-Current Assets	(1,309.85)	217.33		
	NET CASH USED IN INVESTING ACTIVITIES	(1,955.64)	(476.60)		
C	CASH FLOWS FROM FINANCING ACTIVITIES:				
	Finance Cost	(1.10)	(1.47)		
	Proceeds/ (Repayments) of Borrowings (Net)	(3.55)	55.21		
	Change in Other Long Term Liabilities & Provisions (Net)	(37.02)	41.53		
	NET CASH GENERATED/ (USED) - FINANCING ACTIVITIES	(41.67)	95.27		
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(708.70)	(153.47)		
	Cash and Cash Equivalents as at the beginning	1,726.99	875.05		
	Cash and Cash Equivalents as at the closing	1,018.29	721.58		
	Bank Balances other than above	4,417.05	4641.34		



Place: New Delhi

Date: 13th November 2025

FOR U. P. HOTELS LIMITED


APURV KUMAR
 JOINT MANAGING DIRECTOR & CFO

DIN: 00043538


RUPAK GUPTA
 JOINT MANAGING DIRECTOR & CFO

DIN: 00007310



D-23, Sector-3, Bawana Industrial Area
Delhi-110039
mail : satindergoyalandco@gmail.com

Satinder Goyal & Co.
Chartered Accountants

Limited Review Report

Review Report to
The Board of Directors
U. P. Hotels Limited

1. We have reviewed the accompanying statement of financial results of U. P. Hotels Limited (the “Company”) for the quarter and half year ended September 30, 2025 (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 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, (Ind AS 34) “Interim Financial Reporting” prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Standards on Auditing 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 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 Indian Accounting Standards (“Ind AS”) specified under Section 133 of the Companies Act, 2013 as

amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed or that it contains any material misstatement.



Date : 13th November 2025
Place : New Delhi

For Satinder Goyal & Co.
Chartered Accountants
Firm's Regn. No: 027334N

A handwritten signature in black ink, appearing to read "Shubhanshu Jain".

CA Shubhanshu Jain
(Partner)
Membership No. : 541369
UDIN : 25541369BMIAMU6357