Integrated Filing (Finance) Ind AS

BENARES HOTELS LIMITED

General Information

Scrip code*	509438	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE664D01019	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2026	
Date of end of financial year	31-03-2027	
Date of board meeting when results were approved	14-07-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-07-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Hoteliering	
Start date of board meeting	14-07-2026	
Start time of board meeting	16:00:00	
End date of board meeting	14-07-2026	
End time of board meeting	17:05:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification		
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Textual Inform

		ation(1)

Text Block

Textual Information(1)	The Company has not availed any loans or issued debt securities. Hence, disclosures for the Default on Loans and Debt Securities is not applicable to the entity.

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	3,388.92	3,388.92
	Other income	132.63	132.63
	Total income	3,521.55	3,521.55
2	**Expenses**		
(a)	Cost of materials consumed	255.74	255.74
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	527.29	527.29
(e)	Finance costs	12.42	12.42
(f)	Depreciation, depletion and amortisation expense	262.78	262.78
(g)	**Other Expenses**		
1	Other operating and General expense	1,355.96	1,355.96
	Total other expenses	1,355.96	1,355.96
	Total expenses	2,414.19	2,414.19
	Total profit before exceptional items and tax	1,107.36	1,107.36
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	1,107.36	1,107.36
6	**Tax expense**		
7	Current tax	274.03	274.03
8	Deferred tax	8.46	8.46
9	**Total tax expenses**	282.49	282.49

10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	824.87	824.87
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	**Net profit (loss) from discontinued operation after tax**	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	824.87	824.87
17	Other comprehensive income net of taxes	1.47	1.47
18	**Total Comprehensive Income for the period**	826.34	826.34
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	**Details of equity share capital**		
	Paid-up equity share capital	130.00	130.00
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	63.45	63.45
	Diluted earnings (loss) per share from continuing operations	63.45	63.45
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00

iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	63.45	63.45
	Diluted earnings (loss) per share from continuing and discontinued operations	63.45	63.45
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
1	Remeasurement of defined benefit obligation	1.47	1.47
	Total Amount of items that will not be reclassified to profit and loss	1.47	1.47
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	**Amount of items that will be reclassified to profit and loss**		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	1.47	1.47

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							