

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: 04.02.2025

To,

BSE Limited

Department of Corporate Services,
P.J. Towers, Dalal Street,
Mumbai - 400001

Ref: Best Eastern Hotels Ltd. (Scrip Code: BSE: 508664)

Subject: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with the relevant Circular(s) issued by Stock Exchange(s), we hereby submit the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This is for your information and records.

Thanking you,

For Best Eastern Hotels Limited

Dilip V. Kothari
Jt. Managing Director
DIN: 00011043



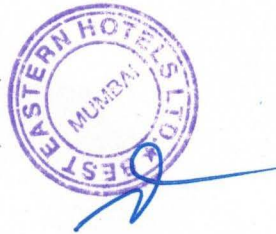
A. Financial Results - **Enclosed**, as submitted with the Stock Exchanges on February 04, 2025

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - **Not applicable**

C. Format for disclosing outstanding default on loans and debt securities - **Not applicable**

D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) - **Not Applicable**



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Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2024							
(Amount in INR Lakhs)							
Sr. No.	Particulars	For the Quarter Ended			Nine Months Ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Net Sales/ Income from operations	161.57	143.39	166.09	491.30	478.42	613.90
	b) Other Income	2.28	1.82	3.76	5.92	3.78	8.19
	Total Income	163.85	145.21	169.85	497.22	482.20	622.09
2	Expenses						
	a) Food and Beverages Consumed	38.42	19.79	27.15	90.37	84.78	109.48
	b) Employee benefits expense	57.72	47.03	55.04	153.25	142.38	193.28
	c) Finance Costs	2.34	1.60	3.94	6.55	9.02	23.96
	d) Depreciation and amortization expense	16.20	16.21	15.37	48.62	46.11	65.62
	e) Other operating and general expenses	-	-	-	-	-	-
	Power & Fuel expenses	14.12	13.56	12.91	43.09	40.01	52.48
	Others	63.00	38.30	41.45	149.32	120.34	155.09
	Total Expenses	191.81	136.50	155.87	491.21	442.65	599.92
3	Profit / (Loss) before tax (1 - 2)	(27.96)	8.72	13.98	6.01	39.55	22.17
4	Tax Expense						
	a) Current Tax	(6.39)	3.25	2.12	4.51	6.17	9.43
	b) Deferred Tax	(1.08)	(0.89)	(1.49)	(2.95)	(2.23)	(1.31)
	Total Tax Expenses	(7.47)	2.37	0.63	1.56	3.94	8.12
5	Net Profit / (Loss) after Tax (3 - 4)	(20.49)	6.35	13.35	4.45	35.61	14.05
6	Other comprehensive income						
	(a) Items that will not be reclassified to Profit or Loss						
	(i) remeasurement of defined benefit plans;	(0.44)	(0.23)	-	(0.67)	-	(0.89)
	(ii) Income Tax relating to items that will not be reclassified	0.11	0.06	-	0.17	-	0.22
	(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)	(20.82)	6.18	13.35	-	35.61	13.38
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	-	-	-	-	-	62.98
10	Earnings Per Equity Share (EPS) (Face Value - Rs.1/-each) (Not annualised)						
	Basic EPS	(0.12)	0.04	0.08	0.03	0.21	0.08
	Diluted EPS	(0.12)	0.04	0.08	0.03	0.21	0.08

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Notes:

- 1 The above unaudited financial results and notes thereto were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 04, 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 results for the quarter ended December 31, 2024 are not indicative of full year's performance due to the seasonal nature of Indian Hotel Industry.
- 4 The Company had organised one of the big time event (the MICE event) in the current quarter, where we had invited major travel agents and big corporate representatives. This was mainly for the future prospect of the company.
- 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
Jt. Managing Director
DIN : 00011043

Place: Mumbai

Date: February 04, 2025