U. P. HOTELS LIMITED
Registered Office & Operations Head Quarters
1101, Surya Kiran Building, 19, K. G. Marg, New Delhi - 110 001
Phone No.: 011-23722596-8, 011-41510325-6 * Fax : 011-3312990
Email : clarkssuryakiran@yahoo.co.in * Web: www.hotelclarks.com
CIN: L55101DL1961PLC017307 *GSTIN: 07AADCS1783J3Z2
PAN: AADCS1783J

CLARKS GROUP OF HOTELS

Date: 05.11.2026

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

Subject: Unaudited Financial Results – Quarter ended September'2026

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 of Directors at its meeting held today, inter alia, considered, approved and took on record the Un-Audited Financial Results for the quarter and half year ended 30th September, 2026.

Please find enclosed the copy of the Un-Audited Financial Results along with Limited Review Report for the quarter ended 30th September, 2026.

The meeting of the Board commenced at 11.18 a.m. and concluded at 11.45 a.m.

This is for your information and records.

Thanking you,

For U. P. Hotels Limited

Prakash Chandra Prusty
Sr. Head – Legal, Compliance & Company Secretary

Encl.: As above

2209, UGF, Shora Kothi, Clock Tower
Delhi-110007
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 ending September 30, 2026 (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

Satinder Goyal & Co. ★ New Delhi ★ Chartered Accountants

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.

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

CA Shubhanshu Jain
(Partner)
Membership No. : 541369
UDIN : 26541369QEBXRZ9768

Date : 05th November 2026
Place : New Delhi

U. P. HOTELS LIMITED

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

CIN: L55101DL1961PLC017307, Website: www.hotelclarks.com, Email: clarkssuryakiran@yahoo.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in lakhs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Revenue from Operations	2888.70	2994.18	2534.65	5882.88	5420.84	16176.39
	Other Income	287.88	201.17	155.55	489.05	306.43	685.22
	Total Revenue	**3176.58**	**3195.35**	**2690.20**	**6371.93**	**5727.27**	**16861.61**
2	**Expenses**						
	a. Cost of materials consumed	461.31	451.77	434.07	913.08	875.32	2286.83
	b. Purchase of stock-in-trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d. Employee benefits expense	995.42	937.98	904.97	1933.40	1754.48	3672.32
	e. Finance Costs	0.87	0.42	0.53	1.29	1.10	2.06
	f. Depreciation and amortisation expense	147.38	176.06	222.33	323.44	446.68	622.25
	g. Power & Fuel	315.21	310.54	334.96	625.75	650.95	1221.31
	h. Repair & Maintenance	205.88	180.66	320.75	386.54	463.60	1224.14
	i. Other expenses	708.96	777.15	738.10	1486.11	1365.41	3512.82
	Total expenses	**2835.03**	**2,834.58**	**2955.71**	**5669.61**	**5557.54**	**12541.74**
3	**Profit before exceptional items and tax (1-2)**	**341.55**	**360.77**	**(265.51)**	**702.32**	**169.73**	**4,319.87**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit before tax (3-4)**	**341.55**	**360.77**	**(265.51)**	**702.32**	**169.73**	**4,319.87**
6	**Tax Expense**						
	Income Tax	85.96	90.80	(66.82)	176.76	42.72	1,087.22
	Tax (earlier years)	-	-	-	-	-	8.85
	Total tax expense	**85.96**	**90.80**	**(66.82)**	**176.76**	**42.72**	**1,096.07**
7	**Net Profit for the period (5-6)**	**255.59**	**269.97**	**(198.69)**	**525.56**	**127.01**	**3,223.80**
8	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	20.60	9.92	36.03	30.52	(32.08)	(57.77)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	5.18	2.50	9.07	7.68	(8.07)	(14.54)
	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	**15.42**	**7.42**	**26.96**	**22.84**	**(24.01)**	**(43.23)**
9	**Total comprehensive Income for the period (7+8)**	**271.01**	**277.39**	**(171.73)**	**548.40**	**103.00**	**3,180.57**
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						20,784.93
12	Earnings Per Share (in Rupees)						
	- Basic	4.73	5.00	(3.68)	9.73	2.35	59.70
	- Diluted	4.73	5.00	(3.68)	9.73	2.35	59.70

Notes:

1	The above results are reviewd by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 5th November 2026. A limited review of the same has been carried out by the statutory auditors.
2	The company has only one business segment i.e. hotel business.
3	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.

U. P. HOTELS LTD. NEW DELHI

4 **Statement of Assets and Liabilities**

(Rs. in lakh)

Sl. No.	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**		
1	**Non-Current Assets**		
	Property, Plant and Equipment	7,836.76	7,353.93
	Capital Work-in-Progress	881.64	536.99
	Intangible Assets	7.90	6.23
	Financial Assets:		
	Loans	11.29	19.95
	Other Financial Assets	1,476.41	6,314.09
	Other Non-Current Assets	183.06	249.62
	Non-Current Assets	**10,397.06**	**14,480.81**
2	**Current Assets**		
	Inventories	241.80	271.49
	Financial Assets:		
	Investments	4,597.76	4,376.46
	Trade Receivables	424.76	517.36
	Cash and Cash equivalents	639.05	1,895.46
	Bank balances other than above	6,860.31	1,341.97
	Loans to Employees	9.68	5.37
	Other Financial Assets	359.14	162.32
	Other Current Assets	2,222.30	1,617.43
	Current Assets	**15,354.80**	**10,187.86**
	TOTAL - ASSETS	**25,751.86**	**24,668.67**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	540.00	540.00
	Other Equity	21,333.33	20,784.93
	Equity	**21,873.33**	**21,324.93**
2	**Non-Current Liablities**		
	Financial Liabilities:		
	Borrowings	87.41	14.51
	Provisions	149.60	162.62
	Deferred Tax Liabilities (Net)	169.52	169.52
	Non-Current Liabilities	**406.53**	**346.65**
3	**Current Liablities**		
	Financial Liabilities:		
	Borrowings	23.79	7.84
	Trade Payables	482.12	618.19
	Other Financial Liabilities	510.54	407.14
	Other Current Liabilities	1,045.08	643.61
	Provisions	1,410.47	1,320.31
	Current Liabilities	**3,472.00**	**2,997.09**
	TOTAL - EQUITY AND LIABILITIES	**25,751.86**	**24,668.67**

U.P. HOTELS LTD. NEW DELHI

5	**Statement of Cash Flows**		
			(Rs. in lakh)
Sl. No.	**Particulars**	**Half Year ended**	
		30.09.2026	**30.09.2025**
		Unaudited	**Unaudited**
A	***CASH FLOWS FROM OPERATING ACTIVITIES :***		
	Profit before Tax	702.32	169.73
	Adjustments for:		
	Depreciation & Amortisation	323.44	446.68
	(Profit)/Loss on Sale of Property, Plant & Equipments	1.37	(2.07)
	Finance Cost	1.29	1.10
	Operating Profit before changes in Current Assets and Liabilities	**1,028.42**	**615.44**
	Changes in Current Assets and Liabilities -		
	Trade Receivables	92.60	4.00
	Loans, Bank balance other than cash & cash equivalent and other Current Assets	(6,320.03)	(216.77)
	Inventories	29.69	5.56
	Current Liabilities (Net of Other Comprehensive Income)	489.46	915.02
	Income tax	(184.44)	(34.64)
	NET CASH GENERATED/ (USED) IN OPERATING ACTIVITIES	**(4,864.30)**	**1,288.61**
B	***CASH FLOWS FROM INVESTING ACTIVITIES:***		
	Purchase of Property, Plant & Equipments	(811.82)	(95.29)
	Purchase of Intangibles	(1.67)	(1.15)
	Change in Capital Work in Progress	(344.65)	(368.57)
	Proceeds from Sale of Property, Plant & Equipments	4.18	7.05
	(Purchase)/Sale of Investments (Net)	(221.30)	(188.19)
	Loan to employees	4.36	0.36
	Other Non-Current Assets	4,904.24	(1,309.85)
	NET CASH GENERATED/ (USED) IN INVESTING ACTIVITIES	**3,533.34**	**(1,955.64)**
C	***CASH FLOWS FROM FINANCING ACTIVITIES:***		
	Finance Cost	(1.29)	(1.10)
	Proceeds/ (Repayments) of Borrowings (Net)	88.86	(3.55)
	Change in Other Long Term Liabilities & Provisions (Net)	(13.02)	(37.02)
	NET CASH GENERATED/ (USED) IN FINANCING ACTIVITIES	**74.55**	**(41.67)**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(1,256.41)	(708.70)
	Cash and Cash Equivalents as at the begining	1,895.46	1726.99
	Cash and Cash Equivalents as at the closing	639.05	1,018.29
	Bank Balances other than above	6,860.31	4417.05

FOR U. P. HOTELS LIMITED

U.P. HOTELS LTD. NEW DELHI

Place: New Delhi
Date: 5th November 2026

APURV KUMAR — **JOINT MANAGING DIRECTOR**
DIN: 00043538

RUPAK GUPTA — **& CFO**
DIN: 00007310