

General information about company		
Scrip code*	509960	
NSE Symbol*	NA	
MSEI Symbol*	NA	
ISIN*	INE726E01014	
Name of company	U.P. HOTELS LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	28-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	HOTELIER	
Start date and time of board meeting	28-05-2026 12:14	
End date and time of board meeting	28-05-2026 12:55	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	No	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	13-08-2025	
Indicate Company website link for updated RPT policy of the Company	www.hotelclarks.com	
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	It is not applicable to the company

Financial Results – Ind-AS				
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		01-01-2026	01-04-2025	
Date of end of reporting period		31-03-2026	31-03-2026	
Whether results are audited or unaudited		Audited	Audited	
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	5078.32	16176.39	
	Other income	182.86	685.22	
	Total income	5261.18	16861.61	
2	Expenses			
(a)	Cost of materials consumed	625.38	2286.83	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
(d)	Employee benefit expense	1000.9	3672.32	
(e)	Finance costs	0.46	2.06	
(f)	Depreciation, depletion and amortisation expense	37.21	622.25	
(g)	Other Expenses			
1	Power & Fuel	272.92	1221.31	
2	Repair & Maintenance	289.46	1224.14	
3	Other Expenses	1103.37	3512.83	
	Total other expenses	1665.75	5958.28	
	Total expenses	3329.7	12541.74	
3	Total profit before exceptional items and tax	1931.48	4319.87	
4	Exceptional items	0	0	
5	Total profit before tax	1931.48	4319.87	
6	Tax expense			
7	Current tax	447.67	1074.68	
8	Deferred tax	47.29	21.39	
9	Total tax expenses	494.96	1096.07	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	1436.52	3223.8	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	1436.52	3223.8	
17	Other comprehensive income net of taxes	-23.54	-43.23	
18	Total Comprehensive Income for the period	1412.98	3180.57	
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	540	540	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		20784.93	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	26.6	59.7	
	Diluted earnings (loss) per share from continuing operations	26.6	59.7	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	26.6	59.7	
	Diluted earnings (loss) per share from continuing and discontinued operations	26.6	59.7	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

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Quarter ended Year ended

U. P. HOTELS LIMITED

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

CIN: L55101DL1961PLC017307, Website: www.hotelclarks.com, email:uphlinvestorgrievance@bol.net.in

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2026

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 28th May, 2026.

2. Figures for the previous year have been regrouped wherever necessary.

3. The company has only one business segment i.e. hotel business.

4. The figures for the quarter ended 31.03.2026 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto the third quarter ended 31.12.2025.

5. There were disputes/disagreement between the promoters during the period. The management feels that these disputes/disagreement, non compliances do not have material financial impact on the above financial results.

6. The Government of India notified four Labour Codes, namely the Code on Wages, 2019, Industrial Relations Code, 2020, Code on Social Security, 2020 and Occupational Safety, Health and Working Conditions Code, 2020, effective from 21 November 2025. During the year, based on the actuarial valuation carried out considering the available provisions of the aforesaid Codes and related developments, the Company has recognized the impact, wherever ascertainable, in employee benefit expenses. However, the detailed rules, procedures and state-specific implementation mechanisms are yet to be fully notified / implemented. The Company shall continue to evaluate the impact of the aforesaid Codes and recognize consequential effects, if any, in the period in which the relevant rules and implementation provisions become effective.

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	7353.93
	Capital work-in-progress	536.99
	Investment property	
	Goodwill	0
	Other intangible assets	6.23
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	19.95
	Other non-current financial assets	
1	Other financial assets	6314.09
2	Other Non-Current Assets	249.62
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	6563.71
	Total non-current financial assets	6583.66
	Deferred tax assets (net)	
	Other non-current assets	
1		
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	
	Total non-current assets	14480.81
2	Current assets	
	Inventories	271.49
	Current financial asset	
	Current investments	4376.46
	Trade receivables, current	517.36

	Cash and cash equivalents	1895.46
	Bank balance other than cash and cash equivalents	1341.97
	Loans, current	5.37
	Other current financial assets	
1	Other Financial Assets	162.32
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	162.32
	Total current financial assets	8298.94
	Current tax assets (net)	1617.43
	Other current assets	
1		
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	
	Total current assets	10187.86
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	24668.67
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	540
	Other equity	20784.93
	Total equity attributable to owners of parent	21324.93
	Non controlling interest	
	Total equity	21324.93
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	14.51
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		
3		
4		
5		

	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	14.51
	Provisions, non-current	162.62
	Deferred tax liabilities (net)	169.52
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	346.65
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	7.84
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	45.69
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	572.5
	Total Trade payable	618.19
	Other current financial liabilities	
1		
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	
	Total current financial liabilities	626.03
	Other current liabilities	
1		
2	Other Financial Liabilities	407.14
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	407.14
	Provisions, current	1320.31
	Current tax liabilities (Net)	643.61
	Deferred government grants, Current	
	Total current liabilities	2997.09
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	3343.74
	Total equity and liabilities	24668.67

	Disclosure of notes on assets and liabilities	
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Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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	Items that will not be reclassified to profit or loss	-31.46	-57.77
	Total Amount of items that will not be reclassified to profit and loss	-31.46	-57.77
2	Income tax relating to items that will not be reclassified to profit or loss	-7.92	-14.54
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	-23.54	-43.23

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	4319.87
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2.06
	Adjustments for decrease (increase) in inventories	-27.52
	Adjustments for decrease (increase) in trade receivables, current	106.21
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	3499.15
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	622.25
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	189.67
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	4.19
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-57.77
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	4338.24
	Net cash flows from (used in) operations	8658.11
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	1081.53
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	7576.58
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	9.41
	Purchase of property, plant and equipment	1347.5
	Proceeds from sales of investment property	0
	Purchase of investment property	894.84
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	2.91
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	5256.61
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-6.56
	Net cash flows from (used in) investing activities	-7499.01
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0.6
	Repayments of borrowings	7.84

	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	2.06
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	100.2
	Net cash flows from (used in) financing activities	90.9
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	168.47
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	168.47
	Cash and cash equivalents cash flow statement at beginning of period	1726.99
	Cash and cash equivalents cash flow statement at end of period	1895.46

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Statement on impact of audit qualification	
Auditor's opinion		Qualified opinion	
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results			
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Satinder Goyal & Co.	Yes	31-01-2029

Financial details			
Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	16176.39	16176.39
2	Total Expenditure	12541.74	12541.74
3	Net Profit/(Loss)	3223.8	3223.8
4	Earnings Per Share	59.7	59.7
5	Total Assets	24668.67	24668.67
6	Total Liabilities	24668.67	24668.67
7	Net Worth	21324.93	21324.93

Audit qualification							
Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Repetitive	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)

Text Block	
Textual Information(1)	1. Note No. 39.1, 39.2 and 41(a) regarding non-compliance of Minimum Public Shareholding as explained in the said notes. As such, the Company is yet to comply with Regulation 38 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 with regard to Minimum Public Shareholding. 2. Note No. 41(b) i.e. the Company is yet to achieve 100% dematerialization of the promoters' shareholding. As such, the Company has not complied with Regulation 31(2) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. 3. Note No. 41(c) i.e. the Related Party Transactions ("RPT") entered into by the company during the previous years and which are continuing in the current financial year could not be approved by the Audit Committee and Board of Directors being part of a legal matter pending before the Hon'ble National Company Law Tribunal (NCLT) for adjudication as explained in the note. These RPTs are not entered in the Register maintained under Section 189 of the Act. As such, the Company is yet to comply with sections 188 and 189 of the Act and Regulation 23 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. 4. The ultimate outcome of the matters specified in paras 1-3 above cannot presently be determined and its consequential impact on these financial statements cannot be ascertained.
Textual Information(2)	Not Quantified
Textual Information(3)	There are litigations going on before Tribunal & Court. As such, their impact on profitability of the Company, if any, is not ascertainable till the time of their disposal by court/tribunal.
Textual Information(4)	Since the litigations are still pending before courts and forums, their outcome can not be ascertained and thus the impact, if any, can not be estimated
Textual Information(5)	The ultimate outcome of the matters specified above can not presently be determined and its consequential impact on these annual financial results can not be ascertained.

Signatories details	
Name of CEO / Managing director	APURV KUMAR & RUPAK GUPTA
Name of CFO	APURV KUMAR & RUPAK GUPTA
Name of audit committee chairman	BISHESHWAR PRASAD SINGH
Name of statutory auditor	SHUBHANSHU JAIN
Name of other signatory, if any, with designation	
Place	NEW DELHI
Date	28-05-2026

