

Date: November 12, 2025

To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001.

Scrip Code: 514402

Sub: Outcome of Board Meeting held on November 12, 2025

Ref: Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulation')

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 30 & 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), read with Schedule III of the Listing Regulations, we hereby inform you that the Board of Directors ("the Board") at its meeting held today, i.e. Wednesday, November 12, 2025, has transacted the following business: -

- On recommendation of Audit Committee, board considered and approved Un-audited Financial Results (Standalone and Consolidated) of the Company along with Limited Review Report by the Statutory Auditor for the quarter and half year ended September 30, 2025.
- 2. On the recommendation of the Audit Committee, the Board of Directors of the Company noted and accepted the resignation of Mr. Girish L. Shethia, Chartered Accountants (Membership No. 044607) who has tendered his resignation vide letter dated November 12, 2025 informing his inability to continue as the Statutory Auditors of the Company. The Audit Committee considered the detailed reason provided by Mr. Girish L. Shethia for resignation as the Statutory Auditors of the Company.

Pursuant to the SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, the members of Audit Committee have considered the circumstance of resignation and the committee is aligned with the reasons stated in the resignation letter received from the Statutory Auditor. The Audit Committee also noted that the Statutory Auditors have not raised any concern or issue.

Further, Board of Directors also took note of the resignation letter received from the Statutory Auditors dated November 12, 2025.

The Audit Committee and Board members placed on record their appreciation to Mr. Girish L. Shethia, Statutory Auditors for their contribution to the Company with their audit processes and standards of auditing.

ECO HOTELS AND RESORTS LIMITED

(Promoted by Eco Hotels UK PLC)

Registered Office: Corporate Office:

Block no 4, 2nd floor, Raj Mahal, VN Road,

Churchgate, Mumbai - 400020

67/6446, Basin Road, Cochin, Ernakulam High Court,

Ernakulam, Kerala, India - 682031

CIN: L55101KL1987PLC089987 **Land line**: +91 22 44550546 **Email Id:** <u>investor.relations@ecohotels.in</u>

Brands: THE ECO GRAND™, ECO HOTELS™, THE ECO™, THE ECO SATVA™, ECOXPRESS™, ECOXPRESS SATVA™, ECOVALUE™



3. On the recommendation of the Audit Committee but subject to approval of shareholders of the company, the Board of Directors have recommended the appointment of M/s. K. M. Garg & Co., Chartered Accountants (FRN:120712W) as Statutory Auditors of the Company to fill the casual vacancy caused due to the resignation of Mr. Girish L. Shethia.

The said appointment is pursuant to applicable provisions of the Companies Act 2013 and the SEBI Listing Regulations, 2015. The existing/outgoing Auditors have not raised any concern or issue and there is no reason other than as mentioned in their letter. M/s K. M. Garg & Co., Chartered Accountants shall hold office upto the ensuing Annual General Meeting of the company.

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are annexed herewith, **Annexure-A**.

- 4. Approved issuance of a Postal ballot notice to the shareholders of the Company to seek their approval on the following items of business:
 - (a) Appointment of M/s. K. M. Garg & Co., Chartered Accountants (FRN:120712W) as Statutory Auditors of the Company to fill the casual vacancy caused due to the resignation of Mr. Girish L. Shethia.
 - (b) Appointment of Mr. Vikram Kantilal Doshi (DIN:07546623) as a Whole-Time Director of the company designated as "Director Finance" w.e.f. October 13, 2025.

The results along with the QR code will be published in the newspapers in terms of Regulation 47(1) (b) of SEBI (LODR) Regulations, 2015 in due course and available at the Company's website https://ehrlindia.in

The full format of the financial results shall be available on the website of the Stock exchange where equity shares of the Company are listed i.e. www.bseindia.com and on the Company's website https://ehrlindia.in

The Board Meeting commenced at 04:00 p.m. and concluded at 05:30 p.m.

Kindly take the above information on records.

Thanking you,

Yours Sincerely,

For Eco Hotels and Resorts Limited

VINOD KUMAR TRIPATHI

TRIPATHI

Digitally signed by VINOD KUMAR TRIPATHI

Date: 2025.11.12
17:54:33 +05'30'

Vinod Kumar Tripathi Executive Chairman DIN: 00798632

Encl. as above

ECO HOTELS AND RESORTS LIMITED

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(Earlier known as SHARAD FIBRES & YARN PROCESSORS LIMITED) CIN: L55101KL1987PLC089987

Email: investor.relations@ecohotels.in

Registered Address: 67/6446, Basin Road, Ernakulam, Cochin, Kerala - 682031

Unaudited Standalone Balance Sheet as on 30th September, 2025

(Rs. In Lakhs)

(Rs. In Lak				
	Half year Ended	Half year Ended		
Particulars	30th September	30th September		
	2025	2024		
(I) ASSETS				
Non - Current Assets				
(a) Property, Plant and Equipment	90.94	4.77		
(b) Right to Use of Asset	1,500.18			
(c) Capital Work-in-Progress	1,182.95	524.32		
(d) Investment Property				
(e) Goodwill				
(f) Other Intangible Assets				
(g) Intangible assets under development				
(h) Financial Assets				
(i) Investments	10,082.98	10,082.98		
(i) Deferred Tax Assets (net)				
(j) Other Non-Current Assets	270.04	69.68		
Total Non - Current Assets	13,127.09	10,681.75		
Current Assets				
(a) Inventories	32.76			
(b) Financial Assets				
(i) Investments				
(ii) Trade Receivables	1.28			
(iii) Cash and Cash Equivalents	460.06	40.61		
(iv) Bank Balances other than (iii) above				
(v) Loans				
(vi) Others	1.15			
(c) Current Tax Assets (Net)				
(d) Other Current assets	184.68	37.88		
Total Current Assets	679.93	78.49		
TOTAL ASSETS	13,807.02	10,760.00		
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	5,472.64	5,150.72		
(b) Other Equity	4,195.39	4,536.67		
Total Equity	9,668.03	9,687.39		
LIABILITIES				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings				
(ii) Lease liability	1,446.34			
(iii) Trade Payables :-				
(iv) Other financial liabilities				
(b) Provisions	26.35			
(c) Deferred tax liabilities (Net)	30.47			
(d) Other non-current liabilities				
Total Non-Current Liabilities	1,503.16	-		
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	2,458.29	1,032.39		
(ii) Lease liability	1.15			
(iii) Trade Payables				
(a) total outstanding dues of Micro Enterprises and Small				
Enterprises		-		
(b) total outstanding dues of Creditors other than Micro				
Enterprises and Small Enterprises	36.42	11.77		
(iv) Other financial liabilities		_		
(b) Other Current Liabilities	42.03	22.58		
(c) Provisions	97.94	5.95		
(d) Current Tax Liabilities (Net)]	3.55		
Total Current Liabilities	2,635.83	1,072.69		
Total carrent Elabilities	2,033.03	1,072.03		
Total Equity and Liabilities	13,807.02	10,760.00		

ECO HOTELS AND RESORTS LIMITED

VINOD Digitally signed by VINOD KUMAR VINOD KUMAR TRIPATH Date: 2025.11.12 1755.07 + 60530 Vinod Kumar Tripathi Executive Chairman

DIN: 00798632

Date: 12th November 2025

Place : Mumbai

ECO HOTELS AND RESORTS LIMITED CIN: L55101KL1987PLC089987

Email: investor.relations@ecohotels.in

Registered Address: 67/6446, Basin Road, Ernakulam, Cochin, Kerala - 682031 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

PART - II STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Rs in lakhs

				CTA	ND ALONE		KS IN IAKNS
	PARTICULARS	STANDALONE Quarter Ended Half Year Ended					
Sr.			Quarter Ended		Half Yea	r Ended	Yearly
no	TYPE	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
"	PERIOD ENDING	30.09.25	30.06.25	30.09.24	30.09.25	30.09.24	31.03.25
	No. of Months	3	3	3	6	6	12
г							
	Revenue from Operations						
	(a) Net Sales/ Interest Earned/ Operating Income	29.86	28.77		58.63		13.71
	(b) Other Income	2.14			2.14		
$\overline{}$	Total Revenue (I)	32.00	28.77	-	60.77	-	13.71
\vdash	·						
П	Expenses						
H	Cost of Material Consumed	16.70	13.84		30.54		1.52
\vdash	Purchase of Stock-in-trade				-		
\vdash	Changes in Inventory of Finished Goods, stock in						
ı	trade and Work in Progess	(10.35)	10.35		-		(7.86)
г	Employee benefits expense	53.08	36.88	54.93	89.96		98.07
\vdash	Finance cost	15.53	17.31		32.84		25.29
\vdash	Depreciation and amortisation expenses	21.49	6.55	0.01	28.04	0.01	8.06
\vdash	Other Expenses	53.03	63.03	70.11	116.06	28.39	153.38
\vdash	Total Expenses (II)	149.48	147.96	125.05	297.44	28.40	278.46
	Profit before Exceptional Items and tax (I-II)	(117.48)	(119.19)	(125.05)	(236.67)	(28.40)	(264.75)
īv	Exceptional items	(117.40)	(113.13)	(123.03)	(230.07)	(20.40)	(204.73)
⊢ v	Profit before and tax (III-IV)	(117.48)	(119.19)	(125.05)	(236.67)	(28.40)	(264.75)
۱,	Tax Expenses:	(117.40)	(119.19)	(123.03)	(230.07)	(28.40)	30.39
۳-	1) Current Tax						30.39
⊢	2) Deferred Tax						30.39
⊢	Profit (loss) for the Period From Continuing Operations						
l vII	(V-VI)	(117.48)	(119.19)	(125.05)	(236.67)	(28.40)	(295.14)
-	Profit/ (loss) from Discontinued Operations	(117.40)	(113.13)	(123.03)	(230.07)	(28.40)	(255.14)
ix	Tax Expenses of discontinued operations						
<u> '^</u>	Profit /(loss) from Discontinued operations (after tax)						
l x	(VIII-IX)						
XI	Profit /(loss) for the Period (VII+X)	(117.48)	(119.19)	(125.05)	(236.67)	(28.40)	(295.14)
XII	Other Comprehensive Income	(117.40)	(113.13)	(123.03)	(250.07)	(20.40)	(5.10)
<u> </u>	other comprehensive meanic						(5.20)
XIII	Total Comprehensive Income for the Period (XI+XII)	(117.48)	(119.19)	(125.05)	(236.67)	(28.40)	(300.24)
- AIII	Total comprehensive meanic for the Feriod (XFXII)	(117.40)	(113.13)	(123.03)	(230.07)	(20.40)	(300.24)
VIV	Earning Per Equity Share (for Continuing Operation)						
	Larning Fer Equity Share (for Continuing Operation)						
ı							
l	(1) Pasis	(0.24)	(0.03)	(0.73)	(0.27)	(0.07)	10.04
\vdash	(1) Basic	(0.21)	(0.03)	(0.72)	(0.37)	(0.07)	(0.64)
\vdash	(2) Diluted	(0.21)	(0.03)	(0.72)	(0.37)	(0.07)	(0.64)
\vdash							
l _{xv}	Earning Per Equity Share (for discontinued Operation)						
ì	(a) Basic						
H.	(b) Diluted						
\vdash	(v) viidted						
\vdash	Earning Per Equity Share (for discontinued & Continuing						
l xvi	Operation)						
 ~ '	(a) Basic	(0.21)	(0.03)	(0.72)	(0.37)	(0.07)	(0.64)
\vdash	(b) Diluted	(0.21)	(0.03)	(0.72)	(0.37)	(0.07)	(0.64)
\vdash	(0) 5.10.00	(3.21)			(0.57)		
XVII	Paid up Equity share capital (Face value) of Rs, 10/- each	5,150.72	5,150.72	5,150.72	5,472.64	5,150.72	5,150.72
XVIII	Partly Paid up Equity share capital of Rs, 2.5/- each	321.92					

<u>Notes</u>

Place : Mumbai Date: 12th November 2025

The above is the extract of the detailed format of Half Yearly Financial Results filed with the stock exchange under regulation 33 of SEBI (Listing and other Disclosure 1 Requirements) Regulation 2015. The Full format of the half yearly Financial Results available on the Stock exchanges website :www.bseindia.com and also company's website :- www.ehrlindia.in

- 2 The company is engaged in the business of Hotel operation and management
- The above standalone financial results for the half year ended September 30th, 2025 are prepared in accordance with the Indian Accounting Standards (IND-AS) as prescribed under section 133 of the companies act, 2013 read with rule 3 of Companues (IND AS) Rules, 2015
- The Above Results have been Reviewed by the Audit Committee of the Board and Approved by the board of Directors at the Respective meeting held on 12th Nov 2025. The Statutory Auditors of the Company have have done limited review of half year ended September 30, 2025
- 5 Previous Period/ Current Year Figures have been reclassified/regrouped wherever necessary to correspond with the current Quarter's classification/ Disclosure

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CIN: L55101KL1987PLC089987

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Unaudited Standalone Cash Flow statement as on 30th September, 2025

Cash flow from opearting activities Profit for the year Adjustments for Depreciation and amortization expense (Profit)/Loss on disposal of property, plant and equipment Interest and dividend income Changes in asset and liabilities Decrease / (Increase) in Trade Receivables Decrease / (Increase) in Other Non Current Assets Decrease / (Increase) in Other Current Assets Decrease / (Increase) in Other Current Assets (Decrease) / Increase in Other Current Isabilities (Decrease) / Increase in Other Current Isabilities (Decrease) / Increase in Current Provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase / Incre		September 2024
Adjustments for Depreciation and amortization expense (Profit)/Loss on disposal of property, plant and equipment Interest and dividend income Changes in asset and liabilities Decrease / (Increase) in Trade Receivables Decrease / (Increase) in Other Non Current Assets Decrease / (Increase) in Other Current Assets Decrease / (Increase) in Other Current Assets (Decrease) / Increase in Trade Payables (Decrease) / Increase in Other Current Iiabilities (Decrease) / Increase in Current Provisions (Decrease) / Increase in Current Iease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions Decrease / (Increase) in Loans & Advances Cash generated from operations Income taxes paid Net cash flow from operating activities Cash flow from investing activities Purchase of property, plant and equipment (including ROU asset) Purchase of Work in Progress Purchase of Work in Progress Purchase of Investment Investment in Subsidiary leasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from financing activities Cash flow from financing activities Proceeds from borrowings Proceeds from borrowings Proceeds from borrowings Proceeds from financing activities Net cash flow from financing activities Net increase / decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		
Depreciation and amortization expense (Profit)/Loss on disposal of property, plant and equipment Interest and dividend income Changes in asset and liabilities Decrease / (Increase) in Trade Receivables Decrease / (Increase) in Other Non Current Assets Decrease / (Increase) in Other Non Current Assets Decrease / (Increase) in Other Current Assets (Decrease) / (Increase) in Other Current Inabilities (Decrease) / (Increase) in Current Inabilities (Decrease) / (Increase) in Current Inabilities (Decrease) / (Increase) in Loans & Advances Cash generated from operations Income taxes paid Net cash flow from operating activities Purchase of property, plant and equipment (including ROU asset) Purchase of Work in Progress Purchase of Investment Investment in Subsidiary leasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Cash flow from financing activities Net increase / decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	-236.67	-28.40
(Profit)/Loss on disposal of property, plant and equipment Interest and dividend income Changes in asset and liabilities Decrease / (Increase) in Trade Receivables Decrease / (Increase) in Other Non Current Assets Decrease / (Increase) in Other Current Assets Decrease / (Increase) in Other Current Assets (Decrease) / Increase in Trade Payables (Decrease) / Increase in Other Current liabilities (Decrease) / Increase in Other Current liabilities (Decrease) / Increase in Non Current Provisions (Decrease) / Increase in Non Current lease liability & provisions (Decrease) / Increase in Current lease liability & provisions Decrease / (Increase) in Loans & Advances Cash generated from operations Income taxes paid Net cash flow from investing activities Cash flow from investing activities Purchase of Property, plant and equipment (including ROU asset) Purchase of Investment Investment in Subsidiary Ieasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from borrowings Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		-
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Decrease /(Increase) in Other Non Current Assets Decrease /(Increase) in Other Current Assets (Decrease) /Increase in Trade Payables (Decrease) /Increase in Other Current liabilities (Decrease) /Increase in Other Current liabilities (Decrease) /Increase in Current Provisions (Decrease) /Increase in Non Current lease liability & provisions (Decrease) /Increase in Current lease liability & provisions (Decrease) /Increase in Current lease liability & provisions Decrease /(Increase) in Loans & Advances Cash generated from operations Income taxes paid Net cash flow from operating activities Cash flow from investing activities Purchase of property, plant and equipment (including ROU asset) Purchase of Work in Progress Purchase of Investment Investment in Subsidiary Ieasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	-0.54	-
Decrease /(Increase) in Other Current Assets (Decrease) /Increase in Trade Payables (Decrease) /Increase in Other Current liabilities (Decrease) /Increase in Current Provisions (Decrease) /Increase in Non Current lease liability & provisions (Decrease) /Increase in Current lease liability & provisions (Decrease) /Increase in Current lease liability & provisions Decrease /(Increase) in Loans & Advances Cash generated from operations Income taxes paid Net cash flow from operating activities Cash flow from investing activities Purchase of property, plant and equipment (including ROU asset) Purchase of Work in Progress Purchase of Investment Investment in Subsidiary Ieasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	-24.70	-
(Decrease) /Increase in Trade Payables (Decrease) /Increase in Other Current liabilities (Decrease) /Increase in Other Current liabilities (Decrease) /Increase in Non Current lease liability & provisions (Decrease) /Increase in Non Current lease liability & provisions (Decrease) /Increase in Loans & Advances Cash generated from operations Income taxes paid Net cash flow from operating activities Cash flow from investing activities Purchase of property, plant and equipment (including ROU asset) Purchase of Work in Progress Purchase of Investment Investment in Subsidiary leasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from linvesting activities Cash flow from financing activities Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase / decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		-
(Decrease) /Increase in Other Current liabilities (Decrease) /Increase in Current Provisions (Decrease) /Increase in Non Current lease liability & provisions (Decrease) /Increase in Current lease liability & provisions Decrease /(Increase) in Loans & Advances Cash generated from operations Income taxes paid Net cash flow from investing activities Cash flow from investing activities Purchase of property, plant and equipment (including ROU asset) Purchase of linvestment Investment in Subsidiary Investment investing activities Cash flow from financing activities Cash flow from financing activities Proceeds from borrowings Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase / decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	-114.97	-30.48
(Decrease) /Increase in Current Provisions (Decrease) /Increase in Non Current lease liability & provisions (Decrease) /Increase in Current lease liability & provisions Decrease /(Increase) in Loans & Advances Cash generated from operations Income taxes paid Net cash flow from operating activities Cash flow from investing activities Purchase of property, plant and equipment (including ROU asset) Purchase of Work in Progress Purchase of Investment Investment in Subsidiary leasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	19.12	11.77
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Income taxes paid Net cash flow from operating activities Cash flow from investing activities Purchase of property, plant and equipment (including ROU asset) Purchase of Work in Progress Purchase of Investment Investment in Subsidiary leasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		
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Purchase of property, plant and equipment (including ROU asset) Purchase of Work in Progress Purchase of Investment Investment in Subsidiary leasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		
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Investment in Subsidiary leasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	-340.81	-524.32
leasehold property deposit payment Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	-0.01	-8,735.97
Proceeds from sale of plant, property and equipment Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		-
Proceeds from sale of investment Net cash flow from investing activities Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	-4.13	-69.68
Cash flow from investing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		
Cash flow from financing activities Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		
Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	-1,828.08	-9,334.74
Proceeds from borrowings Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		
Proceeds from equity Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		
Interest received Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	623.04	1,032.39
Increase in Share Capital Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		5,206.67
Net cash flow from financing activities Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		-
Net increase/ decrease in cash and cash equivalents Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	489.32	3,367.07
Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	1,112.36	9,606.14
Cash and cash equivalents at beginning of the financial year Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year		
Effects of exchange rate changes on cash and cash equivalents Cash and cash equivalents at end of the year	437.06	26.68
Cash and cash equivalents at end of the year	23.00	13.93
Reconciliation of cash and cash equivalents as per the cash flow statement	460.06	40.61
Cash and cash equivalents as per above comprise of the following		
	30.09.2025	30.09.2024
Cash and cash equivalents	460.06	40.61
Bank Overdrafts		12101
Balances as per statement of cash flows	460.06	40.61
·		

ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR Digitally signed by VINOD KUMAR TRIPATHI

TRIPATHI

Date: 2025.11.12
17:56:02 +05'30'

Vinod Tripathi Executive Chairman DIN- 00798632

Place: Mumbai Date: 12th November 2025

B. Com., F.C.A

CHARTERED ACCOUNTANT

402/B, KRISHNA BLDG., NEELKANTH VIHAR, PIPELINE ROAD, TILAK NAGAR, CHEMBUR (W), MUMBAI - 400 089.

E-mail: girish.shethia@gmail.com

MOBILE: 97696 38418

Limited Review Report on unaudited standalone financial results of the Company for the quarter ended 30 September 2025 and year to date unaudited standalone financial results for the period from 1 April 2025 to 30 September 2025 pursuant to the Regulation 33 and Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of ECO HOTELS AND RESORTS LIMTIED

I have reviewed the accompanying standalone statement of Unaudited Financial Results of ECO HOTELS AND RESORTS LIMTIED (formerly known as SHARAD FIBRE & YARN PROCESSORS LIMITED) ("the Company"), for the quarter and six months ended on September 30, 2025 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in Indian accounting standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. My responsibility is to issue a report on these financial statements based on my review.

I have conducted my review in accordance with the Standard on Review Engagement (SRE) 2410, 'Revlew 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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement".

Place: Mumbai Date: 12.11.2025

UDIN: 25044607BMIDFR6229

Girish L. Shethia

Chartered Accountant Membership No. 044607

CIN: L55101KL1987PLC089987

Email: investor.relations@ecohotels.in

Registered Address: 67/6446, Basin Road, Ernakulam, Cochin, Kerala - 682031

Unaudited Consolidated Balance Sheet as on 30th September, 2025

(Rs. In Lakhs)

Name			(Rs. In Lakhs)
Non-Current Assets 10.177 23.32	Particulars		,
Property, Plant and Equipment 101.77 23.32 Diagnital Work-in-Progress 1,224.18 579.48 Right of Use Asset 1,500.18 Goodwill no Consolidation 1,657.69 1,657.69 Other Intangible Assets 1,500.18 Other Intangible Assets under development 1,657.69 Other Intangible Assets 1,000	(I) ASSETS		
Di Capital Work-in-Progress 1,224.18 579.48c 1,500.18 67.28 1,500.18 67.28 1,500.18 67.28 1,500.18 67.28 1,500.18 67.28 1,500.18 67.28 1,500.18 67.28 1,500.18 67.28 1,500.18 67.28 1,500.18 67.28 1,500.18 1,657.69	Non - Current Assets		
Right of Use Asset 1,500.18 67.28 1,657.69 1,	(a) Property, Plant and Equipment		23.32
Investment Property	(b) Capital Work-in-Progress	· ·	579.49
el Goodwill on Consolidation 1,657,69 1,	(c) Right of Use Asset	1,500.18	67.28
Other Intangible Assets			
g Intangible assets under development h Financial Assets (ii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iii) Loans (iv) Other Financial Assets (iv) Other Current Assets (iv) Other Current Assets (iv) Other Current Assets (iv) Other	, ,	1,657.69	1,657.69
Distribution Dist			
(ii) Irade receivables (iii) Oberfer financial Assets (i) Oberfer financial Assets (i) Oberfer Non-Current Assets (i) Irade Receivables (iii) Irade Receivables (i) Irade Receivables (ii) Irade Payables (ii) Irade Payables (ii) Irade Payables (iii) Irade Payables (iii) Irade Receivables (iii) Irade Receiva			
(iii) Trade receivables (iii) Loans (iv) Other Financial Assets) Deferred Tax Assets (net)) Deferred Tax Assets (net)) Deferred Tax Assets 340.21 20.57 Total Non - Current Assets 32.76 20 Inventories 20 Inventories 21 9 21 9 29 1,485.50 (iv) Bank Balances other than (iii) above (v) Loans (vi) Others (vi) Other Assets (Net) d) Other Current Tax Assets (Net) d) Other Current Tax Assets (Net) d) Other Current Assets Total Current Tax Liabilities Total Current Tax Liabilities Total Current Tax		1.00	
(iii) Loans (iv) Other Financial Assets (i) Deferred Tax Assets (net) (i) Other Non-Current Assets Current Assets Current Assets A,825,03 2,348,35 Current Assets 34,0,21 20,575 Current Assets 34,825,03 2,348,35 Current Assets 31,76 31,76 31,76 31,76 31,76 31,76 31,76 31,76 31,76 31,76 32,77 32,77 32,77 33,77 34,77 34,77 34,77 34,77 34,77 34,77 34,77 34,77 35,77 36,77 37	, ,	1.00	-
(iv) Other Financial Assets (i) Deferred Tax Assets (net) (i) Other Non-Current Assets (ii) Trade Receivables (iii) Tax Assets (net) (iii) Cash and Cash Equivalents (iv) Others (iv) Other flavity (iv) Other financial liabilities (iv) Other financialiabilities (iv) Other financial liabilities (iv) Other financial			
Deferred Tax Assets (net)	, ,		
Other Non-Current Assets	• •	-	
Total Non - Current Assets 4,825.03 2,348.35		240.21	20.57
Direct Assets 3 Inventories 32.76			
a) Inventories b) Financial Assets (i) Irvestments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Others 1.15 79.01 (v) Other Current Tax Assets (Net) (v) Other Current Assets 774.51 1.647.88 (OTAL ASSETS 5,599.54 3,996.06 (OUITY AND LIABILITIES (quity a) Equity Share Capital b) Non Controlling Interest 13.86 6.08 (OUITY Controlling Interest (I) Borrowings (II) Lease liabilities (I) Borrowings (IV) Other Inancial liabilities (IV) Other Inancial lia		4,825.03	2,346.33
Distribution Dist		22.76	
(i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (v) Uchans (v) Uchars (v) Uchars (v) Uchars (v) Uchars (v) Uchers 1.15 79.01 (U) Other Carrent Tax Assets (Net) (d) Other Current assets 774.51 1,647.89 COTAL ASSETS 5,599.54 3,996.00 COUTY AND LIABILITIES (QUITY AND LI	, ,	32./6	
(ii) Trade Receivables			
(iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Others (c) Current Tax Assets (Net) (d) Other Current assets 774.51 79.0	17	2.40	- 0.04
(iv) Bank Balances other than (iii) above (v) Loans (vi) Others 1.15 79.01 (vi) Others 2 L.15 79.01 (vi) Others 3 L.15 79.01 (vi) Other Current Tax Assets 774.51 1,647.88 (Total Current Liabilities 4) Equity Share Capital 5,472.64 5,150.72 (Total Current Liabilities 1,38.6 6.08 (Total Equity 1,711.90 1,335.47 (Total Equity 1,711.90 1,335.47 (Total Equity 1,7479.20 (Total E	* *		I
(v) Loans (vi) Others (vi) Others (vi) Others (vi) Others (vi) Others (vi) Others (vi) Other Current Tax Assets (Net) (vi) Other Current assets (vii) Other Current Assets (viii) Tax Assets (viii) Trace Payables (viii) Trade Payables (viii) Other financial liabilities (viiii) Trade Payables (viiii) Trade Payables (viii) Other financial liabilities (viiii) Trade Payables (viii) Other financial liabilities (viii) Trade Payables (viii) Other financial liabilities (viiii) Trade Payables (viii) Other financial liabilities (viiii) Trade Payables (viii) Other financial liabilities (viiii) Trade Payables (viii) Trade Payables (viii) Trade Payables (viiii) Trade Payables (viii) Trade Payables (viiii) Trade Payables (viiiii) Trade Payables (viiiii	* *	492.93	1,485.50
(vi) Others c) Current Tax Assets (Net) d) Other Current assets 245.49 82.46 Total Current Assets 774.51 1,647.89 COTAL ASSETS 5,599.54 3,996.00 COULTY AND LIABILITIES GUITY a) Equity Share Capital b) Other Equity b) Other Equity 1,711.90 1,335.47 b) Other Equity 3,774.60 3,821.32 IABILITIES Non-Current Liabilities (i) Borrowings (ii) Lease liability (iii) Trade Payables: (A) total outstanding dues of micro enterprises and small enterprises (iv) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (ii) Borrowings (iii) Lease Liability (iii) Trade Payables (iv) Other on-current liabilities			
C) Current Tax Assets (Net) 245.49 82.46 10 10 10 10 10 10 10 1	, ,	4.45	70.04
O) Other Current assets 245.49 82.46 Total Current Assets 774.51 1,647.85 Total Current Assets 75,599.54 3,996.00 COUITY AND LIABILITIES Guity 3 Equity Share Capital 5,472.64 5,150.72 D) Other Equity 1,711.90 -1,335.47 D) Non Controlling Interest 13.86 6.08 Total Equity 3,774.60 3,821.32 IABILITIES	* *	1.15	/9.01
Total Current Assets 774.51 1,647.89	, ,		00.46
COTAL ASSETS 5,599.54 3,996.00	. /		
EQUITY AND LIABILITIES Equity a) Equity Share Capital b) Other Equity -1,711.90 -1,335.47 b) Non Controlling Interest 13.86 6.08 Total Equity 3,774.60 3,821.32 IABILITIES Non-Current Liabilities (i) Borrowings (ii) Lease liability (iii) Trade Payables: (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities b) Provisions c) Deferred tax liabilities (Net) d) Other non-current liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (iii) Lease Liability (iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (iv) Other financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Micro Enterprises and Small Enterprises (b) Other Current Liabilities 13.66 85.57 c) Provisions 97.94 5.95 d) Current Tax Liabilities (Net)	Total Current Assets	774.51	1,647.89
EQUITY AND LIABILITIES Equity a) Equity Share Capital b) Other Equity -1,711.90 -1,335.47 b) Non Controlling Interest 13.86 6.08 Total Equity 3,774.60 3,821.32 IABILITIES Non-Current Liabilities (i) Borrowings (ii) Lease liability (iii) Trade Payables: (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities b) Provisions c) Deferred tax liabilities (Net) d) Other non-current liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (iii) Lease Liability (iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (iv) Other financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Micro Enterprises and Small Enterprises (b) Other Current Liabilities 13.66 85.57 c) Provisions 97.94 5.95 d) Current Tax Liabilities (Net)	TOTAL ACCETS	E 500 54	3 006 00
Equity 3 Equity 5 5 5 5 5 5 5 5 5	TOTAL ASSETS	3,333.34	3,336.00
Equity 3 Equity 5 5 5 5 5 5 5 5 5	FOLUTY AND LIARILITIES		
Squity Share Capital 5,472.64 5,150.72 5) Other Equity 1,11.90 -1,335.47 5.0 Non Controlling Interest 13.86 6.08 5.00			
b) Other Equity	• •	5 472 64	5 150 72
b) Non Controlling Interest Total Equity 3,774.60 3,821.32 IABILITIES Non-Current Liabilities a) Financial Liabilities (i) Borrowings (ii) Lease liability (iii) Trade Payables: (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (iv) Other financial liabilities b) Provisions (c) Deferred tax liabilities (Net) d) Other non-current liabilities Total Non-Current Liabilities (i) Borrowings (ii) Lease Liabilities (ii) Borrowings (iii) Case Liability (iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities 13.10 (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other furrent Liabilities (iv) Other furrent Liabilities (iv) Other furrent Liabilities (iv) Other financial liabilities (iv) Other furrent Liabilities (iv) Other furr		· ·	
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Current Liabilities a) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities (iv) Other Current Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) (otal Current Liabilities (175.18	(d) Other non-current liabilities		
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(i) Borrowings (ii) Lease Liability (iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities (iv) Other Current Liabilities 113.66 85.57 c) Provisions 97.94 5.95 d) Current Tax Liabilities (Net)	Current Liabilities		
(iii) Lease Liability 13.54 70.56 (iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities	(a) Financial Liabilities		
(iii) Trade Payables (a) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities (iv) Other Current Liabilities 113.66 85.57 c) Provisions 97.94 5.95 d) Current Tax Liabilities (Net)	(i) Borrowings	-	
(a) total outstanding dues of Micro Enterprises and Small Enterprises (b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) Fotal Current Liabilities 261.98 175.18	(ii) Lease Liability	13.54	70.56
Enterprises (b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities b) Other Current Liabilities 113.66 85.57 c) Provisions 97.94 5.95 d) Current Tax Liabilities (Net) otal Current Liabilities 261.98 175.18	(iii) Trade Payables		
(b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities	(a) total outstanding dues of Micro Enterprises and Small		
Enterprises and Small Enterprises 35.83 13.10	Enterprises	_	
Enterprises and Small Enterprises	(b) total outstanding dues of Creditors other than Micro	36.03	13 10
b) Other Current Liabilities 113.66 85.57 c) Provisions 97.94 5.95 d) Current Tax Liabilities (Net) Total Current Liabilities 261.98 175.18	Enterprises and Small Enterprises	30.83	15.10
20	(iv) Other financial liabilities	-	-
d) Current Tax Liabilities (Net) Total Current Liabilities 261.98 175.18	(b) Other Current Liabilities	113.66	85.57
Total Current Liabilities 261.98 175.18	(c) Provisions	97.94	5.95
Total Current Liabilities 261.98 175.18	(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities 5,599.54 3,996.00	Total Current Liabilities	261.98	175.18
Total Equity and Liabilities 5,599.54 3,996.00			
	Total Equity and Liabilities	5,599.54	3,996.00

Place : Mumbai

Date: 12th November 2025

ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR Digitally signed by VINOD KUMAR TRIPATHI Date: 2025.11.12 17:56:39 +05'30'

Vinod Kumar Tripathi Executive Chairman DIN: 00798632

ECO HOTELS AND RESORTS LIMITED CIN: L55101KL1987PLC089987

Email: investor.relations@ecohotels.in

Registered Address: 67/6446, Basin Road, Ernakulam, Cochin, Kerala - 682031 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

PART - II STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

Rs in lakhs

	RS In N				<u>Rs in lakhs</u>		
	PARTICULARS					Vonelu	
Sr.	TYPE	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Yearly (Audited)
no	PERIOD ENDING	30.09.25	30.06.25	30.09.24	30.09.25	30.09.24	31.03.25
	No. of Months	3	30.06.23	3	6	6	12
	NO. OF WORLD		,	,	0	0	12
	Revenue from Operations						
	(a) Net Sales/ Interest Earned/ Operating Income	29.86	28.77		58.63	2.84	16.56
	(b) Other Income	71.19	4.31	36.43	75.50	73.90	92.69
	Total Revenue (I)	101.06	33.07	36.43	134.13	76.74	109.24
II	Expenses						
	Cost of Material Consumed	16.70	13.84		30.54		1.52
	Purchase of Stock-in-trade	(10.35)	10.35		-		(7.86
	Changes in Inventory of Finished Goods, stock in trade and Work in Progess				-		
	Employee benefits expense	62.08	44.54	(54.93)	106.62	2.05	125.01
	Finance cost	32.94	2.54	-	35.47	-	7.24
	Depreciation and amortisation expenses	28.46	13.49	11.11	41.95	11.12	35.67
	Other Expenses	76.21	82.96	(41.44)	159.17	50.77	245.15
	Total Expenses (II)	206.03	167.72	(85.26)	373.75	63.94	406.73
Ш	Profit before Exceptional Items and tax (I-II)	(104.98)	(134.64)	121.69	(239.62)	12.80	(297.48
IV	Exceptional items						
٧	Profit before and tax (III-IV)	(104.98)	(134.64)	121.69	(239.62)	12.80	(297.48
VI	Tax Expenses:						
	1) Current Tax						
	2) Deferred Tax						58.74
	Profit (loss) for the Period From Continuing						-356.22
VII	Operations (V-VI)	(104.98)	(134.64)	121.69	(239.62)	12.80	
VIII							
IX	Tax Expenses of discontinued operations Profit /(loss) from Discontinued operations (after						
х	tax) (VIII-IX)						
χı	Profit /(loss) for the Period (VII+X)	(104.98)	(134.64)	121.69	(239.62)	12.80	(356.22
	Profit/(loss) for the period attributable to:-	(201130)	(251101)	11105	(255,02)	12.00	(SSOILE)
	a) Owners of the Company	(103.99)	(133.37)		(237.37)		(352.87
	b) Non Controlling Interest	(0.99)	(1.27)		(2.25)		(3.35
		(0.007)	(===7)		(2.25)		(5.55)
XII	Other Comprehensive Income						(3.89
	Total Comprehensive Income for the Period						
XIII	1 · ·	(104.98)	(134.64)	121.69	(239.62)	12.80	(360.11
	Earning Per Equity Share (for Continuing						
ΧIV	Operation)						
7.1.0	(1) Basic	(0.19)	(0.26)	1.37	(0.44)	0.03	(0.77
	(2) Diluted	(0.19)	(0.26)	1.37	(0.44)	0.03	(0.77
	(-)	(/	(2.2.7)		(200.0)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Earning Per Equity Share (for discontinued &						
χVI				l			
AVI	(a) Basic	(0.19)	(0.26)	1.37	(0.44)	0.03	(0.77
	(b) Diluted	(0.19)	(0.26)	1.37	(0.44)	0.03	(0.77
XVII	Paid up Equity share capital (Face value) of Rs,	5,472.64	5,150.72	5,150.72	5,472.64	5,150.72	5,150.72
	10/- each	3,472.04	3,130.72	3,130.72	3,472.04	3,130.72	3,130.72

Notes

Place : Mumbai

Date: 12th November 2025

- The above is the extract of the detailed format of Half Yearly Financial Results filed with the stock exchange under regulation 33 of SEBI (Listing and other 1 Disclosure Requirements) Regulation 2015. The Full format of the half yearly Financial Results available on the Stock exchanges website :www.bseindia.com and also company's website :- www.ehrlindia.in
- 2 The company is engaged in the business of Hotel operation and management
- The above Consolidated financial results for the half year ended September 30th, 2025 are prepared in accordance with the Indian Accounting Standards (IND-AS) as prescribed under section 133 of the companies act, 2013 read with rule 3 of Companues (IND AS) Rules, 2015
- The Above Results have been Reviewed by the Audit Committee of the Board and Approved by the board of Directors at the Respective meeting held on 12th November 2025. The Statutory Auditors of the Company have audited results of half ended September 30, 2025
- Previous Period/ Current Year Figures have been reclassified/regrouped wherever necessary to correspond with the current Quarter's classification/ Disclosure

ECO HOTELS AND RESORTS LIMITED

CIN: L55101KL1987PLC089987

Email: investor.relations@ecohotels.in

Registered Address: 67/6446, Basin Road, Ernakulam, Cochin, Kerala - 682031

Cash Flow statement as on 30th September, 2025

Particulars Cash flow from opearting activities Profit for the year Adjustments for Depreciation and amortization expense (Profit)/Loss on disposal of property, plant and equipment Interest Paid Interest and dividend income	-239.62 -41.95	3oth Sept, 2024 12.81
Profit for the year Adjustments for Depreciation and amortization expense (Profit)/Loss on disposal of property, plant and equipment Interest Paid	-	12.81
Adjustments for Depreciation and amortization expense (Profit)/Loss on disposal of property, plant and equipment Interest Paid	-	12.81
Depreciation and amortization expense (Profit)/Loss on disposal of property, plant and equipment Interest Paid	41.95	1
(Profit)/Loss on disposal of property, plant and equipment Interest Paid	41.95	1440
Interest Paid	-	11.12
	2.63	
interest and dividend income	-138.53	-73.90
Changes in asset and liabilities	-130.33	-73.90
Decrease / (Increase) in Trade Receivables	-0.75	-0.91
Decrease / (Increase) in Inventories	-24.70	-0.51
Decrease /(Increase) in Other Non Current - Financial Assets	-24.70	7.56
Decrease /(Increase) in Other Current Assets	-99.03	-82.32
Decrease /(Increase) in Other Current Financial Assets	693.16	02.02
Decrease /(Increase) in Other Non-Current Assets	-0.20	-20.57
(Decrease) /Increase in Trade Payables	17.32	15.57
(Decrease) /Increase in Other Current liabilities	-24.99	-49.64
(Decrease) /Increase in Current Provisions	-	
(Decrease) /Increase in Non-Current Lease Liability & Provisions	1,411.80	
(Decrease) /Increase in Current Lease Liability & Provisions	87.91	-77.83
(Decrease) /Increase in Current Financial Liabilities	-11.77	
(Decrease) /Increase in Non-Current Provisions	-	
Cash generated from operations	1,715.20	-258.11
Income taxes paid	·	
Net cash flow from operating activities	1,715.20	-258.11
Cash flow from investing activities		
Purchase of property, plant and equipment	-1,483.12	-590.69
Purchase of Goodwill	-	-574.68
Investment	-1.00	-5,513.81
leasehold property deposit payment	-4.13	-79.01
Increase in Capital WIP	-340.48	-
Proceeds from repayment of Loans and Advances	-	8.40
Interest Received	7.89	-
Net cash flow from investing activities	-1,820.84	-6,749.79
Cash flow from financing activities	100.00	
Increase in Share Capital	489.32	3,367.07
Borrowings received	0.00	000.00
Repayment of Borrowings	-	-230.00
Proceeds from equity	-	4,871.53
Interest received	-	73.90
Repayment of Lease Obligation Interest Paid	62.84	-6.56
Net cash flow from financing activities	552.16	8,075.94
Net cash now from illiancing activities	332.16	8,073.94
Net increase/ decrease in cash and cash equivalents	446.52	1,068.04
Cash and cash equivalents at beginning of the financial year	46.41	417.47
Effects of exchange rate changes on cash and cash equivalents	40.41	417.47
Cash and cash equivalents at end of the year	492.93	1,485.50
Control of the Control of the Free Control of the Free Control of the Control of	102.00	2,100.00
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash and cash equivalents as per above comprise of the following		
	30.09.2024	30.09.2023
Cash and cash equivalents	492.93	1,485.50
Bank Overdrafts		
Balances as per statement of cash flows	492.93	1,485.50

Place : Mumbai

Date: 12th November 2025

ECO HOTELS AND RESORTS LIMITED

VINOD KUMAR Digitally signed by VINOD KUMAR TRIPATHI

Date: 2025.11.12 17:57:42 +05'30'

Vinod Kumar Tripathi Executive Chairman DIN: 00798632

B. Com., F.C.A

CHARTERED ACCOUNTANT

402/B, KRISHNA BLDG., NEELKANTH VIHAR, PIPELINE ROAD, TILAK NAGAR, CHEMBUR (W), MUMBAI - 400 089.

E-mail: girish.shethia@gmail.com

MOBILE: 97696 38418

Limited Review Report on unaudited consolidated financial results of the Company for the quarter ended 30 September 2025 and year to date unaudited consolidated financial results for the period from 1 April 2025 to 30 September 2025 pursuant to the Regulation 33 and Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of ECO HOTELS AND RESORTS LIMTIFD

- I have reviewed the accompanying consolidated statement of Unaudited Financial Results
 of ECO HOTELS AND RESORTS LIMTED ("the Holding Company") and its subsidiary (the
 Holding Company and its subsidiary together referred to as the 'Group'), for the quarter
 and six months ended on September 30, 2025 ("the Statement"), being submitted by the
 Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing
 Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the
 Regulations').
- 2. This statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in Indian accounting standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued there under and other recognized accounting principles generally accepted in India and in compliance with the Regulations. My responsibility is to express a conclusion on the Statement based on my review.
- 3. I have conducted my review in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review 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 specified under section 143(10) of the Act and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



B. Com., F.C.A.

CHARTERED ACCOUNTANT

402/B, KRISHNA BLDG., NEELKANTH VIHAR, PIPELINE ROAD, TILAK NAGAR, CHEMBUR (W), MUMBAI - 400 089.

E-mail: girish.shethia@gmail.com

MOBILE: 97696 38418

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No.	Name of the Entity	Relationship with the Holding Company
1	Eco Hotels India Private Limited	Subsidiary

5. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement".

Place: Mumbai Date: 12.11.2025

UDIN: 25044607BMIDFS4220

Girlsh L. Shethla Chartered Accountant Membership No. 044607

B. Com., F.C.A.

CHARTERED ACCOUNTANT

402/B, KRISHNA BLDG., NEELKANTH VIHAR, PIPELINE ROAD, TILAK NAGAR, CHEMBUR (W), MUMBAI - 400 089.

E-mail: girish.shethia@gmail.com MOBILE: 97696 38418

Date: November 12, 2025

To, Eco Hotels and Resorts Limited 67/6446, Basin Road, Cochin, Ernakulam High Court, Ernakulam, 682031, Kerala

Sub: Resignation from the position of Statutory Auditors of the Company

Dear Sir,

I, Girish L Shethia, Chartered Accountant was appointed as the statutory auditor of Eco Hotels & Resorts Limited pursuant to the shareholders resolution dated September 29, 2025, to hold office for a term of two years until the conclusion of the Annual General Meeting of the Company to be held in the year 2027.

However, due to my pre-occupation in other assignments and location. I am not in a position to devote my time to the affairs of the Company. I have already discussed all the matters related to my resignation with the management of the Company. Accordingly, I submit my resignation from the position of the statutory auditor of the Company with effect from November 12, 2025, after signing of Unaudited Standalone & Consolldated Financial Statements and Limited Review Report for the quarter and half year ended September 30, 2025.

I have no objection in the appointment of any other Auditor of the Company.

I thank you for the support and coordination extended during my association.

Please find attached in Annexure A, the information to be obtained by the Company from the auditors for the resignation as required by SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Thanking you,

Girish L. Shethia,

Chartered Accountant

Membership No. 44607

B. Com., F.C.A

CHARTERED ACCOUNTANT

402/B, KRISHNA BLDG., NEELKANTH VIHAR, PIPELINE ROAD, TILAK NAGAR, CHEMBUR (W), MUMBAI - 400 089.

E-mail: girish.shethia@gmail.com MOBILE: 97696 38418

Annexure A

- 1. Name of the listed entity/ material subsidiary: Eco Hotels and Resorts Limited
- 2. Details of the statutory auditor:
- a. Name: Girish L. Shethia
- b. Address: 402/B, Krishna Building, Neelkanth Vihar, Pipeline Road, Tilak Nagar, Chembur West, Mumbai 400089
- c. Phone number: +91 9769638418
- d. Email: cagirish.shethia@gmail.com
- 3. Details of association with the listed entity/ material subsidiary: Auditor
- a. Date on which the statutory auditor was appointed: 29.09.2025
- b. Date on which the term of the statutory auditor was scheduled to expire: 28.09.2027
- c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: Limited Review Report for the half year ended 30.09.2025 dated 12.11.2025.
- 4. Detailed reasons for resignation: Pre-occupation with other assignments.
- 5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors): Not Applicable
- 6. In case the information requested by the auditor was not provided, then following shall be disclosed: Not Applicable.
- a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management. b. Whether the lack of information would have significant impact on the financial statements/results.: Not Applicable
- c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised): Not Applicable
- d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued: Not Applicable
- 7. Any other facts relevant to the resignation: Not Applicable

Declaration

- 1. I hereby confirm that the information given in this letter and its attachments is correct and complete.
- 2. I hereby confirm that there is no other material reason other than those provided above for my resignation.

Date: November 12,

Place: Mumbai



Annexure-A

Appointment of Statutory Auditor

Particulars	Details
Name of the Company	Eco Hotels and Resorts Limited
Name of the Auditor	M/s. K. M. Garg & Co., Chartered Accountant (FRN: 120712W)
Reason for change viz. appointment,	Appointment as Statutory Auditor of the company
resignation, removal, death or otherwise	
Effective date of appointment	November 12, 2025 (Subject to approval of shareholders))
Brief Profile	K. M. Garg Co., Chartered Accountants was founded by Mr.
	Kamalakant Garg in the year 1982 and started functioning in full
	force from 1989 as a proprietorship firm. It was converted into
	Partnership in the year 2000 by admitting two dynamic chartered
	accountants. Lately the founder partner Mr. Kamalakant Garg
	passed away. His vision and dedication established the strong
	foundation on which we stand today. Guided by his values of
	integrity, commitment and excellence the firm has grown into a
	trusted name in the industry.
	The firm has exposure in various areas of the profession like Audit
	& Assurances Services (Statutory Audits, Internal Audits),
	Taxation- Direct tax (Income Tax) & Indirect Tax (GST), Company
	Law matters, Compliance Audit for Insurance & Other companies,
	Amalgamation/Merger & Acquisition report to Official Liquidator
	and related areas.
Disclosure of relationship between directors (in	Not Applicable
case of appointment of a director)	

ECO HOTELS AND RESORTS LIMITED

(Promoted by Eco Hotels UK PLC)

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Ernakulam, Kerala, India - 682031

CIN: L55101KL1987PLC089987

Registered Office:

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Corporate Office: Block no 4, 2nd floor, Raj Mahal, VN Road,

Churchgate, Mumbai - 400020

Email Id: investor.relations@ecohotels.in

Brands: THE ECO GRAND™, ECO HOTELS™, THE ECO™, THE ECO SATVA™, ECOXPRESS™, ECOXPRESS SATVA™, ECOVALUE™