Silver Pearl Hospitality & Luxury Spaces Limited

Regd. Office : 3B, Lal Bazar Street, Sir RNM House, 5th Floor, Room No. 2, Kolkata - 700001 (West Bengal)
CIN : U55101WB2011PLC158193, Email : info@silverpearlhospitality.com, Website : www.silverpearlhospitality.com

Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th September 2025

₹ in Lakhs

Sr. No.	Particulars	Half Year ended 30.09.2025	Preceding Half Year ended 31.03.2025	Corresponding Half Year ended 30.09.2024	Year to date figures as on 31.03.2025
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	52.11	23.86	55.77	79.63
II	Other Income	10.10	17.94	0.06	18.00
III	**Total Income (I+II)**	**62.21**	**41.80**	**55.83**	**97.63**
IV	**Expenses**				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-
	Employees Benefit Expenses	13.03	11.55	14.34	25.89
	Finance Costs	-		-	
	Depreciation & Amortization Expenses	7.29	8.69	8.88	17.57
	Other Expenses	28.97	29.21	39.74	68.95
	Total Expenses (IV)	**49.29**	**49.46**	**62.95**	**112.41**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	12.92	(7.66)	(7.12)	(14.78)
VI	Exceptional Items	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	12.92	(7.66)	(7.12)	(14.78)
VIII	**Tax Expenses**				
	Current	2.41	-	-	-
	Deferred Tax	0.57	6.05	(4.18)	1.87
	Total Tax Expenses (VIII)	**2.98**	**6.05**	**(4.18)**	**1.87**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**9.94**	**(13.70)**	**(2.95)**	**(16.65)**
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-
XI	**Total Comprehensive Income for the Period / Year (IX+X)**	**9.94**	**(13.70)**	**(2.95)**	**(16.65)**
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	785.30	785.30	785.30	785.30
XIII	Other Equity	565.70		569.96	555.76
XIV	**Earnings per Share (Face Value of ₹ 10/- each)**				
	a) Basic	0.13	(0.17)	(0.04)	(0.21)
	b) Diluted	0.13	(0.17)	(0.04)	(0.21)

Notes :

1. As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Hotel & Restaurant Business" and thus Segmental Report for the Quarter is not applicable to the Company.
2. Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 11, 2025.
3. The Statutory Auditors have carried out "Limited Review" for above Financial Results.
4. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
5. Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
6. Figures for the Half Years ended 30th September 2025 and 30th September 2024 as reported in these financial results, are un-audited figures in respect of year to date figures up to the end of the 1st half year of the respective financial years.

For Silver Pearl Hospitality & Luxury Spaces Limited

Sd/-

Place: Kolkata
Date: November 11, 2025

Rajesh Kumar Negi
Managing Director

Silver Pearl Hospitality & Luxury Spaces Limited

Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2025	As At 31st Mar 2025
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	194.55	201.84
Financial Assets		
Income Tax Assets		
Deferred Tax Assets	3.48	4.06
Total Non-Current Assets ...	198.03	205.90
Non-Current Financial Assets		
Non-Current Investments	682.00	732.00
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	682.00	732.00
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	-	-
Financial Assets		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	0.02	0.08
Bank Balances	0.66	5.37
Short Term Loans & Advances	472.00	424.34
Other Financial Assets	-	-
Other Current Assets	4.12	5.49
Total Non-Current Assets ...	476.80	435.28
Total Assets	**1,356.83**	**1,373.18**
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	785.30	785.30
Reserves & Surplus	565.70	555.76
Money Received against Share Warrants	-	-
Total Equity ...	1,351.00	1,341.06
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings		-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	0.83	-
Other Financial Liabilities	-	-
Short Term Provisions	4.14	1.73
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	0.86	30.39
Total Current Liabilities ...	5.83	32.12
Total Liabilities	5.83	32.12
Total Equity & Liabilities	**1,356.83**	**1,373.18**

Silver Pearl Hospitality & Luxury Spaces Limited

Statement of Cash Flow as at 30th September, 2025

₹ In Lakhs

Particulars	As at 30th Sept 2025	As at 30th Sept 2024
A. <u>Cash Flow from Operating Activities</u>		
Net Profit before Tax and Extra-Ordinary Items	*12.92*	*(7.12)*
<u>Adjustments for</u>		
Interest /Finance Cost	(10.10)	(16.74)
Interest Income	-	-
Dividend	-	-
Depreciation & Amortization Expenses	7.29	8.88
Operating profit before working Capital Changes	*10.11*	*(14.98)*
<u>Adjustments for Working Capital Changes</u>		
Decrease/(Increase) in Loan & Advances	(47.65)	(25.43)
Decrease/(Increase) in Trade Receivable	-	-
Decrease/(Increase) in Taxes	-	-
Decrease/(Increase) in Other Financial Assets	-	-
Decrease/(Increase) in Other Current Assets	1.37	1.37
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Trade Payable	-	-
(Decrease)/Increase in Other Financial Liabilities	-	-
(Decrease)/Increase in Other Current Liabilities and Provisions	(28.70)	(5.15)
Cash Generated from operations	*(64.87)*	*(44.19)*
Less: Tax Expenses	-	-
Deferred Tax Assets	-	-
Net Cash From Operating Activities	*(64.87)*	*(44.19)*
B. <u>Cash Flow From Investing Activities</u>		
Interest Income	-	-
(Increase)/Decrease in Non-Current Investments	50.00	-
(Increase)/Decrease in Fixed Assets	-	(1.02)
Purchases of Assets	-	-
Proceeds from Sale of Assets	-	-
Profit/(Loss) On Sale Of Investment	-	-
Net Cash from Investing Activities	*50.00*	*(1.02)*
C. <u>Cash Flow From Financing Activities</u>		
Proceeds from Issue of Shares	-	-
Securities Premium Account	-	-
Repayment of Borrowings	-	-
Interest Paid	10.10	16.74
Net Cash used in Financing Activities	10.10	16.74
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(4.77)	(28.47)
Opening Balance of Cash & Cash Equivalents	5.45	125.72
Closing Balance of Cash & Cash Equivalents	0.68	97.25