EIH Limited
A MEMBER OF THE OBEROI GROUP

12th November 2026

The National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No. C/1, G Block Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 **Code: EIHOTEL**	**BSE Limited** Corporate Relationship Dept., 1st Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001 **Code: 500840**

Sub: Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th September 2026

Dear Sir / Madam,

The Board of Directors at its meeting held on 12th November 2026 has approved Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30th September 2026.

We are enclosing herewith the following:

1. Standalone and Consolidated Financial Results of the Company in the prescribed format under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

2. Limited Review Report for the Unaudited Standalone and Consolidated Financial Results:

The Board meeting started at 04:00 p.m. and concluded at about 6.15 p.m.

The above may please be taken on record.

Thank you,

Yours faithfully,

For EIH Limited

Lalit Kumar Sharma
Digitally signed by Lalit Kumar Sharma
Date: 2026.11.12 18:51:25 +05'30'

Lalit Kumar Sharma
Company Secretary

Deloitte
Haskins & Sells LLP

Chartered Accountants
7th Floor Building 10
Tower B
DLF Cyber City Complex
DLF City Phase II
Gurugram-122 002
Haryana, India

Tel: +91 124 679 2000
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To The Board of Directors of
EIH Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **EIH Limited** ("the Company"), for the quarter and half year ended September 30, 2026 ("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 amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Deloitte Haskins & Sells LLP Chartered Accountants

Alka Chadha
Partner
(Membership No. 93474)
(UDIN: 26093474WEXDCQ8049)

Place: Mumbai
Date : November 12, 2026

EIH Limited

A MEMBER OF THE OBEROI GROUP

Registered Office : N-806-A, 8th Floor, Diamond Heritage Building, 16, Strand Road Fairley Place, Kolkata – 700 001, India
Phone : 91-33-22486751 Fax : 91-33-22486785
Website: www.eihltd.com Email ID : isdho@oberoigroup.com
CIN : L55101WB1949PLC017981

Statement of Standalone Financial Results for the Quarter and Half Year ended 30th September 2026

(Rs. in Crores)

Particulars	3 months ended 30.09.2026 Unaudited	3 months ended 30.06.2026 Unaudited	3 months ended 30.09.2025 Unaudited	6 months ended 30.09.2026 Unaudited	6 months ended 30.09.2025 Unaudited	Year ended 31.03.2026 Audited
Income						
a) Revenue from operations	621.67	599.80	530.37	1,221.47	1,049.14	2,636.87
b) Other income	43.14	58.20	41.18	101.34	93.53	175.62
Total income	**664.81**	**658.00**	**571.55**	**1,322.81**	**1,142.67**	**2,812.49**
Expenses						
a) Consumption of provisions, wines and others	66.25	65.03	58.47	131.28	113.55	259.33
b) Employee benefits expense	156.40	148.73	135.10	305.13	262.68	561.34
c) Finance costs	14.03	3.69	3.70	17.72	7.41	15.60
d) Depreciation and amortisation expense	34.45	33.74	31.47	68.19	61.79	130.09
c) Other expenses	238.37	237.09	201.69	475.46	396.68	927.47
Total expenses	**509.50**	**488.28**	**430.43**	**997.78**	**842.11**	**1,893.83**
Profit before exceptional items and tax	**155.31**	**169.72**	**141.12**	**325.03**	**300.56**	**918.66**
Exceptional items (Note 5)	-	-	8.41	-	(101.91)	(131.00)
Profit before tax	**155.31**	**169.72**	**149.53**	**325.03**	**198.65**	**787.66**
Tax expense						
a) Current tax	37.24	41.39	40.07	78.63	51.29	216.77
b) Deferred tax	0.87	1.24	5.99	2.11	7.53	32.38
Total Tax Expense	**38.11**	**42.63**	**46.06**	**80.74**	**58.82**	**249.15**
Profit for the period / year	**117.20**	**127.09**	**103.47**	**244.29**	**139.83**	**538.51**
Other comprehensive income / (loss)						
Items that will not be reclassified to profit or loss						
- Re-measurements of the defined benefit plans	(3.70)	(0.41)	(2.52)	(4.11)	(2.39)	(1.63)
- Tax relating to these items	0.78	0.20	0.97	0.98	0.98	0.41
Total other comprehensive income / (loss) for the period / year, net of tax	**(2.92)**	**(0.21)**	**(1.55)**	**(3.13)**	**(1.41)**	**(1.22)**
Total comprehensive income for the period / year	**114.28**	**126.88**	**101.92**	**241.16**	**138.42**	**537.29**
Paid-up equity share capital (Face Value - Rs. 2 each)	**125.07**	**125.07**	**125.07**	**125.07**	**125.07**	**125.07**
Other equity						**4,563.61**
Earnings per equity share (in Rupees) (Face Value - Rs. 2 each) (Note 7)						
(a) Basic	1.88	2.03	1.66	3.91	2.24	8.61
(b) Diluted	1.88	2.03	1.66	3.91	2.24	8.61

For Identification Only
Deloitte Haskins & Sells LLP

EIH LIMITED
7, SHAM NATH MARG, DELHI-54

EIH Limited

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Standalone Balance Sheet as at 30th September 2026

(Rs. in Crores)

	As at	
	30.09.2026 Unaudited	**31.03.2026 Audited**
ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	2,582.32	2,476.30
(b) Right-of-use assets	362.36	322.68
(c) Capital work-in-progress	224.24	145.34
(d) Intangible assets	3.17	3.33
(e) Intangible assets under development	0.99	0.85
(f) Investment property	91.50	92.82
(g) Financial assets		
(i) Investments	964.36	963.38
(ii) Other non-current financial assets	79.61	288.46
(h) Tax assets (net)	73.09	39.50
(i) Other non-current assets	112.28	44.85
Total non-current assets	**4,493.92**	**4,377.51**
2. Current assets		
(a) Inventories	60.58	58.01
(b) Financial assets		
(i) Investments	3.22	3.47
(ii) Trade receivables	242.06	250.58
(iii) Cash and cash equivalents	202.36	36.47
(iv) Bank balance other than (iii) above	638.24	723.72
(v) Other current financial assets	40.66	30.66
(c) Other current assets	78.04	84.73
Total current assets	**1,265.16**	**1,187.64**
Total assets	**5,759.08**	**5,565.15**
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	125.07	125.07
(b) Other equity	4,710.97	4,563.61
Total equity	**4,836.04**	**4,688.68**
Liabilities		
2. Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	180.01	137.11
(ii) Other non-current financial liabilities	19.69	23.84
(b) Provisions - non-current	27.90	26.29
(c) Other non-current liabilities	1.41	1.62
(d) Deferred tax liabilities - (net)	168.35	166.24
Total non-current liabilities	**397.36**	**355.10**
3. Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	10.45	9.60
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	23.25	27.74
Total outstanding dues of creditors other than micro enterprises and small enterprises	212.89	256.61
(iii) Other current financial liabilities	22.03	40.14
(b) Provisions - current	15.11	39.09
(c) Other current liabilities	241.95	148.19
Total current liabilities	**525.68**	**521.37**
Total liabilities	**923.04**	**876.47**
Total equity and liabilities	**5,759.08**	**5,565.15**

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EIH LIMITED * 7, SHAM NATH MARG, DELHI-54 *

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Standalone Statement of Cash Flows for the Half Year ended 30th September 2026

(Rs. in Crores)

	6 months ended 30.09.2026 Unaudited	6 months ended 30.09.2025 Unaudited	Year ended 31.03.2026 Audited
Cash flow from operating activities			
Profit before tax	325.03	198.65	787.66
Adjustments for			
Depreciation and amortisation expense	68.19	61.79	130.09
Loss/ (gain) on sale/discard of property, plant and equipment (net)	15.20	(0.60)	(1.16)
Bad debts and advances written off	0.11	0.02	0.03
Provision for doubtful trade receivables and advances	-	0.26	0.44
Provision for contingencies	-	(90.58)	(90.58)
Interest income on balance with government authorities	-	(3.82)	(3.82)
Advance recoverable from Mashobra Resort Limited written down	-	68.10	68.10
Fair value changes on investments measured at fair value through profit or loss (net)	(1.00)	127.52	127.53
Provisions/liabilities written back	(5.10)	(3.35)	(15.91)
Loss on sale/redemption of investments (net)	-	-	0.01
Dividend income	(28.61)	(26.45)	(26.44)
Interest income	(30.61)	(33.18)	(72.93)
Rental income from investment property	(16.03)	(15.51)	(28.89)
Finance costs	17.72	7.41	15.60
Change in operating assets and liabilities			
(Increase) / Decrease in trade receivables	8.42	21.69	(26.49)
Increase in inventories	(2.57)	(4.05)	(3.62)
(Increase) / Decrease in other current / non-current financial assets	2.51	(11.37)	63.73
(Increase) / Decrease in other current / non-current assets	8.39	(18.73)	22.25
Increase / (Decrease) in trade payables	(43.60)	(34.36)	52.50
Increase / (Decrease) in provisions	(26.48)	4.41	27.17
Increase / (Decrease) in other current /non-current financial liabilities	(2.01)	(3.63)	1.01
Increase in other current /non-current liabilities	93.55	82.77	23.91
Cash generated from operations	**383.11**	**326.99**	**1,050.19**
Income tax refund / (paid) - net	(111.24)	(101.00)	(218.52)
Net cash from operating activities	**271.87**	**225.99**	**831.67**
Cash flows from investing activities			
Payments for property, plant and equipment, right-of-use assets and capital work in progress	(348.57)	(136.38)	(624.51)
Payments for intangible assets and intangible assets under development	(0.87)	(2.60)	(3.50)
Investment in equity shares of subsidiary	-	(35.45)	(35.44)
Purchase of investments	-	-	(2.67)
Proceeds from sale of investments	0.20	0.20	14.01
Rental income from investment property	16.03	15.51	28.89
Proceeds from sale of property, plant and equipment	1.21	1.76	5.78
Changes in bank balances other than cash and cash equivalent - deposits matured/(placed) net	285.75	(227.87)	(415.87)
Dividend received	28.61	26.45	26.44
Interest received	26.78	16.18	60.30
Net cash from/(used) in investing activities	**9.14**	**(342.20)**	**(946.57)**
Cash flows from financing activities			
Interest paid	(16.69)	(6.87)	(13.65)
Repayment of lease liabilities	(4.89)	(3.95)	(8.11)
Payment of dividend/ unpaid dividends transferred to Investor Education and Protection Fund	(93.54)	(93.42)	(93.58)
Net cash used in financing activities	**(115.12)**	**(104.24)**	**(115.34)**
Net increase/(decrease) in cash and cash equivalents	**165.89**	**(220.45)**	**(230.24)**
Cash and cash equivalents at the beginning of the period/year	36.47	266.71	266.71
Cash and cash equivalents at the end of the period/year	**202.36**	**46.26**	**36.47**

For Identification Only
Deloitte Haskins & Sells LLP

EIH LIMITED * 7, SHAM NATH MARG, DELHI-54 *

Notes to the Statement of Standalone Financial Results:

1. The Board of Directors of the Company in its meeting dated 26th May 2026, had proposed a final dividend of Rs. 1.50 per share for FY 2025-26 which was approved by the members at the Annual General Meeting held on 7th August 2026 and was paid to the members on 12th August 2026. The dividend declared and paid by the Company is in accordance with Section 123 of the Companies Act 2013, as applicable.

2. These Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ("Ind AS") 34, 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

3. The Company has no reportable segments other than hotels as per the Indian Accounting Standards.

4. Mashobra Resort Limited ('MRL'), a subsidiary of the Company till 31st March 2025, had acquired ownership of the Wildflower Hall property in 1997, pursuant to a joint venture agreement between EIH Limited ('Company') and the Government of Himachal Pradesh ('State') in 1995. A long-standing dispute between the JV partners culminated in an order dated 20th February 2024 by the Hon'ble Supreme Court of India, directing EIH Limited to vacate and handover the hotel to the State by 31st March 2025.

   In compliance with the above order, the vacant and peaceful possession of the hotel was handed over to the State on 31st March 2025 resulting in loss of control over MRL. Pursuant to this loss of control, the Company had re-assessed the aforesaid investment at estimated fair value and had continued to classify the investment as an 'assets classified as held for sale' measured at Rs. 141.21 crores.

   Pursuant to the order of the Hon'ble High Court of Himachal Pradesh dated 2nd June 2025, adjudicating the claims/ counter-claims of the parties, the Company had:

   - adjusted the value of its investments in MRL to Rs. 13.00 crores and continued to classify the same as an 'assets classified as held for sale'.
   - the advances recoverable from MRL, amounting to Rs.136.19 crores as at 31st March 2025, had been written down to Rs. 68.09 crores, representing 50% of the total outstanding amount.
   - reversed obligation towards user fees (including interest) to the extent of Rs. 85.99 crores as no longer payable.

   The net impact of the above, aggregating to Rs. 110.32 crores was charged to the Profit and Loss and included under Exceptional items during the half year ended 30th September 2025 and year ended 31st March 2026.

   Pursuant to the Hon'ble High Court's order dated 14th October 2025, the obligation towards user fees and interest thereon amounting to Rs. 4.59 crores was no longer payable and was accordingly reversed. Further, the Company had recorded an interest income amounting to Rs 3.82 crores on the amount deposited with the Registrar. These amounts aggregating to Rs. 8.41 crores were included under Exceptional Items in the Financial Results during the quarter and half year ended on 30th September 2025 and the year ended 31st March 2026.

   During the year ended 31st March 2026, the shares held by the Company in MRL were transferred in favour of the State upon receipt of compensation as per the directions of the High Court. As per the order of the Hon'ble High Court of Himachal Pradesh dated 5th January 2026, the proceedings are closed and the execution petitions stand disposed off.

5. Net exceptional gain/ (loss):

Particulars	3 months ended 30.09.2026 [Unaudited]	3 months ended 30.06.2026 [Unaudited]	3 months ended 30.09.2025 [Unaudited]	6 months ended 30.09.2026 [Unaudited]	6 months ended 30.09.2025 [Unaudited]	Year ended 31.03.2026 [Audited]
Adjustment pursuant to the order of Hon'ble High Court dated 2nd June 2025 (refer note 4)	-	-	-	-	(110.32)	(110.32)
Adjustment pursuant to the order of the Hon'ble High Court dated 14th October 2025 (refer note 4)	-	-	8.41	-	8.41	8.41
Impact pursuant to the enactment of the Labour codes (refer note 6)	-	-	-	-	-	(29.09)
Net Exceptional gain/ (loss)	**-**	**-**	**8.41**	**-**	**(101.91)**	**(131.00)**

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6. On 21st November 2025, the Government of India had notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate multiple existing labour laws into a unified framework governing employment and post-employment benefits.

   The Company had assessed the financial implications of these changes and, pursuant to such assessment, recognised an incremental obligation of Rs. 29.09 crores on account of increase in employee benefit liabilities arising from past service. Considering the impact was arising from enactment of the new legislation and its non-recurring nature, this amount had been presented under Exceptional Items in the Financial Results during the year ended 31st March 2026.

7. Earnings per share are not annualised except for the year ended 31st March 2026.

8. The Financial Results for the first half year are not indicative of a full year's performance due to the seasonal nature of the Indian Hotel Industry.

9. Figures have been regrouped or rearranged, wherever necessary.

10. The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 12th November 2026. The Statutory Auditors have carried out a limited review of the aforesaid results.

Mumbai
12th November 2026

VIKRAMJIT SINGH OBEROI
Managing Director and Chief Executive Officer
(DIN: 00052014)

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Deloitte Haskins & Sells LLP

EIH LIMITED * 7, SHAM NATH MARG, DELHI-54 *

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To The Board of Directors of
EIH Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **EIH Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter and half year ended September 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We 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.

4. The Statement includes the results of the following entities:

   Parent:

   EIH Limited

   Subsidiaries:

   1. Svara Hotels Limited (formerly known as Mumtaz Hotels Limited)
   2. Oberoi Kerala Hotels and Resorts Limited
   3. EIH International Ltd

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4. EIH Holdings Ltd
5. PT Widja Putra Karya
6. PT Waka Oberoi Indonesia
7. PT Astina Graha Ubud
8. EIH London Investments Limited

Associates

1. EIH Associated Hotels Limited
2. La Roseraie De L'altas
3. Usmart Education Limited

Joint Ventures

1. Avis India Mobility Solutions Private Limited
2. Oberoi Mauritius Ltd (including its subsidiary, Island Resort Limited)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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.

6. We did not review the interim financial information of six subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 1,328.71 crores as at September 30, 2026, total revenues of Rs. 49.47 crores and Rs. 85.04 crores for the quarter and half year ended September 30, 2026 respectively, total net profit after tax of Rs. 11.02 crores and Rs. 13.00 crores for the quarter and half year ended September 30, 2026 respectively, total comprehensive income of Rs. 10.13 crores and Rs. 7.93 crores for the quarter and half year ended September 30, 2026 respectively and net cash inflows Rs. 11.74 crores for the half year ended September 30, 2026, as considered in the Statement. The consolidated unaudited financial results also includes the Group's share of profit after tax of Rs. 4.07 crores and loss after tax Rs. 0.88 crores for the quarter and half year ended September 30, 2026 respectively and total comprehensive income of Rs. 4.07 crores and total comprehensive loss of Rs. 0.88 crores for the quarter and half year ended September 30, 2026 respectively, as considered in the Statement, in respect of one joint venture and one associate, whose interim financial information has not been reviewed by us. This interim financial information has been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, joint venture and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Certain of these subsidiaries/associate/joint venture are located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries.



The Company's management has converted the financial information of such subsidiaries/associate/ joint venture located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's management. Our conclusion in so far as it relates to such subsidiaries/associate/ joint venture located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Company and reviewed by us.

Our conclusion on the Statement is not modified in respect of these matters.

7. The consolidated unaudited financial results includes the interim financial information of one subsidiary which has not been reviewed by their auditor, whose interim financial information reflect total assets of Rs. 2.39 crores as at September 30, 2026, total revenues of Rs. 0.02 crores and Rs. 0.05 crores for the quarter and half year ended September 30, 2026 respectively, total net profit after tax of Rs. 0.01 crores and Rs. 0.01 crores for the quarter and half year ended September 30, 2026 respectively, total comprehensive income of Rs. 0.01 crores and Rs. 0.01 crores for the quarter and half year ended September 30, 2026 respectively, and net cash inflows of Rs. 0.04 crores for the half year ended September 30, 2026, as considered in the Statement. The consolidated unaudited financial results also includes the Group's share of loss after tax of Rs. 0.00 crores and Rs. 0.00 crores for the quarter and half year ended September 30, 2026 respectively, and total comprehensive loss of Rs. 0.00 crores and Rs. 0.00 crores for the quarter and half year ended September 30, 2026 respectively, in respect of one associate, as considered in the Statement, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

VJ

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Deloitte Haskins & Sells LLP Chartered Accountants

Alka Chadha
Partner
(Membership No. 93474)
(UDIN: 26093474THXSHQ2390)

Place: Mumbai
Date: November 12, 2026

EIH Limited
A MEMBER OF THE OBEROI GROUP
Registered Office : N-806-A, 8th Floor, Diamond Heritage Building, 16, Strand Road, Fairley Place, Kolkata - 700 001
Phone : 91-33-22486751 Fax : 91-33-22486785
Website: www.eihltd.com Email ID : isdho@oberoigroup.com
CIN : L55101WB1949PLC017981

Statement of Consolidated Financial Results for the Quarter and Half Year ended 30th September 2026

(Rs. in Crores)

Particulars	3 months ended 30.09.2026 Unaudited	3 months ended 30.06.2026 Unaudited	3 months ended 30.09.2025 Unaudited	6 months ended 30.09.2026 Unaudited	6 months ended 30.09.2025 Unaudited	Year ended 31.03.2026 Audited
Income						
a) Revenue from operations	694.19	656.96	597.94	1,351.15	1,171.52	2,939.63
b) Other income	36.34	40.98	34.76	77.32	70.24	166.11
Total income	**730.53**	**697.94**	**632.70**	**1,428.47**	**1,241.76**	**3,105.74**
Expenses						
a) Consumption of provisions, wines and others	70.94	68.71	62.66	139.65	121.19	275.98
b) Employee benefits expense	169.14	161.03	146.68	330.17	285.55	606.85
c) Finance costs	15.85	5.59	5.54	21.44	11.36	23.09
d) Depreciation and amortisation expense	37.88	37.00	34.59	74.88	67.95	142.53
e) Other expenses	265.34	260.69	234.86	526.03	451.23	1,033.05
Total expenses	**559.15**	**533.02**	**484.33**	**1,092.17**	**937.28**	**2,081.50**
Profit before exceptional items, share of net profit / (loss) of associates and joint ventures accounted for using equity method and tax	**171.38**	**164.92**	**148.37**	**336.30**	**304.48**	**1,024.24**
Share of net profit of associates and joint ventures accounted for using equity method	12.91	4.39	9.65	17.30	18.21	56.55
Profit before exceptional items and tax	**184.29**	**169.31**	**158.02**	**353.60**	**322.69**	**1,080.79**
Exceptional items (Note 6)	-	-	8.41	-	(102.08)	(132.08)
Profit before tax	**184.29**	**169.31**	**166.43**	**353.60**	**220.61**	**948.71**
Tax expense						
a) Current tax	40.70	44.87	42.76	85.57	55.71	243.45
b) Deferred tax	2.13	4.13	7.11	6.26	11.46	47.97
Total tax expense	**42.83**	**49.00**	**49.87**	**91.83**	**67.17**	**291.42**
Profit for the period / year	**141.46**	**120.31**	**116.56**	**261.77**	**153.44**	**657.29**
Other comprehensive income / (loss)						
A Items that will not be reclassified to profit or loss						
- Share of other comprehensive income / (loss) of associates and joint ventures accounted for using the equity method	0.20	(0.04)	(0.22)	0.16	(0.25)	(0.06)
- Re-measurements of the defined benefit plans	(3.65)	(0.40)	(2.55)	(4.05)	(2.38)	(1.85)
- Tax relating to these items	0.71	0.21	1.03	0.92	1.04	0.43
B Items that may be reclassified to profit or loss						
- Exchange differences on translation of foreign operations	14.50	(0.81)	26.62	13.69	41.94	97.14
Total other comprehensive income / (loss) for the period / year, net of tax	**11.76**	**(1.04)**	**24.88**	**10.72**	**40.35**	**95.66**
Total comprehensive income for the period / year	**153.22**	**119.27**	**141.44**	**272.49**	**193.79**	**752.95**
Profit attributable to:						
a) Owners of EIH Limited	136.43	117.14	113.77	253.57	147.63	628.28
b) Non-controlling interests	5.03	3.17	2.79	8.20	5.81	29.01
Other comprehensive income / (loss) attributable to:						
a) Owners of EIH Limited	11.51	(0.08)	24.12	11.43	39.14	110.33
b) Non-controlling interests	0.25	(0.96)	0.76	(0.71)	1.21	(14.67)
Total comprehensive income attributable to:						
a) Owners of EIH Limited	147.94	117.06	137.89	265.00	186.77	738.61
b) Non-controlling interests	5.28	2.21	3.55	7.49	7.02	14.34
Paid-up equity share capital (Face Value - Rs. 2 each)	**125.07**	**125.07**	**125.07**	**125.07**	**125.07**	**125.07**
Other equity						**5,137.21**
Earnings per equity share attributable to owners of the Company (in Rupees) Face Value Rs. 2 (Note 8)						
(1) Basic	2.18	1.87	1.82	4.05	2.36	10.05
(2) Diluted	2.18	1.87	1.82	4.05	2.36	10.05

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Consolidated Balance Sheet as at 30th September 2026

(Rs. in Crores)

	As at	
	30.09.2026 Unaudited	31.03.2026 Audited
ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	2,768.21	2,663.81
(b) Right-of-use-assets	720.61	677.60
(c) Capital work-in-progress	335.85	217.70
(d) Goodwill	449.76	442.41
(e) Other intangible assets	3.21	3.36
(f) Intangible assets under development	0.99	0.85
(g) Investment property	91.51	92.82
(h) Financial assets		
(i) Investments accounted for using equity method	465.17	454.20
(ii) Other investments	23.60	22.30
(iii) Other non-current financial assets	81.23	289.88
(i) Tax assets (net)	78.84	40.95
(j) Deferred tax assets (net)	6.58	8.19
(k) Other non-current assets	153.92	84.49
Total non-current assets	**5,179.48**	**4,998.56**
2. Current assets		
(a) Inventories	66.46	63.79
(b) Financial assets		
(i) Investments	153.50	179.45
(ii) Trade receivables	254.58	256.66
(iii) Cash and cash equivalents	350.39	172.72
(iv) Bank balance other than (iii) above	645.35	761.24
(v) Other current financial assets	41.16	31.25
(c) Other current assets	84.65	92.09
Total current assets	**1,596.09**	**1,557.20**
Total assets	**6,775.57**	**6,555.76**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	125.07	125.07
(b) Other equity	5,308.42	5,137.21
Equity attributable to owners of EIH Limited	**5,433.49**	**5,262.28**
Non-controlling interest	140.68	147.03
Total equity	**5,574.17**	**5,409.31**
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	277.61	234.04
(ii) Other non-current financial liabilities	49.22	52.85
(b) Provisions- non-current	36.34	34.70
(c) Other non-current liabilities	1.42	1.64
(d) Deferred tax liabilities (net)	248.53	243.53
Total non-current liabilities	**613.12**	**566.76**
2. Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	16.51	18.38
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	25.65	28.69
Total outstanding dues of creditors other than micro enterprises and small enterprises	239.77	281.99
(iii) Other current financial liabilities	29.97	49.61
(b) Tax liabilities (net)	2.13	3.96
(c) Provisions - current	15.24	39.22
(d) Other current liabilities	259.01	157.84
Total current liabilities	**588.28**	**579.69**
Total liabilities	**1,201.40**	**1,146.45**
Total equity and liabilities	**6,775.57**	**6,555.76**

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Consolidated Statement of Cash Flows for the Half Year ended 30th September 2026

(Rs. in Crores)

	Period ended 30.09.2026 Unaudited	Period ended 30.09.2025 Unaudited	Year ended 31.03.2026 Audited
Cash flow from operating activities			
Profit before tax	**353.60**	**220.61**	**948.71**
Adjustments for			
Share of net profit of associates and joint ventures accounted for using equity method	(17.30)	(18.21)	(56.54)
Depreciation and amortisation expense	74.88	67.95	142.53
Effect of exchange rate difference	(2.35)	2.90	10.46
Impairment of capital work-in-progress	-	0.17	0.42
(Gain) / loss on sale/discard of property, plant and equipments (net)	15.22	(0.59)	(1.41)
Interest income on balance with government authorities	-	(3.82)	(3.82)
Advance recoverable from Mashobra Resort Limited written down	-	68.10	68.10
Bad debts and advances written off	0.11	0.02	0.03
Rental income	-	-	(0.01)
Provision for contingencies	-	(90.58)	(90.58)
Provision for doubtful trade receivables and advances	-	0.27	0.52
Fair value changes on investments measured at fair value through profit or loss (net)	(6.32)	123.26	112.67
Provisions/Liabilities written back	(5.13)	(3.36)	(16.21)
Loss on sale/redemption of investments (net)	-	-	0.01
Dividend income	(0.01)	(0.01)	(0.01)
Interest income	(33.21)	(34.25)	(81.40)
Rental income from investment property	(16.03)	(15.51)	(28.89)
Finance costs	21.44	11.36	23.09
Change in operating assets and liabilities			
(Increase)/Decrease in trade receivables	10.83	13.54	(44.78)
Increase in inventories	(2.76)	(4.55)	(4.06)
(Increase)/ Decrease in other current /non-current financial assets	2.09	(11.75)	63.37
(Increase)/ Decrease in other current /non-current assets	8.92	(20.51)	58.17
Increase/ (Decrease) in trade payables	(44.36)	(23.25)	81.72
Increase/ (Decrease) in provisions	(27.48)	3.23	25.85
Increase/ (Decrease) in other current /non-current financial liabilities	(1.60)	(3.25)	1.39
Increase in other current /non-current liabilities	99.82	90.17	25.83
Cash generated from operations	**430.36**	**371.94**	**1,235.15**
Income tax paid - net	(122.79)	(110.70)	(242.22)
Net cash generated from operating activities	**307.57**	**261.24**	**992.93**
Cash flows from investing activities			
Payments for property, plant and equipment, right-of-use assets and capital work in progress	(393.12)	(159.86)	(692.89)
Payments for intangible assets and intangible assets under development	(0.87)	(2.60)	(3.50)
Purchase of investments	(7.00)	(13.00)	(72.66)
Proceeds from sale of investments	38.20	36.20	50.00
Rental income from investment property	16.03	15.51	28.89
Proceeds from sale of property, plant and equipment	1.24	1.76	5.85
Changes in bank balances other than cash and cash equivalent - deposits matured/(placed) net	317.77	(227.86)	(448.48)
Dividend received	7.86	7.86	7.86
Interest received	28.79	17.14	68.28
Net cash generated/(used in) investing activities	**8.90**	**(324.85)**	**(1,056.65)**
Cash flows from financing activities			
Proceeds from advance received for issue of equity shares of step down subsidiary	-	0.22	9.05
Interest paid	(16.75)	(6.98)	(13.69)
Repayment of lease liabilities	(14.67)	(25.27)	(30.81)
Payment of dividend/ unpaid dividends transferred to Investor Education and Protection Fund	(107.38)	(105.81)	(105.97)
Net cash used in financing activities	**(138.80)**	**(137.84)**	**(141.41)**
Net increase/(decrease) in cash and cash equivalents	**177.67**	**(201.45)**	**(205.13)**
Cash and cash equivalents at the beginning of the year	172.72	377.85	377.85
Cash and cash equivalents at the end of the year	**350.39**	**176.40**	**172.72**

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EIH LIMITED * 7, SHAM NATH MARG, DELHI-54 *

Notes to the Statement of Consolidated Financial Results:

1. The Board of Directors of the Company in its meeting dated 26th May 2026 had proposed a final dividend of Rs. 1.50 per share for FY 2025-26 which was approved by the members at the Annual General Meeting held on 7th August 2026 and was paid to the members on 12th August 2026. The dividend declared and paid by the Company is in accordance with Section 123 of the Companies Act 2013, as applicable.

2. These Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ("Ind AS") 34, 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

3. The Group has no reportable segments other than hotels as per the Indian Accounting Standards.

4. Mashobra Resort Limited ('MRL'), a subsidiary of the Company till 31st March 2025, had acquired ownership of the Wildflower Hall property in 1997, pursuant to a joint venture agreement between EIH Limited ('Company') and the Government of Himachal Pradesh ('State') in 1995. A long-standing dispute between the JV partners culminated in an order dated 20th February 2024 by the Hon'ble Supreme Court of India, directing EIH Limited to vacate and handover the hotel to the State by 31st March 2025.

   In compliance with the above order, the vacant and peaceful possession of the hotel was handed over to the State on 31st March 2025 which resulted in loss of control over MRL. Pursuant to this loss of control, the Company de-recognised the assets and liabilities of MRL from its consolidated financial statements and measured the investment in MRL at an estimated fair value of Rs. 141.21 crores, which was classified as an 'assets held for sale', pending determination of valuation of MRL shares by the Hon'ble High Court.

   Pursuant to the order of the Hon'ble High Court of Himachal Pradesh dated 2nd June 2025, adjudicating the claims/ counter-claims of the parties, the Company had:

   - adjusted the value of its investments in MRL to Rs. 13.00 crores and continued to classify the same as an 'assets classified as held for sale'.
   - the advances recoverable from MRL, amounting to Rs.136.19 crores as at 31st March 2025, had been written down to Rs. 68.09 crores, representing 50% of the total outstanding amount.
   - reversed obligation towards user fees (including interest) to the extent of Rs. 85.99 crores as no longer payable.

   The net impact of the above aggregating to Rs. 110.32 crores was charged to the Profit and Loss and included under Exceptional items during the half year ended 30th September 2025 and year ended 31st March 2026.

   Pursuant to the Hon'ble High Court's order dated 14th October 2025, the obligation towards user fees and interest thereon amounting to Rs. 4.59 crores was no longer payable and was accordingly reversed. Further, the Company had recorded an interest income amounting to Rs 3.82 crores on the amount deposited with the Registrar. These amounts aggregating to Rs. 8.41 crores were included under Exceptional Items in the Financial Results during the quarter and half year ended on 30th September 2026 and the year ended 31st March 2026.

   During the year ended 31st March 2026, the shares held by the Company in MRL were transferred in favour of the State upon receipt of compensation as per the directions of the High Court. As per the order of the Hon'ble High Court of Himachal Pradesh dated 5th January 2026, the proceedings are closed and the execution petitions stand disposed off.

5. Svara Hotels Limited (formerly Mumtaz Hotels Limited), a subsidiary of the Company, had recognised an impairment loss of Rs. 0.17 crore during the half year ended 30th September 2025 and Rs. 0.26 crore during the year ended 31st March 2026, in respect of capital work in progress for its hotel project at Tirupati.

   A net gain of Rs. 0.26 crore was also recognised on derecognition of the associated Right-of-Use asset and lease liability. These gains and losses have been presented under Exceptional Items in the Financial Results for the respective periods.

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6. Net exceptional gain/ (loss):

Particulars	3 months ended 30.09.2026 [Unaudited]	3 months ended 30.06.2026 [Unaudited]	3 months ended 30.09.2025 [Unaudited]	6 months ended 30.09.2026 [Unaudited]	6 months ended 30.09.2025 [Unaudited]	Year ended 31.03.2026 [Audited]
Adjustment pursuant to the order of Hon'ble High Court dated 2nd June 2025 (refer note 4)	-	-	-	-	(110.32)	(110.32)
Adjustment pursuant to the order of the Hon'ble High Court dated 14th October 2025 (refer note 4)	-	-	8.41	-	8.41	8.41
Impact in relation to hotel project in Tirupati, Andhra Pradesh (refer note 5)	-	-	-	-	(0.17)	(0.17)
Impact pursuant to the enactment of the Labour codes (refer note 7)	-	-	-	-	-	(30.00)
Net Exceptional gain/ (loss)	-	-	**8.41**	-	**(102.08)**	**(132.08)**

7. On 21st November 2025, the Government of India had notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate multiple existing labour laws into a unified framework governing employment and post-employment benefits.

   The Group had assessed the financial implications of these changes and, pursuant to such assessment, recognised an incremental obligation of Rs. 30.00 crores on account of increase in employee benefit liabilities arising from past service. Considering the impact was arising from enactment of the new legislation and its non-recurring nature, this amount had been presented under Exceptional Items in the Financial Results during the year ended 31st March 2026.

8. Earnings per share are not annualised except for the year ended 31st March 2026.

9. The Financial Results for the first half year are not indicative of a full year's performance due to the seasonal nature of the Indian Hotel Industry.

10. Figures have been regrouped or rearranged, wherever necessary.

11. The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 12th November 2026. The Statutory Auditors have carried out a limited review of the aforesaid results.

Mumbai
12th November 2026

VIKRAMJIT SINGH OBEROI
Managing Director and Chief Executive Officer
(DIN: 00052014)

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EIH LIMITED * 7, SHAM NATH MARG, DELHI-54 *