SRI HAVISHA HOSPITALITY AND INFRASTRUCTURE LIMITED

(Formerly Shri Matre Power & Infrastructure Limited & Shri Shakti LPG Limited)
CIN: L40102TG1993PLC015988

Date: 27/05/2025

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No: C/1, G Block,
Bandra Kurla Complex - Bandra (E),
Mumbai -400051
Scrip Code: HAVISHA

To,
BSE Limited
P.J Towers,
Dalal Street,
Mumbai - 400023
SCRIP CODE: 531322

Dear Sir/Madam,

Sub: Outcome of Meeting of Board of Directors held on May 27, 2025

The meeting of Board of Directors of Sri Havisha Hospitality and Infrastructure Limited (the "Company") was held today, i.e. on Tuesday, May 27, 2024 that commenced at 6.00 P.M. and concluded at 8.30 P.M.

Pursuant to regulation 30 & 33 of the Security and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the board of Directors in the meeting considered and approved the following:

1. Audited Financial Results along with Audit Report for the quarter and year ended March 31, 2025, which had been duly reviewed and recommended by the Audit Committee.

2. The Report of the Statutory Auditors is with unmodified opinion with respect to Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025. Declaration duly certified by the Chief Financial Officer of the Company to the effect that Auditors have submitted their Report with unmodified opinion is duly attached.

This is for your kind information, record and appropriate dissemination.

Thanking you

For and on behalf of
Sri Havisha Hospitality And Infrastructure Limited

SIVAIAH PALLA
Digitally signed by SIVAIAH PALLA
Date: 2025.05.27 20:39:12 +05'30'

SIVAIAH PALLA
Company Secretary & Compliance Officer

Sri Havisha Hospitality & Infrastructure Limited

(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)

Statement of audited financial results for the quarter and year ended March 31, 2025

INR in lakhs, unless otherwise stated

S.No	Particulars	For the quarter ended			For the year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	341.72	403.43	334.88	1,458.16	1,440.38
II	Other Income	30.89	26.50	42.10	125.99	172.01
III	**Total Income (I+II)**	**372.61**	**429.93**	**376.98**	**1,584.15**	**1,612.39**
IV	**EXPENSES**					
	Cost of materials consumed	69.14	67.59	90.65	253.67	267.50
	Employee benefit expense	151.30	140.66	148.55	567.08	534.33
	Finance costs	114.74	113.88	135.21	452.69	519.50
	Depreciation and amortisation expense	61.93	58.75	61.38	231.73	225.45
	Other expenses	206.08	125.57	162.77	546.15	462.84
	Total expenses (IV)	**603.19**	**506.44**	**598.56**	**2,051.31**	**2,009.62**
V	**Profit / (Loss) before tax (III - IV)**	**(230.58)**	**(76.51)**	**(221.58)**	**(467.16)**	**(397.23)**
VI	**Tax expense:**					
	Current tax	-	-	-	-	-
	Deferred tax	(40.58)	-	17.67	(40.58)	17.67
	Total Tax Expense	**(40.58)**	-	**17.67**	**(40.58)**	**17.67**
VII	**Net Profit / (Loss) for the year after tax (V-VI)**	**(190.00)**	**(76.51)**	**(239.25)**	**(426.58)**	**(414.91)**
VIII	**Other comprehensive income (net of tax)**					
	Items that will not be reclassified to profit and loss	0.04	-	3.80	0.04	3.80
	Income tax relating to these items	(0.01)	-	(0.96)	(0.01)	(0.96)
IX	**Total comprehensive income / (loss) (VII-VIII)**	**(190.03)**	**(76.51)**	**(242.09)**	**(426.61)**	**(417.75)**
X	**Earnings Per Share**					
	Basic earnings per share	(0.06)	(0.03)	(0.08)	(0.14)	(0.14)
	Diluted earnings per share	(0.06)	(0.03)	(0.08)	(0.14)	(0.14)

Notes

1 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its meeting held on May 27, 2025. The financial results for the quarter and financial year ended March 31, 2025 have been audited by the Company's Statutory Auditors. The figures for the quarter ended 31 March 2025 are the balancing figures between audited figures for the year ended 31 March 2025 and the published unaudited year to date figures up to period ended 31 December 2024.

2 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant, issued thereunder, and other recognised accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) [Listing Regulations].

3 The Company executed the lease agreement with Airports Authority of India (AAI) for renewal of the leasehold rights of the land for another 30 years from the year 2023. Interest Expense on lease laibility has been provided as per Ind AS 116 and the Finance Cost for the year ended 31 March 2025 of Rs. 452.69 Lakhs includes Interest expense on lease liability of INR 418.90 lakhs which is notional.

4 There is a drop in Room Sales and F& B Sales in the Financial Year due to on going renovation work in the property. As a result a part of the inventory is not available for revenue generation.

5 The previous period figures have been regrouped/reclassified wherever necessary.

6 The Investors complaints position is - Nil.

For Sri Havisha Hospitality And Infrastructure Limited

D V Manohar
Chairman and Managing Director
DIN: 00223342

Date: May 27, 2025
Place: Hyderabad

SRI HAVISHA HOSPITALITY AND INFRASTRUCTURE LTD HYDERABAD CIN: L40102TG1993PLC015988

Sri Havisha Hospitality & Infrastructure Limited
(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)
Statement of Balance Sheet as at March 31, 2025

Particulars	Note No.	As at Mar 31, 2025	As at Mar 31, 2024
Assets			
Non-current assets			
Property, plant and equipment	3	1,971.52	2,253.86
Capital work-in-progress	3	398.79	448.50
Right of use Assets	4	3,131.39	3,244.23
Financial assets			
(a) Investments	5	24.19	24.19
(b) Loans	6	-	-
(c) Other financial assets	7	1.14	1.02
Other non-current assets	8	847.90	971.30
Total Non-current assets - (A)		**6,374.93**	**6,943.10**
Current assets			
Inventories	9	618.85	189.91
Financial assets			
(a) Trade receivables	10	191.74	145.19
(b) Cash and cash equivalents	11	47.96	68.24
(c) Bank balances other than (b) above	12	98.78	98.54
(d) Loans and other financial assets	13	13.87	13.78
Other current assets	14	151.58	134.26
Total current assets - (B)		**1,122.78**	**649.92**
Total Assets (A+B)		**7,497.70**	**7,593.02**
Equity and liabilities			
Equity			
Equity share capital	15	6,066.84	6,066.84
Other equity	16	(3,515.42)	(3,088.81)
Total equity - (C)		**2,551.41**	**2,978.03**
Non-current liabilities			
Financial liabilities			
(a) Borrowings	17	144.36	176.35
(b) Lease liabilities	4	3,254.84	3,185.94
(c) Other financial liabilities	18	28.30	30.03
Long-term provisions	19	39.13	35.37
Deferred tax liabilities	20	85.88	126.47
Other non-current liabilities	21	17.48	134.85
Total non-current liabilities - (D)		**3,569.99**	**3,689.01**
Current liabilities			
Financial liabilities			
(a) Borrowings	22	542.13	221.91
(b) Lease liabilities	4	350.00	287.50
(c) Trade payables	23		
- total outstanding dues of micro and small enterprises		-	-
- total outstanding dues other than above		280.95	177.02
(d) Other financial liabilities	24	68.91	63.01
Short-term provisions	25	19.75	15.17
Other current liabilities	26	114.56	161.37
Total Current Liabilities - (E)		**1,376.30**	**925.98**
Total equity and liabilities - (C+D+E)		**7,497.70**	**7,593.02**

For Sri Havisha Hospitality And Infrastructure Limited

D V Manohar
Chairman and Managing Director
DIN: 00223342
Date: May 27, 2025
Place: Hyderabad

Sri Havisha Hospitality & Infrastructure Limited
(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)
Statement of Cash Flows as at March 31, 2025

INR in lakhs, unless otherwise stated

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
A: Cash flow from operating activities:		
Profit before tax	(467.16)	(397.23)
Adjustments For :		
Amortisation of Right to use asset	112.84	137.31
Unwinding of discount on security deposits (net)	418.90	497.15
Depreciation on property, plant and equipment	118.88	88.14
Capital expenditure written off	436.70	2.50
AAI Deposit written off	-	-
Interest expense	18.37	17.09
Interest income	(13.53)	1.69
Operating profit before working capital changes	**625.02**	**346.64**
Adjustments for working capital changes in :		
(Increase)/decrease in inventories	(428.95)	(1.26)
(Increase)/decrease in trade receivables	(46.56)	91.48
(Increase)/decrease in loans and other financial assets	(0.33)	(2.66)
(Increase)/decrease in other current and non-current assets	(17.31)	(69.03)
Increase/(decrease) in trade payables	103.93	39.37
Increase/(decrease) in other financial liabilities	5.90	(6.41)
Increase/(decrease) in other current and non-current liabilities	(164.17)	28.37
Increase/(decrese) in provisions	8.33	4.59
Net cash (used) / generated from operating activities	**85.87**	**431.10**
B: Cash flow from investing activities:		
Sale/ (Purchase) of Property, Plant and Equipment/CWIP (incl. capital advances)	(223.52)	(345.87)
(Increase) / decrease in investments	-	-
Receipt of loan given	-	60.00
Decrease in other financial assets	-	(73.77)
(Increase)/Decrease in other non-current assets	146.25	0.25
Net cash generated from investing activities	**(77.27)**	**(359.38)**
C: Cash flow from financing activities:		
Receipt of long term borrowings	4.85	176.00
Prinicpal payment of lease liability	(33.72)	(375.12)
Net cash generated / (used) from financing activities	**(28.87)**	**(199.12)**
Net (Decrease) / Increase In Cash And Cash Equivalents - (A + B + C)	**(20.28)**	**(127.40)**
Cash and cash equivalent at the beginning of the financial year	68.24	195.64
Cash and cash equivalent at the end of the financial year	**47.96**	**68.24**

For Sri Havisha Hospitality And Infrastructure Limited

D V Manohar
Chairman and Managing Director
DIN: 00223342
Date: May 27, 2025
Place: Hyderabad

Sri Havisha Hospitality & Infrastructure Limited
(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

S.No	Particulars	For the quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	**Segment Revenue**					
	(a) Hotel Business	242.61	299.93	376.98	1,454.15	1,612.39
	(b) Infrastructure Business	130.00	130.00	-	130.00	-
	Total Revenue	**372.61**	**429.93**	**376.98**	**1,584.15**	**1,612.39**
2	**Segment Results**					
	(a) Hotel Business	(311.63)	(198.78)	(242.09)	(548.21)	(417.75)
	(b) Infrastructure Business	121.60	122.27	-	121.60	-
	Total	**(190.03)**	**(76.51)**	**(242.09)**	**(426.61)**	**(417.75)**
	Less:					
	(i) Interest (ii) Other unallocable expenditure net of	-	-	-	-	-
	unallocable income	-	-	-	-	-
	Total Profit/(Loss) after tax	**(190.03)**	**(76.51)**	**(242.09)**	**(426.61)**	**(417.75)**
3	**Segment Assets**					
	(a) Hotel Business	7,081.84	7,124.64	7,593.02	7,081.84	7,593.02
	(b) Infrastructure Business	415.87	416.47	-	415.87	-
	(c) Unallocated	-	-	-	-	-
	Total Assets	**7,497.70**	**7,541.11**	**7,593.02**	**7,497.70**	**7,593.02**
4	**Segment Liabilities**					
	(a) Hotel Business	7,497.70	7,541.11	7,593.02	7,497.70	7,593.02
	(b) Infrastructure Business	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-
	Total Liabilities	**7,497.70**	**7,541.11**	**7,593.02**	**7,497.70**	**7,593.02**

For Sri Havisha Hospitality And Infrastructure Limited

D V Manohar
Chairman and Managing Director
DIN: 00223342
Date: May 27, 2025
Place: Hyderabad

Independent auditor's report

To the Board of Directors of Sri Havisha Hospitality and Infrastructure Limited (Formerly Shri Matre Power and Infrastructure Limited and Shri Shakti LPG Limited)

Report on the audit of the financial results

Opinion

1. We have audited the statement of financial results of Sri Havisha Hospitality and Infrastructure Limited (formerly known as Shri Matre Power and Infrastructure Limited and Shri Shakti LPG Limited) (hereinafter referred to as the 'Company') for the year ended March 31, 2025 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date, attached herewith, which are included in the accompanying statement of audited financial results for the quarter and year ended March 31, 2025, audited statement of assets and liabilities and audited statement of cash flows (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. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

   (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2025 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the financial results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

5. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of financial results

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

   - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
   - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls. (Refer paragraph 11 below)
   - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.

P. SURYANARAYANA & CO. Hyderabad FRN: 007288S Chartered Accountants

- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

10. The financial results include the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year, which were subject to limited review.

11. The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 27, 2025.

For P.SURYANARAYANA& CO.,
Chartered Accountants,
(Firm Registration No.009288S)

(P.SURYANARAYANA)
Partner
Membership No.201195
UDIN - 25201195BMJNFG6689
Place: Hyderabad
Date: May 27, 2025

P. SURYANARAYANA & CO. Hyderabad FRN: 009288S Chartered Accountants

SRI HAVISHA HOSPITALITY AND INFRASTRUCTURE LIMITED

(Formerly Shri Matre Power & Infrastructure Limited & Shri Shakti LPG Limited)
CIN: L40102TG1993PLC015988

Date: 27/05/2025

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex - Bandra (E),
Mumbai -400051
Scrip Code: HAVISHA

To,
BSE Limited
P.J Towers,
Dalal Street,
Mumbai - 400023
SCRIP CODE: 531322

Dear Sir/Madam,

Sub: Declaration regarding the Auditor's Report with Unmodified Opinion pursuant to Regulation 33(3)(d) of SEBI ((Listing Obligation and Disclosure Requirements) Regulations,2015

Pursuant to Regulation 33(3)(d) of SEBI ((Listing Obligation and Disclosure Requirements) Regulations,2015 read with SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, the Company hereby declares that the Auditor has furnished its Report with unmodified opinion(s) in respect of the Standalone Financial Results for the financial year ended March 31, 2025.

Thanking you

For and on behalf of
Sri Havisha Hospitality And Infrastructure Limited

Chandrasekhara Prasad Chodavarapu
Chief Financial Officer

Venus Plaza, Begumpet, Hyderabad 500016, INDIA
Tel. +91 40 27902929, 27905656, website: www.shrishakti.com, Email: info@shrishakti.com