

**Sri Havisha Hospitality & Infrastructure Limited**  
(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)  
Statement of Unaudited financial results for the quarter and half year ended September 30, 2022

INR in lakhs unless otherwise stated

S.No	Particulars	For the quarter ended			For the half year ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	415.20	428.52	169.42	843.72	221.35	734.62
II	Other Income	46.88	44.61	44.63	91.49	83.14	174.52
III	<b>Total Income (I+II)</b>	<b>462.08</b>	<b>473.13</b>	<b>214.05</b>	<b>935.21</b>	<b>304.49</b>	<b>909.14</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	51.73	86.13	30.11	137.86	41.35	112.85
	Employee benefit expense	119.53	95.97	68.58	215.50	132.11	324.89
	Finance costs	3.00	1.82	-	4.82	3.93	12.02
	Depreciation and amortisation	29.74	29.74	47.93	59.48	95.82	99.71
	Other expenses	222.35	189.16	81.24	411.51	126.90	351.97
	<b>Total expenses (IV)</b>	<b>426.35</b>	<b>402.82</b>	<b>227.86</b>	<b>829.17</b>	<b>400.11</b>	<b>901.44</b>
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>35.73</b>	<b>70.31</b>	<b>(13.81)</b>	<b>106.04</b>	<b>(95.62)</b>	<b>7.70</b>
VI	<b>Tax expense:</b>						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	(7.11)	-	(12.51)	(50.13)
	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>(7.11)</b>	<b>-</b>	<b>(12.51)</b>	<b>(50.13)</b>
VII	<b>Net Profit / (Loss) for the year after tax (V-VI)</b>	<b>35.73</b>	<b>70.31</b>	<b>(6.70)</b>	<b>106.04</b>	<b>(83.11)</b>	<b>57.83</b>
VIII	<b>Other comprehensive income (net of tax)</b>						
	Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Income tax relating to these items	-	-	-	-	-	-
IX	<b>Total comprehensive income (loss) (VII-VIII)</b>	<b>35.73</b>	<b>70.31</b>	<b>(6.70)</b>	<b>106.04</b>	<b>(83.11)</b>	<b>57.83</b>
X	<b>Earnings Per Share</b>						
	Basic earnings per share	0.01	0.02	(0.00)	0.03	(0.03)	0.02
	Diluted earnings per share	0.01	0.02	(0.00)	0.03	(0.03)	0.02

**Notes**

- 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 November 14, 2022. The financial results for the quarter and half year ended September 30, 2022 have been limited review by the Company's Statutory Auditors. The figures for the quarter ended 30 September 2022 are the balancing figures between the unaudited figures in respect of the half-year ended 30 September 2022 and the published unaudited year to date figures up to period ended 30 June 2022.
- The figures for the quarter ended 30 June, 2021 and half-year ended 30 September 2021 is after giving impact to the amalgamation (refer point 4 below) and the amalgamation impact is provided on published unaudited year to date figures up to period ended September 30, 2021.
- 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).
- (a) Hon'ble National Company Law Tribunal, Hyderabad Bench, ("Hon'ble NCLT") has sanctioned the scheme of amalgamation of M/s Shri Shakti Resorts and Hotels Limited ("Transferor Company") and Sri Havisha Hospitality And Infrastructure Limited ("Transferee Company") and their respective shareholders and creditors ("scheme") vide its order dated November 16, 2021 (Appointed Date 01st April, 2020).  
  
(b) Pursuant to the sanctioned scheme, Shri Shakti Resorts and Hotels Limited has been dissolved without being wound up and merged with the Sri Havisha Hospitality & Infrastructure Limited. As per the Order of NCLT, Hyderabad Bench, Telangana dated November 16, 2021 the appointed date is April 01, 2020 and the method to be adopted for the accounting of Amalgamation is "pooling of interest method" as per Accounting Standard-14. The accounting is similar to the Appendix C of Ind AS 103 (Appendix C deals with accounting for combination of entities or businesses under common control).
- The company is under negotiation with Airports Authority of India (AAI) for extension of the existing lease period of the land. The accounting of the Right-of-Use (under Ind AS 116) will be reassessed after determination of the extended lease period.
- The previous period figures have been regrouped/reclassified wherever necessary.
- The Company has a single business segment namely "Hotel Business".
- The Investors complaints position is - Nil.

For Sri Havisha Hospitality And Infrastructure Limited

Date: November 14, 2022

Place: Hyderabad

  
D V Manohar

Chairman and Managing Director

DIN: 00223342

**Sri Havisha Hospitality & Infrastructure Limited**  
**(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)**  
**Statement of Unaudited Assets and Liabilities as at September 30, 2022**

INR in lakhs, unless otherwise stated

Particulars	As at Sep 30, 2022	As at Mar 31, 2022
	Unaudited	Audited
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,050.56	2,108.49
Capital work-in-progress	453.05	453.05
Financial assets		
(a) Investments	24.21	24.21
(b) Loans	70.00	75.00
(c) Other financial assets	31.15	31.15
Other non-current assets	964.78	1,006.66
<b>Total Non-current assets - (A)</b>	<b>3,593.75</b>	<b>3,698.55</b>
<b>Current assets</b>		
Inventory	161.94	195.97
Financial assets		
(a) Trade receivables	282.73	177.47
(b) Cash and cash equivalents	115.39	41.93
(c) Loans and other financial assets	12.77	12.79
Other current assets	80.56	70.44
<b>Total current assets - (B)</b>	<b>653.39</b>	<b>498.59</b>
<b>Total Assets (A+B)</b>	<b>4,247.14</b>	<b>4,197.15</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	6,066.84	6,066.84
Other equity	(2,714.76)	(2,820.80)
<b>Total equity - (C)</b>	<b>3,352.07</b>	<b>3,246.04</b>
<b>Non-current liabilities</b>		
Financial liabilities		
(a) Borrowings	59.72	59.72
Deferred tax liabilities	54.50	54.50
Other non-current liabilities	130.00	132.21
<b>Total non-current liabilities - (D)</b>	<b>244.22</b>	<b>246.43</b>
<b>Current liabilities</b>		
Financial liabilities		
(a) Borrowings	247.44	325.80
(b) Trade payables		
- total outstanding dues of micro and small enterprises	-	-
- total outstanding dues other than above	120.00	35.80
(c) Other financial liabilities	34.42	82.09
Other current liabilities	248.99	260.99
<b>Total Current Liabilities - (E)</b>	<b>650.85</b>	<b>704.68</b>
<b>Total equity and liabilities - (C+D+E)</b>	<b>4,247.14</b>	<b>4,197.15</b>

For Sri Havisha Hospitality And Infrastructure Limited

  
D V Manohar

Chairman and Managing Director

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Date: November 14, 2022

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**Sri Havisha Hospitality & Infrastructure Limited**  
**(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)**  
**Statement of Unaudited Cash Flows for the half-year ended September 30, 2022**

INR in lakhs, unless otherwise stated

Particulars	As at Sep 30, 2022	As at Mar 31, 2022
<b>A: Cash flow from operating activities:</b>		
Profit / (Loss) before tax	106.04	7.70
<b>Adjustments For :</b>		
Depreciation and amortisation	59.48	99.71
Finance cost	3.93	12.02
<b>Changes In operating assets and liabilities</b>		
(Increase)/decrease in inventories	34.02	(4.40)
(Increase)/decrease in Trade receivables	(105.26)	(54.96)
(Increase)/decrease in loans and other financial assets	-	(0.11)
(Increase)/decrease in other current assets	(10.13)	9.57
Increase/(decrease) in trade payables	84.20	(22.59)
Increase/(decrease) in other financial liabilities	(47.67)	49.62
Increase/(decrease) in other current liabilities	(12.00)	10.39
<b>Net cash generated / (used) from operating activities</b>	<b>112.61</b>	<b>106.95</b>
<b>B: Cash flow from investing activities:</b>		
(Purchase) / Sale of property, plant and equipment	(1.55)	(4.58)
(Increase) / decrease in investments	-	(0.21)
Repayment of loans	5.00	5.00
(Increase)/Decrease in other non-current assets	41.88	15.02
<b>Net cash generated from investing activities</b>	<b>45.33</b>	<b>15.23</b>
<b>C: Cash flow from financing activities:</b>		
Receipt of long term borrowings	-	59.72
Repayment of short-term borrowings	(78.36)	(172.70)
Interest paid	(3.93)	(12.02)
Decrease in other non-current liabilities	(2.20)	(3.77)
<b>Net cash (used) / generated from financing activities</b>	<b>(84.49)</b>	<b>(128.77)</b>
<b>Net (Decrease) / Increase In Cash And Cash Equivalents</b>	<b>73.45</b>	<b>(6.59)</b>
Cash and cash equivalent at the beginning of the period	41.93	48.52
<b>Cash and cash equivalent at the end of the period</b>	<b>115.39</b>	<b>41.93</b>

For Sri Havisha Hospitality And Infrastructure Limited



D V Manohar

Chairman and Managing Director

DIN: 00223342

Date: November 14, 2022

Place: Hyderabad