



LIKHITHA INFRASTRUCTURE LIMITED

CIN : L45200TG1998PLC029911

Date: Tuesday, February 13, 2024

To
The Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.
Scrip Code: 543240

To
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E),
Mumbai – 400 051.
Scrip symbol: LIKHITHA

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on Tuesday, February 13, 2024

Ref: Intimation U/R 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

This is to inform you that the Board of Directors of the Company at their meeting held on Tuesday, February 13, 2024, has considered and approved the following:

1. The unaudited Financial Results (Standalone and Consolidated) for the third quarter and nine months ended December 31, 2023, pursuant to Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The said Financial Results along with the Limited Review Report issued by M/s. NSVR & Associates LLP, Statutory Auditors of the Company thereon are enclosed herewith as **Annexure-I**.

The meeting of the Board of Directors commenced at 11.35 A.M and concluded at 12.50 P.M.

This is for your information and records.

Thanking you,

For Likhitha Infrastructure Limited



Pallavi Yerragonda
Company Secretary and Compliance Officer
M. No. A70447



Independent Auditor's Review Report on Standalone Quarterly and Year to Date Unaudited Financial Results of M/s LIKHITHA INFRASTRUCTURE LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of **LIKHITHA INFRASTRUCTURE LIMITED**

We have reviewed the accompanying standalone statement of unaudited financial results of **LIKHITHA INFRASTRUCTURE LIMITED** ('The Company') for the quarter and Nine months ended December 31, 2023. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standards 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 we plan and perform the review to obtain moderate assurance as to whether the financial results are free from 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. We have not performed an audit and accordingly we do not express an audit opinion.

Based on our review conducted as stated 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 applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements..

For NSVR & Associates LLP
Chartered Accountants
FRN: 008801S/S200060


Suresh Gannam
Partner



Membership No: 226870
UDIN: 24226870BKCT9P2186

Place: Hyderabad
Date: 13/02/2024.



Independent Auditor's Review Report on Consolidated Quarterly and Year to Date Unaudited Financial Results of M/s LIKHITHA INFRASTRUCTURE LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of **LIKHITHA INFRASTRUCTURE LIMITED**

We have reviewed the accompanying consolidated statement of unaudited financial results of **LIKHITHA INFRASTRUCTURE LIMITED** ('The Company') for the quarter and Nine months ended December 31, 2023. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.


We conducted our review of the Statement in accordance with the Standards 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 we plan and perform the review to obtain moderate assurance as to whether the financial results are free from 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. We have not performed an audit and accordingly we do not express an audit opinion.

Based on our review conducted as stated 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 applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements..

For NSVR & Associates LLP

Chartered Accountants

FRN: 008801S/S200060


Suresh Gannamani

Partner

Membership No: 226870

UDIN: 24226870BKCTG09007



Place: Hyderabad

Date: 13/02/2024.

Un Audited Financial results for the Quarter and Nine months ended December 31, 2023

Rs.in Lakhs except EPS data

S No	Particulars	Standalone						Consolidated					
		Quarter ended December 31, 2023	Quarter ended September 30, 2023	Quarter ended December 31, 2022	Nine Months ended December 31, 2023	Nine Months ended December 31, 2022	Year ended March 31, 2023	Quarter ended December 31, 2023	Quarter ended September 30, 2023	Quarter ended December 31, 2022	Nine Months ended December 31, 2022	Nine Months ended December 31, 2022	Year ended March 31, 2023
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	Income												
	a) Revenue from Operations	10,058.94	9,985.08	9,111.91	29,980.48	25,213.51	35,076.61	10,058.94	10,860.30	8,340.71	29,939.31	24,770.32	36,495.50
	Total Revenue from operations	10,058.94	9,985.08	9,111.91	29,980.48	25,213.51	35,076.61	10,058.94	10,860.30	8,340.71	29,939.31	24,770.32	36,495.50
	b) Other Income	156.21	197.71	154.99	55.19	547.60	784.91	155.82	140.79	127.28	430.10	319.72	423.48
	Total Income	10,215.15	10,182.79	9,266.90	30,035.67	25,761.10	35,861.52	10,215.76	11,001.09	8,467.99	30,369.41	25,090.04	36,918.98
2	Expenses												
	a) Raw Material Consumed	2,077.12	2,416.62	1,147.16	6,255.96	4,189.40	5,844.56	2,077.22	2,425.42	1,208.69	6,334.63	4,463.88	6,184.88
	b) Construction expenses	4,785.54	4,678.88	5,091.26	15,673.57	13,792.22	19,628.91	4,835.42	4,685.27	5,094.24	15,679.40	13,811.92	19,651.26
	c) Changes in inventories of work-in-progress	(428.94)	(34.95)	(125.89)	(1,576.61)	(1,444.17)	(2,326.89)	(478.83)	377.53	(1,086.49)	(2,352.92)	(2,734.60)	(2,171.28)
	d) Employee benefits	389.59	386.27	789.92	2,055.05	2,335.19	3,153.54	889.59	883.65	853.02	2,658.09	2,520.67	3,406.47
	e) Finance cost	25.39	1.99	19.73	112.93	55.58	77.56	25.39	21.99	19.73	55.58	77.66	55.58
	f) Depreciation	210.63	141.18	159.48	515.91	356.71	507.21	210.63	161.18	159.48	315.91	356.11	507.21
	g) Other expenses	368.37	352.20	166.62	1,074.49	708.76	1,060.32	369.44	336.94	175.17	1,009.38	742.20	1,116.85
	Total Expenses (a to g)	7,927.50	8,118.18	7,248.28	24,813.30	19,993.09	27,944.90	7,928.87	8,891.98	6,123.84	23,957.41	19,215.76	28,773.05
3	Profit before tax (1-2)	2,287.45	2,064.61	2,018.61	6,222.38	5,768.02	7,916.61	2,286.89	2,109.11	2,044.15	6,412.00	5,874.28	8,145.93
4	Tax expenses												
	- Income Tax	601.87	512.29	518.01	1,035.47	1,441.40	1,937.20	601.46	553.56	531.79	1,679.31	1,555.74	2,141.21
	- Deferred Tax	80.86	(1.49)	(48.12)	(21.83)	(54.03)	(24.96)	80.86	(1.49)	(48.12)	(21.83)	(54.03)	(24.96)
5	Net Profit for the period (3-4)	1,604.72	1,552.81	1,548.73	4,780.74	4,380.66	6,004.37	1,604.57	1,557.04	1,560.48	4,754.51	4,372.57	6,029.68
6	Other comprehensive income												
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(11.17)	-	-	-	-	-	(11.17)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	2.81	-	-	-	-	-	2.81
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	(8.36)	-	-	-	-	-	(8.36)
	Total comprehensive income for the year, net of tax(5+6)	1,604.72	1,552.81	1,548.73	4,780.74	4,380.66	5,996.02	1,604.57	1,557.04	1,560.48	4,754.51	4,372.57	6,021.33
7	Earnings per Equity Share (Face Value of Rs.5/- each)												
	(a) Basic (in Rs)	4.07	3.91	3.93	11.99	11.10	15.22	4.07	3.91	3.96	11.99	11.08	15.28
	(b) Diluted (in Rs)	4.07	3.91	3.93	11.99	11.10	15.22	4.07	3.91	3.96	11.99	11.08	15.28
8	Net Profit attributable to:												
	Owners of the company	-	-	-	-	-	-	1,604.72	1,542.81	1,553.55	4,730.74	4,328.61	5,952.34
	Non-controlling interest	-	-	-	-	-	-	(0.15)	14.23	6.93	23.77	43.96	77.34
9	Other Comprehensive income attributable to:												
	Owners of the company	-	-	-	-	-	-	-	-	-	-	-	(8.36)
	Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Comprehensive income attributable to:												
	Owners of the company	-	-	-	-	-	-	1,604.72	1,542.81	1,553.55	4,730.74	4,328.61	5,943.98
	Non-controlling interest	-	-	-	-	-	-	(0.15)	14.23	6.93	23.77	43.96	77.34
11	Paid-up equity share capital (Rs.5/- per equity share)	1,972.50	1,972.50	1,972.50	1,972.50	1,972.50	1,972.50	1,972.50	1,972.50	1,972.50	1,972.50	1,972.50	1,972.50
12	Other equity	-	-	-	-	-	23,035.19	-	-	-	-	-	23,035.55



Notes

- a) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
- b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 13-02-2024.
- c) The Statutory Auditors of the Company have carried out limited review of the above un-audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- d) The entire operations of the Company relate to only one segment viz., laying of gas pipe lines and development of allied infrastructure. Hence segmental reporting as per Ind AS 108 is not made.
- e) The financials results for the quarter and Nine months ended 31.12.2023 are also available on the Bombay stock exchange website, the National stock exchange website and on the company's website.
- f) Previous Year/Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation.

Date : 13-02-2024
Place : Hyderabad.



For and on Behalf of Board of Directors

(G Srinivasa Rao)
Managing Director
DIN: 01710775