



LIKHITHA INFRASTRUCTURE LIMITED

CIN : L45200TG1998PLC029911

Date: Saturday, February 08, 2025

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
Stock Symbol: LIKHITHA

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on Saturday, February 08, 2025 and disclosures under Regulation 30 of SEBI Listing Regulations.

This is to inform you that the Board of Directors of the Company at their meeting held on Saturday, February 08, 2025, has considered and approved the following:

1. The unaudited Financial Results (Standalone and Consolidated) for the third quarter and nine months ended December 31, 2024, 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**.
2. Based on the recommendation of the Audit Committee, the Board of Directors of the Company have appointed Mr. R. Parajuli, M/s. R. Parajuli & Associates, Chartered Accountants registered as per Nepal laws vide Firm Registration Number: 150 to act as Branch Auditor for Nepal Branch for the Financial Year 2024-25. The details required under the Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are enclosed as **Annexure-II**.
3. The Board of Directors approved to make investment/ grant loan/ provide advance/ transfer/ sell/ lease of asset/equipment to Likhitha HAK Arabia Contracting Company, a joint venture entity, Kingdom of Saudi Arabia, up to the limits of Rs. 30,00,00,000/- (Rupees Thirty Crore Only) in one or more tranches. The details required under the Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015, are enclosed as **Annexure-III**.
4. In line with SEBI's latest amendments to the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company amended its Insider Trading Policy and the same has been made available on the website of the Company at <https://www.likhitha.co.in/policies.html>.

The meeting of the Board of Directors commenced at 12.01 P.M and concluded at 02.46 P.M.

This is for your information and records.

Thanking you,

For Likhitha Infrastructure Limited

Y Pallavi

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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 statement of standalone unaudited financial results of **LIKHITHA INFRASTRUCTURE LIMITED** ('The Company') for the quarter ended 31st December, 2024 and for the period from 1st April, 2024 to 31st December, 2024. 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 standalone 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 of 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: 2522 6870 BM ILL 97735



Place: Hyderabad
Date: 08/02/2025

NSVR & ASSOCIATES LLP

House No.1-89/1/42, 2nd Floor, Plot No. 41 & 43, Sri Ram Nagar Colony, Kavuri Hills, Guttala Begumpet,
Madhapur, Hyderabad, Telangana - 500081. | Ph: 040 - 23391164, E-mail: info@nsvr.in

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**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **LIKHITHA INFRASTRUCTURE LIMITED** ('The Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2024 and for the period from 1st April, 2024 to 31st December, 2024 ("The Statement"), being submitted by the parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
2. This statement is the responsibility of the company's management and has been approved by the board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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.

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:

S. No	Name of the entity	Nature of relationship
1.	CPM-Likhitha Consortium, India	Subsidiary
2.	Likhitha HAK Arabia Contracting Company, Saudi Arabia	Subsidiary



NSVR & ASSOCIATES LLP

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5. 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 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.
6. We did not review the financial information of 1 Subsidiary, (**Likhitha HAK Arabia Contracting Company, Saudi Arabia**), included in the Consolidated unaudited interim financial information of the entity included in the Group, whose financial results reflects total comprehensive income of Rs.0.20 lakhs for the nine months ended December 31st, 2024 respectively, as considered in the respective Consolidated unaudited financial information of the entity included in the Group. The interim financial information of the subsidiary has not been reviewed by their respective auditors and have been approved and furnished to us by the management and our conclusion in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such unaudited interim financial results and other financial information.

Our conclusion on the statement is not modified in respect of the above matters.

For NSVR & Associates LLP

Chartered Accountants

FRN: 008801S/S200060



Suresh Gannamani

Partner

Membership No: 226870

UDIN: 25226870 BMJILH2539



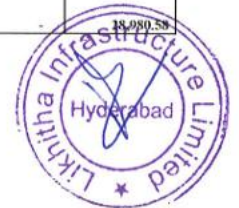
Place: Hyderabad

Date: 08/02/2025

Likhitha Infrastructure Limited
8-3-323, 9th Floor, Vasavi's MPM Grand, Ameerpet 'X' roads, Yellareddy Guda, Hyderabad TG 500073 IN
(CIN: L45200TG1998PLC029911)
Statement of Unaudited Financial results for the Quarter and Nine Months ended December 31, 2024.

(Amount in Indian rupees lakhs, except share data and where otherwise stated)

S No	Particulars	Standalone						Consolidated					
		Quarter Ended		Nine Months ended		Year ended	Quarter Ended		Nine Months ended		Year ended		
		Quarter ended December 31, 2024	Quarter ended September 30 2024	Quarter ended December 31, 2023	Nine Months ended December 31, 2024	Nine Months ended December 31, 2023	Year ended March 31 2024	Quarter ended December 31, 2024	Quarter ended September 30 2024	Quarter ended December 31, 2023	Nine Months ended December 31, 2024	Nine Months ended December 31, 2023	Year ended March 31 2024
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	Un Audited	Un Audited		Un Audited	Un Audited	Audited
1	Income												
	a) Revenue from operations	12,629.23	12,539.76	10,058.94	37,671.77	29,980.48	42,209.31	12,629.23	13,326.81	10,058.94	38,458.83	29,939.31	42,168.14
	Total Revenue from operations	12,629.23	12,539.76	10,058.94	37,671.77	29,980.48	42,209.31	12,629.23	13,326.81	10,058.94	38,458.83	29,939.31	42,168.14
	b) Other Income	134.12	176.16	156.21	436.66	525.19	608.92	134.25	123.88	156.82	384.51	430.10	517.69
	Total Income	12,763.34	12,715.92	10,215.15	38,108.43	30,505.67	42,818.23	12,763.48	13,450.69	10,215.76	38,843.34	30,369.41	42,685.83
2	Expenses												
	a) Cost of materials consumed	2,465.04	1,533.33	2,077.12	6,755.58	6,295.96	8,580.70	2,465.04	1,533.33	2,077.22	6,755.58	6,334.63	8,824.71
	b) Contract Execution Expenses	7,967.63	7,398.68	4,785.54	24,026.99	15,623.57	23,836.41	7,967.63	7,589.16	4,835.42	24,232.25	15,679.40	23,686.90
	c) Changes in inventories of work-in-progress	(1,053.84)	312.24	(428.94)	(3,062.04)	(1,976.61)	(3,878.87)	(1,053.84)	(478.83)	(2,576.45)	(2,352.92)	(4,255.55)	(4,255.55)
	d) Employee benefits expense	662.04	677.92	889.59	2,038.26	2,605.05	3,470.04	662.04	677.92	889.59	2,038.26	2,658.09	3,537.56
	e) Finance costs	18.93	26.85	25.39	90.82	112.93	135.43	18.93	25.39	90.82	26.85	112.93	135.43
	f) Depreciation and amortisation expense	113.67	153.43	210.63	466.74	515.91	767.47	113.67	153.43	210.63	466.74	515.91	767.47
	g) Other expenses	268.24	298.30	368.37	850.80	1,004.49	925.95	268.44	299.23	369.44	852.15	1,009.38	1,021.78
	Total Expenses (a to g)	10,441.71	10,400.75	7,927.70	31,167.15	24,181.30	33,837.13	10,441.96	11,092.53	7,928.87	31,859.34	23,957.41	33,718.30
3	Profit before tax (1-2)	2,321.63	2,315.17	2,287.45	6,941.28	6,324.38	8,981.10	2,321.52	2,358.16	2,286.89	6,983.99	6,412.00	8,967.53
4	Tax expenses												
	- Current Tax	580.82	579.25	601.87	1,760.55	1,615.47	2,424.77	580.74	609.00	601.46	1,790.23	1,679.31	2,491.57
	- Deferred Tax	12.61	(2.40)	80.86	7.03	(21.83)	(46.73)	12.62	(2.40)	80.86	7.03	(21.83)	(46.73)
5	Profit For The Period	1,728.20	1,738.32	1,604.72	5,173.69	4,730.74	6,603.07	1,728.16	1,751.57	1,604.57	5,186.73	4,754.51	6,522.69
6	Other comprehensive income												
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	12.15
	i) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	12.15	-	-	-	-	-	(3.06)
	ii) Tax impact on above item	-	-	-	-	-	(3.06)	-	-	-	-	-	-
	b) Items that will be reclassified to profit or loss												
	(i) Foreign Exchange Translation Reserve	(0.23)	(0.05)	-	(1.72)	-	-	(0.40)	(0.08)	-	(1.92)	-	(3.35)
	(ii) Tax impact on above items	-	-	-	-	-	-	-	-	-	-	-	-
	Total other comprehensive income	(0.23)	(0.05)	-	(1.72)	-	9.09	(0.40)	(0.08)	-	(1.92)	-	5.74
7	Total comprehensive income for the year, net of tax(5+6)	1,727.97	1,738.27	1,604.72	5,171.97	4,730.74	6,612.16	1,727.76	1,751.49	1,604.57	5,184.81	4,754.51	6,528.43
8	Profit for the Period												
	Attributable to the company	-	-	-	-	-	-	1,728.18	1,738.33	1,604.57	5,173.69	-	6,541.15
	Attributable to Non -controlling interest	-	-	-	-	-	-	(0.03)	13.24	-	13.04	-	(18.46)
9	Other Comprehensive income attributable to:												
	Owners of the company	-	-	-	-	-	-	(0.33)	(0.07)	-	(1.84)	-	7.08
	Non -controlling interest	-	-	-	-	-	-	(0.07)	(0.01)	-	(0.08)	-	(1.34)
10	Total Comprehensive income attributable to:												
	Owners of the company	-	-	-	-	-	-	1,727.85	1,738.26	1,604.72	5,171.85	-	6,548.23
	Non -controlling interest	-	-	-	-	-	-	(0.10)	13.23	(0.15)	12.96	-	(19.80)
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	-	-	-	-	-	29,044.13	-	-	-	-	-	28,980.58





13 Earnings per equity share (Face value of Rs.5/- each) ; (a) Basic (in Rs) (b) Diluted (in Rs)													
	4.38	4.41	4.07	13.11	11.99	16.74	4.38	4.41	4.07	13.11	11.99	16.53	
	4.38	4.41	4.07	13.11	11.99	16.74	4.38	4.41	4.07	13.11	11.99	16.53	

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 unaudited results have been reviewed by the Audit Committee of the board and approved by the Board of Directors of the Company at their meeting held on 08th February 2025.
- c) The Statutory Auditors of the Company have carried out the limited review of the above unaudited 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 applicable.
- e) The financials results for the Quarter ended December 31st, 2024 and for the Nine months ended December 31st, 2024 are also available on the Bombay stock exchange website, the National stock exchange website and on the company's website.
- f) The Consolidated Results includes CPM-Likhitha Consortium, India and Likhitha HAK Arabia Contracting Company, Saudi Arabia.
- g) The board has declared dividend of Rs 1.5/- per equity share of face value of Rs 5/- each on 27th May 2024 and the same has been approved by the shareholders on 24th September 2024.
- h) Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation.

Date : 08/02/2025
Place : Hyderabad



Gaddipati Srinivasa Rao
 Managing Director
 DIN: 01710775

Annexure-II**Appointment of Branch Auditor:**

Sr. No	Particulars	Details
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment of Mr. Rajesh Parajuli, R. Parajuli & Associates, Chartered Accountant registered as per Nepal laws vide Firm Registration Number: 150 as Branch Auditor of the Company for Nepal Branch for the Financial Year 2024-25.
2.	Date of appointment/cessation & Term of Appointment	February 08, 2025
3.	Brief profile (in case of appointment);	R. Parajuli & Associates, Chartered Accountants, is a well-established audit firm recognized for its professionally high quality services over 20 years in Nepal. We have a number of years of experience, specializing in auditing and consultancy services for Banks, Insurance Companies, NGOs/INGOs and businesses. We ensure our audit practices align with Nepal Standards on Auditing, which are derived from International Standards on Auditing and are equivalent to International Standards, and maintain our professionalism at a high standard. We have a qualified and competent team working together to bring these high quality services. This team has enormous experience in banks, insurance companies, public sector, INGOs/NGOs in setting up financial management systems and managing qualified accountants in the team. Some of our members also have a wide range of experience in handling both internal and external audit departments in large organizations in Nepal.
4.	Disclosure of relationship between the Directors	The Branch Auditor is not related to any of the Director on the Board.

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Annexure-III

Sr. No	Particulars	Details
1.	Name of the target entity	Likhitha Hak Arabia Contracting Company
2.	Nature of relation with the target entity	Joint Venture Entity
3.	Nature of the transaction	make investment/ grant loan/ provide advance/ transfer/ sell/ lease of asset/equipment
4.	Whether the investment/ loan / advance would fall within related party transaction(s) and whether the promoter/promoter group/ group companies have any interest in the transaction? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	The target entity is a joint venture entity of Likhitha Infrastructure Limited and none of the promoter/ promoter group are interested in the transactions. The transaction will be done in the general course of business at arm's length price.
5.	Objects and effects of transaction	To expand the business activities
6.	Brief details of any governmental or regulatory approvals required for the transaction	Subject to compliance with the norms of RBI, if any.
7.	Amount of consideration	Up to Rs. 30,00,00,000/- (Rupees thirty Crore Only) in one or more tranches.

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by Y Pallavi
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