

7<sup>th</sup> February, 2025

To,  
The General Manager  
Department of Corporate Affairs  
BSE Limited  
P. J. Towers, Dalal Street,  
Fort, Mumbai – 400 001 IN

**Subject: Submission of Integrated Filing (Financial) Report for the Quarter ended 31<sup>st</sup> December, 2024**

**Ref: Securities and Exchange Board of India circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024**

Dear Sir/Madam,

With reference to the caption subject, and in compliance with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, we enclose herewith a Quarterly Integrated Filing (Financial) Report for the Quarter ended 31<sup>st</sup> December, 2024 in the prescribed format.

You are requested to take the same on records.

Thanking You.

Yours Faithfully,

**For Sayaji Hotels Limited**

**Ankur Bindal**  
**Company Secretary and Compliance Officer**

**Encl.**

- A. *Financial Results - Annexure-1*
- B. *Statement of Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - Annexure-2*
- C. *Format for Disclosing Outstanding Default on Loans and Debt Securities - Annexure-2*
- D. *Format for Disclosure of Related Party Transactions - Annexure-2*
- E. *Statement on Impact of Audit Qualification - Annexure-2*

**SAYAJI HOTELS LTD. CORPORATE OFFICE**

Address: H/1 Scheme No. 54, Vijay Nagar, Indore, Madhya Pradesh, India, 452010

Phone No. +0731-4750000 | E-mail: cs@sayajigroup.com

Regd. Office: F1 C3 Sivavel Apartment 2 Alagappa Nagar, Zamin Pallavaram, Chennai, (TN)-600117

CIN: L51100TN1982PLC124332 | Phone No.: 044-29871174 | www.sayajihotels.com

**MANISH JOSHI & ASSOCIATES**  
**CHARTERED ACCOUNTANT**

S-216. Amrapali Plaza, Amrapali Circle,  
 Vaishali Nagar, JAIPUR-302021.

Phone No. 0141-4017372

Mobile No. 9829057372

Email ID: manishjoshica74@gmail.com  
 manishjoshi1974@yahoo.co.in

Ref. No.:

Date: 06-02-2025

UDIN: 25465758BMOJWW3609

**Limited Review Report on Unaudited Standalone Financial Results of Sayaji Hotels Limited for the quarter and nine months ended 31<sup>st</sup> December 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

To,  
**Board of Directors of Sayaji Hotels Limited**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Sayaji Hotels Limited (the company) for the quarter and nine months ended 31<sup>st</sup> December 2024 (the Statement), being submitted by the company, pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 Standards 34, "Interim Financial Reporting" ("Ind As 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Financial 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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



# MANISH JOSHI & ASSOCIATES

CHARTERED ACCOUNTANT

S-216. Amrapali Plaza, Amrapali Circle,  
Vaishali Nagar, JAIPUR-302021.

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manishjoshi1974@yahoo.co.in

Ref. No.:

Date:.....

Indian Accounting Standard and other recognized 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 Manish Joshi & Associates,  
Chartered Accountants,  
FRN:011631C,

*N/ya*

(Nikhil Upadhyay)

Partner

M.No.465758

UDIN: 25465758BMOJWW3609



Date: 06-02-2025

Place: Indore

**SAYAJI HOTELS LIMITED**

CIN : L51100TN1982PLC124332

Scheme No 54, H-1, Sayaji Hotel, Vijaynagar, Indore, MP, 452010

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2024

(Rs. in Lakhs ,except per share data)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Reviewed)	31.12.2023 (Reviewed)	30.09.2024 (Reviewed)	31.12.2024 (Reviewed)	31.12.2023 (Reviewed)	31.03.2024 (Audited)
<b>1 Revenue</b>							
(a) Revenue from Operations		4,254.02	3,151.92	2,812.50	9,862.36	7,800.77	11,176.32
(b) Other Income		54.77	93.94	64.91	208.96	283.10	469.96
<b>Total Income</b>		<b>4,308.79</b>	<b>3,245.86</b>	<b>2,877.41</b>	<b>10,071.32</b>	<b>8,083.87</b>	<b>11,646.28</b>
<b>2 Expenses</b>							
(a) Food and Beverages Consumed		643.98	461.83	446.01	1,534.61	1,232.63	1,675.69
(b) Employee Benefits Expenses		863.81	698.45	805.93	2,470.77	1,999.17	2,616.74
(c) Finance Costs		311.39	141.42	177.69	673.30	556.09	737.69
(d) Depreciation And Amortization Expenses		380.75	280.73	336.14	1,046.68	841.08	1,143.38
(e) Operating Expenses		952.20	529.91	769.34	2,269.13	1,460.54	2,175.45
(f) Other Expenses		471.86	302.04	259.62	916.32	640.50	991.28
<b>Total Expenses</b>		<b>3,623.99</b>	<b>2,414.38</b>	<b>2,794.73</b>	<b>8,910.81</b>	<b>6,730.01</b>	<b>9,340.23</b>
<b>3 Profit/(Loss) before exceptional items &amp; tax (1-2)</b>		<b>684.80</b>	<b>831.48</b>	<b>82.68</b>	<b>1,160.51</b>	<b>1,353.86</b>	<b>2,306.05</b>
<b>4 Exceptional Items</b>		-	-	-	-	-	-
<b>5 Profit/(Loss) before tax (3-4)</b>		<b>684.80</b>	<b>831.48</b>	<b>82.68</b>	<b>1,160.51</b>	<b>1,353.86</b>	<b>2,306.05</b>
<b>6 Tax expense</b>							
Current tax		193.64	215.24	30.82	334.82	410.63	588.95
Deferred tax		6.40	(71.86)	(31.14)	(9.91)	(24.23)	(78.84)
		<b>200.04</b>	<b>143.38</b>	<b>(0.32)</b>	<b>324.91</b>	<b>386.40</b>	<b>510.11</b>
Tax Adjustment of Earlier Years		(16.25)	(9.60)	1.21	(15.38)	(23.37)	(25.47)
<b>7 Profit/(Loss) for the period (5-6)</b>		<b>501.01</b>	<b>697.70</b>	<b>81.79</b>	<b>850.98</b>	<b>990.83</b>	<b>1,821.41</b>
<b>8 Other Comprehensive Income</b>							
(a) Items that will not be reclassified to profit or loss							
(i) Actuarial Gain/(Loss) on Defined Benefit Plan		(8.04)	6.50	(5.53)	(24.12)	(19.48)	(42.19)
(ii) Income tax relating to items that will not be reclassified to profit or loss		2.02	(1.64)	1.40	6.07	4.90	10.62
(b) Item that will be reclassified to profit or loss (net of tax)		-	-	-	-	-	-
<b>Other Comprehensive Income for the period</b>		<b>(6.02)</b>	<b>4.86</b>	<b>(4.13)</b>	<b>(18.05)</b>	<b>(14.58)</b>	<b>(31.57)</b>
<b>9 Total Comprehensive Income (7+8)</b>		<b>494.99</b>	<b>702.56</b>	<b>77.66</b>	<b>832.93</b>	<b>976.25</b>	<b>1,789.84</b>
<b>10 Paid up equity share capital (face value of Rs. 10/- each)</b>		<b>1,751.80</b>	<b>1,751.80</b>	<b>1,751.80</b>	<b>1,751.80</b>	<b>1,751.80</b>	<b>1,751.80</b>
<b>11 Earning per share (EPS)</b>							
Basic and diluted		2.86	3.97	0.47	4.86	5.64	10.40

**Notes:**

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 06.02.2025
- The Statutory Auditors of the company has carried out the limited review of the financial results for the quarter and nine months ended 31st December, 2024 as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and disclosure Requirements ) Regulation, 2015.
- Company is engaged in only one Operating Segment i.e. Hoteliering.
- Figures for previous period have been regrouped or rearranged wherever necessary, to conform to current period's classification.

Approved by the Audit Committee  
at its meeting held on 6<sup>th</sup> February, 2025  
and recommended to the Board of Directors  
for their Consideration and approval.

The Board had approved the same on  
6<sup>th</sup> February, 2025.



*Shardha*  
Abhay Chintaman Chaudhari  
(Chairman, Audit Committee  
and Board)

# MANISH JOSHI & ASSOCIATES

CHARTERED ACCOUNTANT

S-216, Amrapali Plaza, Amrapali Circle,  
Vaishali Nagar, JAIPUR-302021.

Phone No. 0141-4017372

Mobile No. 9829057372

Email ID: manishjoshica74@gmail.com  
manishjoshi1974@yahoo.co.in

Ref. No.:

Date: 06.02.2025

UDIN : 25465758BMOJWX2433

**LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024 OF SAYAJI HOTELS LIMITED UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.**

To,

**Board of Directors of Sayaji Hotels Limited**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Sayaji Hotels Limited ("the Parent"), its subsidiary (the Parent and its Subsidiary together referred to as "the Group") and its share of net profit after tax and total comprehensive income of its associate company for the quarter and nine months ended 31<sup>st</sup> December, 2024 ("the Statement"), being submitted by the Parent company, pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('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 Standards 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. A review of interim financial information consists of making inquiries, primarily of persons 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 Listing Regulations, as amended, to the extent applicable.

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# MANISH JOSHI & ASSOCIATES

CHARTERED ACCOUNTANT

S-216, Amrapali Plaza, Amrapali Circle,  
Vaishali Nagar, JAIPUR-302021.

Phone No. 0141-4017372

Mobile No. 9829057372

Email ID: manishjoshica74@gmail.com

manishjoshi1974@yahoo.co.in

Ref. No.:

Date: 06-02-2025

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

Entity	Relationship
Sayaji Hotels Limited	Parent
Sayaji Housekeeping Services Limited	Subsidiary
Barbeque Nation Hospitality Limited	Associate

5. Based on our review conducted and procedures performed 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 recognized 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. Other Matters

We draw attention to the following:

- a. The accompanying "Statement" includes unaudited interim financial result in respect of its subsidiary, whose unaudited interim financial result includes total net profit after tax of Rs. 2.91 Lakhs and Rs 8.68 Lakhs and total comprehensive income of Rs. NIL and Rs NIL for the quarter and nine months ended on 31<sup>st</sup> December 2024, as considered in the statement which has not been reviewed by us. This interim financial information have been reviewed by other auditors, whose report has 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 the subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- b. The unaudited consolidated financial results includes the Group's share of net profit/(loss) after tax of Rs. 134.39 Lakhs and Rs.(-) 224.33 Lakhs and total comprehensive profit/(loss) of Rs.(-) 28.81 Lakhs and (-) 45.04 Lakhs for the quarter and nine months ended 31<sup>st</sup> December, 2024, as considered in the Unaudited Consolidated Financial Results, in respect of one associate, whose interim financial result has not been reviewed by us. This interim financial result has been reviewed by other auditors, whose report has 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 the associate is based solely on the reports of the other auditors

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**MANISH JOSHI & ASSOCIATES**  
**CHARTERED ACCOUNTANT**

S-216. Amrapali Plaza, Amrapali Circle,  
Vaishali Nagar, JAIPUR-302021.

Phone No. 0141-4017372

Mobile No. 9829057372

Email ID: manishjoshica74@gmail.com  
manishjoshi1974@yahoo.co.in

Ref. No.:

Date:.....

-3-

and the procedures performed by us as stated in paragraph 3 above.

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

For Manish Joshi & Associates,  
Chartered Accountants,  
FRN: 011631C,

*Nika*

(Nikhil Upadhyay)  
Partner

M.NO.465758

UDIN: 25465758BMOJWX2433



Date: 06-02-2025

Place: Indore

**SAYAJI HOTELS LIMITED**  
Scheme No 54, H-1, Sayaji Hotel, Vijaynagar, Indore, MP, 452010  
**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024**

(Rs. In Lakh), except per share data

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Reviewed)	31.12.2023 (Reviewed)	30.09.2024 (Reviewed)	31.12.2024 (Reviewed)	31.12.2023 (Reviewed)	31.03.2024 (Audited)
1	<b>Income</b>						
(a)	Revenue From Operations	4,254.02	3,151.92	2,812.50	9,862.36	7,800.77	11,176.32
(b)	Other Income	58.79	97.75	69.13	221.37	295.12	486.08
	<b>Total Revenue</b>	<b>4,312.81</b>	<b>3,249.67</b>	<b>2,881.63</b>	<b>10,083.73</b>	<b>8,095.89</b>	<b>11,662.40</b>
2	<b>Expenses :</b>						
(a)	Food and Beverages Consumed	643.98	461.83	446.01	1,534.61	1,232.63	1,675.69
(b)	Employee Benefits Expenses	863.81	698.45	805.93	2,470.77	1,999.17	2,616.74
(c)	Finance Costs	311.40	141.50	177.74	673.41	557.11	738.75
(d)	Depreciation And Amortization Expenses	380.75	280.73	336.14	1,046.68	841.08	1,143.38
(e)	Operating Expenses	952.20	529.91	769.34	2,269.13	1,460.54	2,175.45
(f)	Other Expenses	472.18	302.14	259.78	917.19	641.02	992.32
	<b>Total Expenses</b>	<b>3,624.32</b>	<b>2,414.56</b>	<b>2,794.94</b>	<b>8,911.79</b>	<b>6,731.55</b>	<b>9,342.33</b>
3	<b>Profit before Exceptional Item and share of profit/(loss) of associate and tax (1-2)</b>	<b>688.49</b>	<b>835.11</b>	<b>86.69</b>	<b>1,171.94</b>	<b>1,364.34</b>	<b>2,320.07</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit before share of profit/(loss) of associate and tax (3-4)</b>	<b>688.49</b>	<b>835.11</b>	<b>86.69</b>	<b>1,171.94</b>	<b>1,364.34</b>	<b>2,320.07</b>
6	Share of Profit/ (Loss) of associate	134.39	129.73	(214.39)	(224.33)	(366.44)	(398.21)
7	<b>Profit Before Tax</b>	<b>822.88</b>	<b>964.84</b>	<b>(127.70)</b>	<b>947.61</b>	<b>997.90</b>	<b>1,921.86</b>
8	<b>Tax Expense :</b>						
(a)	Current Tax	194.62	216.15	31.83	337.75	413.26	592.48
(b)	Deferred Tax	6.40	(71.86)	(31.14)	(9.91)	(24.23)	(78.84)
(c)	Tax Adjustment of Earlier Year	(16.25)	(9.60)	1.21	(15.38)	(23.39)	(25.44)
		<b>184.77</b>	<b>134.69</b>	<b>1.90</b>	<b>312.46</b>	<b>365.64</b>	<b>488.20</b>
9	<b>Profit (Loss) for the year (7-8)</b>	<b>638.11</b>	<b>830.15</b>	<b>(129.60)</b>	<b>635.15</b>	<b>632.26</b>	<b>1,433.66</b>
10	<b>Other Comprehensive Income</b>						
(a)	Items that will not be reclassified to profit or loss						
	(i) Actuarial Gain/(Loss) on Defined Benefit Plan	(8.04)	6.50	(5.53)	(24.12)	(19.48)	(42.19)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	2.02	(1.64)	1.40	6.07	4.90	10.62
(b)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income from continuing operations (10)</b>	<b>(6.02)</b>	<b>4.86</b>	<b>(4.13)</b>	<b>(18.05)</b>	<b>(14.58)</b>	<b>(31.57)</b>
11	<b>Total Comprehensive Income for the year (9+10) (Comprising Profit/(Loss) and Other Comprehensive Income for the year) before share of associate</b>	<b>632.09</b>	<b>835.01</b>	<b>(133.73)</b>	<b>617.10</b>	<b>617.68</b>	<b>1,402.09</b>
12	Share of Profit/ (Loss) of associate	(20.81)	7.51	(13.95)	(45.04)	13.79	(26.73)
13	<b>Total Comprehensive Income for the year (11+12) (Comprising Profit/(Loss) and Other Comprehensive Income for the year)</b>	<b>611.28</b>	<b>842.52</b>	<b>(147.68)</b>	<b>572.06</b>	<b>631.47</b>	<b>1,375.36</b>
	<b>Net profit attributable to</b>						
	Owners of the parent	638.11	830.15	(129.60)	635.15	632.26	1,433.66
	Non controlling interests	-	-	-	-	-	-
	<b>Other Comprehensive Income attributable to</b>						
	Owners of the parent	(26.83)	12.37	(18.08)	(63.09)	(0.79)	(58.30)
	Non controlling interests	-	-	-	-	-	-
	<b>Total Comprehensive Income attributable to</b>						
	Owners of the parent	611.28	842.52	(147.68)	572.06	631.47	1,375.36
	Non controlling interests	-	-	-	-	-	-
14	<b>Earning per share (EPS)</b>						
	Basic and diluted	3.64	4.74	0.74	3.63	3.61	8.18

**Notes:**

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 06th February, 2025
- The Statutory Auditors of the group has carried out the audit of the Consolidated financial results for the quarter and nine months ended 31st December, 2024 as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and disclosure Requirements) Regulation, 2015.
- Company is engaged in only one Operating Segment i.e. Hoteliering.
- Figures for previous period have been regrouped or rearranged wherever necessary, to conform to current period's classification.

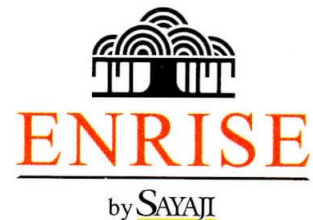
Approved by the Audit Committee at its meeting held on 6<sup>th</sup> February, 2025 and recommended to the Board of Directors for their consideration and approval.

The Board had approved the same on 6<sup>th</sup> February, 2025



*Abhay Chintaman Chaudhari*  
(Chairman, Audit Committee and Board)





**Annexure-2**

- B. STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENTS ETC. - **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e. 2<sup>nd</sup> and 4<sup>th</sup> quarter) - **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATION (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated Separately) (applicable only for Annual Filing i.e. 4<sup>th</sup> quarter) - **Not Applicable**

**For Sayaji Hotels Limited**

**Ankur Bindal**  
**Company Secretary and Compliance Officer**

**SAYAJI HOTELS LTD. CORPORATE OFFICE**

**Address:** H/1 Scheme No. 54, Vijay Nagar, Indore, Madhya Pradesh, India, 452010

**Phone No.** +0731-4750000 | **E-mail:** cs@sayajigroup.com

**Regd. Office:** F1 C3 Sivavel Apartment 2 Alagappa Nagar, Zamin Pallavaram, Chennai, (TN)-600117

**CIN:** L51100TN1982PLC124332 | **Phone No.:** 044-29871174 | www.sayajihotels.com