



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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, we are herewith submitting the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This is for your information and necessary records.

Thanking you,

For Likhitha Infrastructure Limited

Y Pallavi

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by Y Pallavi
Date: 2025.02.08
17:53:39 +05'30'

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 Gannamani
Partner

Membership No: 226870

UDIN: 25226870BMILL97735

Place: Hyderabad
Date: 08/02/2025

NSVR & ASSOCIATES LLP

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

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

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 Gannamant

Partner

Membership No: 226870

UDIN: 25226870 BMTILH 2539



Place: Hyderabad

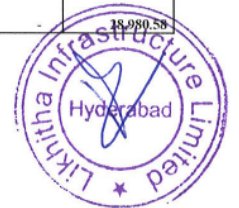
Date: 08/02/2025

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)

		Standalone						Consolidated					
S No	Particulars	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)	812.61	(478.83)	(2,576.45)	(2,352.92)	(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	26.85	25.39	90.82	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)	4.38	4.41	4.07	13.11	11.99	16.74	4.38	4.41	4.07	13.11	11.99	16.53	
(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	

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.

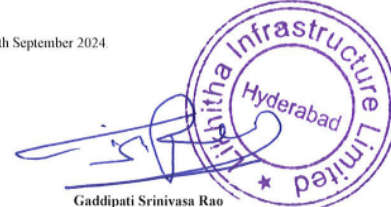
e) The financials results for the Quarter ended December 31st, 2024 and for the Nine months ended December 31st, 2024 are also available on the Bombay stock exchange website, the National stock exchange website and on the company's website.

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



B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement 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., 2nd And 4th quarter) – Not Applicable

E. Statement on Impact of Audit Qualifications (for Audit Report with Modified Opinion) Submitted Along with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable Only for Annual Filing i.e., 4th quarter) - Not Applicable

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