

SRI HAVISHA HOSPITALITY AND INFRASTRUCTURE LIMITED

(Formerly Shri Matre Power & Infrastructure Limited & Shri Shakti LPG Limited)

CIN: L40102TG1993PLC015988

Date: 27/05/2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No: C/1, G Block,
Bandra Kurla Complex - Bandra (E),
Mumbai -400051
Scrip Code: HAVISHA

To,
BSE Limited
P.J Towers,
Dalal Street,
Mumbai - 400023
SCRIP CODE: 531322

Dear Sir/Madam,

Sub: Outcome of Meeting of Board of Directors held on May 27, 2026

The meeting of Board of Directors of Sri Havisha Hospitality and Infrastructure Limited (the "Company") was held today, i.e. on Wednesday May 27, 2026 that commenced at 06.00 P.M. and concluded at 08:30 P.M.

Pursuant to regulation 30 & 33 of the Security and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the board of Directors in the meeting considered and approved the following agenda items:

1. Audited Financial Results along with Audit Report for the quarter and year ended March 31, 2026, which had been duly reviewed and recommended by the Audit Committee.
2. The Report of the Statutory Auditors is with unmodified opinion with respect to Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026. Declaration duly certified by the Chief Financial Officer of the Company to the effect that Auditors have submitted their Report with unmodified opinion is duly attached.

This is for your kind information, record and appropriate dissemination.

Thanking you

For and on behalf of
Sri Havisha Hospitality And Infrastructure Limited

SIVAIAH PALLA
Company Secretary & Compliance Officer

Venus Plaza, Begumpet, Hyderabad 500016, INDIA

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Independent auditor's report

**To the Board of Directors of Sri Havisha Hospitality and Infrastructure Limited
(Formerly Shri Matre Power and Infrastructure Limited and Shri Shakti LPG Limited)**

Report on the audit of the financial results

Opinion

1. We have audited the accompanying statement of annual financial results of Sri Havisha Hospitality and Infrastructure Limited (formerly known as Shri Matre Power and Infrastructure Limited and Shri Shakti LPG Limited) (hereinafter referred to as the 'Company') for the year ended March 31, 2026 and the statement of assets and liabilities as on that date and the statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of audited financial results for the quarter and year ended March 31, 2026', 'Audited statement of assets and liabilities' and 'Audited statement of cash flows (together referred to as the "Statement")' being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the financial results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company and the statement of assets and



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Branch : D.No : 16-2-24/2, Lakshman Rao St., Poornanandampet, Vijayawada - 520 016.

liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

5. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of financial results

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
 - Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are



based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

11. The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year, which were subject to limited review by us.

For P.SURYNARAYANA & CO.,
Chartered Accountants,
(Firm Registration No.009288S)



(P.SURYNARAYANA)
Partner
Membership No.201195
UDIN - 26201195TFPQOW5796
Place: Hyderabad
Date: May 27, 2026



Sri Havisha Hospitality & Infrastructure Limited
(Formerly Sri Matre Power & Infrastructure Limited and Sri Shakti LPG Limited)
Statement of audited financial results for the quarter and year ended March 31, 2026

INR in lakhs, unless otherwise stated

S.No	Particulars	For the quarter ended			For the year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited (refer note 1)	Unaudited	Audited	Audited	Audited
I	Revenue from operations	330.30	429.71	341.72	1,351.13	1,458.16
II	Other Income	61.01	25.87	30.89	140.80	125.99
III	Total Income (I+II)	391.31	455.58	372.61	1,491.93	1,584.15
IV	EXPENSES					
	Cost of materials consumed	73.98	49.39	69.14	215.72	253.67
	Employee benefit expense	155.47	163.00	151.30	611.11	567.08
	Finance costs	125.14	118.04	114.74	478.55	452.69
	Depreciation and amortisation expense	63.86	61.47	61.93	247.58	231.73
	Other expenses	145.82	131.66	206.08	509.25	546.15
	Total expenses (IV)	564.27	523.56	603.19	2,062.22	2,051.31
V	Profit / (Loss) before tax (III - IV)	(172.96)	(67.98)	(230.58)	(570.29)	(467.16)
VI	Tax expense:					
	Current tax	-	-	-	-	-
	Deferred tax	(66.56)	-	(40.58)	(66.56)	(40.58)
	Total Tax Expense	(66.56)	-	(40.58)	(66.56)	(40.58)
VII	Net Profit / (Loss) for the year after tax (V-VI)	(106.40)	(67.98)	(190.00)	(503.72)	(426.58)
VIII	Other comprehensive income (net of tax)					
	Items that will not be reclassified to profit and loss	(0.86)	(1.93)	0.04	(2.78)	0.04
	Income tax relating to these items	0.71	0.00	(0.01)	0.71	(0.01)
IX	Total comprehensive income / (loss) (VII-VIII)	(106.25)	(66.05)	(190.03)	(501.66)	(426.61)
X	Earnings Per Share					
	Basic earnings per share	(0.04)	(0.02)	(0.06)	(0.17)	(0.14)
	Diluted earnings per share	(0.04)	(0.02)	(0.06)	(0.17)	(0.14)

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 May 27, 2026. The financial results for the quarter and financial year ended March 31, 2026 have been audited by the Company's Statutory Auditors. The figures for the quarter ended 31 March 2026 are the balancing figures between audited figures for the year ended 31 March 2026 and the published unaudited year to date figures up to period ended 31 December 2025.
- 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].
- The Company executed the lease agreement with Airports Authority of India (AAI) for renewal of the leasehold rights of the land for another 30 years from the year 2023. Interest Expense on lease liability has been provided as per Ind AS 116 and the Finance Cost for the year ended 31 March 2026 of Rs. 478.55 Lakhs includes interest expense on lease liability of INR 440.07 lakhs which is notional.
- During the year, the Company has made a payment of ₹ 99.91 lakhs to Telangana State Power Distribution Company Ltd (TGSPDCL) under protest, towards Cross Subsidy Surcharge (CSS) for availing electricity from third party power generators. These availing of electricity from third party generators happened 25 to 30 years ago and the company took necessary approvals from the then State Electricity Board. When the Company, along with other aggrieved Companies and Hotels challenged the above unilateral charge before the Hon'ble Telangana High Court, the Hon'ble Court while giving a Stay directed all the aggrieved Companies and Hotels to pay 50% of the demand amount, which is equivalent to ₹ 99.91 lakhs in our case. The Final order is yet to be passed by the Hon'ble Telangana High Court and the matter is currently sub-judice. Pending final adjudication, the said amount has been disclosed under "Other non-current assets", and no provision has been made in the books. The management, based on legal opinion, believes that it has a strong case and the likelihood of liability crystallizing is remote.
- During the year, pursuant to the implementation of the new labour code in India, the Company reassessed its gratuity obligation based on an independent actuarial valuation. This has resulted in a one-time charge of Rs. 10.56 lakhs, recognised under employee benefits expense.
- The previous period figures have been regrouped/reclassified wherever necessary.
- The Investors complaints position is - Nil.

For Sri Havisha Hospitality And Infrastructure Limited

D V Manohar
Chairman and Managing Director
DIN: 00223342

Date: May 27, 2026
Place: Hyderabad



Sri Havisha Hospitality & Infrastructure Limited
(Formerly Sri Matre Power & Infrastructure Limited and Sri Shakti LPG Limited)
Statement of Balance Sheet as at March 31, 2026

Particulars	As at Mar 31, 2026	As at Mar 31, 2025
Assets		
Non-current assets		
Property, plant and equipment	2,018.56	1,971.52
Capital work-in-progress	495.84	398.79
Right of use Assets	3,018.55	3,131.39
Financial assets		
(a) Investments	24.19	24.19
(b) Loans	-	-
(c) Other financial assets	1.29	1.14
Other non-current assets	889.29	847.90
Total Non-current assets - (A)	6,447.72	6,374.93
Current assets		
Inventories	669.13	618.85
Financial assets		
(a) Trade receivables	179.34	191.74
(b) Cash and cash equivalents	16.50	47.96
(c) Bank balances other than (b) above	100.18	98.78
(d) Loans and other financial assets	20.16	16.87
Other current assets	80.15	151.57
Total current assets - (B)	1,065.46	1,125.77
Total Assets (A+B)	7,513.18	7,500.70
Equity and liabilities		
Equity		
Equity share capital	6,066.84	6,066.84
Other equity	(4,017.08)	(3,515.42)
Total equity - (C)	2,049.76	2,551.42
Non-current liabilities		
Financial liabilities		
(a) Borrowings	15.24	144.36
(b) Lease liabilities	3,482.40	3,254.84
(c) Other financial liabilities	16.26	11.46
Long-term provisions	50.63	39.13
Deferred tax liabilities	20.03	85.88
Other non-current liabilities	155.02	17.48
Total non-current liabilities - (D)	3,739.59	3,553.15
Current liabilities		
Financial liabilities		
(a) Borrowings	1,064.95	542.13
(b) Lease liabilities	300.00	350.00
(c) Trade payables		
- total outstanding dues of micro and small enterprises	-	-
- total outstanding dues other than above	139.69	280.95
(d) Other financial liabilities	145.23	136.53
Short-term provisions	26.61	19.75
Other current liabilities	47.34	66.77
Total Current Liabilities - (E)	1,723.83	1,396.13
Total equity and liabilities - (C+D+E)	7,513.18	7,500.70

For Sri Havisha Hospitality And Infrastructure Limited



D V Manohar
Chairman and Managing Director
DIN: 00223342
Date: May 27, 2026
Place: Hyderabad



Sri Havisha Hospitality & Infrastructure Limited
(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)
Statement of Cash Flows as at March 31, 2026

INR in lakhs, unless otherwise stated

Particulars	As at Mar 31, 2026	As at Mar 31, 2025
A: Cash flow from operating activities:		
Profit before tax	(570.29)	(467.16)
Adjustments For :		
Amortisation of Right to use asset	112.84	112.84
Unwinding of discount on security deposits (net)	440.07	418.90
Depreciation on property, plant and equipment	134.74	118.88
Capital expenditure written off	4.00	436.70
AAI Deposit written off	-	-
Interest expense	24.82	18.37
Interest income	(7.03)	(13.53)
Operating profit before working capital changes	139.15	625.02
Adjustments for working capital changes in :		
(Increase)/decrease in inventories	(50.28)	(428.95)
(Increase)/decrease in trade receivables	12.41	(46.56)
(Increase)/decrease in loans and other financial assets	(22.26)	(0.33)
(Increase)/decrease in other current and non-current assets	71.43	(17.31)
Increase/(decrease) in trade payables	(141.26)	103.93
Increase/(decrease) in other financial liabilities	13.49	5.90
Increase/(decrease) in other current and non-current liabilities	7.95	(164.17)
Increase/(decrease) in provisions	18.37	8.33
Net cash (used) / generated from operating activities	49.01	85.87
B: Cash flow from investing activities:		
Sale/ (Purchase) of Property, Plant and Equipment/CWIP (incl. capital advances)	(282.80)	(223.52)
Decrease in other financial assets	(0.15)	-
(Increase)/Decrease in other non-current assets	(42.79)	146.25
Net cash generated from investing activities	(325.73)	(77.27)
C: Cash flow from financing activities:		
Receipt of long term borrowings	522.82	4.85
Principial payment of lease liability	(277.57)	(33.72)
Net cash generated / (used) from financing activities	245.26	(28.87)
Net (Decrease) / Increase In Cash And Cash Equivalents - (A + B + C)	(31.46)	(20.28)
Cash and cash equivalent at the beginning of the financial year	47.96	68.24
Cash and cash equivalent at the end of the financial year	16.50	47.96

For Sri Havisha Hospitality And Infrastructure Limited



D V Manohar
Chairman and Managing Director
DIN: 00223342
Date: May 27, 2026
Place: Hyderabad



Sri Havisha Hospitality & Infrastructure Limited
(Formerly Shri Matre Power & Infrastructure Limited and Shri Shakti LPG Limited)

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

S.No	Particulars	For the quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Segment Revenue					
	(a) Hotel Business	391.31	455.58	242.61	1,491.93	1,454.15
	(b) Infrastructure Business	-	-	130.00	-	130.00
	Total Revenue	391.31	455.58	372.61	1,491.93	1,584.15
2	Segment Results					
	(a) Hotel Business	(106.25)	(66.05)	(311.63)	(501.66)	(548.21)
	(b) Infrastructure Business	-	-	121.60	-	121.60
	Total	(106.25)	(66.05)	(190.03)	(501.66)	(426.61)
	Less:					
	(i) Interest	-	-	-	-	-
	(ii) Other unallocable expenditure net of unallocable income	-	-	-	-	-
	Total Profit/(Loss) after tax	(106.25)	(66.05)	(190.03)	(501.66)	(426.61)
3	Segment Assets					
	(a) Hotel Business	7,052.62	7,060.02	7,081.84	7,052.62	7,081.84
	(b) Infrastructure Business	460.55	435.62	415.87	460.55	415.87
	(c) Unallocated	-	-	-	-	-
	Total Assets	7,513.18	7,495.64	7,497.70	7,513.18	7,497.70
4	Segment Liabilities					
	(a) Hotel Business	7,513.18	7,495.64	7,497.70	7,513.18	7,497.70
	(b) Infrastructure Business	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-
	Total Liabilities	7,513.18	7,495.64	7,497.70	7,513.18	7,497.70

For Sri Havisha Hospitality And Infrastructure Limited



D V Manohar
Chairman and Managing
Director
DIN: 00223342
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