

**KNR CONSTRUCTIONS LIMITED**  
CIN: L74210TG1995PLC130199

Regd. Office: KNR House, 3rd & 4th Floor, Plot No: 114, Phase-I, Kavuri Hills, Hyderabad - 500 033  
Ph: 040 -40268759 /61 /62 Fax: 040-40268760; website: knrcl.com; E-mail: investors@knrcl.com

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022**

(Rupees In Lakhs, except share data)

SI. No.	PARTICULARS	Quarter ended			Year ended
		June 30	March 31	June 30	March 31
		2022	2022	2021	2022
		Unaudited	Audited	Unaudited	Audited
1.	Revenue from Operations (Refer note : 6)	89,059.51	101,074.42	73,997.94	327,259.17
2.	Other Income (Refer note : 6)	907.57	1,851.10	480.48	4,168.27
3.	<b>Total income (1+2)</b>	<b>89,967.08</b>	<b>102,925.52</b>	<b>74,478.42</b>	<b>331,427.44</b>
4.	<b>Expenses</b>				
	a) Cost of materials consumed	43,310.52	30,672.38	32,923.64	118,071.56
	b) Sub contract expenses	4,909.63	18,860.12	2,252.60	34,021.53
	c) Spreading & Assortment expenses	15,686.23	20,964.06	14,868.42	67,627.59
	d) Employee benefits expense	3,857.61	4,096.53	3,350.38	14,477.01
	e) Finance Costs	692.85	600.38	789.52	2,744.34
	f) Depreciation and amortization expense	3,267.22	3,986.75	2,693.47	13,458.97
	g) Other expenses	4,797.58	5,680.92	6,272.99	25,287.85
	<b>Total Expenses (a to g)</b>	<b>76,521.64</b>	<b>84,861.14</b>	<b>63,151.02</b>	<b>275,688.85</b>
5.	<b>Profit / (loss) before exceptional items and tax (3 - 4)</b>	<b>13,445.44</b>	<b>18,064.38</b>	<b>11,327.40</b>	<b>55,738.59</b>
6.	Exceptional Items (Refer note: 5)	-	-	-	(2,139.95)
7.	<b>Profit / (loss) before tax (5 - 6)</b>	<b>13,445.44</b>	<b>18,064.38</b>	<b>11,327.40</b>	<b>57,878.54</b>
8.	<b>Tax Expense</b>				
	Current Tax	3,362.00	4,757.72	3,147.70	15,304.10
	Tax relating to earlier years	0.02	1,300.04	0.56	1,146.10
	Deferred Tax	(0.62)	728.07	878.18	3,248.70
	<b>Total Tax Expense</b>	<b>3,361.40</b>	<b>6,785.83</b>	<b>4,026.44</b>	<b>19,698.90</b>
9.	<b>Net Profit/(Loss) after tax (7 - 8)</b>	<b>10,084.04</b>	<b>11,278.55</b>	<b>7,300.96</b>	<b>38,179.64</b>
10.	<b>Other Comprehensive Income (OCI)</b>				
	a) <b>Items that will not be reclassified to profit or loss</b>				
	Remeasurements of the defined benefit plans	(20.97)	(56.96)	(8.97)	(83.87)
	Deferred Tax on above items	5.28	14.34	2.26	21.11
	b) <b>Items that will be reclassified to profit or loss</b>	-	-	-	-
11.	<b>Total Comprehensive Income (9+10)</b>	<b>10,068.35</b>	<b>11,235.93</b>	<b>7,294.25</b>	<b>38,116.88</b>
12.	Paid up equity share capital (Face Value Rs.2/- per share)	5,624.70	5,624.70	5,624.70	5,624.70
13.	Other Equity				218,572.24
14.	<b>Earnings Per Share (EPS)</b>				
	a. Basic EPS Rs.	3.59*	4.01*	2.60*	13.58
	b. Diluted EPS Rs.	3.59*	4.01*	2.60*	13.58

\* Not annualised

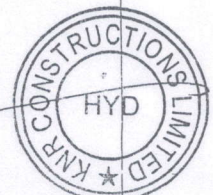
**Notes:**

- The above Standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 11, 2022.
- The above Standalone financial results are in compliance with the Indian Accounting Standards (IND AS) specified under the section 133 of the Companies Act, 2013 read with SEBI circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019 & amendments thereto and were reviewed by the Statutory Auditor of the Company.
- The standalone figures for the quarter ended March 31, 2022 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2022 and unaudited published year to date standalone figures up to nine months ended December 31, 2021.
- The Income-Tax Department had carried out a search operation at the Company's various business premises, under Section 132 of the Income-tax Act, 1961 in March 2022. The Company has extended full cooperation to the Income-tax officials during the search and provided all the information sought by them. As on the date of issuance of these financial results, the Company has not received any formal communication from the Income-tax department. Management is of the view that this will not have any impact on the Company's financial position as at June 30, 2022 and the performance for the period ended on that date and hence no provision for any liability has been recognised in these Standalone financial results.
- For the year ended March 31, 2022 the Company has transferred its 49% stake in two of its 100% wholly owned subsidiaries i.e. KNR Tirumala Infra Pvt Ltd and KNR Shankarampet Projects Pvt Ltd to CUBE Highways and Infrastructure III pte.ltd on 30.12.2021 for a value of Rs. 13,680.97 Lakhs and Rs. 10,851.23 Lakhs respectively, which includes repayment of 100% sub debt infused by the Company of Rs. 8,859.50 Lakhs and Rs. 7,469.50 Lakhs respectively, accordingly profit of Rs. 2,139.95 Lakhs was shown as exceptional item in the Statement of Standalone Profit and Loss.
- For the Year ended March 31, 2022, the Company has received an arbitration settlement in one of the Joint Venture project, the Company's share of Revenue of Rs. 323.63 lakhs and Company's share of Interest Income of Rs. 759.90 lakhs included in statement of Standalone Profit and Loss.
- The Company is primarily engaged in "Construction and Engineering activities" and the segment report is reviewed by Chief Operating Decision Maker, accordingly the Company has considered the business as a whole as a single Operating Segment in accordance with Ind AS 108.
- Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period.

For KNR Constructions Ltd.,

*K. Narsimha Reddy*

**K. Narsimha Reddy**  
Managing Director  
DIN: 00382412



Place : Hyderabad  
Date : 11-08-2022

K. P. RAO  
H.N. ANIL  
MOHAN R LAVI

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**Independent Auditor's Limited Review report on the Quarterly and Year to Date Unaudited Standalone Financial Results of KNR Constructions Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to**

**The Board of Directors of  
KNR Constructions Limited  
Hyderabad.**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **KNR Constructions Limited** (the "Company"), which includes 16 joint operations for the quarter ended June 30, 2022 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Standard 34 ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 ("ICAI"). 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.

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.



**Branches**

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4. The Statement includes the interim financial information of the joint operations listed in **Attachment A**.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors as referred in paragraph 6 below, 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 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. We did not review the interim financial information of 5 joint operations included in the Statement whose financial information reflect total revenue (before consolidation adjustments) of Rs. Rs. 3,374.58 Lakhs, total profit / (loss) after tax (before consolidation adjustments) of Rs. 12.12 Lakhs and total comprehensive income/ (loss) (before consolidation adjustments) of Rs. 12.12 Lakhs for the quarter ended June 30 2022 as considered in this Statement. The interim financial information of these joint operations has been reviewed by the other auditors whose reports have been furnished to us by the Management of the Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

We did not review the interim financial information of 11 joint operations included in the Statement whose financial information reflect total revenue (before consolidation adjustments) of Rs. 14.53 Lakhs, and total profit / (loss) (before consolidation adjustments) of Rs. (0.19) Lakhs and total comprehensive income/ (loss) (before consolidation adjustments) of Rs. (0.19) Lakhs for the quarter ended June 30, 2022 as considered in this Statement. The interim financial information of these joint operations has not been reviewed by their auditors whose financial information have been furnished to us by the Management of the Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on such interim financial information certified by the Management of the Company. According to the information and explanations given to us by the Management, this interim financial information is not material to the Company.



Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management

For K.P. Rao & Co.,  
Chartered Accountants  
FRN No: 003135S

Mohan R Lavi  
Partner

Membersio Number: 029340  
UDIN: 22029340AOUONE3451

Place: Bangalore  
Date: 11<sup>th</sup> August, 2022



**ATTACHMENT A**

<b>Sl. No</b>	<b>Joint Operations - Reviewed by other Auditors</b>
1	Patel KNR-JV
2	KNR Patel-JV
3	PSK-KNR- GVR-JV
4	BSCPL KNRCL-JV
5	KNR BPL-JV
	<b>Joint Operations - Not reviewed by other Auditors</b>
1	KNR SLEC-JV
2	KNR GVR-JV
3	KNR JKM KAMALA-JV
4	KNR TBCPL-JV
5	KNR- HES-JV
6	KNR SLMI JV
7	KNR JKM- JV
8	KNR PBEPL-JV
9	KNR SEW GVR-JV
10	KNR-NAVAYUGA-NCC-JV
11	KNR HES ACPL-JV



**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022**

Sl. No.	PARTICULARS	(Rupees In Lakhs, except share data)			
		Quarter ended		Year ended	
		June 30	March 31	June 30	March 31
		2022	2022	2021	2022
		Unaudited	Audited	Unaudited	Audited
1.	Revenue from Operations (Refer note : 6)	98,044.87	110,208.64	80,709.10	360,582.24
2.	Other Income (Refer note : 6)	1,012.06	1,982.50	500.17	4,487.49
3.	<b>Total income (1+2)</b>	<b>99,056.93</b>	<b>112,191.14</b>	<b>81,209.27</b>	<b>365,069.73</b>
4.	<b>Expenses</b>				
	a) Cost of materials consumed	43,310.50	30,672.38	32,923.64	118,071.56
	b) Sub contract expenses	4,909.63	18,860.12	2,252.60	34,021.53
	c) Construction cost	215.29	435.61	412.81	2,886.81
	d) Spreading & Assortment expenses	15,702.71	20,977.83	14,877.96	67,676.87
	e) Employee benefits expense	3,980.14	4,182.05	3,363.75	14,605.27
	f) Finance Costs	5,452.76	4,330.85	3,030.72	14,811.39
	g) Depreciation and amortization expense	4,097.07	4,782.15	3,433.91	16,492.06
	h) Other expenses	8,801.14	7,193.75	6,606.74	43,454.71
	<b>Total Expenses (a to h)</b>	<b>86,469.24</b>	<b>91,434.74</b>	<b>66,902.13</b>	<b>312,020.20</b>
5.	<b>Profit / (loss) before exceptional items and tax (3 - 4)</b>	<b>12,587.69</b>	<b>20,756.40</b>	<b>14,307.14</b>	<b>53,049.53</b>
6.	Exceptional Items (Refer note : 5)	-	-	-	(2,139.95)
7.	<b>Profit / (loss) before tax (5 - 6)</b>	<b>12,587.69</b>	<b>20,756.40</b>	<b>14,307.14</b>	<b>55,189.48</b>
8.	<b>Tax Expense</b>				
	Current Tax	3,362.00	4,757.72	3,147.70	15,304.10
	Tax relating to earlier years	0.02	1,300.04	0.56	1,146.10
	Deferred Tax	(0.62)	728.07	878.18	3,248.70
	<b>Total Tax Expense</b>	<b>3,361.40</b>	<b>6,785.83</b>	<b>4,026.44</b>	<b>19,698.90</b>
9.	<b>Net Profit/(Loss) after tax (7 - 8)</b>	<b>9,226.29</b>	<b>13,970.57</b>	<b>10,280.70</b>	<b>35,490.58</b>
10.	Share of profit / (loss) of associates and joint Controlled Entity	(172.80)	98.65	520.99	1,148.70
11.	<b>Net Profit/(Loss) after tax and share of profit / (loss) of associates and joint controlled entity (9 + 10)</b>	<b>9,053.49</b>	<b>14,069.22</b>	<b>10,801.69</b>	<b>36,639.28</b>
	<b>Attributable to:</b>				
	Shareholders of the Company	8,961.21	13,915.72	11,242.90	38,184.47
	Non-Controlling Interest	92.28	153.50	(441.21)	(1,545.19)
12.	<b>Other Comprehensive Income (OCI)</b>				
	a) Items that will not be reclassified to profit or loss				
	Remeasurements of the defined benefit plans	(20.97)	(54.37)	(8.97)	(81.23)
	Deferred Tax on above items	5.28	14.34	2.26	21.11
	b) Items that will be reclassified to profit or loss	-	-	-	-
13.	<b>Total Comprehensive Income (11+12)</b>	<b>9,037.80</b>	<b>14,029.19</b>	<b>10,794.98</b>	<b>36,579.16</b>
	<b>Attributable to:</b>				
	Shareholders of the Company	8,945.52	13,875.69	11,236.19	38,124.35
	Non-Controlling Interest	92.28	153.50	(441.21)	(1,545.19)
14.	Paid up equity share capital (Face Value Rs.2/- per share)	5,624.70	5,624.70	5,624.70	5,624.70
15.	Other Equity				226,296.14
16.	<b>Earnings Per Share (EPS)</b>				
	a. Basic EPS Rs.	3.19*	4.95*	4.00*	13.58
	b. Diluted EPS Rs.	3.19*	4.95*	4.00*	13.58

\* Not annualised

**Notes:**

- The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 11, 2022.
- The above consolidated financial results are in compliance with the Indian Accounting Standards (IND AS) specified under the section 133 of the Companies Act, 2013 read with SEBI circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019 & amendments thereto and were reviewed by the Statutory Auditor of the Company.
- The consolidated figures for the quarter ended March 31, 2022 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2022 and unaudited published year to date consolidated figures up to nine months ended December 31, 2021.
- The Income-Tax Department had carried out a search operation at the Company's various business premises, under Section 132 of the Income-tax Act, 1961 in March 2022. The Company has extended full cooperation to the Income-tax officials during the search and provided all the information sought by them. As on the date of issuance of these financial results, the Company has not received any formal communication from the Income-tax department. Management is of the view that this will not have any impact on the Company's financial position as at June 30, 2022 and the performance for the period ended on that date and hence no provision for any liability has been recognised in these Consolidated Financial Results.
- For the Year ended March 31, 2022, the Company has transferred its 49% stake in two of its wholly owned subsidiaries i.e. KNR Tirumala Infra Pvt Ltd and KNR Shankarampet Projects Pvt Ltd to CUBE Highways and Infrastructure III pte.ltd on 30.12.2021 for a value of Rs. 13,680.97 Lakhs and Rs. 10,851.23 Lakhs respectively, which includes repayment of 100% sub debt infused by the Company of Rs. 8,859.50 Lakhs and Rs. 7,469.50 Lakhs respectively, accordingly profit of Rs. 2,139.95 Lakhs was shown as exceptional item in the Statement of Consolidated Profit and Loss.
- For the Year ended March 31, 2022, the Company has received an arbitration settlement in one of the Joint Venture project, the Company's share of Revenue of Rs. 323.63 lakhs and Company's share of Interest Income of Rs. 759.90 lakhs included in statement of Consolidated Profit and Loss.
- The Group is primarily engaged in "Construction and Engineering activities" and the segment report is reviewed by Chief Operating Decision Maker, accordingly the Group has considered the business as a whole as a single Operating Segment in accordance with Ind AS 108.
- Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period.

For KNR Constructions Ltd.

*K. Narsimha Reddy*

K. Narsimha Reddy  
Managing Director  
DIN: 00382412

Place : Hyderabad  
Date : 11-08-2022



K. P. RAO  
H.N. ANIL  
MOHAN R LAVI

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**Independent Auditor's Limited review report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of KNR Constructions Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to**

**The Board of Directors,  
KNR Constructions Limited,  
Hyderabad.**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **KNR Constructions Limited** (the "Parent") which includes 16 Joint Operations and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit after tax and total comprehensive profit of its associates and joint venture for the quarter ended June 30 2022 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ( the "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 Standard 34 ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 ("ICAI"). A review of interim financial information consists of making inquiries, primarily of Parent'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.

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.

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4. The Statement includes the results of the entities as referred to in **Attachment A**
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Standards and other 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. We did not review the interim financial information of 5 joint operations included in the respective standalone unaudited interim financial information of the entities included in the Group, whose interim financial information reflect total revenue (before consolidation adjustments) of Rs. 3,374.58 Lakhs, total profit/(loss) after tax (before consolidation adjustments) of Rs. 12.12 Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. 12.12 Lakhs for the quarter ended June 30, 2022 as considered in the standalone unaudited interim financial information of the entities included in the Group. The interim financial information of these joint operations have been reviewed by the other auditors whose reports have been furnished to us by the Parent's Management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

We did not review the interim financial information of 14 subsidiaries included in the consolidated unaudited financial results, whose standalone unaudited interim financial information reflect total revenue (before consolidation adjustments) of Rs. 37,062.59 Lakhs , total profit/(loss) (before consolidation adjustments) of Rs. (857.80) Lakhs and total comprehensive income/(Loss) (before consolidation adjustments) of Rs. (857.80) Lakhs for the quarter ended June 30, 2022, as considered in the Statement. The consolidated unaudited financial results also includes the Group's share of profit/(loss) after tax of Rs. (172.80) lakhs Lakhs, total comprehensive income/(loss) (net) of Rs. (172.80) lakhs for the quarter ended June 30, 2022 as considered in the Statement, in respect of 2 Associates , whose interim financial information have not been reviewed by us. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.





Our conclusion on the Statement is not modified in respect of these matters.

The consolidated unaudited financial results includes the interim financial information of 11 joint operations included in the respective unaudited standalone interim financial information of the entities included in the Group, whose interim financial information reflect total revenue (before consolidation adjustments) of Rs. 14.53 Lakhs, and total profit/(loss) after tax (before consolidation adjustments) of Rs. (0.19) Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (0.19) Lakhs for the quarter ended June 30, 2022 as considered in the respective unaudited standalone interim financial information of the entities included in the Group. The interim financial information of these joint operations have not been reviewed by their auditors and whose interim financial information has been furnished to us by the Parent's Management. According to the information and explanations given to us by the Parent's Management, these interim financial information are not material to the Group.

The consolidated unaudited financial results also includes the Group's share of net profit after tax (before consolidation adjustments) is Rs. Nil and Rs. Nil and the total comprehensive income (net) (before consolidation adjustments) is Rs. Nil and Rs. Nil for the quarter ended June 30, 2022 as considered in the consolidated unaudited financial results, in respect of 1 joint venture, based on their interim financial information which have not been reviewed by their respective auditors and whose interim financial information has been furnished to us by the Parent's Management. According to the information and explanations given to us by the Parent's Management, these interim financial information are not material to the Group.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Parent's Management.

For K.P. Rao & Co.,  
Chartered Accountants  
Firm's Registration Number: 003135S

  
Mohan R. Lavi  
Partner

Membership Number: 029340  
UDIN: 22029340AOUOTH2772

Place: Bangalore  
Date: 11<sup>th</sup> August, 2022



**ATTACHMENT A**

SI No.	Name of the Entity
	<b>Subsidiaries - Reviewed by other Auditors</b>
1	KNR Agrotech and Beverages Pvt Ltd
2	KNR Infrastructure Projects Pvt Ltd
3	KNR Energy Ltd
4	KNRC Holdings and Investments Private Ltd
5	KNR Srirangam Infra Pvt Ltd
6	KNR Tirumala Infra Pvt Ltd
7	KNR Shankarampet Projects Pvt Ltd
8	KNR Somwarpet Infracproject Pvt Ltd
9	KNR Palani Infra Pvt Ltd
10	KNR Ramanattukara Infra Pvt Ltd
11	KNR Guruvayur Infra Pvt Ltd
12	KNR Ramagiri Infra Pvt Ltd
13	Manjeri City Infrastructures and Developers LLP
14	Benedire Infrastructures and Developers LLP
	<b>Associates - Reviewed by other Auditors</b>
1	Patel KNR Heavy Infrastructures Ltd
2	Patel KNR Infrastructures Ltd
	<b>Joint Operations - Reviewed by other Auditors</b>
1	Patel KNR-JV
2	KNR Patel-JV
3	PSK-KNR- GVR-JV
4	BSCPL KNRCL-JV
5	KNR BPL-JV
	<b>Joint Operations - Not reviewed by other Auditors</b>
1	KNR SLEC-JV
2	KNR GVR-JV
3	KNR JKM KAMALA-JV
4	KNR TBCPL-JV
5	KNR- HES-JV
6	KNR SLMI JV
7	KNR JKM- JV
8	KNR PBEPL-JV
9	KNR SEW GVR-JV
10	KNR HES ACPL-JV
11	KNR-NAVAYUGA-NCC-JV
	<b>Joint Venture - Not reviewed by other Auditor</b>
1	SEL KNR-JV

