

Date: 14th November 2022

Ref: KNRCL/SD/2022/491&492

To,	Ref: KNRCL/SD/2022/491&492
The Manager BSE Limited, P J Towers, Dalal Street, Fort, Mumbai – 400001 Scrip code: 532942	To, The Manager, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400051. Scrip Code: KNRCON

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Ref: Regulation 30 of SEBI (LODR) Regulations, 2015

We refer to the above captioned subject, we herewith intimate to the Exchanges that the Board of Directors of the Company at their meeting held on Monday, 14th November 2022 has considered and approved the unaudited financial results (Standalone and consolidated) for the quarter and half year ended 30th September 2022 along with the Limited Review Report for the said period which are enclosed herewith.

Kindly note that the meeting was commenced at 12.40PM and concluded at 14.15 PM

This is for the information and records of the Exchange, please.

Thanking you, Yours truly

For KNR Constructions Limited

Haritha Varanasi

Company Secretary

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 THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

SI.		Quarter ended			(Rupees In Lakhs, exc			
No.		September 30	June 30	September 30	September 30	September 30	Year ended	
140		2022	2022	2021	2022	2021	March 31	
1.	Revenue from Operations (Befor pate 1.4. F. 9. 9)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	2022 Audited	
	Revenue from Operations (Refer note : 4, 5 & 8)	84,740.35	89,059.51	75,556.57	1,73,799.86	1,49,554.51	3,27,259.17	
2.	Other Income (Refer note : 8)	757.22	907.57	1,053.66	1,664.79	1,534.14	4,168.27	
3.	Total income (1+2)	85,497.57	89,967.08	76,610.23	1,75,464.65	1,51,088.65	3,31,427.44	
4.	Expenses							
	a) Cost of materials consumed	31,540.64	43,310.52	27 457 24				
	b) Sub contract expenses	9,777.97		27,457.24	74,851.16	60,380.88	1,18,071.56	
	c) Spreading & Assortment expenses		4,909.63	4,575.46	14,687.60	6,828.06	34,021.53	
	d) Employee benefits expense	14,454.48	15,686.23	16,662.07	30,140.71	31,530.49	67,627.59	
	e) Finance Costs	4,693.87	3,857.61	3,605.57	8,551.48	6,955.95	14,477.01	
	에 14세계가 있는 15시간 경험 15시간 15시간 15시간 15시간 15시간 15시간 15시간 15시간	840.39	692.85	719.24	1,533.24	1,508.76	2,744.34	
	, and an amortization expense	3,661.49	3,267.22	3,196.64	6,928.71	5,890.11	13,458.97	
	g) Other expenses	5,396.94	4,797.58	6,502.74	10,194.52	12,775.73	25,287.85	
	Total Expenses (a to g)	70,365.78	76,521.64	62,718.96	1,46,887.42	1 25 060 60		
5.	Profit / (loss) before exceptional items and tax (3 - 4)	15,131.79	13,445.44	13,891.27	28,577.23	1,25,869.98	2,75,688.85	
6.	Exceptional Items (Refer note: 7)			13,091.27	20,577.23	25,218.67	55,738.59	
7.	Profit / (loss) before tax (5 - 6)	15,131.79	13,445.44	12 001 27	-		(2,139.95)	
		10,131.75	13,443.44	13,891.27	28,577.23	25,218.67	57,878.54	
8.	Tax Expense							
	Current Tax (Refer note: 5)	4,216.40	3,362.00	3,409.52	7,578.40	6 557 22	45.004.40	
	Tax relating to earlier years	378.63	0.02	39.69	378.65	6,557.22	15,304.10	
	Deferred Tax	(218.57)	(0.62)	918.02	(219.19)	40.25	1,146.10	
	Total Tax Expense	4,376.46	3,361.40	4,367.23		1,796.20	3,248.70	
9.	Net Profit/(Loss) after tax (7 - 8)	10,755.33	10,084.04	9,524.04	7,737.86	8,393.67 16,825.00	19,698.90 38,179.64	
10	Other Comprehensive Income (OCI)					10,023.00	30,179.04	
10.					The same of the sa			
	a) Items that will not be reclassified to profit or loss							
	Remeasurements of the defined benefit plans	(20.96)	(20.97)	(8.97)	(41.93)	(17.94)	(83.87)	
	Deferred Tax on above items	5.27	5.28	2.26	10.55	4.52	21.11	
	b) Items that will be reclassified to profit or loss			•		-	-	
11.	Total Comprehensive Income (9+10)	10,739.64	10,068.35	9,517.33	20,807.99	16,811.58	38,116.88	
						10,011.50	30,110.08	
12.	Paid up equity share capital (Face Value Rs.2/- per share)	5,624.70	5,624.70	5,624.70	F 634 70			
13.	Other Equity		3,024.70	3,024.70	5,624.70	5,624.70	5,624.70	
							2,18,572.24	
14.	Earnings Per Share (EPS)							
	a. Basic EPS Rs.	3.82*	3.59*	2 20*				
	b. Diluted EPS Rs.	3.82*	3.59*	3.39*	7.41*	5.98*	13.58	
	* Not annualised	3.02	3.39*	3.39*	7.41*	5.98*	13.58	

Notes:

- 1. 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 November 14, 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 have been subjected to Limited Review by the Statutory Auditors of the Company.
- 3. The standalone figures for the quarter ended September 30, 2022 are the balancing figures between the unaudited standalone figures for the half year ended September 30, 2022 and unaudited published standalone figures up to quarter ended June 30, 2022.
- 4. During the quarter and half year ended September 30, 2022, the Company has received a bonus of Rs. 725.86 lakks from one of the HAM Project, which is included in the statement of
- During the quarter and half year ended September 30, 2022, two of Company's JVs i.e. Patel KNR JV & KNR Patel JV have sold their pending Arbitration claims through assignment deed, accordingly the Company has recognised share of revenue of Rs. 2,409.00 lakhs and Rs. 52.00 lakhs respectively and also the resultant tax impact of Rs. 770.78 lakhs and Rs. 19.68 lakhs
- 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 September 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
- 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.
- 9. During the month of October 2022, the Company has divested its balance 51% stake in KNR Tirumala Infra Pvt Ltd and KNR Shankarampet Projects Pvt Ltd and 100% stake in KNR Srirangam Infra Pvt Ltd to CUBE Highways and Infrastructure III pte.ltd.
- 10. 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.
- 11. Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period. For KNR Construction Ltd.,

Place: Hyderabad Date: 14-11-2022



K. Jalandhar Reddy Executive Director & CFO UCT

HYD

DIN: 00434911

KNR CONSTRUCTIONS LIMITED CIN: L74210TG1995PLC130199

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

PARTICULARS	As at		
	September 30, 2022	March 31, 2022	
ASSETS	Unaudited	Audited	
1) NON-CURRENT ASSETS		The state of the s	
a) Property, plant and equipment			
b) Capital work-in-progress	42,213.68	41,439.	
c) Right of Use Asset	1,046.30		
d) Investment	877.02	2,062.	
d) Investment property		930.	
e) Other Intangible assets	6,587.97	6,587.	
f) Financial Assets	6.27	4.	
i) Investments			
ii) Other Investments	8,505.71	8,505.	
iii) Loans	31,559.16	25,629.	
iv) Other financial assets	320.90	312.	
a) Deferred to a control of the cont	5,352.19		
g) Deferred tax assets (Net)	12,055.69	2,521.	
h) Non Current tax assets (Net)	12,033.69	11,825.	
i) Other non-current assets	5,106.22	2,562.	
Total non-current assets	10,623.17	15,138.4	
and a social	1,24,254.28	1,17,520.9	
2) CURRENT ASSETS		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
a) Inventories			
a) inventories	18,486.48	20	
b) Financial assets	10,400.40	22,703.9	
i) Investments in Associates held for sale			
ii) Investments	11,122.25	14,130.	
iii) Trade receivables	3.93	9.5	
iv) Cash and cash equivalents	66,267.37	84,939.3	
v) Park below with the law with law with the	3,874.23	13,670.2	
v) Bank balances, other than (iv) above	2,729.13		
vi) Loans		3,660.1	
vii) Other financials assets	3,035.55	1,009.6	
c) Current tax assets (Net)	32,095.97	29,913.8	
d) Other current assets	245.42	507.1	
Total current assets	65,985.24	44,880.2	
Total current assets	2,03,845.57	2,15,424.8	
TOTAL ASSETS	3,28,099.85	3,32,945.75	
EQUITY AND LIABILITIES		3,32,343.73	
EQUITY			
a) Equity Share capital			
b) Others is	5,624.70	5,624.7	
b) Other equity	2,38,677.14		
Total Equity		2,18,572.2	
	2,44,301.84	2,24,196.9	
LIABILITIES			
) NON - CURRENT LIABILITIES			
a) Financial liabilities			
a) Filialicial liabilities			
	686.05	C44.4	
i) Lease Liability		641.48	
i) Lease Liability ii) Other financial liabilities		1.99	
i) Lease Liability	1.63		
i) Lease Liability ii) Other financial liabilities b) Provisions	1,179.84	996.5	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities			
i) Lease Liability ii) Other financial liabilities b) Provisions	1,179.84	1,059.59	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities	1,179.84 1,059.59	1,059.59	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities CURRENT LIABILITES	1,179.84 1,059.59	1,059.59	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities CURRENT LIABILITES a) Financial liabilities	1,179.84 1,059.59	1,059.59	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities () CURRENT LIABILITES a) Financial liabilities i) Borrowings	1,179.84 1,059.59 2,927.11	1,059.59	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities OCURRENT LIABILITES a) Financial liabilities i) Borrowings	1,179.84 1,059.59	1,059.59	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities (CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables:	1,179.84 1,059.59 2,927.11 20,008.80	1,059.59	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities () CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises	1,179.84 1,059.59 2,927.11	1,059.59 2,699.61 -	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities (CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises Dues to other than Micro & Small Enterprises	1,179.84 1,059.59 2,927.11 20,008.80	996.55 1,059.59 2,699.61 - - 242.75 29.211.83	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities (CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises Dues to other than Micro & Small Enterprises iii) Other financial liabilities	1,179.84 1,059.59 2,927.11 20,008.80 142.99 21,579.24	1,059.59 2,699.61 - - 242.75 29,211.83	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities (CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises Dues to other than Micro & Small Enterprises iii) Other financial liabilities b) Provisions	1,179.84 1,059.59 2,927.11 20,008.80 142.99 21,579.24 13,055.50	2,699.61 - 242.75 29,211.83 12,757.01	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities (CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises Dues to other than Micro & Small Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities	1,179.84 1,059.59 2,927.11 20,008.80 142.99 21,579.24 13,055.50 1,942.42	2,699.61 - 242.75 29,211.83 12,757.01 2,395.88	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities () CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises Dues to other than Micro & Small Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities d) Current tax liabilities (Net)	1,179.84 1,059.59 2,927.11 20,008.80 142.99 21,579.24 13,055.50 1,942.42 20,470.04	2,699.61 2,699.61 242.75 29,211.83 12,757.01 2,395.88 59,407.21	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities) CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises Dues to other than Micro & Small Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities d) Current tax liabilities (Net)	1,179.84 1,059.59 2,927.11 20,008.80 142.99 21,579.24 13,055.50 1,942.42 20,470.04 3,671.91	1,059.59 2,699.61 242.75 29,211.83 12,757.01 2,395.88 59,407.21 2,034.52	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities) CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises Dues to other than Micro & Small Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities	1,179.84 1,059.59 2,927.11 20,008.80 142.99 21,579.24 13,055.50 1,942.42 20,470.04	2,699.61 2,699.61 242.75 29,211.83 12,757.01 2,395.88 59,407.21	
i) Lease Liability ii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities OCURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables: Dues to Micro & Small Enterprises Dues to other than Micro & Small Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities d) Current tax liabilities (Net)	1,179.84 1,059.59 2,927.11 20,008.80 142.99 21,579.24 13,055.50 1,942.42 20,470.04 3,671.91	1,059.59 2,699.61 242.75 29,211.83 12,757.01 2,395.88 59,407.21 2,034.52	

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KNR CONSTRUCTIONS LIMITED CIN: L74210TG1995PLC130199

Standalone Cash Flow Statement for the Half Year Ended September 30, 2022

Standarone Cash Flow Statement for the Half Year En		(Rs. in Lakhs	
Particulars A) Cash flow from One of	September 30, 2022 (UnAudited)	September 30, 2021 (UnAudited)	
A) Cash flow from Operating Activities Profit before tax		(Similarica)	
Adjustments for:	28,577.23	25,218.6	
Depreciation and Amortisation Expense		25,210.0	
Loss/(Profit) on sale of Property Plant	6,928.71	F 900 4	
Loss/(Profit) on sale of Property, Plant and Equipment, Investment Property(Net)	18.20	5,890.1 (108.5	
Liabilities no longer required written back	(24.42)	(20 =	
Bad Debts / Advances written Off (Gain) / Loss on Mutual Funds	8.51	(39.5	
Lip winding Tabased Tabased	(18.54)	335.3	
Un winding Interest on Fair Value of Financial Instruments	(378.92)	(3.8	
Provision for Doubtful Advances and Other receivables Un winding Interest on Lease liability	(376.92)	(119.9	
Finance cost	5.54	34.2	
Interest Income	1,527.70	1.2	
	(188.99)	1,507.4	
Operating profit before working capital changes	36,455.02	(118.3)	
Changes in working capital:	20,133.02	32,596.92	
(Increase)/Decrease in Trade and Other Receivables and prepayments	(9,493.76)		
(Increase)/Decrease in Inventories	4,217.50	2,333.66	
Increase/(Decrease) in Trade and other Payables	(46,958.46)	(1,764.70	
Cash generated/ (used) from Operations	(15,779.70)	(12,869.71	
Income Taxes (paid) / Refund	(8,595.07)	20,296.17	
Net Cash flows from / (used in) Operating Activities- (A)	(24,374.77)	(9,147.03	
) Cash flow from Investing Activities	(24,574.77)	11,149.14	
Proceeds from sale of property, plant and equipment			
Payments for property, plant and equipment and Capital Work-in-Progress	5,511.02	276.02	
Interest Received	(5,600.22)	(17,023.70	
Bank Balances not considered as cash and cash equivalents	179.17	410.10	
Loans/Advances to Subsidiaries/Associates and others	931.06	(651.54	
Investments in Subsidiaries, Associates and Others	(1,655.13)	(163.87	
TDS on Interest Received	(2,896.78)	(9,241.19	
Net Cash flows from / (used in) Investing Activities- (B)	(6.77)	(5/211.15	
(used iii) livesting Activities- (B)	(3,537.65)	(26,394.18)	
Cash flow from Financing Activities			
Proceeds from borrowings			
Repayment of borrowings	25,000.00	10,000.00	
Increase / (decrease) in short term borrowings	(5,000.00)		
Finance cost paid	8.80	(71.24)	
[8] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4	(1,892.38)	(1,865.14)	
Net Cash Flows from / (used in) Financing Activities- (C)	18,116.42	8,063.62	
Net increase/(decrease) in each and and			
Net increase/(decrease) in cash and cash equivalents - (A+B+C)	(9,796.00)	(7,181.42)	
Cash & Cash Equivalents at the beginning of the year	12 670 22		
Cash &Cash Equivalents at end of the year (Refer note)	13,670.23	10,820.79	
te:	3,874.23	3,639.37	
Cash & Cash equivalents			
Cash on hand			
Bank Balance including Deposits and Cheques on Hand - Current Account	41.41	31.31	
Total Cash & Cash equivalents	3,832.82	3,608.06	
	3,874.23	3,639.37	





'Poornima', IInd Floor, 25, State Bank Road, Bangalore - 560 001. Karnataka, India.

K. P. RAO H.N. ANIL MOHAN R LAVI K. VISWANATH S. PRASHANTH P. RAVINDRANATH

Phone : 080 - 25587385 / 25586814

BANGALORE

Fax : 080 - 25594661 E-mail : info@kprao.co.in

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 September 30, 2022 and year to date from April 01, 2022 to September 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 opinional

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 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 6 joint operations included in the Statement whose financial information reflect total assets (before consolidation adjustments) of Rs. 24,473.96 Lakhs as at September 30, 2022, total income (before consolidation adjustments) of Rs. 21,344.44 Lakhs and Rs. 24,719.02 Lakhs, total profit /(loss) (before consolidation adjustments) of Rs. 2,599.70 Lakhs and Rs. 2,611.82 Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. Rs. 2,599.70 Lakhs and Rs. 2,611.82 Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022 as considered in this Statement. The interim financial information of these joint operations have 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.

7. We did not review the interim financial information of 10 joint operations included in the Statement whose financial information reflect total assets (before consolidation adjustments) of Rs. 9,504.81 Lakhs as at September 30, 2022, total income (before consolidation adjustments) of Rs. Nil Lakhs and Rs. 14.53 Lakhs, and total profit /(loss) (before consolidation adjustments) of Rs. (0.83) and Rs. (1.02) Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (0.83) Lakhs and Rs. (1.02) Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022, as considered in this Statement. The interim financial information of these joint operations have not been reviewed by their auditors whose financial information

BANGALORE FRN: 0031358

K. P. RAO & CO. CHARTERED ACCOUNTANTS

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, these interim financial information are 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

Membership Number: 029340

UDIN: 22029340BCZMBJ7408

Place: Hyderabad

Date: 14th November 2022

Continuation Sheet.....

K. P. RAO & CO. CHARTERED ACCOUNTANTS

ATTACHMENT A

	Joint Operations - Reviewed by other Auditors
1	Patel KNR-JV
2	KNR Patel-JV
3	PSK KNR GVR-JV
4	BSCPL KNRCL-JV
5	KNR BPL - JV
6	KNR HES -JV
	Joint Operations- not reviewed by other Auditors
1	KNR SLEC-JV
2	KNR GVR-JV
3	KNR JKM Kamala-JV
4	KNR JKM-JV
5	KNR PBEPL-JV
6	KNR SEW GVR-JV
7	KNR HES ACPL-JV
8	KNR NAVAYUGA NCC-JV
9	KNR SLMI-JV
10	KNR TBCPL-JV



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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

SI			Quarter ended			(Rupees In Lakhs, except share dat		
No	PARTICULARS			September 30	nail Year ended		Year ended	
1		2022	2022	2021		September 30	March 31	
1.	Revenue from Operations (Refer note : 4 & 7)	Unaudited	Unaudited	Unaudited	2022	2021	2022	
2.	Other Income (Refer note : 7)	96,165.23	98,044.87	84,200.68	Unaudited	Unaudited	Audited	
	other meeting (Refer flote ; 7)	992.60	1,012.06		1,94,210.10	1,64,909.78	3,60,582.	
3.	Total in a constant	552.00	1,012.06	1,122.63	2,004.66	1,622.80	4,487.	
3.	Total income (1+2)	97,157.83	99,056.93				.,	
4.	Expenses	57,207.05	99,030.93	85,323.31	1,96,214.76	1,66,532.58	3,65,069.7	
	a) Cost of materials consumed							
	b) Sub contract expenses	31,540.64	43,310.50	27 457 24				
		9,777.97	4,909.63	27,457.24	74,851.14	60,380.88	1,18,071.	
	c) Construction cost	1,662.68	215.29	4,575.46	14,687.60	6,828.06	34,021.	
	d) Spreading & Assortment expenses	14,472.26		1,654.50	1,877.97	2,067.31	2,886.	
	e) Employee benefits expense	4,831.78	15,702.71	16,675.51	30,174.97	31,553.47	67,676.	
	f) Finance Costs		3,980.14	3,619.49	8,811.92	6,983.24	14,605.	
	g) Depreciation and amortization expense	4,461.17	5,452.76	3,535.20	9,913.93	6,565.92	14,811.3	
	h) Other expenses	4,500.60	4,097.07	3,945.21	8,597.67	7,379.12		
	Total Expenses (a to h)	7,549.84	8,801.14	12,466.22	16,350.98	19,072.96	16,492.0	
5.	Profit / (loss) before exceptional items and tax (3 - 4)	78,796.94	86,469.24	73,928.83	1,65,266.18		43,454.7	
6.	Exceptional Items (Refer note : 6)	18,360.89	12,587.69	11,394.48		1,40,830.96	3,12,020.2	
7	Profit ((1) to (Refer flote : 6)			22,554.46	30,948.58	25,701.62	53,049.5	
•	Profit / (loss) before tax (5 - 6)	18,360.89	12,587.69	44 204 40		•	(2,139.9	
•		10,000.05	12,307.09	11,394.48	30,948.58	25,701.62	55,189.4	
8.	Tax Expense							
	Current Tax (Refer note: 4)							
	Tax relating to earlier years	4,216.40	3,362.00	3,409.52	7,578.40	6,557.22	1F 204 4	
	Deferred Tax	378.63	0.02	39.69	378.65		15,304.1	
	Total Tax Expense	3,914.45	(0.62)	918.02	3,913.83	40.25	1,146.10	
0		8,509.48	3,361.40	4,367.23		1,796.20	3,248.70	
٠. ا	Net Profit/(Loss) after tax (7 - 8)	9,851.41	9,226.29		11,870.88	8,393.67	19,698.9	
0	Character St. Co. Co.		3,220.29	7,027.25	19,077.70	17,307.95	35,490.58	
0.	Share of profit / (loss) of associates and joint Controlled Entity	35.53	(172.00)					
1.	Net Profit/(Loss) after tax and share of profit / (loss)	9,886.94	(172.80)	314.17	(137.27)	835.16	1,148.70	
	associates and joint controlled entity (9 + 10)	3,000.94	9,053.49	7,341.42	18,940.43	18,143.11	36,639.28	
	Attributable to:						30,039.28	
	Shareholders of the Company							
	경영소 (1955년) [15] 이 영화 (1951년) [15] [15] [15] [15] [15] [15] [15] [15]	11,536.67	8,961.21	8,044.98	20,497.88	10 207 00		
	Non-Controlling Interest	(1,649.73)	92.28			19,287.88	38,184.47	
		()	32.20	(703.56)	(1,557.45)	(1,144.77)	(1,545.19	
2. 0	Other Comprehensive Income (OCI)							
	a) Items that will not be reclassified to profit or loss							
	Remeasurements of the defined benefit plans							
	Deferred Tax on above items	(20.96)	(20.97)	(8.94)	(41.93)	(17.91)	(01.22	
	b) Items that will be reclassified to profit or loss	5.27	5.28	2.26	10.55	4.52	(81.23)	
						4.32	21.11	
3. 1	Total Comprehensive Income (11+12)							
		9,871.25	9,037.80	7,334.74	18,909.05	18,129.72	36,579.16	
A	Attributable to:			Carrier Street Control of the		20/223.72	30,579.16	
	Shareholders of the Company							
	Non-Controlling Interest	11,520.98	8,945.52	8,038.30	20,466.50	19,274.49	20.10.10	
		(1,649.73)	92.28	(703.56)	(1,557.45)		38,124.35	
. P	raid up equity share capital (Face Value Rs.2/- per share)			, , , , , , ,	(1,557.43)	(1,144.77)	(1,545.19)	
. 0	Other Equity	5,624.70	5,624.70	5,624.70	5 624 70			
1				3,024.70	5,624.70	5,624.70	5,624.70	
-	arnings Por Chara (CDC)						2,26,296.14	
.10	arnings Per Share (EPS)							
	a. Basic EPS Rs.	4.10*	3 10*					
	b. Diluted EPS Rs.	4.10*	3.19* 3.19*	2.86*	7.29*	6.86*	13.58	
-	Not annualised			2.86*	7.29*			

- 1. 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 November 14, 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 have been subjected to Limited Review by the Statutory Auditors of the Company.
- 3. The consolidated figures for the quarter ended September 30, 2022 are the balancing figures between the unaudited Consolidated figures for the half year ended September 30, 2022 and
- 4. During the quarter and half year ended September 30, 2022, two of Company's JVs i.e. Patel KNR JV & KNR Patel JV have sold their pending Arbitration claims through assignment deed, accordingly the Company has recognised share of revenue of Rs. 2,409.00 lakhs and Rs. 52.00 lakhs respectively and also the resultant tax impact of Rs. 770.78 lakhs and Rs. 19.68 lakhs respectively in the statement of Consolidated profit and loss.
- 5. 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 as at September 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.
- 6. 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 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
- 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.
- During the month of October 2022, the Company has divested its balance 51% stake in KNR Tirumala Infra Pvt Ltd and KNR Shankarampet Projects Pvt Ltd and 100% stake in KNR Shankarampet P
- 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.
- 10. 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. Jalandhar Reddy Executive Director & CFO DIN: 00434911

Place: Hyderabad Date: 14-11-2022





CIN: L74210TG1995PLC130199

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

ASSETS 1) NON-CURRENT ASSETS 2) Property, plant and equipment 46,527.77 45,794.5 20,62.00 20,62.	PARTICULARS	September 30, 2022 (Un Audited)	(Rs. In Lakhs March 31, 2022 (Audited)
a) Property, plant and equipment b) Capital work-in-propers c) Right of Use Asset d) Capital work-in-propers c) Right of Use Asset d) Investment property e) Other Intangible assets f) Financial Assets f) Financial Assets j) Investments ii) Other financial assets j) Investments iii) Other financial assets j) Investments j) Deferred tax assets (Net) j) Other non-current assets j) Other non-current assets j) Other financial assets j) Other financial assets j) Other financial assets j) Other non-current assets j) Investments j, 26,20,31 j, 27,035 j, 33,14 j, 45,743,34 j, 45,643,34 j, 4	I ASSETS	(Siritarica)	(Addited)
b) Capital work-in-progress c) Right of Use Asset d) Investment property d) Investment property d) Other Intangible assets f) Financial Assets f) Financial Assets f) Financial Assets f) Deferred tax assets (Net) f) Other financial assets f) Other financial assets f) Other financial assets f) Non current tax assets (Net) f) Non current assets f) Other non-current assets f) Other non-current assets f) Investments f) Investments f) Non current assets f) Investment assets f) Investment assets f) Non current assets f) Investment fill for assets f) Investment fill for assets f) Investment fill fill fill fill fill fill fill fil			
b) Capital work-in-progress c) Right of Use Asset d) Investment property d) Investment property d) Other Intangible assets f) Financial Assets f) Financial Assets f) Financial Assets f) Deferred tax assets (Net) f) Other financial assets f) Other financial assets f) Other financial assets f) Non current tax assets (Net) f) Non current assets f) Other non-current assets f) Other non-current assets f) Investments f) Investments f) Non current assets f) Investment assets f) Investment assets f) Non current assets f) Investment fill for assets f) Investment fill for assets f) Investment fill fill fill fill fill fill fill fil	a) Property, plant and equipment	46 527 77	45 704 F1
c) Right of Use Asset d) Investment property e) Other Intangible assets f) Investments ii) Other financial assets ii) Investments iii) Other financial assets j) Investments g) Deferred tax assets (Net) h) Non current tax assets (Net) h) Non current assets 7,922.67 1,1825.91			
d) Investment property e) Other Intangible assets f) Financial Assets f) Financial Assets f) Financial Assets f) Investments ii) Other financial assets ii) Other financial assets j) Deferred tax assets (Net) f) Non current tax assets (Net) f) Non current tax assets (Net) f) Other non-current assets f) Other non-current assets g) Deferred tax			
Other Intrangible assets 31,751.68 33,227.46 Financial Assets Financial Financial Assets Financial Fina	d) Investment property		
Financial Assets 1 1 1 1 1 1 1 1 1	e) Other Intangible assets		
ii) Other financial assets 1,8,045,13 1,87,034,51	f) Financial Assets	31,731.00	33,227.49
ii) Other financial assets 1,80,557,13 1,87,038,4* c) Deferred tax assets (Net) 7,922,67 ii) Non current tax assets (Net) 7,922,67 iii) Other non-current assets 8,565,74 iii) Other non-current assets 31,809,02 3,74,101: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74,055 3,74,01: 3,74	i) Investments	F 646 24	F 700 F0
g) Deferred tax assets (Net) h) Non current tax assets (het) c) Other non-current assets Total non-current assets 2) CURRENT ASSETS a) Investments b) Financial assets i) Investments ii) Trade receivables iii) Cash and cash equivalents iv) Bank balances, other than (iii) above v) Other financial assets v) Other financial assets for the current assets TOTAL ASSETS I Equity AND LIABILITIES EQUITY a) Equity Share capital b) Instruments entirely equity in nature c) Other equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity Equity All Equity Equity All Equity Equity All Equity Equity All Equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity Equity All Equity Equity All Equity Equity All Equity Equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity Equity All Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity in nature c) Other controlling Interests Total Equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity in nature c) Other equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equity Equity Equity Equity in nature c) Other equity Equ	ii) Other financial assets		
h) Non current tax assets (Net)			
1) Other non-current assets			
Total non-current assets 2,7,976.05 3,27,976.05 3,37,410.11 2) CURRENT ASSETS a) Inventories b) Financial assets l) Investments li) Trade receivables lii) Cash and cash equivalents lii) Cash and cash equivalents lii) Cash and cash equivalents li) Bank balances, other than (iii) above l) Loans l) Other financials assets l) Other financials assets Total current liabilities 1) Borrowings 1) Lease Liability 1) Lease Liability 1) Lease Liability 1) Lease Liability 1) Dore financial liabilities 1) Borrowings 1) Lease Liabilities 1) Dore financial liabilities 1) Dore to MSM Enterprises Dues to other than MSM Enterprises 1) Dues to MSM Enterprises 1) Dues to MSM Enterprises 1) Dues to MSM Enterprises 1) Other financial liabilities 1) Total current liabilities 1) Current tax liabilities 1) Current tax liabilities 1) Current Labilities 1) Doroxions 2, 2,62,26,11 2,034,54 2,72,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2,75,987,12 2			
2) CURRENT ASSETS a) Inventories b) Financial assets j) Investments ii) Trade receivables iii) Cash and cash equivalents iii) Other financials assets iii) Other financials assets iii) Other current assets TOTAL ASSETS TOTAL ASSETS I EQUITY AND LIABILITIES EQUITY a) Equity Share capital b) Instruments entirely equity in nature c) Other equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity LIABILITIES 1) NON - CURRENT LIABILITIES a) Financial liabilities i) Borrowings ii) Lease Liability iii) Other financial liabilities c) Deformings c) Other non-current liabilities d) Provisions c) Other non-current liabilities d) Financial liabilities d) Borrowings ii) Lease Liability iii) Other financial liabilities d) Borrowings ii) Lease Liabilities d) Borrowings li) Lease Liabilities d) Borrowings li) Lease Liabilities d) Borrowings li) Lease Liabilities d) Provisions c) Other non-current liabilities d) Provisions c) Other financial liabilities d) Borrowings li) Lease Liabilities d) Borrowings li) Lease Liabilities d) Borrowings li) Lease Liabilities d) Provisions c) Other financial liabilities d) Provisions c) Other financial liabilities d) Provisions c) Other financial liabilities d) Provisions c) Other current liabilities d) Provisions c) Other current liabilities d) Corrent tax liabilities (A)			
a) Inventories b) Financial assets f) Investments ii) Cash and cash equivalents iii) Other financials assets 11,432,73 11,182,59 11,1	2) CURRENT ACCETO	7,27,57,6165	5/5//410.15
b) Financial assets i) Investments ii) Trade receivables iii) Cash and cash equivalents iii) Cash and cash equivalents iii) Cash and cash equivalents iv) Bank balances, other than (iii) above v) Loans v) Other financials assets v) Other financials assets c) Current tax assets (Net) d) Other current assets Total current assets Total current assets TOTAL ASSETS I EQUITY AND LIABILITIES EQUITY a) Equity Share capital b) Instruments entirely equity in nature c) Other equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity Total Equity 1. Equity attributable to share holders of the company Non-Controlling Interests Total Equity 2. 72,987.12 I EQUITY AND LIABILITIES EQUITY a) Equity attributable to share holders of the company Non-Controlling Interests Total Equity 2. 72,987.12 I Equity attributable to share holders of the company Non-Controlling Interests Total Equity 2. 72,987.12 I Equity attributable to share holders of the company Non-Controlling Interests Total Equity 2. 72,987.12 I Equity attributable to share holders of the company Non-Controlling Interests 1 NON - CURRENT LIABILITIES a) Financial liabilities i) Borrowings ii) Lease Liability 686.05 661.4 iii) Uther financial liabilities 1,059.59		10 515 11	
1, Investments	HANGER BY MANUSCONTON (1997) - 1987 -	18,517.11	22,740.50
III		1 526 22	
III) Cash and cash equivalents 14,737.46 IV) Bank balances, other than (III) above 19,482.73 11,182.56 11,14 1,009.66 IV) Loans 11.14 1,009.66 IV) Correct tax assets (Net) 957.29 533.17 IV) IV IV IV IV IV IV I	2014 (Annual Description of Control of Cont		
iv) Bank balances, other than (iii) above 19,482.73 11,182.73 12,182.73 12,182.73 12,182.73 13,183.73 13,184 13,184 13,182.73 14,681.63 13,184 13,182.73 14,681.63 13,184 13,182.73 14,681.63 13,184 12,183.73 14,681.63 13,184 12,183.73 14,681.63 13,184 12,183.73 14,681.63 13,184 12,183.73 14,681.63 13,184 12,183.73 14,681.63 13,184 12,183.73 14,681.63 13,184 13			
V) Loans 11.14 1,009.6			
vi) Other financials assets c) Current tax assets (Net) d) Other current assets Total ASSETS I EQUITY AND LIABILITIES EQUITY a) Equity Share capital b) Instruments entirely equity in nature c) Other equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity Total Equity Total Equity Total Equity Total Equity Total Financial liabilities i) Borrowings ii) Lease Liability iii) Other financial liabilities c) Other non-current liabilities c) Other non-current liabilities d) Financial liabilities i) Borrowings Total non-current liabilities i) Borrowings ii) Lease Liability Equity Equi			
C) Current tax assets (Net) d) Other current assets Total ASSETS I EQUITY AND LIABILITIES EQUITY a) Equity Share capital b) Instruments entirely equity in nature c) Other equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity Total Equity Total Equity Total Equity Total Equity LIABILITIES 1) NON - CURRENT LIABILITIES a) Financial liabilities i) Borrowings ii) Lease Liability iii) Other financial liabilities c) Other non-current liabilities c) Other non-current liabilities c) Other non-current liabilities c) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to MSM Enterprises Dues to other than MSM Enterprises Dues to other than MSM Enterprises c) Other current liabilities c) Provisions C) Other current liabilities c) Provisions C) Other financial liabilities c) Provisions C) Other current liabilities c) Borrowings c) Other current liabilities c) Dues to other than MSM Enterprises	이는 가게 하는 이번에 가장 살아왔다면 하는 것이 되었다. 나는 사람들이 아니는 사람들이 되었다.		1,009.64
Color			29,571.62
Total current assets			533.13
TOTAL ASSETS 5,46,349.54 5,27,032.36 TEQUITY AND LIABILITIES EQUITY a) Equity Share capital 5,624.70 5,624.70 b) Instruments entirely equity in nature 850.00 850.00 c) Other equity Equity attributable to share holders of the company 2,52,534.25 2,32,770.84 Non-Controlling Interests 2,0452.87 23,144.3 Total Equity 2,52,534.25 2,32,770.84 IABILITIES 2,72,987.12 2,55,915.17 LIABILITIES 1) NON - CURRENT LIABILITIES 3) Financial liabilities 1,62,629.40 1,37,248.26 ii) Lease Liability 686.05 641.46 iii) Other financial liabilities 331.84 270.7 b) Provisions 8,435.13 6,263.14 c) Other non-current liabilities 1,059.59 1,059.57 Total non-current liabilities 1,73,142.01 1,45,483.21 2) CURRENT LIABILITES 2,632.34 30,438.4 ii) Other financial liabilities 15,998.73 14,681.6 D) Provisions 27,458.15 8,464.11 iii) Trade Payables 147.07 268.3 Dues to MSM Enterprises 147.07 268.3 Dues to other than MSM Enterprises 149.07 268.3 iii) Other financial liabilities 15,998.73 14,681.6 D) Provisions 2,692.57 3,138.2 C) Other current liabilities 2,692.57 3,138.2 C) Other current liabilities 2,7,048.74 66,608.5 Other current liabilities 2,7,048.74 66,608.5 Other current liabilities 1,00,220.41 1,25,633.98			
I EQUITY AND LIABILITIES EQUITY a Equity Share capital 5,624.70 5,620.51 2,46,059.55 2,26,296.14 2,25,534.25 2,26,296.14 2,25,534.25 2,22,770.82 2,0452.87 23,144.31 2,720.73 2,72,987.12			
EQUITY a) Equity Share capital b) Instruments entirely equity in nature c) Other equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity LIABILITIES 1) NON - CURRENT LIABILITIES a) Financial liabilities i) Borrowings ii) Lease Liability b) Provisions c) Other non-current liabilities i) Borrowings ii) Courrent Liabilities c) Other non-current liabilities j) Borrowings c) Other non-current liabilities j) Borrowings c) Other non-current liabilities j) Borrowings c) Other financial liabilities j) Borrowings c) Other non-current liabilities j) Borrowings c) Other financial liabilities j) Borrowings c) Other financial liabilities j) Borrowings c) Other current liabilities j) Borrowings c) Other current liabilities j) Borrowings c) Other current liabilities j) Borrowings lii) Other financial liabilities j) Borrowings liii) Other financial liabilities j) Provisions c) Other current liabilities j) Provisions c) Other current liabilities lings c) O		5,46,349.54	5,27,032.36
a) Equity Share capital b) Instruments entirely equity in nature c) Other equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity LIABILITIES 1) NON - CURRENT LIABILITIES a) Financial liabilities i) Borrowings ii) Lease Liability 686.05 641.4 iii) Other financial liabilities c) Other non-current liabilities 1) Provisions c) Other non-current liabilities 1) Borrowings 2,252,334.25 2,32,770.84 20,452.87 23,144.32 2,752,987.12 2,555,915.13 2,752,987.12 2,555,915.13 2,752,987.12 2,555,915.13 2,752,987.12 2,			
b) Instruments entirely equity in nature c) Other equity Equity attributable to share holders of the company Non-Controlling Interests Total Equity LIABILITIES 1) NON - CURRENT LIABILITIES a) Financial liabilities ii) Borrowings iii) Cher financial liabilities c) Other non-current liabilities c) Other non-current liabilities ii) Borrowings 2,72,987.12 2,72,987.12 2,55,915.12 LIABILITIES 1) NON - CURRENT LIABILITIES a) Financial liabilities iii) Other financial liabilities iii) Other financial liabilities 2,70.7 b) Provisions c) Other non-current liabilities 1,059.59 1,05	하고 BEN BEN 플레이터 1995 1995 1995 1995 1995 1995 1995 199	E 624 70	F 604 70
c) Other equity			
Equity attributable to share holders of the company Non-Controlling Interests			
Non-Controlling Interests			
Total Equity 2,72,987.12 2,55,915.12	Non-Controlling Interests		
LIABILITIES 1) NON - CURRENT LIABILITIES a) Financial liabilities i) Borrowings ii) Lease Liability iii) Other financial liabilities b) Provisions c) Other non-current liabilities 1,059.59 Total non-current liabilities a) Financial liabilities 1,73,142.01 1,45,483.21 2) CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises Dues to other than MSM Enterprises b) Provisions c) Other current liabilities 15,998.73 14,681.6 b) Provisions c) Other current liabilities 15,998.73 14,681.6 c) Other current liabilities 15,998.73 14,681.6 17,00,220.41 1,25,633.98			
1) NON - CURRENT LIABILITIES a) Financial liabilities i) Borrowings ii) Lease Liability iii) Other financial liabilities b) Provisions c) Other non-current liabilities c) Other non-current liabilities d) Financial liabilities for total non-current liabilities d) Financial liabilities d) Financial liabilities d) Financial liabilities i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises Dues to other than MSM Enterprises d) Deprovisions c) Other current liabilities d) Provisions c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 1,00,220.41 1,25,633.98		2,72,967.12	2,55,915.17
a) Financial liabilities i) Borrowings ii) Lease Liability iii) Other financial liabilities b) Provisions c) Other non-current liabilities i) Borrowings ii) Lease Liability iii) Other financial liabilities b) Provisions c) Other non-current liabilities i) Other non-current liabilities i) Borrowings ii) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises iii) Other financial liabilities i) Provisions c) Other current liabilities ii) Other financial liabilities iii) Other current liabilities	[18] 사용성의(18] [18] [18] [18] [18] [18] [18] [18] [
i) Borrowings ii) Lease Liability iii) Other financial liabilities b) Provisions c) Other non-current liabilities 7			
ii) Lease Liability iii) Other financial liabilities 686.05 641.44 b) Provisions c) Other non-current liabilities Total non-current liabilities 1,059.59 Total non-current liabilities 1,73,142.01 1,45,483.23 2) CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises 147.07 268.36 Dues to other than MSM Enterprises 23,203.24 iii) Other financial liabilities 5) Provisions c) Other current liabilities c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 1,00,220.41 1,25,633.98	아는 아들이 아들아 있었다면 생생님 아무리와 경기에 가게 살아가는 아들이 그는 사람이 되었다. 그는 그에 그는 사람들이 되는 그는 그를 가는 것이다.		
ii) Lease Liability iii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises b) Provisions c) Other current liabilities iii) Other financial liabilities iii) Other current liabilities iii) Other current liabilities iii) Other current liabilities c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 1,059.59 1,059.		1,62,629.40	1.37.248.26
iii) Other financial liabilities b) Provisions c) Other non-current liabilities Total non-current liabilities 1,059.59 Total non-current liabilities 1,73,142.01 1,45,483.21 2) CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises Dues to other financial liabilities b) Provisions c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities Total current liabilities 1331.84 270.74 8,435.13 6,263.14 1,059.59 1,73,142.01 1,45,483.21 1			
b) Provisions c) Other non-current liabilities Total non-current liabilities 1,059.59		331.84	
c) Other non-current liabilities 1,059.59 1,059.59 Total non-current liabilities 1,73,142.01 1,45,483.23 2) CURRENT LIABILITES 3) Financial liabilities 27,458.15 8,464.13 i) Borrowings 27,458.15 8,464.13 ii) Trade Payables 147.07 268.36 Dues to MSM Enterprises 23,203.24 30,438.44 iii) Other financial liabilities 15,998.73 14,681.63 b) Provisions 2,692.57 3,138.26 c) Other current liabilities 27,048.74 66,608.56 d) Current tax liabilities (Net) 3,671.91 2,034.55 Total current liabilities 1,00,220.41 1,25,633.98			
Total non-current liabilities 1,73,142.01 1,45,483.21 2) CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 1,73,142.01 1,45,483.21 1	c) Other non-current liabilities		
2) CURRENT LIABILITES a) Financial liabilities i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 27,458.15 8,464.13 8,464.	Total non-current liabilities		1,45,483.21
a) Financial liabilities i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises 23,203.24 30,438.44 iii) Other financial liabilities b) Provisions c) Other current liabilities c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 1,00,220.41 27,458.15 8,464.13 8,464.13 8,464.13 8,464.13 8,464.13 8,464.13 1,00,230.24 30,438.44 30,438.45 31,388.25 31,388	2) CURRENT LIABILITES		
i) Borrowings ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities c) Other current tax liabilities (Net) Total current liabilities 27,458.15 8,464.13 8,464.13 8,464.13 8,464.13 8,464.13 8,464.13 14,007 15,998.73 14,681.63 15,998.73 14,681.63 15,998.73 27,048.74 66,608.53 27,048.74 36,671.91 27,034.53			
ii) Trade Payables Dues to MSM Enterprises Dues to other than MSM Enterprises iii) Other financial liabilities b) Provisions c) Other current liabilities c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 10,404.1. 268.30 23,203.24 30,438.40 15,998.73 14,681.61 27,048.74 66,608.50 3,671.91 2,034.51 Total current liabilities 1,00,220.41 1,25,633.98		27 450 15	0.464.40
Dues to MSM Enterprises 147.07 268.34 Dues to other than MSM Enterprises 23,203.24 30,438.44 iii) Other financial liabilities 15,998.73 14,681.6 b) Provisions 2,692.57 3,138.29 c) Other current liabilities 27,048.74 66,608.59 d) Current tax liabilities (Net) 3,671.91 2,034.57 Total current liabilities 1,00,220.41 1,25,633.98		27,458.15	8,464.13
Dues to other than MSM Enterprises 23,203.24 30,438.44 iii) Other financial liabilities 15,998.73 14,681.65 2,692.57 3,138.29 27,048.74 66,608.59 27,048.74 66,608.59 27,048.74 27,048.74 27,048.75 Total current liabilities 1,00,220.41 1,25,633.98		447.07	
iii) Other financial liabilities b) Provisions c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 15,998.73 2,692.57 3,138.29 27,048.74 66,608.59 3,671.91 2,034.57 1,25,633.98			268.34
b) Provisions 2,692.57 3,138.29 c) Other current liabilities 27,048.74 66,608.59 d) Current tax liabilities (Net) 3,671.91 2,034.59 Total current liabilities 1,00,220.41 1,25,633.98	iii) Other financial liabilities	[2]	
c) Other current liabilities d) Current tax liabilities (Net) Total current liabilities 27,048.74 3,671.91 2,034.55 1,00,220.41 1,25,633.98			
d) Current tax liabilities (Net) 3,671.91 2,034.55 Total current liabilities 1,00,220.41 1,25,633.98	# BAC - 하시네즘 병원님께 (1977년 1일		3,138.29
Total current liabilities 1,00,220.41 1,25,633.98			66,608.59
TOTAL FOLITTY AND 1-12-1-12-12-12-12-12-12-12-12-12-12-12-			2,034.52
TOTAL EQUITY AND LIABILITIES 5,46,349.54 5,27,032.36		1,00,220.41	1,25,633.98
	TOTAL EQUITY AND LIABILITIES	5,46,349.54	5,27,032.36

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CIN: L74210TG1995PLC130199

Consolidated Cash Flow Statement for the Half Year Ended September 30, 2022

PARTICULARS	September 30, 2022 (UnAudited)	September 30, 2021 (UnAudited)
Cash Flow from operating Activities	((OllAudited)
Profit before tax	20 911 21	
Adjustments for:	30,811.31	26,536.78
Depreciation and Amortisation expense	9,507,67	
Liabilities no longer required written back	8,597.67	7,379.12
Bad debts/advances written off	(24.42)	(39.50
(Gain)/Loss on sale of property, plant and equipment	8.51	335.3
(Gain)/Loss on sale of Mutual funds	18.20	(108.5
(Gain) / Loss on Fair value of Financial instruments	(18.54)	(4.73
Provision for Doubtful Advances and Other Receivables	(370.78)	(112.50
Finance Income on Financial Assets		34.25
Provision for Periodic maintenance	(14,041.36)	(10,985.28
Un winding Interest on Lease liabilities	1,512.59	838.30
Un Winding Interest on Descriptions	5.54	
Un Winding Interest on Deferment of NHAI Premium	290.02	1.27
Un Winding Interest on Provision for MMR	178.57	257.44
Un Amortized Processing fee		127.55
Modification gain/loss	850.32	7.23
Finance costs	2,953.77	<u>-</u>
Interest Income	8,589.48	6,172.43
	(403.16)	(118.38
Operating profit/(loss) before working capital changes	8,146.41	3,784.00
Working capital adjustments:	38,957.72	30,320.78
(Increase)/Decrease in Trade and Other Receivables and prepayments		
(Increase)/Decrease in Inventories	(18,698.88)	(48,899.06
Increase/(Decrease) in Trade and other Payables	4,223.39	(1,764.70
Cash generated / (Used in) From Operations	(45,792.28)	(17,650.61
Shore of a State State of Cosed in From Operations	(21,310.05)	(37,993.59
Share of profit/(loss) of an associate and a joint venture	137.27	
Income Taxes (paid) / Refunds	(9,078.92)	(835.16
Net Cash Flows from/(used in) Operating Activities - (A)	(30,251.70)	(9,850.90)
Cool Division in the state of t	(50,521,70)	(40,079.05)
Cash Flow from Investing Activities		
Proceeds from sale of property, plant and equipment	5,511.02	
Purchase of property, plant and equipment and Capital Work-in-Progress	(9,985.74)	276.02
Proceeds from Sale/(Purchase) of investments	[기본 시대] [Harle of the Harle D. H.	(17,024.11
Interest Received	24.14	4.73
Bank Balances not considered as cash and cash equivalents	394.04	410.10
Loans to Joint Venture Partners	(8,300.23)	(679.29)
TDS on Interest Received	998.50	(276.37)
	(6.77)	(2.0.57)
Net Cash Flow from/ (used in) Investing Activities - (B)	(11,365.04)	(17,288.92)
Cash Flow from Financing Activities		(-1,-00,)-2)
Proceeds from long term borrowings		
Increase //Decrease //	1,37,655.70	54,925.69
Increase/(Decrease) from Short term borrowings	8.80	9,928.76
Repayment of borrowings	(94,427.72)	
Deferred Payment of Liability		(1,003.22)
Finance cost paid	(4.00)	
Payment (to)/from non-controlling interest (net)	(8,981.82)	(6,325.64)
[18] [18] [18] [18] [18] [18] [18] [18]	(1,134.01)	
Net Cash Flow from/ (used in) Financing Activities - (C)	33,116.95	
[물렛[4] [12] [12] [14] 마양 [4] [12] [12] [13] [14] [15] [15] [15] [15]	33,110.95	57,525.59
Net increase/ (decrease) in Cash and Cash Equivalents - (A+B+C)	(8,499.79)	(9.442.00)
	(0,475.75)	(8,442.98)
Cash & Cash Equivalents at the beginning of the year	14,737.40	12,742.94
Cash & Cash Equivalents as at the end of the year (Refer Note 1)	6,237.61	4,299.96
Cash & Cash equivalents includes:		
Cash in Hand		
	63.38	46.71
Bank Balance and Cheques on hand - current account Total Cash & Cash equivalents	6,174.23	4,253.25
Total Coch & Cook .		4.4.1.4.1





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'Poornima', IInd Floor, 25, State Bank Road, Bangalore - 560 001. Karnataka, India.

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

K. VISWANATH S. PRASHANTH P. RAVINDRANATH

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Fax : 080 - 25594661 E-mail: info@kprao.co.in

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 September 30, 2022 and year to date from April 01, 2022 to September 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 AD & 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.

- 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 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 6 joint operations included in the respective standalone unaudited interim financial information of the entities included in the Group, whose interim financial information reflect total assets (before consolidation adjustments) of Rs. 24,473.96 Lakhs as at September 30, 2022, total income (before consolidation adjustments) of Rs. Rs. 21,344.44 Lakhs and Rs. 24,719.02 Lakhs, total profit/(loss) (before consolidation adjustments) of Rs. 2,599.70 Lakhs and Rs. 2,611.82 Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs.2,599.70 Lakhs and Rs. 2,611.82 Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022, as considered in the respective 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 assets (before consolidation adjustments) of Rs. 2,97,741.27 Lakhs as at September 30, 2022, total income (before consolidation adjustments) of Rs. 43,853.96 Lakhs and Rs. 80,916.55 Lakhs, total profit/(loss) (before consolidation adjustments) of Rs. (903.90) Lakhs and Rs. (1,761.70) Lakhs and total comprehensive income/(Loss) (before consolidation adjustments) of Rs. (903.90) Lakhs and Rs. (1,761.70) Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022.

and net cash inflows of Rs. 4,458.93 Lakhs for the period from April 01, 2022 September 30, 2022, as considered in the Statement. The consolidated unaudited financial results also includes the Group's share of profit after tax of Rs.28.47 lakhs and Rs. (151.91) Lakhs ,total comprehensive income (net) of Rs.40.92 lakhs and Rs. (131.88) Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 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.

7. The consolidated unaudited financial results includes the interim financial information of 10 joint operations included in the respective unaudited standalone interim financial information of the entities included in the Group, whose interim financial information reflect total assets (before consolidation adjustments) of Rs.9,504.81 Lakhs as at September 30, 2022, total income (before consolidation adjustments) of Rs. Nil Lakhs and Rs. 14.53 Lakhs, and total profit/(loss) (before consolidation adjustments) of ₹ (0.83) Lakhs and Rs. (1.02) and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (0.83) Lakhs and Rs. (1.02) Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 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 September 30, 2022 and for the period from April 01, 2022 to September 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

FRN: 003135S

K. P. RAO & CO. CHARTERED ACCOUNTANTS

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: 22029340BCZMAS4110

Place: Hyderabad

Date: 14th November 2022

Annexure A to the Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sl. No.	Name of the Entity		
	Subsidiaries- Reviewed by other Auditors		
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 Infraproject 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		
	Associates- Reviewed by other Auditors		
1	Patel KNR Heavy Infrastructures Ltd		
2	Patel KNR Infrastructures Ltd		
	Joint Operations - Reviewed by other Auditors		
1	Patel KNR-JV		
2	KNR Patel-JV		
3	PSK KNR GVR-JV		
4	BSCPL KNRCL-JV		
5	KNR BPL - JV		
5	KNR HES -JV		
	Joint Operations- not reviewed by other Auditors		
1	KNR SLEC-JV		
2	KNR GVR-JV		
3	KNR JKM Kamala-JV		
1	KNR JKM-JV		
5	KNR PBEPL-JV		
5	KNR SEW GVR-JV		
7	KNR HES ACPL-JV		
3	KNR NAVAYUGA NCC-JV		
)	KNR SLMI-JV		
.0	KNR TBCPL-JV		
	Joint Venture- Not reviewed by other Auditor		
	SEL KNR-JV		