

## **KNR Constructions Limited.**

Ref: KNRCL/SD/2025/923&924

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To,	То,
The Manager	The Manager,
BSE Limited,	National Stock Exchange of India Limited,
P J Towers, Dalal Street,	Exchange Plaza, Bandra Kurla Complex,
Fort, Mumbai – 400001	Bandra (E), Mumbai – 400051.
Scrip code: 532942	Scrip Code: KNRCON

Dear Sir/Madam,

Date: 11th August 2025

Sub: Outcome of Board Meeting held on 11th August 2025

Ref: Regulation 30 read with Regulation 33 of SEBI (LODR) Regulations, 2015 (Listing Regulations)

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 today has considered and approved:

- a) Unaudited financial results (standalone and consolidated) for the quarter ended 30<sup>th</sup> June 2025 along with the Limited Review Report for the said period thereon. (enclosed herewith)
- b) Upon recommendation of the Nomination and Remuneration Committee, reappointment of Mr. K Narsimha Reddy as Managing Director of the Company, at such remuneration, for a period of 5 years commencing from 1st April 2026 to 31st March 2031, which is subject to approval by the members of the Company at the ensuing AGM. The details required under Regulation 30 of the SEBI Circular No.SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 read with read with the SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given in Annexure: 1.
- c) Upon recommendation of the Nomination and Remuneration Committee, reappointment of Mr. K Jalandhar Reddy as Executive Director of the Company, at such remuneration, for a period of 5 years commencing from 1st April 2026 to 31st March 2031, Which is subject to approval by the members of the Company at the ensuing AGM. The details required under Regulation 30 of the SEBI Circular No.SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 read with read with the SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given in Annexure: 1.
- d) Draft Notice of 30<sup>th</sup> Annual General Meeting of the members of the Company scheduled to be held on Thursday, 25<sup>th</sup> September 2025 at 11.00AM through Video Conferencing or Other Audio Visual Means.
- e) Draft Directors' Report for the year ended 31st March 2025 along with the annexures thereto, Corporate Governance Report and Management Discussion and Analysis Report.

Regd.Office: 'KNR House',3rd & 4th Floor, Plot No.114,Phase-I,Kavuri Hills, Hyderabad -500 033 Phone.:+91-40-40268759 ,40268761/ 62, Fax: 040-40268760,

E-mail: info@knrcl.com, Web: www.knrcl.com CIN: L74210TG1995PLC130199



## **KNR Constructions Limited.**

- f) Appointed Mr. Vikas Sirohiya, (Membership No. 15116 CP No. 5246), Practicing Company Secretary as Scrutinizer to conduct the process of e-voting for the 30<sup>th</sup> Annual General Meeting in a fair and transparent manner.
- g) Fixed the record date for payment of dividend as 15th September 2025 and book closure dates from 18th September 2025 to 25th September 2025 (both days inclusive).

Kindly note that the meeting was commenced at 02.30PM and concluded at 04.45 PM.

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

Thanking you,
Yours truly
For KNR Constructions Limited

Haritha Varanasi Company Secretary

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CIN: L74210TG1995PLC130199



Annexure 1

Disclosures required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023

S.No	Details of events that needs to	Information of such events		
be provided N		Mr. K Narsimha Reddy	Mr. K Jalandhar Reddy	
1	Reason for change Viz.,	Re-appointment of Mr. K	Re-appointment of Mr. K	
	Appointment, resignation,	Narsimha Reddy as Managing	Jalandhar Reddy as	
	removal, death or otherwise	Director for a further term of 5	Executive Director for a	
		years, subject to approval by the	further term of 5 years,	
		members of the Company.	subject to approval by the	
			members of the	
			Company	
2	Date of appointment & terms of	Re-appointment for a further	Re-appointment for a	
	appointment	term of five (5) years w.e.f. 1st	further term of five (5)	
		April 2026 to 31st March 2031	years w.e.f. 1st April 2026	
			to 31st March 2031	
3	Disclosure of relationships	Mr. K Narsimha Reddy is	Mr. K Jalandhar Reddy is	
	between directors (in case of	husband of Mrs. K Yashoda,	son of Mr. K Narsimha	
	appointment of a director)	Non-executive Director and	Reddy, Managing	
		father of Mr. K Jalandhar Reddy,	Director and Mrs. K	
		Executive Director	Yashoda, Non-executive	
			Director.	
5	Information as required under	Mr. K Narsimha Reddy is not	Mr. K Jalandhar Reddy is	
	BSE circular Number	debarred from holding the office	not debarred from holding	
	LIST/COM/14/2018-19 dated	of Director by virtue of any	the office of Director by	
	June 20, 2018 and NSE circular	Securities and Exchange Board of	virtue of any Securities	
	no. NSE/CML/2018/24 dated	India order or any other such	and Exchange Board of	
	June 20, 2018.	Authority.	India order or any other	
			such Authority.	

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#### 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, 2025

(₹ in Lakhs, except share data)

			Quarter ended		Year ended
SI.		June 30	March 31	June 30	March 31
No.		2025	2025	2024	2025
		Unaudited	Audited	Unaudited	Audited
1.	Revenue from Operations (Refer note : 4 & 5)	48,331.78	85,119.40	88,017.95	3,35,864.93
2.	Other Income (Refer note : 4 & 5)	2,174.34	1,851.23	1,959.67	45,165.57
3.	Total income (1+2)	50,506.12	86,970.63	89,977.62	3,81,030.50
4	Expenses			70.60	
	a) Cost of materials consumed	23,255.03	37,419.81	36,546.69	1,46,643.94
	b) Sub contract expenses	2,254.72	4,916.34	3,502.23	11,272.51
	c) Spreading & Assortment expenses	6,675.87	19,403.13	16,080.97	66,119.48
	d) Employee benefits expense	3,897.44	4,108.47	4,192.48	17,691.50
	e) Finance Costs	341.59	377.35	405.98	1,295.35
	f) Depreciation and amortization expense	1,499.91	2,229.69	2,252.17	9,028.51
	g) Other expenses (Refer note : 4 & 5)	5,686.77	7,520.91	8,490.95	31,543.00
	Total Expenses (a to g)	43,611.33	75,975.70	71,471.47	2,83,594.29
5.	Profit before exceptional items and tax (3 - 4)	6,894.79	10,994.93	18,506.15	97,436.21
	Tront perore exceptional feeling and tax (5 4)	0,034.73	10,554.55	. 10,500.15	37,430.21
	Exceptional Items - Expenses/(Income)				1,501.21
7.	Profit before tax (5 - 6)	6,894.79	10,994.93	18,506.15	95,935.00
8.	Tax Expense		444		
	Current Tax (Refer note: 4 & 5)	1,460.31	2,963.36	5,152.50	22,158.58
	Tax relating to earlier years		664.50	0.07	584.24
	Deferred Tax	305.89	(152.43)	(35.68)	624.10
	Total Tax Expense	1,766.20	3,475.43	5,116.89	23,366.92
9.	Net Profit after tax (7 - 8)	5,128.59	7,519.50	13,389.26	72,568.08
10.	Other Comprehensive Income (OCI)				
	a) Items that will not be reclassified to profit or loss				
	Remeasurements of the defined benefit plans	22.97	41.90	25.00	91.90
	Deferred Tax on above items	(5.78)	(10.55)	(6.29)	(23.13
	b) Items that will be reclassified to profit or loss	-		-	
11.	Total Comprehensive Income (9+10)	5,145.78	7,550.85	13,407.97	72,636.85
	TATION INC.				
	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 (excluding Revaluation Reserve)				3,88,874.97
14.	Earnings Per Share (EPS)				
	a. Basic EPS Rs. *	1.82	2.67	4.76	25.80
	b. Diluted EPS Rs. *	1.82	2.67	4.76	25.80

#### 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
- 2. The above Standalone financial results, which has been prepared in accordance with the Indian Accounting Standards (IND AS) specified under the section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principal generally accepted India and guide lines issued by SEBI were reviewed by the Statutory Auditors of the Company.
- 3. The Standalone figures for the quarter ended March 31, 2025 are the balancing figures between the audited standalone figures for the year ended March 31, 2025 and unaudited published standalone figures for the nine months ended December31, 2024.
- 4. For the quarter ended June 30, 2025, the Company has received an Arbitration Claim for an amount of Rs. 413.30 lakks included in Revenue from Operations and Rs. 679.25 lakhs towards interest on such claim included in the other income and also expenses related to such claims of Rs. 25.97 lakhs included in Other expenses and the resultant tax of Rs. 268.44 lakhs included in current tax in the statement of Standalone profit and loss.
- 5. For the quarter ended June 30, 2024, the Company has received following Arbitration Claim/dividend, which has been included in the statement of Standalone
  - a) From one of Company's JOs, the Company has received claim for an amount of Rs. 6,088.12 lakhs which is included in Revenue from Operations and also expenses related to such claims of Rs. 441.29 lakhs included in Other expenses and the resultant tax of Rs. 1,421.31 lakhs included in current tax.
  - b) Received an amount of Rs. 1,448.92 lakhs as Dividend from one of its Associate Company, which is included in Other Income and the resultant tax of Rs. 364.69 lakhs included in current tax.
- 6. The trade receivables, retention amounts and unbilled amounts includes an amount of Rs. 1,29,336.28 Lakhs (31.03.2025; Rs. 1,28,661.28 Lakhs) relating to Kaleswaram Package 3 and Kaleswaram Package 4 Irrigation Projects in Telangana, collections in these projects has been stalled since March 2023 and March 2023 respectively. However during the quarter ended June 30, 2025 the Company has received an amount of Rs. 1,472.98 lakhs for Kaleswaram Package 3. Despite, no significant collections, the Company is executing the projects to comply with the project execution terms and to demonstrate that the Company was not at fault in execution of the projects. Management based on internal assessments and discussions with Authority is confident of recovering it's present and
- 7. 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.
- 8. Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period.

For KNR Constructions Limited

K. Narsimha Reddy Managing Director DIN: 00382412

Place: Hyderabad Date : 11-Aug-2025



'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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ENGALURU V N:0031358 /

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Independent Auditor's Limited Review Report on the Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2025 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 include joint operations for the quarter ended June 30, 2025 ("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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. 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

## K. P. RAO & CO.

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 three joint operations included in the Statement whose financial information reflect total revenue (before consolidation adjustments) of Rs. 1651.39 Lakhs, total profit /(loss) after tax (before consolidation adjustments) of Rs. (6.16) Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (6.16) Lakhs for the quarter ended June 30, 2025 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 fourteen joint operation included in the Statement whose financial information reflect total revenue (before consolidation adjustments) of Rs. 13.52 Lakhs, and total profit / (loss) (before consolidation adjustments) of Rs. (36.00) Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (36.00) Lakhs for the quarter ended June 30, 2025 as considered in this Statement. The interim financial information of this 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

H N Anil Partner

Membership Number: 225120

UDIN: 25225120 BMLC WA 2865

BENGALURU FRN:0031359

Place: Bangalore

Date: August 11, 2025

# K. P. RAO & CO. CHARTERED ACCOUNTANTS

### ATTACHMENT A

## Joint Operations - Reviewed by Other Auditors

1	PATEL KNR – JV
2	PSK KNR GVR – JV
3	KNR PATEL – JV

## Joint Operations - Not Reviewed by Other Auditors

1	KNR SLEC – JV
2	KNR GVR - JV
3	KNR JKM KAMALA - JV
4	KNR TBCPL - JV
5	KNR BPL – JV
6	KNR HES ACPL – JV
7	KNR SEW GVR – JV
8	KNR JKM – JV
9	KNR PBEPL – JV
10	KNR SLMI – JV
11	KNR HES - JV
12	KNR NAVAYUGA NCC - JV
13	BSCPL KNRCL – JV
14	KNRCL AIPPL KCCL - JV

#### KNR CONSTRUCTIONS LIMITED

CIN: L74210TG1995PLC130199

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#### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ in Lakhs, except share data)

			Quarter ended		Year ended
SI.	PARTICULARS	June 30	March 31	June 30	March 31
No.	PARTICULARS	2025	2025	2024	2025
		Unaudited	Audited	Unaudited	Audited
1.	Revenue from Operations (Refer note : 4 & 5)	61,272.28	97,521.00	98,499.73	4,75,316.64
2.	Other Income (Refer note : 4 & 5)	2,523.91	2,529.71	2,089.81	31,568.85
3.	Total income (1+2)	63,796.19	1,00,050.71	1,00,589.54	5,06,885.49
4.	Expenses				
	a) Cost of materials consumed	23,255.02	37,419.81	36,546.67	1,46,643.92
	b) Sub contract expenses	2,254.72	4,916.34	3,502.23	11,272.51
	c) Construction cost	402.03	290.16	133.03	31,887.83
	d) Spreading & Assortment expenses	6,675.87	19,403.98	16,090.80	66,152.3
	e) Employee benefits expense	3,899.41	4,124.41	4,208.43	17,712.84
	f) Finance Costs	4,835.03	4,058.43	3,713.44	20,789.58
	g) Depreciation and amortization expense	1,541.89			
			2,285.68	3,006.80	31,421.95
	h) Other expenses (Refer note : 4 & 5)	6,489.93	9,216.65	10,157.94	39,109.51
_	Total Expenses (a to h)	49,353.90	81,715.46	77,359.34	3,64,990.47
5.	Profit before exceptional items and tax (3 - 4)	14,442.29	18,335.25	23,230.20	1,41,895.02
6.	Exceptional Items - Expenses/(Income)	•	12,561.59	-	14,062.80
7.	Profit before tax (5 - 6)	14,442.29	5,773.66	23,230.20	1,27,832.22
8.	Tax Expense				
	Current Tax (Refer note: 4 & 5)	2,019.42	4,529.10	5,499.92	24,539.7
	Tax relating to earlier years		664.50	0.07	606.93
	Deferred Tax	305.89	(152,43)	(35.68)	624.10
	Total Tax Expense	2,325.31	5,041.17	5,464.31	25,770.7
9.	Net Profit after tax (7 - 8)	12,116.98	732.49	17,765.89	1,02,061.43
10.	Share of profit / (loss) of associates and joint Controlled Entity	223.77	27.19	(1,167.92)	(1,874.02
11.	Net Profit after tax and share of profit / (loss) of associates and	12,340.75	759.68	16,597.97	1,00,187.41
	joint controlled entity (9 + 10)				
	Attributable to:				
	Shareholders of the Company	12,340.75	13,923.62	17,257.84	1,00,187.41
	Non-Controlling Interest		(13,163.94)	(659.87)	
12.	Other Comprehensive Income (OCI)				
	a) Items that will not be reclassified to profit or loss				
	Remeasurements of the defined benefit plans	22.97	41.90	25.00	91.90
	Deferred Tax on above items	(5.78)	(10.55)	(6.29)	(23.13
	b) Items that will be reclassified to profit or loss				
13.	Total Comprehensive Income (11+12)	12,357.94	791.03	16,616.68	1,00,256.18
	Attributable to:				
	Shareholders of the Company	12,357.94	13,954.97	17,276.55	1,00,256.18
	Non-Controlling Interest	12,557.54	(13,163.94)	(659.87)	1,00,230.10
			(13,103.34)	(039.07)	
14.	Paid up equity share capital (Face Value Rs.2/- per share)	5,624.70	5,624.70	5,624.70	5,624.70
	Other Equity (excluding Revaluation Reserve)				4,48,493.1
16.	Earnings Per Share (EPS)				
	a. Basic EPS Rs.*	4.39	4.95	6.14	35.62
	b. Diluted EPS Rs.*				

#### Notes:

- 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 August 11, 2025.
- 2. The above Consolidated financial results, which has been prepared in accordance with the Indian Accounting Standards (IND AS) specified under the section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principal generally accepted India and guide lines issued by SEBI, were reviewed by the Statutory Auditors of the Company.
- 3. The Consolidated figures for the quarter ended March 31, 2025 are the balancing figures between the audited Consolidated figures for the year ended March 31, 2025 and unaudited published Consolidated figures for the nine month period ended December 31, 2024.
- For the quarter ended June 30, 2025, the Company has received an Arbitration Claim for an amount of Rs. 413.30 lakhs included in Revenue from Operations and Rs. 679.25 lakhs towards interest on such claim included in the other income and also expenses related to such claims of Rs. 25.97 lakhs included in Other expenses and the resultant tax of Rs. 268.44 lakhs included in current tax in the statement of Consolidated profit and loss.
- 5. For the quarter ended June 30, 2024, the Company has received following Arbitration Claim/dividend, which has been included in the statement of Consolidated profit and loss:
  - a) Form one of Company's 30s, the Company has received claim for an amount of Rs. 6,088.12 lakhs which is included in Revenue from Operations and also expense related to such claims of Rs. 441.29 lakhs included in Other expenses and the resultant tax of Rs. 1,421.31 lakhs included in current tax.
  - b) Received an amount of Rs. 1,448.92 lakhs as Dividend from one of its Associate Company, which is included in Other Income and the resultant tax of Rs. 364.69 lakhs
- 6. The trade receivables, retention amounts and unbilled amounts includes an amount of Rs. 1,29,336.28 Lakhs (31.03.2025: Rs. 1,28,661.28 Lakhs) relating to Kaleswaram Package 3 and Kaleswaram Package 4 Irrigation Projects in Telangana, collections in these projects has been stalled since March 2025 and March 2023 respectively. However during the quarter ended June 30, 2025 the Company has received an amount of Rs. 1,472.98 lakhs for Kaleswaram Package 3. Despite, no significant collections, the Company is executing the projects to comply with the project execution terms and to demonstrate that the Company was not at fault in execution of the projects. Management based on internal assessments and discussions with Authority is confident of recovering it's present and future dues.
- 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.
- 8. Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period

Place : Hyderabad Date : 11-Aug-2025



For KNR Constructions Limited Medd

> K.Narsimha Reddy Managing Director DIN: 00382412



'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
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Independent Auditor's Limited review report on the Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2025 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 3 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 Operations for the quarter ended June 30, 2025 (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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.
- 4. The Statement includes the results of the entities as referred to in Attachment A

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- 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 three joint operations included in the Statement whose financial information reflect total revenue (before consolidation adjustments) of Rs. 1651.39 Lakhs, total profit /(loss) after tax (before consolidation adjustments) of Rs. (6.16) Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (6.16) Lakhs for the quarter ended June 30, 2025, 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 has 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 Fourteen subsidiaries included in the consolidated unaudited financial results, whose standalone unaudited interim financial information reflects total revenue (before consolidation adjustments) of Rs. 39,128.27 Lakhs, total profit/(loss) after tax (before consolidation adjustments) of Rs. 6,988.37 Lakhs, and total comprehensive income/(Loss) (before consolidation adjustments) of Rs. 6,988,37 Lakhs for the quarter ended on June 30, 2025, as considered in the Statement. The consolidated unaudited financial results also include the Group's share of profit/(loss) after tax of Rs.398.50 Lakhs, total comprehensive income/(loss) (net) of Rs. 223.77 Lakhs for the quarter ended June 30, 2025, as considered in the Statement, in respect of 2 Associates, whose interim financial information has 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 include the interim financial information of Fourteen joint operation included in the Statement whose financial information reflect total revenue (before consolidation adjustments) of Rs. 13.52 Lakhs, and total profit /(loss) (before consolidation adjustments) of Rs.(36.00)Lakhs and total comprehensive

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Place: Bangalore

Date: August 11, 2025

income/(loss) (before consolidation adjustments) of Rs.(36.00) Lakhs for the quarter ended June 30, 2025, 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 has 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.

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

FRN No: 003135S

H N Anil

Partner

Membership Number: 225120

UDIN: 25225120BMLCWB4427

RAOR

BENGALURU FRN:0031358



### Annexure A

## Subsidiaries-Reviewed by Other Auditors

SI No.	Company name	
1	KNR Agrotech & Beverages Pvt Ltd	
2	KNR Infrastructure Projects Pvt Ltd	
3	KNR Energy Ltd	
4	KNRC Holdings and Investments Pvt Ltd	
5	KNR Palani Infra Pvt. Ltd.,	
6	KNR Ramanattukura Infra Pvt Ltd	
7	KNR Guruvayur Infra Private Limited	
8	KNR Ramagiri Infra Pvt Ltd	
9	Manjeri City Infrastructures and Developers LLP	
10	KNR Ramateertham Infra Pvt.Ltd	
11	KNR Sriranganatha Infra Pvt Ltd	
12	KNR Kaveri Infra Pvt Ltd	19.1
13	Benedire Infrastructures and Developers LLP	
14	KNR Somwarapet Infraproject Pvt. Ltd.,	

## Joint Operations - Reviewed by Other Auditors

1	PATEL KNR - JV	
2	KNR PATEL - JV	
3	PSK KNR GVR -JV	

### Joint Operations - Not reviewed by Other Auditors

1	KNR SLEC- JV
2	KNR GVR- JV
3	KNR JKM KAMALA- JV
4	KNR TBCPL- JV
5	KNR BPL- JV
6	KNR HES ACPL-JV
7	KNR SEW GVR-JV
8	KNR JKM- JV
9	KNR PBEPL-JV
10	KNR SLMI -JV
11	KNR-HES-JV
12	KNR-NAVAYUGA-NCC-JV
13	KNRCL-AIPPL-KCCL-JV
14	BSCPL KNRCL-JV

### Associates- Reviewed by other auditors

1	Patel KNR Heavy Infrastructures Limited	
2	Patel KNR Infrastructures Limited	