

K&R RAIL ENGINEERING LIMITED

CIN: L45200TG1983PLC082576

**Registered Office : 12-5-32/8, Bhatukammakunta, Vijapuri, South
Lallaguda TG 500017**

**Email:krrailengineering@gmail.com Phone: +91 4027017617, +91 40 27000499 Fax:
+91 40 270001295**

Date: 13th February, 2023

**The Secretary
BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Rotunda Building, P. J. Towers,
Dalal Street, Fort
Mumbai- 400 001**

Dear Sir/Ma'am,

Sub: Un-audited Financial Results (Standalone) for the quarter ended 31st December, 2022.

Please find enclosed herewith the un-audited Financial Results (Standalone) for the quarter ended December 31st, 2022 along with the Limited Review Report, approved by the Board of Directors in their meeting held on Monday, 13th February, 2023 commenced at 04:30 PM and concluded at 06:00 P.M.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), we would like to confirm that the statutory auditors of the Company, have issued Limited Review Report with unmodified opinion on the Standalone Financial Statements. You are requested the kindly acknowledge the receipt of the same.

Thanking you

**Yours faithfully,
For and On behalf of
K&R Rail Engineering Limited
(Formerly known as Axis Rail India Limited)**

**Latha Pamula
Company Secretary and Compliance officer**

K&R RAIL ENGINEERING LIMITED

(Formerly known as Axis Rail India Limited)

Registered Office: 12-5-32/8, Bhatukammakunta Vijapur, South Lallaguda Secunderabad Hyderabad TG 500017

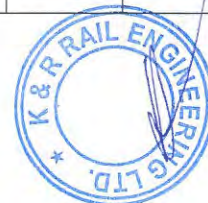
Ph.: +91-040-27017660; E-mail id- krrailengineering@gmail.com

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UN-AUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER ENDED 31.12.2022

₹ In Lacs

SL. NO.	PARTICULARS	Quarter Ended			Year to date figures for the period ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Revenue From Operations	5887.24	3203.89	7902.58	15328.16	10140.95	19465.06
II	Other Income	6.56	10.72	3.25	24.73	3.25	65.00
III	Total income from operations(I+II)	5893.80	3214.61	7905.83	15352.89	10144.20	19530.06
IV	Expenses						
a)	Cost of materials consumed	5417.14	2817.91	7643.48	14065.67	9274.57	17800.22
b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
d)	Employee benefits expense	62.38	104.02	64.88	255.44	167.65	237.74
e)	Depreciation and amortisation expense	82.62	76.67	44.38	119.83	138.13	182.52
f)	Finance cost	47.07	42.29	22.51	227.51	72.13	112.99
g)	Other expenses	53.73	100.36	108.22	252.00	279.94	338.68
	Total expenses (IV)	5662.94	3141.25	7883.47	14920.45	9932.42	18672.15
V	Profit/(loss) before exceptional items and tax (III- IV)	230.86	73.36	22.36	432.44	211.78	857.91
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	230.86	73.36	22.36	432.44	211.78	857.91
VIII	Tax expense: (1) Current Tax (2) Deferred Tax	64.86 0.29	18.51 2.33	7.67 1.06	119.14 2.35	58.02 3.22	252.39
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	166.29	52.52	13.63	310.95	150.54	605.52
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	166.29	52.52	13.63	310.95	150.54	605.52
XIV	Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss						18.08
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	166.29	52.52	13.63	310.95	150.54	623.60
XVI	Paid-up equity share capital - Face Value of Rs. 10/- each (Face Value of the Share shall be indicated)	1577.94	1577.94	1577.94	1577.94	1577.94	1577.94
XVII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	2772.91	2606.62	13.63	2772.91	1988.90	2461.96
XVIII	Earnings per equity share						
	(a) Basic	1.05	0.33	0.09	1.97	0.95	3.95
	(b) Diluted	1.05	0.33	0.05	1.97	0.50	3.95



Notes :

- The standalone unaudited financial results for the quarter ended December 31, 2022 ('the Statement') were reviewed by the Audit Committee and approved by the Board of Directors of K&F Rail engineering Limited('the Company') at its meeting held on February 13, 2023. These financial results have been subject to limited review by the statutory auditors of the Company.
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- Effective 01st April, 2018, the company has adopted Indian accounting Standards (IND AS) notified by the Ministry of Corporate Affairs read with SEBI Circular number CIR/CFD/FACJ6: 2016 dated July 5, 2016
- Figures for the previous period have been regrouped /re-classified to conform to the figures of the current period, if required.
- The Limited Review as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by Statutory Auditors. The Limited Review for the quarter ended December 31, 2022, does not have any impact on the above results.

For K&F RAIL ENGINEERING LIMITED (Formerly known as Axis Rail India Limited)

Anil Banerji
Director

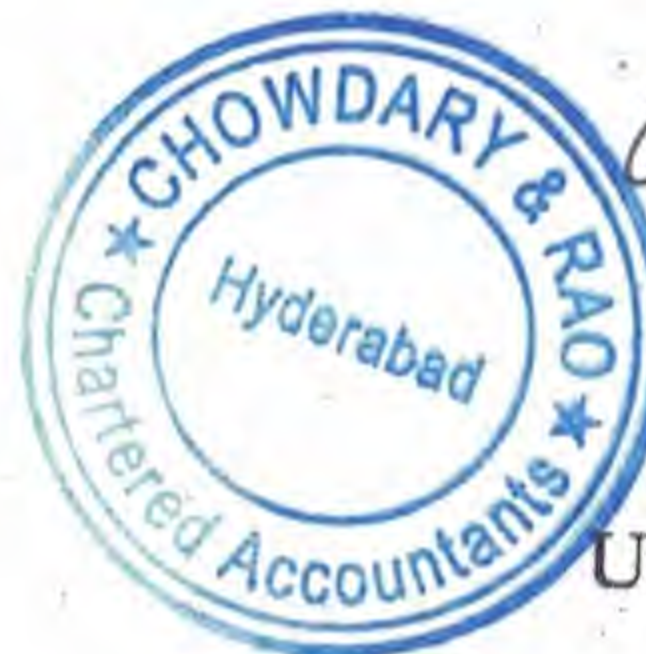
PLACE : HYDERABAD
DATE: 13/02/2023

Independent Auditor's Review Report on the Unaudited Quarterly and Year to date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors
K&R RAIL ENGINEERING LIMITED
Telangana

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial results of K&R RAIL ENGINEERING LIMITED (Formerly known as AXIS RAIL INDIA LIMITED) for the quarter ended December 31, 2022, and year to date from April 01, 2022 to December 31, 2022 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")
2. This Statement, which is the responsibility of the Company's management and approved by the Board of directors, has been compiled from the related standalone Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review of such standalone financial statements.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement

For M/s Chowdary and Rao,
Chartered Accountants
FRN: 000656S



[Signature]
Mandava Sunil Kumar
Partner

Mem. No.217061

UDIN:

23217061369FKR9001

Hyderabad, 13th February, 2023