



**K&R RAIL Engineering Ltd.**

(Formerly Known as AXIS RAIL INDIA LIMITED)  
CIN: L45200AP1983PLC082576

Corporate office  
12-5-34 35/1, Vijaypuri  
South Lalaguda  
Secunderabad - 500 017,  
Telangana, INDIA.

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+91 40 27000499  
+91 40 27017660  
+91 40 27001295  
kralengineering@gmail.com

**Date: 11/02/2022**

**The General Manager  
Corporate Relationship Department  
BSE Limited  
1<sup>st</sup> Floor, New Trading Ring  
Rotunda Building, P. J. Towers,  
Dalal Street, Fort  
Mumbai- 400 001**

**Sub: Un-audited Financial Results (Standalone) for the quarter ended 31-12-2021**

Dear Sir/Ma'am,

Please find enclosed herewith the un-audited Financial Results (Standalone) for the quarter ended 31-12-2021 along with the Limited Review Report, approved by the Board of Directors in their meeting held on February 11, 2022 commenced at 11:00 A.M. and concluded at 8:35 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 K&R RAIL ENGINEERING LIMITED  
(Formerly known as Axis Rail India Limited)

Yavanika Singh  
Company Secretary



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**K&R RAIL ENGINEERING LIMITED**  
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Registered Office: 12-5-34 & 35/1, Vijaypuri, South lalaguda, Secunderabad, Rangareddi, Andhra Pradesh- 500017

Ph.: +91-040-27017660; E-mail Id- krailengineering@gmail.com

CIN: L45200AP1983PLC082576

UN-AUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER ENDED 31.12.2021

₹ In Lacs

SL. NO.	PARTICULARS	Quarter Ended			Year to date figures for the period ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Revenue From Operations	7902.58	898.06	3416.76	10140.95	9492.01	12993.66
II	Other Income	3.25	0.00	75.76	3.25	149.54	0.00
III	<b>Total income from operations(I+II)</b>	<b>7905.83</b>	<b>898.06</b>	<b>3492.52</b>	<b>10144.20</b>	<b>9641.55</b>	<b>12993.66</b>
IV	<b>Expenses</b>						
a)	Cost of materials consumed	7643.48	523.82	3087.77	9274.57	8635.21	1415.88
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	64.88	50.81	62.89	167.65	170.76	234.82
e)	Depreciation and amortisation expense	44.38	46.95	43.66	138.13	135.22	180.34
f)	Finance cost	22.51	23.48	25.76	72.13	108.66	155.77
g)	Other expenses	108.22	124.40	167.02	279.94	247.49	405.94
	<b>Total expenses (IV)</b>	<b>7883.47</b>	<b>769.46</b>	<b>3387.10</b>	<b>9932.42</b>	<b>9297.34</b>	<b>12392.75</b>
V	<b>Profit/(loss) before exceptional items and tax (III- IV)</b>	<b>22.36</b>	<b>128.60</b>	<b>105.42</b>	<b>211.78</b>	<b>344.21</b>	<b>600.91</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	3.64
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>22.36</b>	<b>128.60</b>	<b>105.42</b>	<b>211.78</b>	<b>344.21</b>	<b>604.55</b>
VIII	Tax expense: (1) Current Tax (2) Deferred Tax	7.67 1.06	34.82 .86	24.08 4.88	58.02 3.22	79.56 15.31	161.00 16.20
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>13.63</b>	<b>92.92</b>	<b>76.43</b>	<b>150.54</b>	<b>249.51</b>	<b>427.35</b>
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	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>13.63</b>	<b>92.92</b>	<b>76.43</b>	<b>150.54</b>	<b>249.51</b>	<b>427.35</b>
XIV	Other Comprehensive Income 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 A (i) B (i)	0	0	0	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>13.63</b>	<b>92.92</b>	<b>76.43</b>	<b>150.54</b>	<b>249.51</b>	<b>427.35</b>
XVI	<b>Paid-up equity share capital - Face Value of Rs. 10/-each (Face Value of the Share shall be indicated)</b>	<b>1577.94</b>	<b>1577.94</b>	<b>1577.94</b>	<b>1577.94</b>	<b>1577.94</b>	<b>1577.94</b>
XVII	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>13.63</b>	<b>92.92</b>	<b>1660.53</b>	<b>1988.90</b>	<b>4725.95</b>	<b>1838.37</b>
XVIII	<b>Earnings per equity share</b>						
	(a) Basic	0.09	0.59	0.48	0.95	1.58	2.71
	(b) Diluted	0.05	0.31	0.26	0.50	0.83	2.71



**Notes :**

1 The standalone unaudited financial results for the quarter year ended December 31, 2021 ('the Statement') were reviewed by the Audit Committee and approved by the Board of Directors of K&R Rail engineering Limited('the Company') at its meeting held on February 11,2022. These financial results have been subject to limited review by the statutory auditors of the Company.

2 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/FAC/62/2016 dated July 5, 2016.

3 Figures for the previous period have been regrouped /re-classified to conform to the figures of the current period, if required.

4 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/half year ended December 31, 2021, does not have any impact on the above results.

For K&R RAIL ENGINEERING LIMITED (Formerly known as Axis Rail Engineering Limited)



PLACE : HYDERABAD  
DATE :11/02/2022



**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF THIRD QUARTER FINANCIAL RESULTS**

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

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, 2021 and year-to-date for the period from 1 April 2021 - 31 December 2021 ("The Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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.

2. 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.
3. 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, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, 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

  
Mandava Sunil Kumar

Mem. No.217061

Hyderabad, 11<sup>th</sup>. February 2022  
UDIN: 22217061ABLZNR3529

