



# SRI KPR INDUSTRIES LIMITED

CIN : L20200TG1988PLC009157

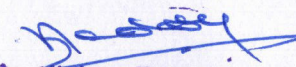
5th Floor, V.K.Towers, Sardar Patel Road, Secunderabad - 500003

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2023

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	117.83	41.69	141.56	159.52	245.89	301.85
2	Other Income	27.44	47.94	19.52	75.38	19.67	195.67
3	<b>Total Revenue from operations (1+2)</b>	145.27	89.63	161.08	234.90	265.56	497.52
4	<b>Expenses</b>						
	(a) Cost of materials consumed						
	(b) Changes in inventories of finished goods & work-in-progress	23.01	27.07	21.95	50.08	37.35	94.87
	(c) Employee benefits expense	6.37	6.67	6.83	13.04	13.15	29.35
	(d) Depreciation & amortization expense	23.99	33.55	34.40	57.54	68.79	134.20
	(e) Finance Costs						
	(f) Other Expenses	36.45	31.68	45.89	68.13	87.28	139.07
	<b>Total expenses</b>	89.82	98.97	109.07	188.79	206.57	397.49
5	<b>Profit before exceptional items and tax (3-4)</b>	55.45	-9.34	52.01	46.11	58.99	100.03
6	Exceptional items			0.00			
7	<b>Profit before Tax (5-6)</b>	55.45	-9.34	52.01	46.11	58.99	100.03
8	<b>Tax expense</b>	-12.34	-10.48	-10.15	-22.82	-8.56	-10.85
9	<b>Net Profit for the period (7-8)</b>	43.11	-19.82	41.86	23.29	50.43	89.18
10	<b>Other Comprehensive Income</b>						
	(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	-	-	-	-	-	-
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iv) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Tax)</b>	-	-	-	-	-	-
11	<b>Total Comprehensive Income (9+10)</b>	43.11	-19.82	41.86	23.29	50.43	89.18
12	Paid-up equity share capital (Face Value Rs. 10/- per share)	2014.57	2014.57	2014.57	2014.57	2014.57	2014.57
13	Other Equity						5717.12
14	<b>Earnings per share (of Rs. 10/- each ) (not annualized)</b>						
	(a) Basic	0.21	-0.10	0.21	0.12	0.25	0.44
	(b) Diluted	0.21	-0.10	0.21	0.12	0.25	0.44

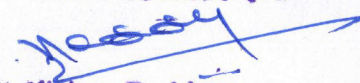
SRI KPR INDUSTRIES LTD.

  
**N. Kishan Reddy**  
 Managing Director

Note:

1. The above results , as reviewed by the Audit Committee, were considered, approved and taken on record by the Board of Directors at its meeting held on 14th, November , 2023.
2. The above results were prepared in accordance with Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable
3. The Limited Review by the Statutory Auditors for the quarter ended as required under regulation 33(3)© of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been received.
4. Segment wise reporting as applicable under IND AS – 108 for the quarter and six months ended 30th September 2023 has given separately.
5. The format for un-audited quarterly results as prescribed in SEBI's Circular No. CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5<sup>th</sup> July, 2016. Ind AS Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with IND AS.
6. As per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the company has opted to publish quarterly unaudited standalone results and to publish consolidated results at the year end.
7. Corresponding figures in previous year / period have been regrouped wherever considered necessary.

FOI SRI KPR INDUSTRIES LTD

  
N. Kishan Reddy  
Managing Director

**SRI KPR INDUSTRIES LIMITED**  
**Standalone Segment Information**

(Rs. In Lakhs)

I.No	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Segment Revenue</b>						
	Pipes Division	-43.05	52.15	16.34	9.10	25.32	210.36
	Wind Power Division	188.33	37.47	144.74	225.80	240.24	287.16
	<b>Sub Total :</b>						
	Less: Inter-segment revenue						
	<b>Revenue from operations</b>	145.28	89.62	161.08	234.90	265.56	497.52
<b>2</b>	<b>Segment Results before Tax &amp; Interest</b>						
	Pipes Division	-83.81	-14.48	-37.32	-98.29	-96.18	-19.43
	Wind Power Division	139.27	5.13	89.33	144.40	155.17	119.46
	<b>Sub Total :</b>	55.46	-9.35	52.01	46.11	58.99	100.03
	<b>Less : Interest</b>						
	Pipes Division						
	Wind Power Division						
	<b>Total :</b>	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Segment Profit/Loss (-) before tax</b>						
	Pipes Division	-83.81	-14.48	-37.32	-98.29	-96.18	-19.43
	Wind Power Division	139.27	5.13	89.33	144.40	155.17	119.46
	<b>Total :</b>	55.46	-9.35	52.01	46.11	58.99	100.03
<b>3</b>	<b>Capital Employed</b>						
	<b>Segment Assets</b>						
	Pipes Division	6626.99	6603.59	6699.20	6626.99	6699.20	6615.02
	Wind Power Division	1541.20	1514.45	1597.68	1541.20	1597.68	1542.20
	<b>Total :</b>	8168.19	8118.04	8296.88	8168.19	8296.88	8157.22
	<b>Segment Liabilities</b>						
	Pipes Division	413.22	406.19	603.95	413.22	603.95	425.54
	Wind Power Division						
	<b>Total :</b>	413.22	406.19	603.95	413.22	603.95	425.54

**FOR SRI KPR INDUSTRIES LTD**

*N. Kishan Reddy*  
**N. Kishan Reddy**  
Managing Director

**SRI KPR INDUSTRIES LIMITED**  
**Consolidated Segment Information**

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	Unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Civil Contracts from Government	37.85		318.52	37.85	318.52	334.79
	Pipes Division	-43.05	52.15	16.34	9.10	25.32	210.38
	Wind Power Division	637.74	288.10	519.33	925.84	754.96	1070.57
	<b>Sub Total :</b>	<b>632.54</b>	<b>340.25</b>	<b>854.19</b>	<b>972.79</b>	<b>1098.80</b>	<b>1615.74</b>
	Less: Inter-segment revenue						
	Revenue from operations	632.54	340.25	854.19	972.79	1098.80	1615.74
2	Segment Results before Tax & Interest						
	Civil Contracts from Govern Ment	-71.56	-45.13	216.35	-116.69	84.24	18.85
	Pipes Division	-83.81	-14.48	-37.32	-98.29	-96.18	-19.43
	Wind Power Division	476.00	145.14	379.69	621.14	507.21	399.21
	<b>Sub Total :</b>	<b>320.63</b>	<b>85.53</b>	<b>558.72</b>	<b>406.16</b>	<b>495.27</b>	<b>398.63</b>
	Less : Interest						
	Civil Contracts from Government						7.47
	Pipes Division						
	Wind Power Division			0.27		0.97	
	<b>Total :</b>	<b>0.00</b>	<b>0.00</b>	<b>0.27</b>	<b>0.00</b>	<b>0.97</b>	<b>7.47</b>
	Segment Profit/Loss (-) before tax						
	Civil Contracts from Government	-71.56	-45.13	216.35	-116.69	84.24	11.38
	Pipes Division	-83.81	-14.48	-37.32	-98.29	-96.18	-19.43
	Wind Power Division	476.00	145.14	379.42	621.14	506.24	399.21
	<b>Total :</b>	<b>320.63</b>	<b>85.53</b>	<b>558.45</b>	<b>406.16</b>	<b>494.30</b>	<b>391.16</b>
3	Capital Employed						
a	Segment Assets						
	Civil Contracts from Government	545.56	401.34	3729.20	545.56	3729.20	338.69
	Pipes Division	6626.99	6603.59	6699.20	6626.99	6699.20	6615.02
	Wind Power Division	5879.65	5750.04	2862.16	5879.65	2862.16	5839.02
	<b>Total :</b>	<b>13052.20</b>	<b>12754.97</b>	<b>13290.56</b>	<b>13052.20</b>	<b>13290.56</b>	<b>12792.73</b>
b	Segment Liabilities						
	Civil Contracts from Government		1739.12	1649.17		1649.17	1834.63

FOR SRI KPR INDUSTRIES LTD

*N. Kishan Reddy*  
N. Kishan Reddy  
Managing Director

# SRI KPR INDUSTRIES LIMITED

CIN : L20200TG1988PLC009157

5th Floor, V.K.Towers, Sardar Patel Road, Swecunderabad - 500003

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2023

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	567.25	292.32	822.53	859.57	1066.99	1383.50
2	Other Income	46.68	66.54	31.65	113.22	31.80	232.24
3	<b>Total Revenue from operations (1+2)</b>	613.93	358.86	854.18	972.79	1098.79	1615.74
4	<b>Expenses</b>						
	(a) Cost of materials consumed						
	(b) Changes in inventories of finished goods &	50.36	27.07	44.95	77.43	86.32	193.46
	(c) Employee benefits expense	15.25	14.22	14.38	29.47	29.69	62.95
	(d) Depreciation & amortization expense	90.32	99.86	97.81	190.18	195.63	410.02
	(e) Finance Costs			0.27		0.97	7.47
	(f) Other Expenses	137.38	132.17	138.32	269.55	291.88	550.68
	<b>Total expenses</b>	293.31	273.32	295.73	566.63	604.49	1224.58
5	<b>Profit before exceptional items and tax (3-4)</b>	320.62	85.54	558.45	406.16	494.30	391.16
6	Exceptional items						
7	<b>Profit before Tax (5-6)</b>	320.62	85.54	558.45	406.16	494.30	391.16
8	<b>Tax expense</b>	-61.48	-28.71	-87.73	-90.19	-86.70	-61.96
9	<b>Net Profit for the period (7-8)</b>	259.14	56.83	470.72	315.97	407.60	329.20
10	<b>Other Comprehensive Income</b>						
	(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						
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iv) Income tax relating to Items that will be reclassified to profit or loss						
	<b>Total Other Comprehensive Income (Net of Tax)</b>	-	-	-	-	-	-
11	<b>Total Comprehensive Income (9+10)</b>	259.14	56.83	470.72	315.97	407.60	329.20
12	Paid-up equity share capital	2014.57	2014.57	2014.57	2014.57	2014.57	2014.57
13	Other Equity						8944.44
14	<b>Earnings per share</b>						
	(a) Basic	1.29	0.28	2.34	1.57	2.02	1.63
	(b) Diluted	1.29	0.28	2.34	1.57	2.02	1.63

**FOR SRI KPR INDUSTRIES LTD.**

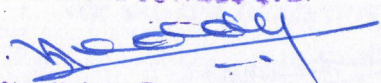
*N. Kishan Reddy*  
**N. Kishan Reddy**  
Managing Director

SRI KPR INDUSTRIES LIMITED  
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2023

Lakhs

Particulars	30.09.2023	31.03.2023
	(Unaudited)	(Audited)
A. Cash Flow from Operating Activities		
Profit before Depreciation, Interest and Tax	103.65	234.23
Less : Other Income considered separately	(75.38)	(195.67)
NET	28.27	38.56
(Increase) / Decrease in Inventories	49.67	251.70
(Increase) / Decrease in Receivables	158.20	262.52
Increase / (Decrease) in Current Liabilities	(9.29)	(42.39)
Increase / (Decrease) in Current Investments	(305.65)	(833.33)
Increase / (Decrease) in Other Current assets	26.94	(21.08)
Income Tax Paid	(15.00)	(25.40)
Total A	(66.86)	(369.42)
B. Cash Flow from Investing Activities		
(Increase)/Decrease in Fixed Assets	97.72	14.01
Other Income	75.38	195.67
Total B	173.10	209.68
C. Cash Flow from Financing Activities		
Increase/(Decrease) in Long Term Borrowings	(10.84)	(160.72)
Increase/(Decrease) in Long term Advances	(57.38)	101.00
Interest Paid		
Dividend paid		
Total C	(68.22)	(59.72)
D. Net Increase/(Decrease) in cash and cash equivalents [	38.02	(219.46)
Cash and cash equivalents at the beginning of the year	24.61	244.07
Cash and cash equivalents at the end of the Period	62.63	24.61
Increase/(-)Decrease	38.02	(219.46)

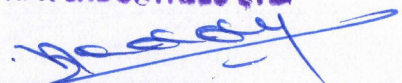
**FOR SRI KPR INDUSTRIES LTD**

  
N. Kishan Reddy  
Managing Director

SRI KPR INDUSTRIES LIMITED  
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2023

Particulars	Lakhs	
	30.09.2023	31.03.2023
	(Unaudited)	(Audited)
A. Cash Flow from Operating Activities		
Profit before Depreciation, Interest and Tax	596.34	808.65
Less : Other Income considered separately	(113.22)	(232.24)
NET	483.12	576.41
(Increase) / Decrease in Inventories	239.74	113.86
(Increase) / Decrease in Receivables	324.22	375.51
Increase / (Decrease) in Current Investments	(1,013.41)	(1,478.88)
Increase / (Decrease) in Current Liabilities	(57.26)	483.69
Increase / (Decrease) in Other Current assets	(46.93)	(24.79)
Income Tax Paid	(58.68)	(25.40)
Total A	(129.20)	20.40
B. Cash Flow from Investing Activities		
(Increase)/Decrease in Fixed Assets	97.72	(277.78)
Other Income	113.22	232.24
Total B	210.94	(45.54)
C. Cash Flow from Financing Activities		
Increase/(Decrease) in Long Term Borrowings	(31.66)	(352.37)
Interest paid	-	(7.47)
Total C	(31.66)	(359.84)
D. Net Increase/(Decrease) in cash and cash equivalents [A+B+C]	50.08	(384.98)
Cash and cash equivalents at the beginning of the year	186.71	571.69
Cash and cash equivalents at the end of the Period	236.79	186.71
Increase/(-)Decrease	50.08	(384.98)

FOR SRI KPR INDUSTRIES LTD

  
N. Kishan Reddy,  
Managing Director

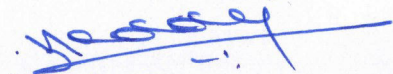


**SRI KPR INDUSTRIES LIMITED**  
**Standalone Statement of Assets and Liabilities**

(Rs. In Lakhs)

SI.No.	Particulars	Current Half Year ended 30.09.2023 (Unaudited)	Year ended 31.03.2023 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	4379.77	4535.04
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plant		
	(h) Financial Assets		
	(i) Investments	350.43	350.43
	(ii) Trade Receivables		
	(iii) Loans	1,925.85	1,868.46
	(iv) Other (to be specified)	48.08	48.08
	(i) Deferred tax assets (net)		
	(i) Other non-current assets		
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	55.65	105.33
	(b) Financial Assets		
	(i) Investments	1138.98	833.33
	(ii) Trade Receivables	146.79	304.99
	(iii) Cash and cash equivalents	0.02	1.27
	(iv) Bank balances other than (iii) above	62.63	23.34
	(v) Loans		
	(vi) Other (to be specified)	59.99	86.95
	(c) Loans		
	(d) Other current assets		
	<b>Total Assets</b>	<b>8168.19</b>	<b>8157.22</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	(a) Equity Share Capital	2014.57	2014.57
	(b) Other Equity	5740.41	5717.12

FOR SRI KPR INDUSTRIES LTD

  
**N. Kishan Reddy**  
 Managing Director

<b>2</b>	<b>LIABILITIES</b>		
<b>I</b>	<b>Non-current assets</b>		
	(a) Financial Liabilities		
	(i) Borrowings		10.84
	(ii) Trade Payable		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Defferred Tax liabilities (net)	217.51	202.99
	(d) Other non-current liabilities		
<b>II</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payable	55.35	76.08
	(iii) Other financial liabilities (other than those specified in item (c),		
		132.05	120.62
	(b) Other current liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (net)	8.30	15.00
	<b>Total Equity and Liabilities</b>	<b>8168.19</b>	<b>8157.22</b>

KPR INDUSTRIES LTD

  
N. Kishan Reddy  
Managing Director

# SRI KPR INDUSTRIES LIMITED

## Consolidated Statement of Assets and Liabilities

(Rs. In Lakhs)

Sl.No.	Particulars	Current Half Year ended 30.09.2023 (Unaudited)	Year ended 31.03.2022 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	8791.52	8979.56
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plant		
	(h) Financial Assets	0.43	0.43
	(i) Investments		
	(ii) Trade Receivables		
	(iii) Loans		
	(iv) Other (to be specified)	48.08	46.80
	(i) Deferred tax assets (net)		
	(j) Other non-current assets		
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	296.01	339.35
	(b) Financial Assets		
	(i) Investments	2491.03	2115.48
	(ii) Trade Receivables	645.70	495.06
	(iii) Cash and cash equivalents	8.63	6.02
	(iv) Bank balances other than (iii) above	228.16	271.45
	(v) Loans		
	(vi) Other (to be specified)	542.63	500.81
	(c) Loans		
	(d) Other current assets		
	<b>Total Assets</b>	<b>13052.19</b>	<b>12754.96</b>

**FOR SRI KPR INDUSTRIES LTD**

*N. Kishan Reddy*  
N. Kishan Reddy,  
Managing Director

B	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital		2014.57	2014.57
	(b) Other Equity		9260.41	9001.27
2	LIABILITIES			
I	Non-current assets			
	(a) Financial Liabilities			
	(i)	Borrowings	60.00	60.00
	(ii)	Trade Payable		
	(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	539.66	539.66
	(b) Provisions			
	(c) Defferred Tax liabilities (net)		400.66	388.24
	(d) Other non-current liabilities			
II	Current liabilities			
	(a) Financial Liabilities			
	(i)	Borrowings		
	(ii)	Trade Payable	61.70	55.93
	(iii)	Other financial liabilities (other than those specified in item (c),	651.57	680.74
	(b) Other current liabilities			
	(c) Provisions			
	(d) Current Tax Liabilities (net)		63.62	14.55
	Total Equity and Liabilities		13052.19	12754.96

For SRI KPR INDUSTRIES LTD

  
N. Kishan Reddy  
Managing Director



# A.M. REDDY & D.R. REDDY

## Chartered Accountants

To,  
The Board of Directors  
Sri KPR Industries Limited  
Secunderabad. Telangana.

We have reviewed the accompanying statement of unaudited standalone financial results of Sri KPR Industries Limited for the quarter and half year ended 30th of September, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review. 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. 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.

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 A.M.REDDY & D.R.REDDY

Chartered Accountants

FRN 009068S

  
R.Rama Ravi Shankar Reddy

M.N.217160

Partner

Hyderabad, Date 14/11/2023

UDIN **3217160BGPOPS8638**



# A.M. REDDY & D.R. REDDY

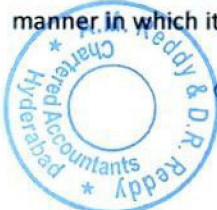
## Chartered Accountants

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

Review Report to

The Board of Directors Sri KPR Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Sri KPR Industries Limited (the "Holding Company"), its 100% subsidiary Sri KPR Infra & Projects Limited (including its 100% subsidiary Sri Pavan Energy Private Limited) (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. 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 persons 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the wholly owned subsidiary Sri KPR Infra & Projects Limited and wholly owned subsidiary of the said subsidiary, Sri Pavan Energy Private Limited.
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 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



R.R.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of the wholly owned subsidiary Sri KPR Infra & Projects Limited and wholly owned subsidiary of the said subsidiary, Sri Pavan Energy Private Limited, whose unaudited interim financial results include total assets of Rs.7159.85 lakhs, total revenues of Rs.737.88lakhs, total net profit after tax of Rs.292.67 lakhs | total comprehensive income of Rs.Nil lakhs for the quarter ended September 30, 2023 and period ended on that date, and net cash outflow of Rs.(12.04) lakhs for the period from April 01, 2023 to September 30, 2023, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and associates is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. Our conclusion on the Statement in respect of matters stated in para 6 is not modified with respect to our reliance on the work done and the reports of the other auditors.

FOR A.M.REDDY & D.R.REDDY  
Chartered Accountants  
FRN 009068S

  
R.Rama Ravi Shankar Reddy  
Prtner  
M.N.217160

Hyderabad, Date 14/11/2023

UDIN 23217160BGPOPR7588

CIN : L20200TG1988PLC009157



**SRI KPR INDUSTRIES LIMITED**

**KPR**

Manufacturers of : "SVP" brand A.C. Pr. Pipes under MAZZA Process  
(Formerly Known as Sri Venkateswara Pipes Limited)

5th Floor, V.K. Towers, S.P. Road, Secunderabad - 500 003 (T.S.)

Phone : +91-40-27847121, e-mail : svpl9@yahoo.com & skil9@yahoo.com

**CERTIFICATION BY CHIEF FINANCIAL OFFICER OF THE COMPANY UNDER  
REGULATION 33(2) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE  
REQUIREMENTS), 2015**

I, Sri Nandu Siddha Reddy – Chief Financial Officer of Sri KPR Industries Limited (the Company) hereby certify to the board that:

Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended September 30, 2023 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.

A handwritten signature in blue ink, appearing to read 'Nandu Siddha Reddy'.

**Nandu Siddha Reddy**  
**Chief Financial Officer**

**Date: 14.11.2023**

**Place: Secunderabad**