

K&R RAIL ENGINEERING LIMITED

CIN: L45200TG1983PLC082576

Registered Office: 3rd floor, Sai Krishna, Plot No. 797 A, Road No. 36, Jubilee Hills, Hyderabad 500033 Email: krrailengineering@gmail.com Phone: +91 4027017617, +91 40 27000499 Fax: +91 40 270001295

To,
The Manager
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Date: 29.01.2025

Dear Sir/Madam,

Sub: Outcome of board meeting under regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Unit: K & R Rail Engineering Limited (BSE Scrip Code: 514360)

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. K & R Rail Engineering Limited held on Wednesday, the 29th day of January, 2025, at 4.00 p.m. at the Registered office of the company situated at 3rd Floor, Sai Krishna, Plot No.797 A, Road No.36, Jubilee Hills, Hyderabad, Telangana, 500033, the following were duly considered and approved by the Board.

1. Un-Audited financial results (Standalone and Consolidated) for the quarter ended 31.12.2024.
2. Limited Review Report for quarter ended 31.12.2024.

The meeting of the Board of Directors commenced at 4:00 P.M (IST) and concluded at 9:30 P.M (IST)

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

Thanking you.

Yours faithfully,
For K & R Rail Engineering Limited

Amit Bansal
Executive Director
DIN: 06750775)



K&R RAIL Engineering Limited

Corporate office

Plot No: 797/A, 3rd Floor,
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(All Amounts in Indian Rupees Lakhs Except Per Share Data)

Particulars	Three months ended			Nine months ended		Year Ended
	Quarter Ended 31.12.2024	Quarter Ended 30.09.2024	Quarter Ended 31.12.2023	Year to Date 31.12.2024	Year to Date 31.12.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from Operations	15182.40	16116.58	14367.37	41209.59	45927.59	61223.31
II. Other Income	52.29	93.27	104.72	148.74	292.02	347.64
III. Total Revenue (I + II)	15234.70	16209.85	14472.09	41358.33	46219.61	61570.95
IV. Expenses:						
(a).Cost of Materials consumed	13900.97	15074.41	13990.17	38402.45	43713.93	59062.31
(b).Employee Benefits Expenses	67.68	92.08	105.93	243.99	308.86	405.62
(c).Finance Costs	14.69	34.88	19.05	84.36	90.55	136.82
(d).Depreciation and Amortization Expenses	82.85	83.31	82.39	248.71	247.65	330.01
(e).Other Expenses	189.50	161.97	128.80	449.38	345.22	640.90
Total Expenses	14255.70	15446.64	14326.34	39428.88	44706.21	60575.65
V. Profit before exceptional Items and tax (III - IV)	979.00	763.20	145.75	1929.45	1513.40	995.30
VI. Exceptional items	0	0	0.00	0.00	0.00	0.00
V. Profit Before Tax (III - IV)	979.00	763.20	145.75	1929.45	1513.40	995.30
VI. Tax Expense						
(1).Current Tax	350.71	269.25	44.71	677.38	431.17	295.95
(2).Previous Year Taxes	0.00	0.00	0.00	0.71		0.00
(2).Deferred Tax	(8.20)	(6.02)	(3.83)	(19.21)	(8.12)	(12.53)
Total Tax Expenses	342.51	263.23	40.88	658.17	423.05	283.42
VII. Profit / (Loss) after Tax (V - VI)	636.49	499.98	104.87	1271.28	1090.35	711.88
VIII. Other Comprehensive Income, Net of Tax	-	-	-	-	-	-
IX. Total Comprehensive Income (VII + VIII)	636.49	499.98	104.87	1271.28	1090.35	711.88
X. Paid-up Equity Share Capital	3810.89	2850.89	2117.10	3810.89	2117.10	2117.10
XI. Other Equity						
XII. Earnings Per Share (EPS) (Face value of Rs10/- each)						
a) Basic	2.62	1.75	0.50	5.23	5.50	3.36
b) Diluted	2.27	1.43	0.25	4.54	2.58	2.02

es :

These unaudited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended.

These unaudited standalone financial results were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 29th January 2025.

The unaudited standalone financial results for the quarter & nine months ended 31 December 2024 presented were subjected to a "Limited review" by the Statutory Auditors Previous period figures have been re-grouped / re-classified wherever necessary.

By order of the Board
K&R RAIL ENGINEERING LTD



Date : 29-01-2025
Place : Hyderabad



J SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

TC 13/804(2), Vadayacaud, Green Lane
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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, 2024 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 J Singh & Associates,
Chartered Accountants
Firm Regn No.110266W

Densil Fernando
Partner

Mem. No.208859

UDIN:25208859BMLGYX4988

Thiruvanthapuram, 29th January, 2025



K&R RAIL Engineering Limited

Corporate office

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(All Amounts in Indian Rupees Lakhs Except Per Share Data)

Particulars	Three months ended			Nine months ended		Year Ended 31.03.2024
	Quarter Ended 31.12.2024	Quarter Ended 30.09.2024	Quarter Ended 31.12.2023	Year to Date 31.12.2024	Year to Date 31.12.2023	
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from Operations	15221.40	16116.58	14,552.26	45561.44	50,889.88	66240.58
II. Other Income	55.50	93.27	104.71	151.95	426.00	350.02
III. Total Revenue (I + II)	15276.90	16209.85	14,656.96	45713.39	51,315.87	66590.60
IV. Expenses:						
Increase/decrease in stock in trade and work in progress						
(a). Operating Expenses	13921.95	15074.41	14,163.08	42478.19	48,084.98	63923.41
(b). Employee Benefits Expenses	69.43	93.43	108.23	248.89	314.56	416.88
(c). Finance Cost	24.91	38.29	19.95	98.35	149.26	167.29
(d). Depreciation and Amortization Expenses	82.86	83.36	82.43	248.82	247.78	330.19
(e). Other Expenses	189.69	162.67	135.76	451.47	356.54	659.11
Total Expenses	14288.84	15452.16	14,509.45	43525.71	49,153.12	65496.88
V. Profit before exceptional Items and tax (III - IV)	988.06	757.69	147.52	2187.68	2,162.76	1093.72
VI. Exceptional items	0.00	0.00	-	0.00	0.00	0.00
V. Profit Before Tax (III - IV)	988.06	757.69	147.52	2187.68	2,162.76	1093.72
VI. Tax Expense						
(1). Current Tax	353.46	269.25	47.43	751.10	614.03	327.79
(2). Previous Year Taxes	0.00	0.00	-	0.71	-	-
(2). Deferred Tax	(8.20)	(6.02)	(3.83)	(19.21)	(8.12)	(12.53)
Total Tax Expenses	345.26	263.23	43.60	732.60	605.91	315.26
VII. Profit / (Loss) after Tax (V - VI)	642.80	494.46	103.92	1455.08	1,556.85	778.46
VIII. Other Comprehensive Income, Net of Tax	(0.58)	(1.19)	(1.27)	(2.96)	(1.27)	(2.46)
IX. Total Comprehensive Income (VII + VIII)	642.22	493.27	102.65	1452.12	1,555.58	776.00
X. Paid-up Equity Share Capital	3810.89	2850.89	2,117.10	3810.89	2117.10	2117.10
XI. Other Equity						
XII. Earnings Per Share (EPS) (Face value of Rs10/- each)						
a) Basic	2.65	2.27	0.49	5.99	7.85	4.62
b) Diluted	2.30	1.41	0.24	5.20	3.68	1.87

Notes :

- These unaudited consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended.
- These unaudited consolidated financial results were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 29th January 2025.
- The above unaudited consolidated financial results includes the financial results of the subsidiaries named (1) ROBSONS ENGINEERING & CONSTRUCTIONS PRIVATE LIMITED (2) K&R GLOBAL LLC - FZ.
- The unaudited consolidated financial results for the quarter and nine months ended 31 December 2024 presented were subjected to a "Limited review" by the Statutory Auditors of the Company. An unqualified report was issued by them thereon.
- Previous period figures have been re-grouped / re-classified wherever necessary.

By order of the Board
K&R RAIL ENGINEERING LTD

DIRECTOR
DIN - 06750775

Place : Hyderabad
Date : 29th January 2025



J SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Unaudited Quarterly Consolidated 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 Consolidated Financial results of K&R RAIL ENGINEERING LIMITED (Formerly known as AXIS RAIL INDIA LIMITED) (the Holding Company) and it's subsidiaries together referred to as "the Group"(refer Annexure I for the list of Subsidiaries included in the Statement) for the quarter ended December 31, 2024 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 Holding Company's Board of directors, has been compiled from the related Consolidated 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.
5. We did not review the interim financial results of one subsidiary whose financial information reflects total revenues of Rs 9.66 Crores, total net profit after tax of Rs 2.15 Crores for the quarter ended 31st December, 2024 respectively, as considered in the Statement. This interim financial information has been reviewed by other auditor whose review report has been furnished to us by the Management and our conclusion in so far as it relates to the amounts and disclosures included in respect of this Subsidiary is based solely on the review report of such other auditor and procedures performed by us as stated in paragraph above.



For M/s J Singh & Associates,
Chartered Accountants
Firm Regn No.110266W


Densil Fernando
Partner

Mem. No.208859

UDIN: 25208859BMLGYW4220

Thiruvanthapuram, 29th January 2025

Head Office : 505/506/507, HUBTOWN VIVA, WESTERN EXPRESS HIGHWAY, SHANKARWADI, ANDHERI (E), MUMBAI-400 060
Branch Offices : AHMEDABAD • BENGALURU • BHUBANESWAR • BHOPAL • CHANDIGARH • CHENNAI • ERNAKULAM
• HISAR • HYDERABAD • JAIPUR • KOLKATA • LUCKNOW • MANGALURU • NEW DELHI • PATNA • RANCHI
• SURAT • THIRUVANANTHAPURAM • TIRUNELVELI • VARANASI • VIJAYAWADA • VISAKHAPATNAM

ANNEXURE I

LIST OF ENTITIES INCLUDED IN THE STATEMENT:

Name of the Entity	Relationship
ROBSONS ENGINEERING & CONSTRUCTIONS PRIVATE LIMITED	Subsidiary
K&R GLOBAL LLC -FZ	Subsidiary

