



SRI KPR INDUSTRIES LIMITED



Manufacturers of : "SVP" brand A.C. Pr. Pipes under MAZZA Process

5th Floor, V.K. Towers, (Earlier KPR House), S.P. Road, Secunderabad - 500 003 (T.S.)
Phone : +91-40-27847121, E-mail : SVPL9@YAHOO.COM / BWPL9@YAHOO.COM

Date:14.11.2024

To,
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai – 400001

Dear Sir/Madam,

Subject: Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref.: Scrip Code: 514442

Pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015, we hereby inform that, the Board of Directors at their meeting held on 14th November 2024, has inter alia considered, approved and taken on record –

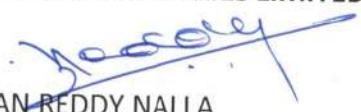
1. The Unaudited Standalone Financial Results, for the quarter and half year ended 30th September 2024.
2. The Unaudited Consolidated Financial Results, for the quarter and half ended 30th September, 2024.
3. Limited Review Reports of Statutory Auditors on the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended 30th September, 2024.

The meeting commenced at 4:30 PM and concluded at 6:30 PM

We request you to kindly take the above information on record

Thanking you

For SRI KPR INDUSTRIES LIMITED


KISHAN REDDY NALLA
MANAGING DIRECTOR
DIN: 00038966

Sri KPR Industries Limited

CIN : L20200TG1988PLC009157

5th Floor, VK.TOWERS, Sardar Patel Road, Secunderabad - 500003

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2024

Rs.in Lakhs

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	93.44	54.13	117.83	147.57	159.52	216.85
2	Other Income	1.74	120.95	27.44	122.69	75.38	380.08
3	Total Revenue from operations (1+2)	95.18	175.08	145.27	270.26	234.90	596.93
4	Expenses						
	(a) Cost of materials consumed						
	Changes in inventories of finished goods & work-in-progress	10.00	11.33	23.01	21.33	50.08	55.85
	(c) Employee benefits expense	7.72	10.79	6.37	18.51	13.04	29.84
	(d) Depreciation & amortization expense	12.80	12.80	23.99	25.60	57.54	114.85
	(e) Finance Costs						
	(f) Other Expenses	40.60	15.09	36.45	55.69	68.13	138.23
	Total expenses	71.12	50.01	89.82	121.13	188.79	338.77
5	Profit before exceptional Items and tax (3-4)	24.06	125.07	55.45	149.13	46.11	258.16
6	Exceptional items		63.65		63.65		
7	Profit before Tax (5-6)	24.06	188.72	55.45	212.78	46.11	258.16
8	Tax expense	-4.33	-42.50	-12.34	-46.83	-22.82	-86.14
9	Net Profit for the period (7-8)	19.73	146.22	43.11	165.95	23.29	172.02
10	Other Comprehensive Income						
	(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	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-86.14
11	Total Comprehensive Income (9+10)	19.73	146.22	43.11	165.95	23.29	2014.57
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						5888.81
14	Earnings per share (of Rs. 10/- each) (not annualized)						
	(a) Basic	0.10	0.73	0.21	0.82	0.12	0.85
	(b) Diluted	0.10	0.73	0.21	0.82	0.12	0.85

For SRI KPR INDUSTRIES LTD.

N. Kishan Reddy
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, 2024.
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 report of 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' 2024 has given separately.
5. The format for un-audited quarterly results as prescribed in SEBI's Circular No. CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5th 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.

For SRI KPR INDUSTRIES LTD.



N. KISHAN REDDY
Managing Director

SRI KPR INDUSTRIES LIMITED

CIN : L20200TG1988PLC009157

5th Floor, VK Towers, Sardar Patel Road, Secunderabad - 500003

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30 2024

Rs.in Lakhs

Sl. No.	Particulars	Quarter ended			Half Year ended		Yeare ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue from operations	439.27	277.93	567.25	717.20	859.57	1375.06
2	Other Income	1.88	177.73	46.68	179.61	113.22	724.86
3	Total Revenue from operations (1+2)	441.15	455.66	613.93	896.81	972.79	2099.92
4	Expenses						
	(a) Cost of materials consumed						
	Changes in inventories of finished goods & work-in-progress	9.98	11.35	50.36	21.33	77.43	121.59
	(c) Employee benefits expense	13.99	17.93	15.25	31.92	29.47	64.11
	(d) Depreciation & amortization expense	73.82	73.80	90.32	147.62	190.18	358.85
	(e) Finance Costs						
	(f) Other Expenses	147.45	85.25	137.38	232.70	269.55	536.09
	Total expenses	245.24	188.33	293.31	433.57	566.63	1080.64
5	Profit before exceptional Items and tax (3-4)	195.91	267.33	320.62	463.24	406.16	1019.28
6	Exceptional items		63.65		63.65		
7	Profit before Tax (5-6)	195.91	330.98	320.62	526.89	406.16	1019.28
8	Tax expense	-35.68	-72.08	-61.48	-107.76	-90.19	-231.37
9	Net Profit for the period (7-8)	160.23	258.90	259.14	419.13	315.97	787.91
10	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss						
	Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii)						
	(iii) Items that will be reclassified to profit or loss						
	Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iv)						
	Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
11	Total Comprehensive Income (9+10)	160.23	258.90	259.14	419.13	315.97	787.91
12	Paid-up equity share capital	2014.57	2014.57	2014.57	2014.57	2014.57	2014.57
13	Other Equity						9732.48
14	Earnings per share						
	(a) Basic	0.80	1.29	1.29	2.08	1.57	3.91
	(b) Diluted	0.80	1.29	1.29	2.08	1.57	3.91

For SRI KPR INDUSTRIES LTD.

N. Kishan Reddy
N. KISHAN REDDY
Managing Director

SRI KPR INDUSTRIES LIMITED
Standalone Segment Information

Rs.in Lakhs

L.No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Pipes Division	2.04	122.52	-43.05	124.56	9.10	245.64
	Wind Power Division	93.14	52.56	188.33	145.70	225.80	351.30
	Sub Total :	95.18	175.08	145.28	270.26	234.90	596.94
	Less: Inter-segment revenue						
	Revenue from operations	95.18	175.08	145.28	270.26	234.90	596.94
2	Segment Results before Tax & Interest						
	Pipes Division	7.86	90.67	-83.81	98.53	-98.29	65.33
	Wind Power Division	16.18	98.05	139.26	114.23	144.40	192.85
	Sub Total :	24.04	188.72	55.45	212.76	46.11	258.18
	Less : Interest						
	Pipes Division						
	Wind Power Division						
	Total :	0.00	0.00	0.00	0.00	0.00	0.00
	Segment Profit/Loss (-) before tax						
	Pipes Division	7.86	90.67	-83.81	98.53	-98.29	65.33
	Wind Power Division	16.18	98.05	139.26	114.23	144.40	192.85
	Total :	24.04	188.72	55.45	212.76	46.11	258.18
3	Capital Employed						
	Segment Assets						
	Pipes Division	7177.93	6580.92	6626.99	7177.93	6626.99	6924.77
	Wind Power Division	1407.53	1483.01	1541.20	1407.53	1541.20	1431.22
	Total :	8585.46	8063.93	8168.19	8585.46	8168.19	8355.99
	Segment Liabilities						
	Pipes Division		493.84	413.22		413.22	452.63
	Wind Power Division						
	Total :	0.00	493.84	413.22	0.00	413.22	452.63

For SRI KPR INDUSTRIES LTD.


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
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	Unaudited	Unaudited	(unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Civil Contracts from Government	0.12	56.78	37.85	56.90	37.85	520.90
	Pipes Division	2.04	122.52	-43.05	124.56	9.10	245.64
	Wind Power Division	438.99	276.36	637.74	715.35	925.84	1333.38
	Sub Total :	441.15	455.66	632.54	896.81	972.79	2099.92
	Less: Inter-segment revenue						
	Revenue from operations	441.15	455.66	632.54	896.81	972.79	2099.92
2	Segment Results before Tax & Interest						
	Civil Contracts from Govern Ment	-72.18	18.35	-71.57	-53.83	-116.69	193.60
	Pipes Division	7.86	90.67	-83.81	98.53	-98.29	65.33
	Wind Power Division	260.23	221.96	476.00	482.19	621.14	760.35
	Sub Total :	195.91	330.98	320.62	526.89	406.16	1019.28
	Less : Interest						
	Civil Contracts from Government						
	Pipes Division						
	Wind Power Division						
	Total :	0.00	0.00	0.00	0.00	0.00	0.00
	Segment Profit/Loss (-) before tax						
	Civil Contracts from Government	-72.18	18.35	-71.57	-53.83	-116.69	193.60
	Pipes Division	7.86	90.67	-83.81	98.53	-98.29	65.33
	Wind Power Division	260.23	221.96	476.00	482.19	621.14	760.35
	Total :	195.91	330.98	320.62	526.89	406.16	1019.28
3	Capital Employed						
a	Segment Assets						
	Civil Contracts from Government	0.00	729.24	545.56		545.56	226.91
	Pipes Division	12916.58	6580.94	6266.99	12916.58	6266.99	6924.77
	Wind Power Division	6626.00	5999.27	5879.65	6626.00	5879.65	5973.54
	Total :	19542.58	13309.45	12692.20	19542.58	12692.20	13125.22
b	Segment Liabilities						
	Civil Contracts from Government	7207.57	809.63		7207.57		925.56
	Pipes Division	0.00	493.84		0.00		452.61
	Wind Power Division						
	Total :	7207.57	1303.47	0.00	7207.57	0.00	1378.17

For SRI KPR INDUSTRIES LTD.


N. KISHAN REDDY
Managing Director

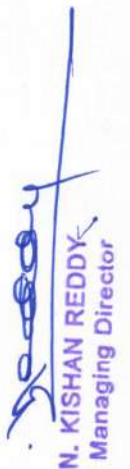
SRI KPR INDUSTRIES LIMITED

Standalone Statement of Assets and Liabilities

Rs.in Lakhs

Sl.No.	Particulars	Period ended 30.09.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	4340.26	4303.5
	(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	2,061.84	2,036.85
	(iv) Other (to be specified)	48.08	48.08
	(i) Deferred tax assets (net)		
	(j) Other non-current assets		
2	Current assets		
	(a) Inventories	29.49	50.83
	(b) Financial Assets		
	(i) Investments	1344.25	1146.91
	(ii) Trade Receivables	206.79	117.49
	(iii) Cash and cash equivalents	77.79	238.47
	(iv) Bank balances other than (iii) above		
	(v) Loans		
	(vi) Other (to be specified)	151.53	63.43
	(c) Loans		
	(d) Other current assets		
	Total Assets	8610.46	8355.99
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	2014.57	2014.57
	(b) Other Equity	6054.76	5888.81
2	LIABILITIES		
I	Non-current assets		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payable		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Defferred Tax liabilities (net)	251.25	242.72
	(d) Other non-current liabilities		
II	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payable	52.18	52.18
	(iii) Other financial liabilities (other than those specified in item (c),	199.40	109.82
	(b) Other current liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (net)	38.30	46.49
	Total Equity and Liabilities	8610.46	8354.59

For SRI KPR INDUSTRIES LTD.


N. KISHAN REDDY
 Managing Director

SRI KPR INDUSTRIES LIMITED
Consolidated Statement of Assets and Liabilities

Rs.in Lakhs

Sl.No.	Particulars	Period ended 30.09.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	8255.85	8383.42
	(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	0.44	0.44
	(ii) Trade Receivables		
	(iii) Loans		
	(iv) Other (to be specified)	48.08	48.08
	(i) Deferred tax assets (net)		
	(j) Other non-current assets		
2	Current assets		
	(a) Inventories	268.74	400.72
	(b) Financial Assets		
	(i) Investments	2836.71	2344.89
	(ii) Trade Receivables	540.30	426.46
	(iii) Cash and cash equivalents	452.66	478.22
	(iv) Bank balances other than (iii) above		
	(v) Loans		
	(vi) Other (to be specified)	1,008.54	1,042.99
	(c) Loans		
	(d) Other current assets		
	Total Assets	13411.32	13125.22

For SRI KPR INDUSTRIES LTD.


N. KISHAN REDDY
 Managing Director

B	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital		2014.57	2014.57
	(b) Other Equity		10151.61	9732.48
2	LIABILITIES			
I	Non-current assets			
	(a) Financial Liabilities			
	(i)	Borrowings		
	(ii)	Trade Payable		
	(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	370.26	422.99
	(b) Provisions			
	(c) Defferred Tax liabilities (net)		444.31	431.38
	(d) Other non-current liabilities			
II	Current liabilities			
	(a) Financial Liabilities			
	(i)	Borrowings		
	(ii)	Trade Payable	52.18	68.27
	(iii)	Other financial liabilities (other than those specified in item (c).	283.57	281.55
	(b) Other current liabilities			
	(c) Provisions			
	(d) Current Tax Liabilities (net)		94.82	173.98
	Total Equity and Liabilities		13411.32	13125.22

For SRI KPR INDUSTRIES LTD.


N. KISHAN REDDY
Managing Director

SRI KPR INDUSTRIES LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2024

Rs.in Lakhs

Particulars	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
A. Cash Flow from Operating Activities		
Profit before Depreciation, Interest and Tax	610.86	1,378.13
Less : Other Income considered separately	(179.61)	(724.86)
NET	431.25	653.27
(Increase) / Decrease in Inventories	131.18	135.05
(Increase) / Decrease in Receivables	-113.84	543.47
Increase / (Decrease) in Current Liabilities	14.25	(418.46)
Increase / (Decrease) in Other Current assets	49.08	-548.79
Income Tax Paid	(173.90)	(58.69)
Total A	338.02	305.85
B. Cash Flow from Investing Activities		
(Increase)/Decrease in Fixed Assets	1.26	337.33
(Increase)/Decrease in Investments	(491.82)	(866.01)
Other Income	179.61	724.86
Total B	(310.95)	196.18
C. Cash Flow from Financing Activities		
Increase/(Decrease) in Long Term Borrowings	(52.63)	(210.52)
Increase/(Decrease) in Long term Advances		
Interest Paid		
Dividend paid		
Total C	(52.63)	(210.52)
D. Net Increase/(Decrease) in cash and cash equivalents	(25.56)	291.51
Cash and cash equivalents at the beginning of the year	478.22	186.71
Cash and cash equivalents at the end of the Period	452.66	478.22
Increase/(-)Decrease	-25.56	291.51

For SRI KPR INDUSTRIES LTD.


N. KISHAN REDDY
Managing Director

SRI KPR INDUSTRIES LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2024

Rupees in lakhs

Particulars	Period ended	
	30.09.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
A. Cash Flow from Operating Activities		
Profit before Depreciation, Interest and Tax	174.72	373.02
Less : Other Income considered separately	(122.68)	(380.07)
Net	52.04	(7.05)
(Increase) / Decrease in Inventories	21.33	54.51
(Increase) / Decrease in Receivables	(89.30)	187.49
(Increase) / Decrease in Investments	(197.34)	(313.58)
(Increase) / Decrease in Others	(88.05)	24.75
Increase / (Decrease) in Current Liabilities	88.17	(33.58)
Income Tax Paid	(46.47)	(15.00)
Total A	(259.62)	(102.46)
B. Cash Flow from Investing Activities		
(Increase)/Decrease in Fixed Assets	1.26	115.47
Other Income	122.68	380.07
Total B	123.94	495.54
C. Cash Flow from Financing Activities		
Increase/(Decrease) in Long Term Borrowings		(10.84)
Increase/(Decrease) in Long Term Advances	(25.00)	(168.39)
Total C	(25.00)	(179.23)
D. Net Increase/(Decrease) in cash and cash equivalents [A+B+C]	(160.68)	213.85
Cash and cash equivalents at the beginning of the year	238.46	24.61
Cash and cash equivalents at the end of the Period	77.78	238.46
Increase/(-)Decrease	(160.68)	213.85

For SRI KPR INDUSTRIES LTD.

N. Kishan Reddy
N. KISHAN REDDY
 Managing Director



A.M. REDDY & D.R. REDDY

Chartered Accountants

Independent Auditor's Review Report on Standalone unaudited quarter and half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

We have reviewed the accompanying statement of unaudited standalone financial results of Sri KPR Industries Limited (the Company) for the quarter and half year ended 30th September, 2024 (the statement), 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: 00217160

R.Rama Ravi Shankar Reddy
Partner
Membership No.217160
Hyderabad, November 14, 2024
UDIN: 24217160BKFECZ7308



A.M. REDDY & D.R. REDDY

Chartered Accountants

Independent Auditor's Review Report on consolidated unaudited quarter and half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

Sri KPR Industries Limited
Secunderabad

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Sri KPR Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax for the quarter and nine months ended 31st December, 2022 ("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.

1. 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 cognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
2. 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. 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.

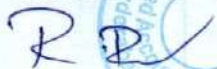
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

3. The Statement includes the results of 100% subsidiary Sri KPR Infra Projects Limited and a 100% subsidiary of such subsidiary viz., Sri Pavan Energy Private Limited.



4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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. Our conclusion is not modified in respect of this matter.
5. We did not review the financial results of the subsidiaries included in the consolidated unaudited financial results; whose financial results reflect total revenues of Rs .345.88 Lakhs, for the quarter ended 30th¹ September 30 2024 and Rs.626.56 Lakhs for the half year period ended 30th September 2024 and total net profit/(loss) after tax of Rs. 140.91 Lakhs for the quarter ended 30th^s September, 2024 and Rs626.56 Lakhs for the half year ended 30th September and total comprehensive income / loss of Rs. Nil for the quarter and six months ended 30th September year ended Nil as considered in the consolidated unaudited financial results, whose interim financial statements/financial information/financial results have not been reviewed by us. This interim financial information has been reviewed by other auditors whose reports have been furnished to us by Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

For A.M. REDDY & D.R.REDDY,
Chartered Accountants
FRN: 0090685



R.Rama Ravi Shankar Reddy
Partner

Membership No.0217160

Secunderabad, November 14, 2024.

UDIN: 24217160BKFEA7843