CIN: L20200TG1988PLC009157



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 bwp19@yahoo.com

Date: 12.11.2022

To, BSE Limited, 25<sup>th</sup> Floor, PJ Towers, Dalal Street, Mumbai - 400001

Subject: Submission of Un-audited Financial Results for the quarter and half year ended 30th

September, 2022 as per Regulation 33 of SEBI (LODR) Regulations, 2015-Reg.

Scrip Code: 514442

Dear Sir/Madam,

With reference to the captioned subject, we hereby like to intimate that the Board of Directors at their meeting held on 12th November, 2022 has inter alia approved the Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022 along with Limited Review Report thereon from Statutory Auditors, M/s. A.M. Reddy & D.R. Reddy Chartered Accountants.

We request your good office to consider the financials and acknowledge the same.

#### FOR SRI KPR INDUSTRIES LIMITED

**KISHAN REDDY NALLA MANAGING DIRECTOR DIN: 00038966** 

## SRI KPR INDUSTIES LIMITED

CIN: L20200TG1988PLC009157

5th Floor, V K Towers, Sardar Patel Road, Secunderabad - 500003, Telangana STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2022

(Rs. in Lakhs)

STAT	EMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS		uarter ended		r ended	Year ended	
			30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
SI.	Particulars -	30.09.2022 (Unaudited)			(Unaudited)	(Unaudited)	(Audited)
No.		(Unaudited) 141.56	104.33	142.08	245.89		345.75
1	Revenue from operations	19.52	0.15	132.53	19.67	181.50	154.95
2	Other Income		104.48	274.61	265.56	420.18	500.69
3	Total Revenue from operations (1+2)	161.08	104.40				
4	Expenses						
<b>├</b> ~	(a) Cost of materials consumed		45.40	74.05	37.35	76.17	41.22
		21.95	15.40	14.00			
-	(b) Changes in inventories of fillished goods of work-in-progress			9.92	13.15	19.67	37.97
<u> </u>		6.83		<del></del>			137.57
<u> </u>		34.40	34,39	34.40	00.79		
-					87.28	76.19	141.77
<u></u>	(e) Finance Costs	45.89	41.39	59.71	67.20	70.10	
L_	(f) Other Expenses				200 5	240.82	358.53
L		109.07	97.50				
	Total expenses	52.01	6.98	96.53	58.99	1/9.30	142.10
5	Profit before exceptional Items and tax (3-4)					(70.00	142.16
6	Exceptional items	52.0	6.98	96.5			
7	Profit before Tax (5-6)	-10.1		9 -7.3			
8	Tax expense	41.8		7 89.2	50.4	3 170.39	124.69
9	Net Profit for the period (7-8)	41,0	<u> </u>				
10	Other Comprehensive Income	-	+			-	
\ <u>`</u>	the transfer has reclassified to profit or loss		<del>                                     </del>				
	Income tax relating to items that will not be reclassified		_	-	- l	-	
	(II) to profit or loss			-	-		<b> </b>
	(iii) Items that will be reclassified to profit or loss	+	-			i	
<b>—</b>	income tax relating to Items that will be reclassified	1	_			-	-
- 1	(IV) to profit or loss		-	-	-		9 124.69
	Total Other Comprehensive Income (Net of Tax)	41.8	8.5	7 89.2	20 50.4	170.3	9 124.65
1	1 Total Comprehensive Income (9+10)					1	
1	2 Paid-up equity share capital	2014.5	57 2014.5	57 2014.5	57 2014.	57 2014.5	7 2014.57
- 1	(Face Value Rs. 10/- per share)	1. 2014.					
-	3 Other Equity		<del></del>			Ì	
	4 Farnings per share		- 1				5627.63
Ì	(of Rs. 10/- each ) (not annualized)	<del></del>	21 0	04 0.	44 0.	25 0.8	
-	(a) Basic				44 0.	25 0.	35 0.6
⊢	(b) Diluted	0.	21 0.	0-1			

For SRI KPR INDUSTRIES LTD.

#### SRI KPR INDUSTIES LIMITED

#### CIN: L20200TG1988PLC009157

5th Floor, V K Towers, Sardar Patel Road, Secunderabad - 500003, Telangana statement of consolidated unaudited financial results for the half year and quarter ended september 30, 2022

(Rs. In Lakhs)

			Quarter ended			r ended	Year ended	
SI.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
No.	Particulars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
		822.53	244.46	356.68	1066.99	541.44	893.77	
1_	Revenue from operations	31.65	0.15	157.77	31.80	306.12	285.98	
2_	Other Income	854.18	244.61	514.45	1098.79	847.56	1179.75	
3	Total Revenue from operations (1+2)	037.10					-	
4	Expenses	0.00		1.50		1.50	1.51	
	(a) Cost of materials consumed	44.95	41.37	126.30	86.32	128.43	152.29	
<u> </u>	(b) Changes in inventories of finished	44.90	41.51	, , , , , , , , , , , , , , , , , , ,				
L	goods &	14.38	15.31	18.25	29.69	33.63	68.43	
	(c) Employee benefits expense		97.82		195.63	195.91	390.86	
	(d) Depreciation & amortization expense	97.81	0.70		0.97	1.54	2.66	
	(e) Finance Costs	0.27				184.69	512.35	
	(f) Other Expenses	138.32	153.56	132.40	231.00			
				377.58	604.49	545.70	1128.10	
	Total expenses	295.73				301.86	51.65	
5	Profit before exceptional Items and tax (3-4)	558.45	-64.15	136.87	494.30	301.00		
	Exceptional items			100.07	494.30	301.86	51.65	
7	Profit before Tax (5-6)	558.45						
8	Tax expense	-87.73						
9	Net Profit for the period (7-8)	470.72	-63.12	93.61	407.60	255.50		
	Other Comprehensive Income						_	
1	(i) Items that will not be reclassified to prof	i	-	-		<del> </del>		
-	Income tax relating to Items that will							
	not be realised to profit or loss							
	(ii) Not be reclassified to profit of 1000			_	_	_	· -	
		<u> </u>	<u> </u>		<u> </u>	-	-	
	(iii) Items that will be reclassified to profit or	[ <del></del>	<u> </u>	ļ				
	Income tax relating to Items that will be					1		
1	(iv) reclassified	1	1		1		ļ	
-	to profit or loss	_	-	.   -	. I	-	-	
-	Total Other Comprehensive Income (Net of	T -	-		-	-	-	
	Total Other Comprehensive Income (9+10)	470.7	-63.1	2 93.6	1 407.60			
	Total Comprehensive Income (9+10)	2014.5			7 2014.5	2014.57		
12		2014.5		1			8629.54	
1:		<del>                                     </del>	+					
14		2.3	4 -0.3	1 0.4	6 2.02	2 1.27		
	(a) Basic	2.3		<u> </u>			0.17	
	(b) Diluted		+1 -0.3	11 . 0.4		-		

For SRI KPR INDUSTRIES LTD.

#### SRI KPR INDUSTRIES LIMITED

# **Standalone Segment Information**

(Rs. In Lakhs)

			Quarter ended		Half yea	Half year ended	
		22 22 222	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
.Ne	Particulars	30.09.2022 Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
_	P	Onaudited	Omutation			100.71	180.05
	Segement Revenue	16.34	8.98	146.95	25.32	198.71	
	Pipes Division	144.74	95.50	127.66	240.24	221.47	320.65
	Wind Power Division Sub Total:	161.08	104.48	274.61	265.56	420.18	500.70
		101.00					
	Less: Inter-segment revenue	161.08	104.48	274.61	265.56	420.18	500.70
	Revenue from operations	101.00	101110				
	Segment Results before Tax & Interest				214.16	48.58	-13.88
	Pipes Division	-155.30	-58.86				
	Wind Power Division	89.33	65.84	65.91	155.17		
	Sub Total:	-65.97	6.98	96.54	-58.99	179.36	142.15
	Less : Interest						
	Pipes Division						
	Wind Power Division			0.00	0.00	0.00	0.00
	Total	: 0.00	0.00	0.00	0.00	,	
	Segment Profit/Loss (-) before tax		70.0	30.63	3 -214.10	48.5	8 -13.88
	Pipes Division	-155.30					
-	Wind Power Division	89.33					
-	Total	: -65.9	7 6.9	96.5	4 -58.99	9 179.3	0 112.13
-	-						
3	Capital Employed						
	Segment Assets		6605.5	7 6570.7	6 6699.2	0 6570.7	6 6610.89
	Pipes Division	6699.2					
	Wind Power Division	1597.6					
-	Total	8296.8	8 8251.0	8389.4	0290.0	02791	
-	Segment Liabilities	100.0	(05.0	591.5	603.9	591.5	621.8
	Pipes Division	603.9	605.9	391	,5		
	Wind Power Division	- (00.6	605.9	591.5	55 603.9	591.5	621.8
	Tota	1: 603.9	95 605.5	75 391		T MDD TAIDLIGT	

For SRI KPR INDUSTRIES LTD.

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

(Rs. In Lakhs)

		(	Quarter ended		Half year ended		Year ended	
Sl.No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
0111 101		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segement Revenue							
	Civil Contracts from Government	318.52		25.24	318.52	124.63	209.85	
	Pipes Division	16.34	8.98	146.95	25.32	198.71	180.05	
	Wind Power Division	519.33	235.63	342.26	754.96	524.22	789.86	
	Sub Total:	854.19	244.61	514.45	1098.80	847.56	1179.76	
	Less: Inter-segment revenue							
	Revenue from operations	854.19	244.61	514.45	1098.80	847.56	1179.76	
2	Segment Results before Tax & Interest							
	Civil Contracts from Govern Ment	334.57	-132.11	-91.68	202.46			
	Pipes Division	-155.30	-58.86	30.65	-214.16	48.58		
	Wind Power Division	379.42	127.52	199.01	506.94	309.17		
	Sub Total :	558.69	-63.45	137.98	495.24	303.39	54.31	
	Less: Interest							
	Civil Contracts from Government	-0.70	0.70	1.11		1.54	2.67	
	Pipes Division							
	Wind Power Division				0.97			
Terr	Total:	-0.70	0.70	1.11	0.97	1.54	2.67	
	Segment Profit/Loss (-) before tax							
	Civil Contracts from Government	335.27	-132.81	-92.79	202.46			
	Pipes Division	-155.30	-58.86	30.65	-214.16			
	Wind Power Division	379.42	127.52	199.01	505.97			
	Total:	559.39	-64.15	136.87	494.27	301.85	51.64	
3	Capital Employed							
a	Segment Assets							
	Civil Contracts from Government	3729.20	876.32	375.17	3729.20	375.17	253.61	
	Pipes Division	6699.20	6625.57	6570.76	6699.20	6570.76	6610.89	
	Wind Power Division	2862.16	5867.26	6129.90	2862.16	6129.90	5954.83	
	Total:	13290.56	13369.15	13075.83	13290.56	13075.83	12819.33	
b	Segment Liabilities							
	Civil Contracts from Government	1649.17	1596.57	3192.42	1649.17	3192.42	1553.35	
T.T.	Pipes Division	603.95		591.55	603.95			
	Wind Power Division	0.00		514.96				
	Total:	2253.12	2202.50	4298.93	2253.12	4298.93	2175.22	

FOR SRI KPR INDUSTRIES LTD.

# SRI KPR INDUSTRIES LIMITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2022

Lakhs

	30.09.2022	Lakhs
Particulars	(Unaudited)	31.03.2022 (Audited)
A. Cash Flow from Operating Activities	127.78	270.02
Profit before Depreciation, Interest and Tax	(19.67)	279.93 (154.95)
Less : Other Income considered separately  NET	108.11	124.98
	55.16	15.52
(Increase) / Decrease in Inventories (Increase) / Decrease in Receivables	(1.93)	253.66
Increase / (Decrease) in Current Liabilities	(8.19)	32.59
Increase / (Decrease) in Other Current assets	(502.26)	29.05
Income Tax Paid	(25.40)	29.03
Total A	(374.51)	455.80
Total A	(3/4.31)	455.80
B. Cash Flow from Investing Activities		
(Increase)/Decrease in Fixed Assets		0.47
(Increase)/Decrease in Long term investments		
Other Income	19.67	154.95
Total B	19.67	155.42
C. Cash Flow from Financing Activities		
Increase/(Decrease) in Long Term Borrowings		
Increase/(Decrease) in Long term Advances	149.98	(217.68)
Interest Paid		
Dividend paid		(201.46)
Total C	149.98	(419.14)
D. Net Increase/(Decrease) in cash and cash equivalents [	(204.86)	192.08
Cash and cash equivalents at the beginning of the year	244.07	51.99
Cash and cash equivalents at the end of the Period	39.21	244.07
Increase/(-)Decrease	(204.86)	192.08

For SRI KPR INDUSTRIES LTD.

# SRI KPR INDUSTRIES LIMITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2022

Lakhs

	30.09.2022	11.03.2022
Particulars	(Unaudited)	(Audited)
A. Cash Flow from Operating Activities		
Profit before Depreciation, Interest and Tax	690.91	445.17
Less : Other Income considered separately	(31.80)	(285.98)
NET	659.11	159.19
(Increase) / Decrease in Inventories	(42.62)	58.19
(Increase) / Decrease in Receivables	(247.13)	(298.79)
Increase / (Decrease) in Current Liabilities	25.30	490.59
Increase / (Decrease) in Other Current assets	(606.13)	(11.29)
Income Tax Paid	(25.40)	(12.88)
Total A	(236.87)	385.01
B. Cash Flow from Investing Activities (Increase)/Decrease in Fixed Assets (Increase)/Decrease in Long term Investments		(0.16)
Other Income	31.80	285.98
Total B	31.80	285.82
C. Cash Flow from Financing Activities Increase/(Decrease) in Long Term Borrowings Increase/(Decrease) in Long term Advances	(22.97)	(164.09)
Interst paid	(0.97)	(2.67)
Dividend paid		(201)
Total C	(23.94)	(368.22)
D. Net Increase/(Decrease) in cash and cash equivalents [A+B+C]	(229.01)	302.61
Cash and cash equivalents at the beginning of the year	571.69	269.08
Cash and cash equivalents at the end of the Period	342.68	571.69
Increase/(-)Decrease	(229.01)	302.61

For SRI KPR INDUSTRIES LTD.

## SRI KPR INDUSTRIES LIMITED

## **Consolidated Statement of Assets and Liabilities**

( In Lakhs)

l.No.		Particulars	Current Half Year ended 30.09.2022	Year ended 31.03.2022
			(Unaudited)	(Audited)
Α	ASSETS		La company de la	
1	Non-curre	STATE OF THE STATE	2000.00	0005.0
		ty, Plant and Equipment	9030.32	9225.9
	, ,	work-in-progress		
	2 /	nent Property		7013
	(d) Goodw			
	200	ntangible assets		
		ole assets under development		
		cal Assets other than bearer plant		
	(h) Financ			
	(i)	Investments	0.43	0.4
	(ii)	Trade Receivables		
	(iii)	Loans		
	(iv)	Other (to be specified)	46.80	46.8
		d tax assets (net)		
	(j) Other n	on-current assets		
2	Current a	ssets		
	(a) Invento	ories	692.24	649.6
	(b) Financ	ial Assets		
	(i)	Investments		
	(ii)	Trade Receivables	1592.96	1345.4
	(iii)	Cash and cash equivalents	5.43	5.8
	(iv)	Bank balances other than (iii) above	337.25	565.8
	(v)	Loans		
	(vi)	Other (to be specified)	1,585.53	979.3
	(c)	Loans		
	The state of the s	current assets		
		Total Assets	13290.96	12819.3
	= 0111=)(		1	
В	EQUITY	AND LIABILITIES		
1	EQUITY			
		Share Capital	2014.57	2014.
	(b) Other	Equity	9022.87	8635.3
2	LIABILITI	ES		
1	Non-curr	ent assets		

For SRI KPR INDUSTRIES LTD.

	(a) Fina	ncial Liabilities	Languerra	
	(i)	Borrowings	117.23	122.69
	(ii)	Trade Payable	IN PROPERTY OF THE PARTY OF THE	0
	(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	849.39	866.9
	(b) Prov		Minimer .	(Augiliani)
	(c) Deffe	erred Tax liabilities (net)	368.53	365.00
	(d) Othe	er non-current liabilities		
II	Current	liabilities		
	(a) Fina	ncial Liabilities		E.V.   200
	(i)	Borrowings		
	(ii)	Trade Payable	156.97	641.47
	(iii)	Other financial liabilities (other than those specified in item (c),	672.43	147.94
	(b) Othe	er current liabilities		
	(c) Prov	isions		
	(d) Curr	ent Tax Liabilities (net)	88.97	25.40
		Total Equity and Liabilities	13290.96	12819.33

For SRI KPR INDUSTRIES LTD.

# SRI KPR INDUSTRIES LIMITED

# Standalone Statement of Assets and Liabilities

	). Particulars		Current Half Year ended 30.09.2022	Year ended 31.03.2022	
A	ASS	SETS	(Unaudited)	(Audited)	
1		-current assets			
-	(a) F	Property, Plant and Equipment	4615.44	4684.	
-	(b) C	Capital work-in-progress	10.10.11	4004.,	
	(c) Ir	nvestment Property			
+	(d) G	Goodwill			
-	(e) C	Other Intangible assets			
+	(T) IN	tangible assets under development			
+	(g) B	iological Assets other than bearer plant			
	(i)	inancial Assets			
			350.43	350.4	
	(iii)	Trade Receivables Loans			
		Other (to be specified)	1,819.48	1,969.4	
	(i) De	eferred tax assets (net)	46.80	46.8	
	(i) Ot	her non-current assets			
-					
2	Curre	ent assets			
	(a) In	ventories	200.57		
		nancial Assets	308.57	357.0	
	(i)	Investments			
	(ii)	Trade Receivables	F70.4F		
	(iii)	Cash and cash equivalents	570.15	567.5	
		Bank balances other than (iii) above	0.62	2.2	
	(v)	Loans	38.60	241.8	
	(vi)	Other (to be specified)			
(	(c)	Loans			
(	d) Ot	her current assets	546.78		
			340.76	44.53	
-		Total Assets	8296.87	8264.06	
3 E	OLU	TY AND LIABILITIES		0204.00	
	.001	TAND LIABILITIES			
	QUIT				
(8	a) Eq	uity Share Capital	2014.57	0044.55	
(1	o) Oth	ner Equity	5678.37	2014.57	
			3070.37	5627.63	
		LITIES			
		urrent assets			
	a) Fin	ancial Liabilities			
	(i)	Borrowings	52.01	52.01	
	(i) (ii)	Borrowings Trade Payable	52.01	52.01	
	(i) (ii) (iii)	Borrowings Trade Payable Other financial liabilities (other than	52.01	52.01	
	(i) (ii) (iii)	Borrowings Trade Payable Other financial liabilities (other than those	52.01	52.01	
	(i) (ii) (iii)	Borrowings Trade Payable Other financial liabilities (other than those	52.01	52.01	
(8	(i) (ii) (iii)	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified)	1		
(a	(i) (ii) (iii)	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified) visions	119.53	52.01 119.53	
(b)	(i) (ii) (iii) (iii) Provi) Provi	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified)  visions ferred Tax liabilities (net)	119.53	119.53	
(b) (c) (d	(i) (ii) (iii) (iii) Proply Deff	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified) visions ferred Tax liabilities (net) er non-current liabilities	1		
(b) (c) (d) II Cı	(i) (ii) (iii) (iii) Prov) Prov) Deff (iii) Othourren	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified) visions ferred Tax liabilities (net) er non-current liabilities t liabilities	119.53	119.53	
(b) (c) (d) II Cı	(i) (ii) (iii) (iii) Prov) Defi ) Othourren ) Fina	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified)  visions ferred Tax liabilities (net) er non-current liabilities t liabilities ancial Liabilities	119.53	119.53	
(b) (c) (d) (a) (a)	(i) (ii) (iii) Provide Definition (iii) Provid	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified)  visions ferred Tax liabilities (net) er non-current liabilities t liabilities ancial Liabilities Borrowings	119.53	119.53	
(b) (c) (d) (a) (a)	(i) (ii) (iii) Proposition (iii) Proposition (iii) Proposition (iii) Proposition (iii) Proposition (iiii) Proposition (iiiiiii) Proposition (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified) visions ferred Tax liabilities (net) er non-current liabilities t liabilities ancial Liabilities Borrowings Frade Payable	119.53 205.12	119.53 207.18	
(b) (c) (d) (a) (a)	(i) (ii) (iii) Proposition (iii) Proposition (iii) Proposition (iii) Proposition (iii) Proposition (iiii) Proposition (iiiiiii) Proposition (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified) visions ferred Tax liabilities (net) er non-current liabilities t liabilities ancial Liabilities Borrowings Frade Payable	119.53	119.53	
(b) (c) (d) (a) (a)	(i) (ii) (iii) (iii) Provide Definition of the control of the cont	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified)  visions ferred Tax liabilities (net) er non-current liabilities t liabilities ancial Liabilities Borrowings	119.53 205.12	119.53 207.18	
(b) (c) (d) (a) (a)	(i) (ii) (iii) Provide the control of the control o	Borrowings Trade Payable Other financial liabilities (other than those specified in item (b), to be specified) visions ferred Tax liabilities (net) er non-current liabilities t liabilities ancial Liabilities Borrowings Trade Payable Other financial liabilities (other than hose	119.53 205.12 75.89	119.53 207.18 94.74	
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For SRI KPR INDUSTRIES LTD.



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

### **Chartered Accountants**

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Half Yearly Financial Results of Sri KPR Industries Limited, Secunderabad, Telangana, 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.

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Sri KPR Industries Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax for the second quarter and half year ended 30<sup>th</sup> September 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.
- 2. 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.
- 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. 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.

4. The Statement includes the results of the 100% M/s Sri KPR Infra & Projects invited (including its 100% 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 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.

6. We also reviewed the financial results of 100% subsidiary (Sri KPR Infra & Projects Ltd, which include its 100% subsidiary Sri Pavan Energy Private Limited) included in the consolidated unaudited financial results, whose financial results reflect total revenues of ₹833.24 Lakhs, total net profit after tax of ₹357.18 Lakhs and total comprehensive income / loss of ₹Nil for the quarter ended 30<sup>th</sup> September, 2022. The consolidated unaudited financial results also include the Group's share of net profit after tax of ₹357.18 Lakhs and total comprehensive income /loss of ₹Nil for the quarter ended 30<sup>th</sup> September, 2022, as considered in the consolidated unaudited financial results, whose interim financial statements/financial information/financial results have been reviewed by us. This interim financial information of the subsidiaries have been reviewed by us and these financial statements are the responsibility of the Parents Management and we have conducted our review in terms of paragraph 3 above.

For A M Reddy D R Reddy & Co

Chartered Accountants

FRN: 009068S

R Rama Ravishankar Reddy

Partner

ICAI Membership No. 217160

Secunderabad. November 12, 2022.

UDIN:22217160BCXUSH1446



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

### **Chartered Accountants**

Auditor's Report on Standalone Quarterly and Half Yearly Unaudited Financial Results of Sri KPR Industries Limited, Secunderabad, Telangana, pursuant to Regulation 33 of 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 for the second quarter and half year ended 30<sup>th</sup> September, 2022. 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 & Co

Chartered Accountants

FRN: 009068S

R Rama Ravishankar Reddy yderaba

Partner

ICAI Membership No. 217160

Secunderabad. November 12, 2022.

UDIN: 22217160BCXULM8313

CIN: L20200TG1988PLC009157

(On the letter head of the Company)





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

(Formerly Known as Sri Venkateswara Pipes Limited)

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

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

Unaudited Financial Results of quarter and half year ended 30<sup>th</sup>September, 2022 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.

Nandu Siddha Reddy Chief Financial Officer

Date: 12.11.2022 Place: Secunderabad