CIN : L20200TG1988PLC009157

KPR

# SRI KPR INDUSTRIES LIMITED

(Formerly Known as BHAGYANAGAR WOOD PLAST LIMITED)
5th Floor, KPR House, Near Anand Theatre, Sardar Patel Road,
Secunderabad - 500 003. (T.S.) INDIA.
Phones : 91-40-27847121, 27819868, Fax : 91-40-27892076
e-mail : bwpl9@yahoo.com / kprl9@yahoo.com

Date: November 12, 2020

To,
BSE Limited
25th Floor, PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Sir,

Subject: Re-Submission of Un-audited Financial Results for the Period ended September 30, 2020 as per Regulation 33 of SEBI (LODR) Regulations, 2015– Reg.
Ref: Sri KPR Industries Limited - Scrip Code: 514442

With reference to the captioned subject, we hereby like to intimate that the Board of Directors at their meeting held on November 11, 2020 has inter alia approved the Un-Audited Standalone and Consolidated Financial Results for the Period ended September 30, 2020 and we have submitted the financial results in pdf post conclusion of Board Meeting.

However we have observed that in the pdf documents submitted the Consolidated Cash Flow Statement attached has been misplaced with the final one as such we hereby enclose the revised un-audited financial results along with the limited review report issued by Statutory Auditors for your information.

We request your good office to consider this revised 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, KPR House, Near Anand Theatre, Sardar Patel Road, Swecunderabad - 500003

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2020**

(Rs. In Lakhs)

| Sl. No. | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2020 | 30.06.2020 | 30.09.2019 | 30.09.2020 | 30.09.2019 | 31.03.2020 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | **Revenue from operations** | 331.32 | 161.12 | 544.31 | 492.44 | 847.43 | 1674.93 |
| 2 | Other Income | 1063.51 | 22.33 | 94.83 | 1085.84 | 97.55 | 450.09 |
| 3 | **Total Revenue from operations (1+2)** | 1394.83 | 183.45 | 639.14 | 1578.28 | 944.98 | 2125.02 |
| 4 | **Expenses** | | | | | | |
| | (a) Cost of materials consumed | 3.11 | 0.12 | -11.90 | 3.23 | 7.72 | 24.22 |
| | (b) Changes in inventories of finished goods & | 2.31 | 10.16 | 42.63 | 12.47 | 14.26 | 751.72 |
| | (c) Employee benefits expense | 15.84 | 16.78 | 28.03 | 32.62 | 64.01 | 107.71 |
| | (d) Depreciation & amortization expense | 104.13 | 92.55 | 59.59 | 196.68 | 165.41 | 378.41 |
| | (e) Finance Costs | 33.16 | 48.53 | 41.96 | 81.69 | 85.66 | 167.55 |
| | (f) Other Expenses | 286.02 | 60.48 | 93.28 | 346.50 | 209.98 | 528.64 |
| | | | | | | | |
| | **Total expenses** | 444.57 | 228.62 | 253.59 | 673.19 | 547.04 | 1958.25 |
| 5 | **Profit before exceptional Items and tax (3-4)** | 950.26 | -45.17 | 385.55 | 905.09 | 397.94 | 166.77 |
| 6 | Exceptional items | | | | | | |
| 7 | **Profit before Tax (5-6)** | 950.26 | -45.17 | 385.55 | 905.09 | 397.94 | 166.77 |
| 8 | **Tax expense** | -154.62 | 13.59 | 141.98 | -141.03 | 157.89 | 212.12 |
| 9 | **Net Profit for the period (7-8)** | 795.64 | -31.58 | 527.53 | 764.06 | 555.83 | 378.89 |
| 10 | **Other Comprehensive Income** | | | | | | |
| | (i) Items that will not be reclassified to profi | - | - | - | - | - | - |
| | (ii) Income tax relating to Items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | (iii) Items that will be reclassified to profit or | - | - | - | - | - | - |
| | (iv) Income tax relating to Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | **Total Other Comprehensive Income (Net of T** | - | - | - | - | - | - |
| 11 | **Total Comprehensive Income (9+10)** | 795.64 | -31.58 | 527.53 | 764.06 | 555.83 | 378.89 |
| 12 | Paid-up equity share capital | 2014.57 | 2014.57 | 2014.57 | 2014.57 | 2014.57 | 2014.57 |
| 13 | Other Equity | | | | | | 8602.65 |
| 14 | **Earnings per share** | | | | | | |
| | (a) Basic | 3.95 | -0.16 | 2.62 | 3.79 | 2.76 | 1.88 |
| | (b) Diluted | 3.95 | -0.16 | 2.62 | 3.79 | 2.76 | 1.88 |

For SRI KPR INDUSTRIES LTD.

N. Kishan Reddy
Managing Director

# SRI KPR INDUSTIES LIMITED

CIN : L20200TG1988PLC009157

5th Floor, KPR House, Near Anand Theatre, Sardar Patel Road, Secunderabad - 500003

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2020**

(Rs. In Lakhs)

| Sl. No. | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2020 (Unaudited) | 30.06.2020 (Unaudited) | 30.09.2019 (Unaudited) | 30.09.2020 (Unaudited) | 30.09.2019 (Unaudited) | 31.03.2020 (Audited) |
| 1 | **Revenue from operations** | 103.82 | 111.34 | 234.55 | 215.16 | 406.70 | 525.15 |
| 2 | Other Income | 1007.80 | 18.70 | 91.30 | 1026.50 | 93.29 | 364.89 |
| 3 | **Total Revenue from operations (1+2)** | 1111.62 | 130.04 | 325.85 | 1241.66 | 499.99 | 890.04 |
| 4 | **Expenses** | 0.00 | | 0.00 | | | |
| | (a) Cost of materials consumed | | | -4.36 | | 1.33 | 6.85 |
| | (b) Changes in inventories of finished goods & work-in-progress | 2.31 | 10.16 | 27.17 | 12.47 | 33.65 | 250.33 |
| | (c) Employee benefits expense | 9.62 | 10.62 | 19.11 | 20.24 | 45.26 | 75.72 |
| | (d) Depreciation & amortization expense | 25.95 | 43.90 | 34.80 | 69.85 | 88.44 | 175.62 |
| | (e) Finance Costs | 13.63 | 22.93 | 17.03 | 36.56 | 33.05 | 57.92 |
| | (f) Other Expenses | 228.21 | 27.74 | 17.30 | 255.95 | 77.99 | 293.81 |
| | | | | | | | |
| | **Total expenses** | 279.72 | 115.35 | 111.05 | 395.07 | 279.72 | 860.25 |
| 5 | **Profit before exceptional Items and tax (3-4)** | 831.90 | 14.69 | 214.80 | 846.59 | 220.27 | 29.79 |
| 6 | Exceptional items | | | | | | |
| 7 | **Profit before Tax (5-6)** | 831.90 | 14.69 | 214.80 | 846.59 | 220.27 | 29.79 |
| 8 | **Tax expense** | -144.63 | 2.73 | 157.40 | -141.90 | 146.76 | 181.62 |
| 9 | **Net Profit for the period (7-8)** | 687.27 | 17.42 | 372.20 | 704.69 | 367.03 | 211.41 |
| 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 to profit or loss | - | - | - | - | - | - |
| | **Total Other Comprehensive Income (Net of Tax)** | - | - | - | - | - | - |
| 11 | **Total Comprehensive Income (9+10)** | 687.27 | 17.42 | 372.20 | 704.69 | 367.03 | 211.41 |
| 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 | | | | | | 7838.60 |
| 14 | **Earnings per share (of Rs. 10/- each ) (not annualized)** | | | | | | |
| | (a) Basic | 3.41 | 0.09 | 1.85 | 3.50 | 1.82 | 1.05 |
| | (b) Diluted | 3.41 | 0.09 | 1.85 | 3.50 | 1.82 | 1.05 |

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 |
|---|---|---|---|---|---|---|---|
| | | 30.09.2020 | 30.06.2020 | 30.09.2019 | 30.09.2020 | 30.09.2019 | 31.03.2020 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Segement Revenue | | | | | | |
| | Civil Contracts from Government | 55.72 | 4.63 | 24.98 | 60.35 | 38.63 | 696.68 |
| | Pipes Division | 1016.78 | 29.32 | 104.70 | 1046.10 | 149.74 | 273.87 |
| | Wind Power Division | 322.34 | 149.50 | 509.46 | 471.84 | 756.61 | 986.43 |
| | **Sub Total :** | **1394.84** | **183.45** | **639.14** | **1578.29** | **944.98** | **1956.98** |
| | Less: Inter-segment revenue | | | | | | |
| | Revenue from operations | 1394.84 | 183.45 | 639.14 | 1578.29 | 944.98 | 1956.98 |
| 2 | Segment Results before Tax & Interest | | | | | | |
| | Civil Contracts from Govern Ment | 16.72 | -25.67 | -10.07 | -8.95 | -64.22 | -74.25 |
| | Pipes Division | 789.35 | -24.94 | 12.54 | 764.41 | -57.11 | -188.42 |
| | Wind Power Division | 177.35 | 53.97 | 425.04 | 231.32 | 604.92 | 596.97 |
| | **Sub Total :** | **983.42** | **3.36** | **427.51** | **986.78** | **483.59** | **334.30** |
| | Less : Interest | | | | | | |
| | Civil Contracts from Government | 8.88 | 14.51 | 11.71 | 23.39 | 25.73 | 58.16 |
| | Pipes Division | -11.32 | 13.88 | 5.32 | 2.56 | 9.04 | 12.00 |
| | Wind Power Division | 35.61 | 20.13 | 24.92 | 55.74 | 50.89 | 97.37 |
| | **Total :** | **33.17** | **48.52** | **41.95** | **81.69** | **85.66** | **167.53** |
| | Segment Profit/Loss (-) before tax | | | | | | |
| | Civil Contracts from Government | 7.84 | -40.18 | -21.78 | -32.34 | -89.95 | -132.41 |
| | Pipes Division | 800.67 | -38.82 | 7.22 | 761.85 | -66.15 | -200.42 |
| | Wind Power Division | 141.74 | 33.84 | 400.12 | 175.58 | 554.03 | 499.60 |
| | **Total :** | **950.25** | **-45.16** | **385.56** | **905.09** | **397.93** | **166.77** |
| | | | | | | | |
| 3 | Capital Employed | | | | | | |
| a | Segment Assets | | | | | | |
| | Civil Contracts from Government | 889.50 | 6781.99 | 1778.37 | 889.50 | 1778.37 | 6705.61 |
| | Pipes Division | 7056.91 | 682.14 | 6786.52 | 7056.91 | 6786.52 | 876.70 |
| | Wind Power Division | 6628.70 | 6731.08 | 7316.84 | 6628.70 | 7316.84 | 6993.80 |
| | **Total :** | **14575.11** | **14195.21** | **15881.73** | **14575.11** | **15881.73** | **14576.11** |
| b | Segment Liabilities | | | | | | |
| | Civil Contracts from Government | 2081.14 | 4373.62 | 5913.80 | 2081.14 | 5913.80 | 3220.03 |
| | Pipes Division | 891.03 | 682.14 | 1306.25 | 891.03 | 1306.25 | 876.70 |
| | Wind Power Division | 985.71 | 802.55 | 2110.93 | 985.71 | 2110.93 | 793.49 |
| | **Total :** | **3957.88** | **5858.31** | **9330.98** | **3957.88** | **9330.98** | **4890.22** |

For SRI KPR INDUSTRIES LTD

N. Kishan Reddy
Managing Director

# SRI KPR INDUSTRIES LIMITED
## Standalone Segment Information

( Rs. In Lakhs )

| Sl.No | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2020 | 30.06.2020 | 30.09.2019 | 30.09.2020 | 30.09.2019 | 31.03.2020 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | **Segement Revenue** | | | | | | |
| | Pipes Division | 1016.78 | 29.32 | 94.05 | 1046.10 | 149.74 | 273.87 |
| | Wind Power Division | 94.84 | 100.72 | 231.80 | 195.56 | 350.25 | 448.13 |
| | **Sub Total :** | 1111.62 | 130.04 | 325.85 | 1241.66 | 499.99 | 722.00 |
| | Less: Inter-segment revenue | | | | | | |
| | **Revenue from operations** | 1111.62 | 130.04 | 325.85 | 1241.66 | 499.99 | 722.00 |
| 2 | **Segment Results before Tax & Interest** | | | | | | |
| | Pipes Division | 789.35 | -24.94 | 1.90 | 764.41 | -57.11 | -188.42 |
| | Wind Power Division | 56.17 | 62.56 | 229.93 | 118.73 | 310.43 | 276.13 |
| | **Sub Total :** | 845.52 | 37.62 | 231.83 | 883.14 | 253.32 | 87.71 |
| | **Less : Interest** | | | | | | |
| | Pipes Division | -11.32 | 13.88 | 5.32 | 2.56 | 9.04 | 12.02 |
| | Wind Power Division | 24.95 | 9.05 | 11.71 | 34.00 | 24.01 | 45.90 |
| | **Total :** | 13.63 | 22.93 | 17.03 | 36.56 | 33.05 | 57.92 |
| | **Segment Profit/Loss (-) before tax** | | | | | | |
| | Pipes Division | 800.67 | -38.82 | -3.42 | 761.85 | -66.15 | -200.44 |
| | Wind Power Division | 31.22 | 53.51 | 218.22 | 84.73 | 286.42 | 230.23 |
| | **Total :** | 831.89 | 14.69 | 214.80 | 846.58 | 220.27 | 29.79 |
| | | | | | | | |
| 3 | **Capital Employed** | | | | | | |
| | **Segment Assets** | | | | | | |
| | Pipes Division | 7056.91 | 6122.32 | 6786.52 | 7056.91 | 6786.52 | 6094.88 |
| | Wind Power Division | 1818.67 | 1846.92 | 1950.95 | 1818.67 | 1950.95 | 1875.16 |
| | **Total :** | 8875.58 | 7969.24 | 8737.47 | 8875.58 | 8737.47 | 7970.04 |
| | **Segment Liabilities** | | | | | | |
| | Pipes Division | 891.03 | 682.14 | 1306.25 | 891.03 | 1306.25 | 876.70 |
| | Wind Power Division | 398.32 | 388.11 | 394.06 | 398.32 | 394.06 | 379.05 |
| | **Total :** | 1289.35 | 1070.25 | 1700.31 | 1289.35 | 1700.31 | 1255.75 |

For SRI KPR INDUSTRIES LTD

N. Kishan Reddy
Managing Director

SRI KPR INDUSTRIES LIMITED

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**Lakhs**

| Particulars | 30.09.2020 (Unaudited) | 31.03.2020 (Audited) |
|---|---|---|
| A. Cash Flow from Operating Activities | | |
| Profit before Depreciation, Interest and Tax | **1,183.46** | 712.73 |
| Less : Other Income considered separately | **(1,085.84)** | (450.09) |
| NET | **97.62** | 262.62 |
| (Increase) / Decrease in Inventories | **35.61** | 704.60 |
| (Increase) / Decrease in Receivables | **(238.88)** | 42.40 |
| Increase / (Decrease) in Current Liabilities | **(358.96)** | (2,001.67) |
| Increase / (Decrease) in Other Current assets | **43.24** | 601.76 |
| Income Tax Paid (including Dividend distribution tax | **(27.26)** | **(90.18)** |
| Total A | **(448.63)** | **(480.47)** |
| B. Cash Flow from Investing Activities | | |
| (Increase)/Decrease in Fixed Assets | **176.83** | 521.89 |
| (Increase)/Decrease in Non Current Assets | **31.59** | 6.86 |
| Other Income | **1,085.84** | 450.09 |
| Total B | **1,294.26** | 978.84 |
| C. Cash Flow from Financing Activities | | |
| Increase/(Decrease) in Long Term Borrowings | **(506.68)** | 181.65 |
| Increase/(Decrease) in Long term Advances | | (490.82) |
| Interst paid | **(81.69)** | (167.53) |
| Write offs | | |
| Total C | **(588.37)** | (658.35) |
| D. Net Increase/(Decrease) in cash and cash equivalents [ | **257.26** | (159.98) |
| Cash and cash equivalents at the beginning of the year | **182.26** | 342.25 |
| Cash and cash equivalents at the end of the Period | **439.52** | 182.26 |
| **Increase/(-)Decrease** | **257.26** | (159.98) |

For SRI KPR INDUSTRIES LTD.

N. Kishan Reddy
Managing Director

SRI KPR INDUSTRIES LIMITED

**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**Lakhs**

| Particulars | 30.09.2020 (Unaudited) | 31.03.2020 (Audited) |
|---|---|---|
| A. Cash Flow from Operating Activities | | |
| Profit before Depreciation, Interest and Tax | **952.99** | 263.34 |
| Less : Other Income considered separately | **(1,026.50)** | (364.89) |
| NET | **-73.51** | -101.55 |
| (Increase) / Decrease in Inventories | **12.48** | 226.35 |
| (Increase) / Decrease in Receivables | **(46.08)** | 154.04 |
| Increase / (Decrease) in Current Liabilities | **33.13** | (304.11) |
| Increase / (Decrease) in Other Current assets | **72.98** | 581.63 |
| Income Tax Paid (including Dividend distribution tax p | **4.05** | **(50.47)** |
| Total A | 3.05 | 505.88 |
| B. Cash Flow from Investing Activities | | |
| (Increase)/Decrease in Fixed Assets | **1.63** | 543.51 |
| (Increase)/Decrease in Non Current Assets | | |
| Other Income | **1,026.50** | 364.89 |
| Total B | **1,028.13** | 908.40 |
| C. Cash Flow from Financing Activities | | |
| Increase/(Decrease) in Long Term Borrowings | **25.83** | (302.44) |
| Increase/(Decrease) in Long term Advances | **(762.00)** | (1,055.93) |
| Interest Paid | **(36.56)** | (57.92) |
| Dividend paid | | |
| Total C | (772.73) | (1,416.29) |
| D. Net Increase/(Decrease) in cash and cash equivalents [ | 258.45 | (2.01) |
| Cash and cash equivalents at the beginning of the year | **8.04** | 10.05 |
| Cash and cash equivalents at the end of the Period | **266.49** | 8.04 |
| **Increase/(-)Decrease** | **258.45** | (2.01) |

For SRI KPR INDUSTRIES LTD.

N. Kishan Reddy
Managing Director

# SRI KPR INDUSTRIES LIMITED

## Consolidated Statement of Assets and Liabilities

( □ In Lakhs)

| Sl.No. | Particulars | Current Half Year ended 30.09.2020 (Unaudited) | Year ended 31.03.2020 (Audited) |
|---|---|---|---|
| A | **ASSETS** | | |
| | **Non-current assets** | | |
| | (a) Property, Plant and Equipment | 9823.31 | 10209.99 |
| | (b) Capital work-in-progress | | |
| | (c) Investment Property | 29.69 | 29.69 |
| | (d) Goodwill | | |
| | (e) Other Intangible assets | | |
| | (f) Intangible assets under development | | |
| | (g) Biological Assets other than bearer plant | | |
| | (h) Financial Assets | | |
| | (i) Investments | | |
| | (ii) Trade Receivables | | |
| | (iii) Loans | | |
| | (iv) Other (to be specified) | | |
| | (i) Deferred tax assets (net) | | |
| | (j) Other non-current assets | 46.80 | 78.39 |
| | **Current assets** | | |
| | (a) Inventories | 582.07 | 617.67 |
| | (b) Financial Assets | | |
| | (i) Investments | | |
| | (ii) Trade Receivables | 1838.91 | 1600.03 |
| | (iii) Cash and cash equivalents | 10.19 | 6.81 |
| | (iv) Bank balances other than (iii) above | 429.33 | 175.46 |
| | (v) Loans | | |
| | (vi) Other (to be specified) | 1,814.81 | 1,858.07 |
| | (c) Loans | | |
| | (d) Other current assets | | |
| | **Total Assets** | **14575.11** | **14576.11** |
| B | **EQUITY AND LIABILITIES** | | |
| | **EQUITY** | | |
| | (a) Equity Share Capital | 2014.57 | 2014.57 |
| | (b) Other Equity | 8602.66 | 7838.60 |
| | **LIABILITIES** | | |
| | **Non-current assets** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 944.45 | 1412.30 |

FOR SRI KPR INDUSTRIES LTD

N. Kishan Reddy
Managing Director

| | | | | |
|---|---|---|---|---|
| | (ii) | Trade Payable | | |
| | (iii) | Other financial liabilities (other than those specified in item (b), to be specified) | 1312.20 | 1351.02 |
| | (b) Provisions | | | |
| | (c) Defferred Tax liabilities (net) | | 442.71 | 484.05 |
| | (d) Other non-current liabilities | | | |
| II | **Current liabilities** | | | |
| | (a) Financial Liabilities | | | |
| | (i) | Borrowings | 20.08 | 109.93 |
| | (ii) | Trade Payable | 182.26 | 175.52 |
| | (iii) | Other financial liabilities (other than those specified in item (c), | | |
| | (b) Other current liabilities | | 888.58 | 1162.45 |
| | (c) Provisions | | | |
| | (d) Current Tax Liabilities (net) | | 167.60 | 27.27 |
| | | | | |
| | | **Total Equity and Liabilities** | **14575.11** | **14575.71** |

For SRI KPR INDUSTRIES LTD.

N. Kishan Reddy
Managing Director

# SRI KPR INDUSTRIES LIMITED

## Standalone Statement of Assets and Liabilities

( □ In Lakhs)

| Sl.No. | Particulars | Current Half Year ended 30.09.2020 (Unaudited) | Year ended 31.03.2020 (Audited) |
|---|---|---|---|
| A | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | (a) Property, Plant and Equipment | 4892.79 | 4962.63 |
| | (b) Capital work-in-progress | | |
| | (c) Investment Property | 379.70 | 379.70 |
| | (d) Goodwill | | |
| | (e) Other Intangible assets | | |
| | (f) Intangible assets under development | | |
| | (g) Biological Assets other than bearer plant | | |
| | (h) Financial Assets | | |
| | (i) Investments | | |
| | (ii) Trade Receivables | | |
| | (iii) Loans | 1,824.78 | 1,062.78 |
| | (iv) Other (to be specified) | | |
| | (i) Deferred tax assets (net) | | |
| | (j) Other non-current assets | 46.80 | 78.38 |
| 2 | **Current assets** | | |
| | (a) Inventories | 368.12 | 380.59 |
| | (b) Financial Assets | | |
| | (i) Investments | | |
| | (ii) Trade Receivables | 831.33 | 785.25 |
| | (iii) Cash and cash equivalents | 2.32 | 1.02 |
| | (iv) Bank balances other than (iii) above | 290.06 | 7.04 |
| | (v) Loans | | |
| | (vi) Other (to be specified) | 239.67 | 312.65 |
| | (c) Loans | | |
| | (d) Other current assets | | |
| | **Total Assets** | **8875.57** | **7970.04** |
| B | **EQUITY AND LIABILITIES** | | |
| 1 | **EQUITY** | | |
| | (a) Equity Share Capital | 2014.57 | 2014.57 |
| | (b) Other Equity | 5571.66 | 4866.98 |
| 2 | **LIABILITIES** | | |
| I | **Non-current assets** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 411.45 | 385.61 |
| | (ii) Trade Payable | 119.54 | 119.54 |
| | (iii) Other financial liabilities (other than those specified in item (b), to be specified) | | |
| | (b) Provisions | | |
| | (c) Defferred Tax liabilities (net) | 262.15 | 272.64 |
| | (d) Other non-current liabilities | | |
| II | **Current liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | | 50.97 |
| | (ii) Trade Payable | 73.27 | 78.34 |
| | (iii) Other financial liabilities (other than those specified in item (c), | 266.49 | |
| | (b) Other current liabilities | | 177.33 |
| | (c) Provisions | | |
| | (d) Current Tax Liabilities (net) | | 4.06 |
| | | 156.44 | |
| | **Total Equity and Liabilities** | **8875.57** | **7970.04** |

For SRI KPR INDUSTRIES LTD

N. Kishan Reddy
Managing Director

**Ayyadevara & Co.**
Chartered Accountants

1-2-386/A/1, Gagan Mahal
Hyderabad - 500 029
Ph: +91-40-27632354, 27642952
e-mail: sridevar@yahoo.co.in
URL: www.ayyadevara.com

**Auditor's Report on Standalone Quarterly and Half Yearly Unaudited Financial Results of Sri KPR Industries Limited, Secunderabad, Telangana State 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 30th September, 2020. 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 Ayyadevara & Co.,
Chartered Accountants
FRN: 000278S




Ayyadevara Srinivas
Proprietor
ICAI Membership No. 028803
Hyderabad, November 11, 2020.
UDIN: 20028803AAAAAW9852

Ayyadevara & Co.
Chartered Accountants

1-2-386/A/1, Gagan Mahal
Hyderabad - 500 029
Ph +91-40-27632354 27642952
e-mail sridevar@yahoo.co.in
URL www.ayyadevara.com

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Half Yearly Financial Results of Sri KPR Industries Limited, Secunderabad, Telangana State, 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 30th September, 2020 ("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 M/s Sri KPR Infra & Projects Limited, a 100% Subsidiary and Sri Pavan Energy Private Limited, a 100% subsidiary of Sri KPR Infra & Projects Limited.

AYYADEVARA & CO. CHARTERED ACCOUNTANTS 1-2-386/A/1, Gagan Mahal, Hyd-29.

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 did not review the financial results of subsidiary (Sri KPR Infra & Projects Limited.) included in the consolidated unaudited financial results; whose financial results reflect total revenues of Rs. 283.74 Lakhs, total net profit/(loss) after tax of Rs. 109.43 Lakhs and total comprehensive income/loss of Rs. Nil for the quarter ended 30th September, 2020. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. 283.74 and total comprehensive income /loss of Rs. Nil for the quarter ended 30th September, 2020, as considered in the consolidated unaudited financial results, whose interim financial statements/financial information/financial results have not been reviewed by us. These interim financial information have been reviewed by other auditors whose reports 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 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.

   Our conclusion is not modified in respect of this matter.

For Ayyadevara & Co.,
Chartered Accountants
FRN: 000278S




Ayyadevara Srinivas
Proprietor
ICAI Membership No. 028803
Hyderabad, November 11, 2020.
UDIN: 20028803AAAAAW9852