

CIN : L20200TG1988PLC009157



SRI KPR INDUSTRIES LIMITED



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

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

Phone : +91-40-27847121, e-mail : svpl9@yahoo.com & skir@yahoo.com bwp19@yahoo.com

Date: 27.02.2024

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

Subject: Re-Submission of Un-audited Financial Results for the quarter ended 31st
December 2023 as per Regulation 33 of SEBI (LODR) Regulations, 2015 – Reg.

Scrip Code: 514442

Respected Sir/Madam,

With reference to captioned subject and in continuation to mail dated 27.02.2024, we hereby re-submit Standalone and Consolidated Un-audited Financial Results in PDF Mode for Quarter Ended – December 31, 2023.

We request your good office to consider the same.

FOR SRI KPR INDUSTRIES LIMITED

KISHAN
REDDY NALLA

Digitally signed by
KISHAN REDDY NALLA
Date: 2024.02.27
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**KISHAN REDDY NALLA
MANAGING DIRECTOR
DIN: 00038966**

SRI KPR INDUSTRIES LIMITED

CIN : L20200TG1988PLC009157

5th Floor, V.K. Towers, Near Anand Theatre, Sardar Patel Road, Secunderabad - 500003
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2023

Sl. No.	Particulars	Quarter ended				Nine Months ended		Year ended	
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	
1	Revenue from operations	25.66	117.83	7.97	185.18	253.86	301.85		
2	Other Income	187.53	27.44	46.28	262.91	65.95	196.67		
3	Total Revenue from operations (1+2)	213.19	145.27	54.25	448.09	319.81	497.52		
4	Expenses								
	(a) Cost of materials consumed								
	(b) Changes in inventories of finished goods & work-in-progress	23.15	23.01	4.60	73.23	41.95	94.87		
	(c) Employee benefits expense	9.58	6.37	9.28	22.62	22.43	29.35		
	(d) Depreciation & amortization expense	28.59	23.99	34.41	86.13	103.20	134.20		
	(e) Finance Costs								
	(f) Other Expenses	3.28	36.45	7.51	71.41	94.79	139.07		
	Total expenses	64.60	89.82	55.80	253.39	262.37	397.49		
5	Profit before exceptional items and tax (3-4)	148.59	55.45	-1.55	194.70	57.44	100.03		
6	Exceptional items								
7	Profit before Tax (5-6)	148.59	55.45	-1.55	194.70	57.44	100.03		
8	Tax expense	-5.64	-12.34	-13.68	-28.46	-22.24	-10.85		
9	Net Profit for the period (7-8)	142.95	43.11	-15.23	166.24	35.20	89.18		
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)	142.95	43.11	-15.23	166.24	35.20	89.18		
12	Paid-up equity share capital (Face Value Rs. 10/- per share)	2014.57	2014.57	2014.57	2014.57	2014.57	2014.57	5717.12	
13	Other Equity								
14	Earnings per share (of Rs. 10/- each) (not annualized)								
	(a) Basic	0.71	0.21	-0.08	0.83	0.17	0.44		
	(b) Diluted	0.71	0.21	-0.08	0.83	0.17	0.44		

(Rs. in Lakhs)

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 NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2023


Sl. No.	Particulars	Quarter ended		Nine Months ended		Year ended	
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	31.03.2023 (Audited)
1	Revenue from operations	288.47	567.25	113.76	1148.04	1180.75	1383.50
2	Other Income	248.80	46.68	45.26	362.02	77.05	232.24
3	Total Revenue from operations (1+2)	537.27	613.93	159.02	1510.06	1257.80	1615.74
4	Expenses						
	(a) Cost of materials consumed		50.36	35.97	146.18	122.29	193.46
	(b) Changes in inventories of finished goods & work-in-progress	68.75					
	(c) Employee benefits expense	19.69	15.25	18.37	49.16	48.06	62.95
	(d) Depreciation & amortization expense	94.73	90.32	97.83	284.91	293.46	410.02
	(e) Finance Costs			6.23	7.20	7.20	7.47
	(f) Other Expenses	100.19	137.38	91.48	369.74	383.36	550.68
	Total expenses	283.36	293.31	249.88	849.99	854.37	1224.58
5	Profit before exceptional items and tax (3-4)	253.91	320.62	-90.86	660.07	403.43	391.16
6	Exceptional items						
7	Profit before Tax (5-6)	253.91	320.62	-90.86	660.07	403.43	391.16
8	Tax expense	-31.63	-61.48	5.94	-121.82	-80.76	-61.96
9	Net Profit for the period (7-8)	222.28	259.14	-84.92	538.25	322.67	329.20
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) loss						
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii)						
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iii)						
	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)	222.28	259.14	-84.92	538.25	322.67	329.20
12	Paid-up equity share capital	2014.57	2014.57	2014.57	2014.57	2014.57	2014.57
13	Other Equity						8944.44
14	Earnings per share						
	(a) Basic	1.10	1.29	-0.42	2.67	1.60	1.63
	(b) Diluted	1.10	1.29	-0.42	2.67	1.60	1.63

SRI KPR INDUSTRIES LTD

N. Kisnan 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 February, 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 Limited Review by the Statutory Auditors for the quarter ended as required under regulation 33(3)© of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been received.
4. Segment wise reporting as applicable under IND AS – 108 for the quarter and nine months ended 31st Decemebr 2023 has given separately.
5. The format for un-audited quarterly results as prescribed in SEBI's Circular No. CIR/CFD/CMD/15/2015 dated 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 preivous year / period have been regrouped wherever considered necessary.

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			Nine Months ended			Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	
1	Segment Revenue	119.53	-43.05	47.82	128.63	73.14	210.36	
	Pipes Division	93.66	188.33	6.43	319.46	246.67	287.16	
	Wind Power Division	213.19	145.28	54.25	448.09	319.81	497.52	
	Sub Total :							
	Less: Inter-segment revenue				448.09	319.81	497.52	
	Revenue from operations	213.19	145.28	54.25	448.09	319.81	497.52	
2	Segment Results before Tax & Interest							
	Pipes Division	84.56	-83.81	22.20	-13.71	-73.98	-19.43	
	Wind Power Division	64.01	139.27	-23.75	208.41	131.42	119.46	
	Sub Total :	148.57	55.46	-1.55	194.70	57.44	100.03	
	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	84.56	-83.81	22.20	-13.71	-73.98	-19.43	
	Wind Power Division	64.01	139.27	-23.75	208.41	131.42	119.46	
	Total :	148.57	55.46	-1.55	194.70	57.44	100.03	
3	Capital Employed							
	Segment Assets							
	Pipes Division	6438.96	6626.99	6622.54	6438.96	6622.54	6615.02	
	Wind Power Division	1458.96	1541.20	1569.94	1458.96	1569.94	1542.20	
	Total :	7897.92	8168.19	8192.48	7897.92	8192.48	8157.22	
	Segment Liabilities							
	Pipes Division	366.49	413.22	514.77	366.49	514.77	424.54	
	Wind Power Division							
	Total :	366.49	413.22	514.77	366.49	514.77	424.54	

SRI KPR INDUSTRIES LTD.

N. Kisnan Reddy
N. Kisnan Reddy,
Managing Director

SRI KPR INDUSTRIES LIMITED
Consolidated Segment Information

Sl.No.	Particulars	(Rs. in Lakhs)					
		Quarter ended		Nine Months ended		Year ended	
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Segment Revenue						
	Civil Contracts from Government	166.76	37.85	-1.01	204.61	317.5	334.79
	Pipes Division	119.53	-43.05	47.82	128.63	73.14	210.38
	Wind Power Division	250.99	637.74	112.21	1176.83	867.17	1070.57
	Sub Total :	537.28	632.54	159.02	1510.07	1257.81	1615.74
	Less: Inter-segment revenue						
	Revenue from operations	537.28	632.54	159.02	1510.07	1257.81	1615.74
2	Segment Results before Tax & Interest						
	Civil Contracts from Govern Ment	55.42	-71.56	-120.00	-61.27	-36.73	18.85
	Pipes Division	84.58	-83.81	22.20	-13.71	-73.98	-19.43
	Wind Power Division	113.91	476.00	14.13	735.05	521.34	399.21
	Sub Total :	253.91	320.63	-83.67	660.07	410.63	398.63
	Less : Interest						
	Civil Contracts from Government			7.19		7.19	7.47
	Pipes Division						
	Wind Power Division						
	Total :	0.00	0.00	7.19	0.00	7.19	7.47
	Segment Profit/Loss (-) before tax						
	Civil Contracts from Government	55.42	-71.56	-127.19	-61.27	-43.92	11.38
	Pipes Division	84.58	-83.81	22.20	-13.71	-73.98	-19.43
	Wind Power Division	113.91	476.00	14.13	735.05	521.34	399.21
	Total :	253.91	320.63	-90.86	660.07	403.44	391.16
3	Capital Employed						
a	Segment Assets						
	Civil Contracts from Government	1001.19	545.56	597.26	1001.19	597.26	338.69
	Pipes Division	6438.96	6626.99	6622.54	6438.96	6622.54	6615.02
	Wind Power Division	5818.51	5879.65	5836.83	5818.51	5836.83	5839.02
	Total :	13258.66	13052.20	13056.63	13258.66	13056.63	12792.73
b	Segment Liabilities						
	Civil Contracts from Government	1755.48	1777.22	1649.17	1755.48	1649.17	1834.63
	Pipes Division	366.49	413.22	603.95	366.49	603.95	424.54
	Wind Power Division						
	Total :	2121.97	2190.44	2253.12	2121.97	2253.12	2259.17

FOR SRI KPR INDUSTRIES LTD

N. Kishan Reddy
N. Kishan Reddy
Managing Director

SRI KPR INDUSTRIES LIMITED
Standalone Statement of Assets and Liabilities

(₹ In Lakhs)

Sl.No.	Particulars	Current quarter & Nine Months ended 31.12.2023 (Unaudited)	Year ended 31.03.2023 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	4331.69	4535.04
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plant		
	(h) Financial Assets		
	(i) Investments	350.43	350.43
	(ii) Trade Receivables		
	(iii) Loans	1,925.85	1,868.46
	(iv) Other (to be specified)	48.08	48.08
	(i) Deferred tax assets (net)		
	(i) Other non-current assets		
2	Current assets		
	(a) Inventories	32.10	105.33
	(b) Financial Assets		
	(i) Investments	1355.75	833.33
	(ii) Trade Receivables	115.38	304.99
	(iii) Cash and cash equivalents	0.37	1.26
	(iv) Bank balances other than (iii) above	46.33	23.38
	(v) Loans		
	(vi) Other (to be specified)		
	(c) Loans		
	(d) Other current assets	58.43	86.91
	Total Assets	8264.41	8157.21

FOR SRI KPR INDUSTRIES LTD

N. Kishan Reddy
N. Kishan Reddy
Managing Director

B EQUITY AND LIABILITIES			
1 EQUITY			
	(a) Equity Share Capital	2014.57	2014.57
	(b) Other Equity	5883.35	5717.12
2 LIABILITIES			
I Non-current assets			
(a) Financial Liabilities			
	(i) Borrowings		
	(ii) Trade Payable		10.83
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Deferred Tax liabilities (net)	196.40	202.98
	(d) Other non-current liabilities		
II Current liabilities			
(a) Financial Liabilities			
	(i) Borrowings		
	(ii) Trade Payable	54.87	76.09
	(iii) Other financial liabilities (other than those specified in item (c),		
	(b) Other current liabilities	80.16	120.61
	(c) Provisions		
	(d) Current Tax Liabilities (net)	35.06	15.01
Total Equity and Liabilities		8264.41	8157.21

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 quarter & Nine months ended 31.12.2023 (Unaudited)	Year ended 31.03.2023 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	8677.28	9079.42
	(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	0.43	0.43
	(ii) Trade Receivables		
	(iii) Loans		
	(iv) Other (to be specified)	48.08	46.80
	(i) Deferred tax assets (net)		
	(j) Other non-current assets		
2	Current assets		
	(a) Inventories	319.04	535.76
	(b) Financial Assets		
	(i) Investments	2501.06	1478.88
	(ii) Trade Receivables	780.71	969.93
	(iii) Cash and cash equivalents	6.69	7.63
	(iv) Bank balances other than (iii) above	304.51	179.08
	(v) Loans		
	(vi) Other (to be specified)		
	(c) Loans		
	(d) Other current assets	620.84	495.90
	Total Assets	13258.64	12793.83

FOR SRI KPR INDUSTRIES LTD

N. Kisnan Reddy
Managing Director

B EQUITY AND LIABILITIES			
1	EQUITY		
	(a) Equity Share Capital	2014.57	2014.57
	(b) Other Equity	9488.62	8950.36
2	LIABILITIES		
I	Non-current assets		
	(a) Financial Liabilities		
	(i) Borrowings		76.06
	(ii) Trade Payable		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	539.65	561.17
	(b) Provisions		
	(c) Deferred Tax liabilities (net)	381.90	368.24
	(d) Other non-current liabilities		
II	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payable	62.58	140.04
	(iii) Other financial liabilities (other than those specified in item (c),		
	(b) Other current liabilities	663.17	624.51
	(c) Provisions		
	(d) Current Tax Liabilities (net)	108.15	58.88
	Total Equity and Liabilities	13258.64	12793.83

for SRI KPR INDUSTRIES LTD

N. Kishan Reddy,
Managing Director

The Board has reviewed the operations of the parent company "M/s. Sri KPR Industries Ltd" & its subsidiary "M/s. Sri KPR Infra & Projects Ltd" & its subsidiary "M/s. Sri Pavan Energy Pvt. Ltd" for 9 months period ending by 2023 and the following are the observations.

I). SRI KPR INDUSTRIES LIMITED :-

- a). The Development of Factory land for open plots is under process.
- b). The revenue from main business operations of A.C. PR. Pipes for 9 months period found to be Rs. 55,850/-
- c). The revenue from the operation of 2.1 M.W Wind Mill located in Andhra Pradesh for 9 months period found to be Rs. 170.19 Lacs.
- d). The revenue from the operations of 2 M. W Wind Mill located in Madhya Pradesh for 9 months period found to be Rs. 14.42 Lacs (One month two days Revenue only).

II). SRI KPR INFRA & PROJECTS LIMITED :-

- a). There are no new Drinking Water Supply Projects on hands.
- b). The revenue from Operation & Maintenance of existing Water Supply Scheme for 9 months period found to be Rs. 162.68 Lacs.
- c). The revenue from the operations of 4.1 M.W Wind Mills (one is 2.1 M.W & another is 2.0 M.W) located in Andhra Pradesh for 9 months period found to be Rs 327.78 lacs.

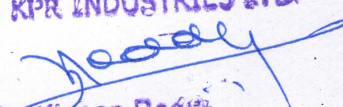
III). SRI PAVAN ENERGY PVT. LIMITED :-

- a). The revenue from operations of Wind Mills of 6M.W located in Maharashtra for 9 months period found to be Rs. 472.40 lacs.

The total Wind Mills revenue of parent company and its subsidiaries put together for 9 months period found to be Rs. 984.79 lacs.

Thus the major revenue of Rs. 984.79 lacs of parent company "M/s. Sri KPR Industries Ltd" & its subsidiaries put together for 9 months period ending by December' 2023 is from Wind Power supply.

FOR SRI KPR INDUSTRIES LTD


N. Kisnan Reddy
Managing Director



A.M. REDDY & D.R. REDDY

Chartered Accountants

Independent Auditor's Review Report on Standalone unaudited quarterly 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 nine months ended 31st December, 2023 (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 0090685

R. Rama Ravi Shankar Reddy
Partner
M.N.217160
Secunderabad, Date :14/02/2024
UDIN 24217160BKFDVL4792



A.M. REDDY & D.R. REDDY

Chartered Accountants

Independent Auditor's Review Report on consolidated unaudited quarterly 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, 2023 ("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.324.10 Lakhs, for the quarter ended 31st December 2023 and Rs1061..98Lakhs for the Nine-month period ended 31st December 2023 and total net profit/(loss) after tax of Rs. 79.34 Lakhs for the quarter ended 31st December, 2023 and Rs.372.01 Lakhs for the Nine month period ended 31st December 2023 and total comprehensive income / loss of Rs. Nil for the quarter ended 31st December 2023 and Nil for the Nine months period ended 31st December 2023. 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 A.M.REDDY & D.R.REDDY,
Chartered Accountants
FRN: 009068S


R.Rama Ravi Shankar Reddy
Partner
Membership No.0217160
Secunerabad, February 14, 2024.
UDIN: **24217160BKFDVM6883**