KNR Constructions Limited.

Date: 13th August 2026 Ref: KNRCL/SD/2026/1093&1094

To, The Manager BSE Limited, P J Towers, Dalal Street, Fort, Mumbai – 400001 Scrip code: 532942	To, The Manager, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400051. Scrip Code: KNRCON

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 13th August 2026
Ref: Regulation 30 read with Regulation 33 of SEBI (LODR) Regulations, 2015 (Listing Regulations)

We refer to the above captioned subject; we herewith intimate to the Exchanges that the Board of Directors of the Company at their meeting held today has considered and approved:

a) Unaudited financial results (standalone and consolidated) for the quarter ended 30th June 2026 along with the Limited Review Report for the said period thereon. (enclosed herewith)

b) Approval for material related party transaction, upon recommendation and approval of the audit committee, with KNRHC Baidyanath Banhardih Coal Mine Private Limited, Subsidiary of the Company, subject to approval of the members of the Company at the ensuing annual general meeting.

c) Approval of material related party transaction, upon recommendation and approval of the audit Committee, with KNR-SIML (JV), related party of the Company, subject to the approval of the members of the Company at the ensuing annual general meeting.

d) Draft Notice of 31st Annual General Meeting of the members of the Company scheduled to be held on Friday, 25th September 2026 at 12.30PM through Video Conferencing or Other Audio Visual Means.

e) Draft Directors' Report for the year ended 31st March 2026 along with the annexures thereto, Corporate Governance Report and Management Discussion and Analysis Report.

f) Appointed Mr. Vikas Sirohiya, (Membership No. 15116 CP No. 5246), Practicing Company Secretary as Scrutinizer to conduct the process of e-voting for the 31st Annual General Meeting in a fair and transparent manner.

Regd.Office : 'KNR House',3rd & 4th Floor, Plot No.114,Phase-I,Kavuri Hills,
Hyderabad -500 033 Phone.:+91-40-40268759 ,40268761/ 62, Fax : 040- 40268760,
E-mail : info@knrcl.com, Web : www.knrcl.com
CIN: L74210TG1995PLC130199

g) Fixed the record date for payment of dividend as 15th September 2026.

Kindly note that the meeting was commenced at 02.30PM and concluded at 05.30PM.

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

Thanking you,
Yours truly
For **KNR Constructions Limited**

HARITHA VARANASI
Digitally signed by HARITHA VARANASI
Date: 2026.08.13 17:54:50 +05'30'

Haritha Varanasi
Company Secretary

Regd.Office : 'KNR House',3rd & 4th Floor, Plot No.114,Phase-I,Kavuri Hills,
Hyderabad -500 033 Phone.:+91-40-40268759 ,40268761/ 62, Fax : 040- 40268760 ,
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KNR CONSTRUCTIONS LIMITED
CIN: L74210TG1995PLC130199

Regd. Office: KNR House, 3rd & 4th Floor, Plot No: 114, Phase-I, Kavuri Hills, Hyderabad - 500 033
Ph: 040 -40268759 /61 /62 Fax: 040-40268760; website: knrcl.com; E-mail: investors@knrcl.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in Lakhs, except share data)

Sl. No.	PARTICULARS	Quarter ended			Year ended
		June 30 2026 Unaudited	March 31 2026 Audited	June 30 2025 Unaudited	March 31 2026 Audited
1.	Revenue from Operations	43,668.89	53,533.15	48,331.78	2,09,671.53
2.	Other Income	392.37	2,894.54	2,174.34	6,394.31
3.	**Total income (1+2)**	**44,061.26**	**56,427.69**	**50,506.12**	**2,16,065.84**
4.	**Expenses**				
	a) Cost of materials consumed	17,425.35	20,040.33	23,255.03	76,405.08
	b) Sub contract expenses	685.68	4,419.29	2,254.72	28,566.52
	c) Spreading & Assortment expenses	10,872.28	14,174.45	6,675.87	47,019.48
	d) Employee benefits expense	3,208.51	3,190.98	3,897.44	15,120.70
	e) Finance Costs	204.61	303.84	341.59	1,424.67
	f) Depreciation and amortization expense	996.01	1,393.51	1,499.91	5,819.08
	g) Other expenses	4,927.04	8,878.43	5,686.77	24,745.24
	Total Expenses (a to g)	**38,319.48**	**52,400.83**	**43,611.33**	**1,99,100.77**
5.	**Profit before exceptional items and tax (3 - 4)**	**5,741.78**	**4,026.86**	**6,894.79**	**16,965.07**
6.	Exceptional Items - Expenses/(Income) (Refer note : 4)	(28,533.06)	-	-	-
7.	**Profit before tax (5 - 6)**	**34,274.84**	**4,026.86**	**6,894.79**	**16,965.07**
8.	Tax Expense				
	Current Tax (Refer note : 4)	5,189.05	1,365.84	1,460.31	4,115.85
	Tax relating to earlier years	8.69	-	-	17.12
	Deferred Tax	848.92	738.18	305.89	1,225.88
	Total Tax Expense	**6,046.66**	**2,104.02**	**1,766.20**	**5,358.85**
9.	**Net Profit after tax (7 - 8)**	**28,228.18**	**1,922.84**	**5,128.59**	**11,606.22**
10.	Other Comprehensive Income (OCI)				
	a) Items that will not be reclassified to profit or loss				
	Remeasurements of the defined benefit plans	25.58	(103.71)	22.97	102.33
	Deferred Tax on above items	(6.44)	26.11	(5.78)	(25.75)
	b) Items that will be reclassified to profit or loss	-	-	-	-
11.	**Total Comprehensive Income (9+10)**	**28,247.32**	**1,845.24**	**5,145.78**	**11,682.80**
12.	Paid up equity share capital (Face Value Rs.2/- per share)	5,624.70	5,624.70	5,624.70	5,624.70
13.	Other Equity (excluding Revaluation Reserve)				3,99,854.68
14.	Earnings Per Share (EPS)				
	a. Basic EPS Rs. *	10.04	0.68	1.82	4.13
	b. Diluted EPS Rs. *	10.04	0.68	1.82	4.13

* Not annualised for the quarter/period ended

Notes:

1. The above Standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 13, 2026.
2. The above Standalone financial results, which has been prepared in accordance with the Indian Accounting Standards (IND AS) specified under the section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principal generally accepted India and guide lines issued by SEBI, were reviewed by the Statutory Auditors of the Company.
3. The Standalone figures for the quarter ended March 31, 2026 are the balancing figures between the audited standalone figures for the year ended March 31, 2026 and unaudited published standalone figures for the nine months ended December 31, 2025.
4. During the quarter ended June 30, 2026, the Company has transferred its 100% equity share capital in two of its subsidiary companies ie KNR Palani Infra Private Limited & KNR Ramagiri Infra Private Limited to Indus Infra Trust for consideration of Rs. 43,248.37 lakhs against invested amount of Rs. 14,714.31 lakhs (in the form of Equity and Subordinated Debt) and accordingly resultant profit of Rs. 28,533.06 Lakhs is shown as Exceptional Items in the Statement of standalone Profit and Loss and the resultant tax of Rs. 4,080.23 lakhs is shown in current tax.
5. The trade receivables, retention amounts and unbilled amounts includes an amount of Rs. 1,37,309.28 lakhs as at June 30, 2026 (Rs. 1,36,331.90 lakhs as at March 31, 2026) relating to Kaleswaram Package 4 Irrigation Project in Telangana. Collections in this project has been stalled since March 2023, despite no collections since March 2023, the Company is executing the projects to comply with the project execution terms and to demonstrate that the Company was not at fault in execution of the projects. Management, based on contractual terms of the agreement and internal assessments and discussions with Authority, is confident of recovering it's present and future dues relating to this project.
6. The Company is primarily engaged in "Construction and Engineering activities" and the segment report is reviewed by Chief Operating Decision Maker, accordingly the Company has considered the business as a whole as a single Operating Segment in accordance with Ind AS 108.
7. Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period.

For KNR Constructions Limited

KNR CONSTRUCTIONS LIMITED HYD

K N L Reddy

K. Narsimha Reddy
Managing Director
DIN: 00382412

Place : Hyderabad
Date : 13-Aug-2026

K. P. RAO & CO.
CHARTERED ACCOUNTANTS

'Poornima', IInd Floor, 25, State Bank Road, Bangalore - 560 001. Karnataka, India.

K. P. RAO
H.N. ANIL
MOHAN R LAVI
K. VISWANATH
S. PRASHANTH
P. RAVINDRANATH

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Independent Auditor's Limited Review Report on the "Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2026" of KNR Constructions Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors of
KNR Constructions Limited
Hyderabad.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **KNR Constructions Limited** (the "Company"), which include seventeen joint operations for the quarter ended on June 30, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's management is responsible for preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. The Statement includes the interim financial information of the joint operations listed in **Attachment A**.

K.P. RAO & CO. BENGALURU FRN:003135S CHARTERED ACCOUNTANTS

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 the other auditors as referred in paragraph 7 & 8 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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

6. **Emphasis of Matter Paragraph**

   We draw attention to Note 05 of the standalone financial results, regarding the dues aggregating to Rs. 1,37,309.28 Lakhs relating to the Kaleswaram Package 4 were considered as good for recovery by the management, based on the contractual terms of the respective agreement with the customer and internal assessments by the management. We were informed by the management that it is fully confident of recovery of such dues. Our opinion is not modified in respect of this matter.

7. We did not review the interim financial information of two joint operations included in the Statement whose financial information reflect total income (before consolidation adjustments) of Rs. 1333.11 Lakhs, total profit /(loss) after tax (before consolidation adjustments) of Rs.41.10 Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. 41.10 Lakhs for the quarter ended June 30, 2026 as considered in this Statement. The interim financial information of these two joint operations has been reviewed by the other auditors whose reports have been furnished to us by the Management of the Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

8. We did not review the interim financial information of fifteen joint operations included in the Statement whose financial information reflect total revenue (before consolidation adjustments) of Rs. 5783.56 Lakhs, total profit /(loss) (before consolidation adjustments) of Rs. (3.50) Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (3.50) Lakhs for the quarter ended June 30, 2026 as considered in this Statement. The interim financial information of this joint operation has not been reviewed by their auditors whose financial information have been furnished to us by the Management of the Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on such interim financial information certified by the Management of the Company. According to the information and explanations given to us by the Management, this interim financial information is not material to the Company.

K.P. RAO & CO. BENGALURU FRN:003135S CHARTERED ACCOUNTANTS

Our conclusion on the Statement in respect of matters stated in para 7 & 8 above is not modified with respect to our reliance on the work done and the report of the other auditors and the financial results certified by the Management.

For K.P. Rao & Co.,
Chartered Accountants
FRN No: 003135S

K.P. RAO & CO. BENGALURU FRN:003135S CHARTERED ACCOUNTANTS

H N Anil
Partner
Membership Number: 225120
UDIN: 26225120UULAGI4006

Place: Bangalore
Date: 13 August, 2026

Attachment A

Joint Operations - Reviewed by Other Auditors

1	PATEL KNR – JV
2	KNR-PATEL JV

Joint Operations - Not Reviewed by Other Auditors

1	KNR-SLEC JV
2	KNR-GVR JV
3	KNR-JKM- KAMALA JV
4	KNR-TBCPL JV
5	KNR-SLMI JV
6	KNR-BPL JV
7	BSCPL KNR JV
8	KNR-JKM JV
9	KNR-NAVAYUGA-NCC-JV
10	PSK-KNR-GVR-JV
11	KNR-PBEPL-JV
12	KNR-SEW-GVR-JV
13	KNRCL-AIPPL-KCCL-JV
14	KNR-HES-ACPL-JV
15	KNR-HES-JV

K.P. RAO & CO., BENGALURU FRN:003135S CHARTERED ACCOUNTANTS

KNR CONSTRUCTIONS LIMITED
CIN: L74210TG1995PLC130199
Regd. Office: KNR House, 3rd & 4th Floor, Plot No: 114, Phase-I, Kavuri Hills, Hyderabad - 500 033
Ph: 040 -40268759 /61 /62 Fax: 040-40268760; website: knrcl.com; E-mail: investors@knrcl.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in Lakhs, except share data)

Sl. No.	PARTICULARS	Quarter ended			Year ended
		June 30 2026 Unaudited	March 31 2026 Audited	June 30 2025 Unaudited	March 31 2026 Audited
1.	Revenue from Operations	58,794.47	69,559.04	61,272.28	2,69,801.31
2.	Other Income	1,200.64	1,895.54	2,523.91	6,521.90
3.	**Total income (1+2)**	**59,995.11**	**71,454.58**	**63,796.19**	**2,76,323.21**
4.	**Expenses**				
	a) Cost of materials consumed	17,425.34	20,040.33	23,255.02	76,405.07
	b) Sub contract expenses	685.68	4,419.29	2,254.72	28,566.52
	c) Construction cost	98.60	84.23	402.03	622.15
	d) Spreading & Assortment expenses	10,872.28	14,174.45	6,675.87	47,019.48
	e) Employee benefits expense	3,242.76	3,233.88	3,899.41	15,208.67
	f) Finance Costs	5,300.06	5,579.89	4,835.03	21,172.92
	g) Depreciation and amortization expense	1,070.40	1,394.47	1,541.89	5,945.97
	h) Other expenses (Refer note : 4)	16,826.02	10,693.83	6,489.93	30,844.09
	Total Expenses (a to h)	**55,521.14**	**59,620.37**	**49,353.90**	**2,25,784.87**
5.	**Profit before exceptional items and tax (3 - 4)**	**4,473.97**	**11,834.21**	**14,442.29**	**50,538.34**
6.	Exceptional Items - Expenses/(Income) (Refer note : 4)	(11,317.07)	-	-	-
7.	**Profit before tax (5 - 6)**	**15,791.04**	**11,834.21**	**14,442.29**	**50,538.34**
8.	Tax Expense				
	Current Tax	7,576.69	1,733.73	2,019.42	7,288.31
	Tax relating to earlier years	8.69	0.36	-	80.62
	Deferred Tax	848.92	738.18	305.89	1,225.88
	Total Tax Expense	**8,434.30**	**2,472.27**	**2,325.31**	**8,594.81**
9.	**Net Profit after tax (7 - 8)**	**7,356.74**	**9,361.94**	**12,116.98**	**41,943.53**
10.	Share of profit / (loss) of associates and joint Controlled Entity	715.72	1,247.86	223.77	1,742.73
11.	**Net Profit after tax and share of profit / (loss) of associates and joint controlled entity (9 + 10)**	**8,072.46**	**10,609.80**	**12,340.75**	**43,686.26**
	Attributable to:				
	Shareholders of the Company	8,080.83	10,620.70	12,340.75	43,707.61
	Non-Controlling Interest	(8.37)	(10.90)	-	(21.35)
12.	Other Comprehensive Income (OCI)				
	a) Items that will not be reclassified to profit or loss				
	Remeasurements of the defined benefit plans	25.58	(103.71)	22.97	102.33
	Deferred Tax on above items	(6.44)	26.11	(5.78)	(25.75)
	b) Items that will be reclassified to profit or loss			-	
13.	**Total Comprehensive Income (11+12)**	**8,091.60**	**10,532.20**	**12,357.94**	**43,762.84**
	Attributable to:				
	Shareholders of the Company	8,099.97	10,543.10	12,357.94	43,784.19
	Non-Controlling Interest	(8.37)	(10.90)	-	(21.35)
14.	Paid up equity share capital (Face Value Rs.2/- per share)	5,624.70	5,624.70	5,624.70	5,624.70
15.	Other Equity (excluding Revaluation Reserve)				4,91,574.25
16.	Earnings Per Share (EPS)				
	a. Basic EPS Rs.*	2.87	3.78	4.39	15.54
	b. Diluted EPS Rs.*	2.87	3.78	4.39	15.54

* Not annualised for the quarter/period ended

Notes:

1. The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 13, 2026.
2. The above Consolidated financial results, which has been prepared in accordance with the Indian Accounting Standards (IND AS) specified under the section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principal generally accepted India and guide lines issued by SEBI, were reviewed by the Statutory Auditors of the Company.
3. The Consolidated figures for the quarter ended March 31, 2026 are the balancing figures between the audited Consolidated figures for the year ended March 31, 2026 and unaudited published Consolidated figures for the nine months ended December 31, 2025.
4. During the quarter ended June 30, 2026, the Company has transferred its 100% equity share capital in two of its subsidiary companies ie KNR Palani Infra Private Limited & KNR Ramagiri Infra Private Limited to Indus Infra Trust for consideration of Rs 43,248.37 lakhs and after adjustment of net assets as on date of transfer, the resultant profit of Rs 11,317.07 lakhs is shown as Exceptional Items in the Statement of Consolidated Profit and Loss.
   Further, the company has recognized modification loss of Rs.9,610.18 lakhs, which is due to change in estimates of the financial asset receivable in both the companies is shown in Other expenses in the Statement of consolidated Profit and Loss. The loss is due to IND AS adjustments and does not have any cash flow impact on the company.
5. The trade receivables, retention amounts and unbilled amounts includes an amount of Rs. 1,37,309.28 Lakhs as at June 30, 2026 (Rs. 1,36,331.90 Lakhs as at March 31, 2026) relating to Kaleswaram Package 4 Irrigation Project in Telangana. Collections in this project has been stalled since March 2023, despite no collections since March 2023, the Company is executing the projects to comply with the project execution terms and to demonstrate that the Company was not at fault in execution of the projects. Management, based on contractual terms of the agreement and internal assessments and discussions with Authority, is confident of recovering it's present and future dues relating to this project.
6. The Group is primarily engaged in "Construction and Engineering activities" and the segment report is reviewed by Chief Operating Decision Maker, accordingly the Group has considered the business as a whole as a single Operating Segment in accordance with Ind AS 108.
7. Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period.

For KNR Constructions Limited

KNR CONSTRUCTIONS LIMITED HYD

K.Narsimha Reddy
Managing Director
DIN: 00382412

Place : Hyderabad
Date : 13-Aug-2026

K. P. RAO & CO.
CHARTERED ACCOUNTANTS

'Poornima', IInd Floor, 25, State Bank Road,
Bangalore - 560 001. Karnataka, India.

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Independent Auditor's Limited review report on the Statement of Unaudited Consolidated Financial Results for the Quarter June 30, 2026 of KNR Constructions Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors,
KNR Constructions Limited,
Hyderabad.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **KNR Constructions Limited** (the "Parent") which includes Seventeen Joint Operations and its Seventeen Subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit after tax and total comprehensive profit of its two associates and a joint venture for the quarter June 30, 2026 (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 (the "Listing Regulations").

2. The Parent's management is responsible for preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parent's Board of Directors. 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 ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

4. The Statement includes the results of the entities as referred to in **Attachment A.**

K.P. RAO & CO. BENGALURU FRN:003135S CHARTERED ACCOUNTANTS

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 the other auditors referred to in paragraph 7, 8 & 9 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

6. **Emphasis of Matter Paragraph**

   We draw attention to Note 05 of the consolidated financial results, regarding the dues aggregating to Rs. 1,37,309.28 Lakhs relating to the Kaleswaram Package 4 were considered as good for recovery by the management, based on the contractual terms of the respective agreement with the customer and internal assessments by the management. We were informed by the management that it is fully confident of recovery of such dues. Our opinion is not modified in respect of this matter.

7. We did not review the interim financial information of two joint operations included in the Statement whose financial information reflect total income (before consolidation adjustments) of Rs. 1333.11 Lakhs, total profit /(loss) after tax (before consolidation adjustments) of Rs. 41.10 Lakhs and total comprehensive income/(loss) (before consolidation adjustments) of Rs. 41.10 Lakhs for the quarter ended June 30, 2026 as considered in this Statement. The interim financial information of these two joint operations has been reviewed by the other auditors whose reports have been furnished to us by the Management of the Parent, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

8. We did not review the interim financial information of fifteen joint operations included in the Statement whose financial information reflect total income (before consolidation adjustments) of Rs. 5783.56 Lakhs for the quarter ended June 30, 2026, total profit /(loss) (before consolidation adjustments) of Rs. (3.50) Lakhs for the quarter ended June 30, 2026 and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (3.50) Lakhs for the quarter ended on June 30, 2026 as considered in this Statement. The interim financial information of these fifteen joint operations has not been reviewed by their auditors whose financial information have been furnished to us by the Management of the Parent, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on such interim financial information certified by the Management of the Company. According to the information and explanations given to us by the Management, this interim financial information is not material to the Company.

   Our conclusion on the Statement in respect of matters stated in para 7 & 8 above is not modified with respect to our reliance on the work done and the report of the other auditors and the financial results certified by the Management.

K.P. RAO & CO. BENGALURU FRN:003135S CHARTERED ACCOUNTANTS

9. We did not review the interim financial information of seventeen subsidiaries included in the consolidated unaudited financial results, whose standalone unaudited interim financial information reflects total income (before consolidation adjustments) of Rs. 45,906.36 Lakhs for the Quarter ended June 30, 2026, total profit/(loss) after tax (before consolidation adjustments) of Rs. (3657.79) Lakhs for the Quarter ended June 20, 2026, and total comprehensive income/(Loss) (before consolidation adjustments) of Rs. (3657.79) Lakhs for the Quarter ended June 30, 2026, respectively, as considered in the Statement. The interim financial information of these seventeen subsidiaries has been reviewed by the other auditors whose reports have been furnished to us by the Management of the Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   The consolidated unaudited financial results also include the Group's share of profit/(loss) after tax of Rs. 1,839.51 Lakhs, total comprehensive income/(loss) (net) of Rs. 1,789.31 Lakhs for the quarter ended June 30, 2026, as considered in the Statement, in respect of two Associates, whose interim financial information has not been reviewed by us. This interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of these matters.

10. The Consolidated financial results also include the Group's share of net profit of Rs. Nil for the quarter ended June 30, 2026, in respect of one joint venture located outside India, whose financials have not been reviewed by us, and have not been reviewed by their auditors whose financial information have been furnished to us by the Management of the Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint venture, is based solely on such interim financial information certified by the Management of the Company. According to the information and explanations given to us by the Management, this interim financial information is not material to the Company.

    Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Parent's Management.

For K.P. Rao & Co.,
Chartered Accountants
FRN No: 003135S

K.P. RAO & CO. BENGALURU FRN:003135S CHARTERED ACCOUNTANTS

H N Anil
Partner
Membership Number: 225120
UDIN: 26225120QLOMOM3536

Place: Bangalore
Date: 13 August, 2026

Attachment A

Subsidiaries-Reviewed by Other Auditors

SI No.	Name
1	KNR Agrotech & Beverages Pvt Ltd
2	KNR Infrastructure Projects Pvt Ltd
3	KNR Energy Ltd
4	KNRC Holdings and Investments Pvt Ltd
5	KNR Somwarapet Infraproject Pvt. Ltd.,
6	KNR Palani Infra Pvt. Ltd., (Ceases to be a subsidiary with effective from May 29, 2026)
7	KNR Ramanattukura Infra Pvt Ltd
8	KNR Guruvayur Infra Private Limited
9	KNR Ramagiri Infra Pvt Ltd (Ceases to be a subsidiary with effective from June 11, 2026)
10	KNR Sriranganatha Infra Pvt Ltd
11	KNR Kaveri Infra Pvt Ltd
12	KNR Mahabalipuram Infra Pvt Ltd
13	KNR Ramateertham Infra Pvt.Ltd
14	Manjeri City Infrastructures and Developers LLP
15	Benedire Infrastructures and Developers LLP
16	KNRHC Baidyanath Banhardih Coal Mine Pvt Ltd
17	KNR Manyamkonda Infra Pvt Ltd

Associates- Reviewed by other auditors

SI No.	Name
1	Patel KNR Heavy Infrastructures Limited
2	Patel KNR Infrastructures Private Limited

Joint Operations - Reviewed by Other Auditors

SI No.	Name
1	PATEL KNR – JV
2	KNR PATEL – JV

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Joint Operations - Not Reviewed by Other Auditors

SI No.	Name
1	KNR-SLEC JV
2	KNR-GVR JV
3	KNR-JKM- KAMALA JV
4	KNR-TBCPL JV
5	KNR-SLMI JV
6	KNR-BPL JV
7	BSCPL KNR JV
8	KNR-JKM JV
9	KNR-NAVAYUGA-NCC-JV
10	PSK-KNR-GVR-JV
11	KNR-PBEPL-JV
12	KNR-SEW-GVR-JV
13	KNRCL-AIPPL-KCCL-JV
14	KNR-HES-ACPL-JV
15	KNR-HES-JV

Joint Venture - Not Reviewed by Other Auditors

SI No.	Name
1	SEL-KNR-JV

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