



## KNR Constructions Limited.

Date: 29<sup>th</sup> May 2026

Ref: KNRCL/SD/2026/1057&1058

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
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Dear Sir/Madam,

**Sub: - Outcome of Board Meeting held on 29<sup>th</sup> May 2026**

**Ref: Regulation 30 read with Regulation 33 of SEBI (LODR) Regulations, 2015**

We refer to the above captioned subject, we herewith intimate to the Exchanges that the Board of Directors at their meeting held today, i.e, Friday, 29<sup>th</sup> May 2026 has interalia considered, approved/noted the following:

- a) Audited financial statements (Standalone and Consolidated) of the Company for the year ended 31<sup>st</sup> March 2026, as reviewed and recommended by the Audit Committee, along with the auditors' report (standalone and consolidated) as on that date (enclosed herewith). A copy of the declaration signed by the Executive Director & CFO of the Company stating that the audit report is with unmodified opinion is also enclosed herewith.
- b) Recommendation of final dividend of Rs. 0.25/- per equity share of Rs. 2/- each for the financial year ended 31<sup>st</sup> March 2026, subject to the approval by the shareholders at the ensuing Annual General Meeting. Record date for the purpose of final dividend will be intimated in due course of time.
- c) Re-appointment of M/s KP Rao & Co. Chartered Accountants as Internal Auditors of the Company for the FY 2026-27.
- d) Appointment of M/s Suneel & Associates., Cost Accountants as Cost Auditors of the Company for the FY 2026-27, subject to the ratification of the members of the Company at their ensuing Annual General Meeting.

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](mailto:info@knrcl.com), Web : [www.knrcl.com](http://www.knrcl.com)

CIN: L74210TG1995PLC130199



## **KNR Constructions Limited.**

We also herewith enclose the disclosure with regards to large corporate for the financial year 2026-27.

Kindly note that the meeting was commenced at 2.30PM and concluded at 06.30 PM.

This is for your information and records, please.

Thanking you,

Yours truly

For **KNR Constructions Limited**

**Haritha Varanasi**

**Company Secretary**

**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

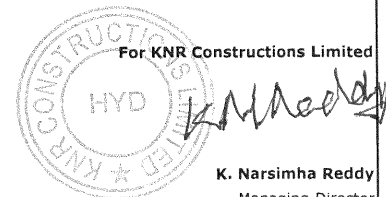
**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

Sl. No.	PARTICULARS	Quarter ended			Year ended	
		March 31	December 31	March 31	March 31	March 31
		2026	2025	2025	2026	2025
		Audited	Unaudited	Audited	Audited	Audited
1.	Revenue from Operations (Refer note : 4)	53,533.15	58,506.41	85,119.40	2,09,671.53	3,35,864.93
2.	Other Income	2,894.54	937.36	1,851.23	6,394.31	45,165.57
3.	<b>Total income (1+2)</b>	<b>56,427.69</b>	<b>59,443.77</b>	<b>86,970.63</b>	<b>2,16,065.84</b>	<b>3,81,030.50</b>
4.	<b>Expenses</b>					
	a) Cost of materials consumed	20,040.33	16,497.38	37,419.81	76,405.08	1,46,643.94
	b) Sub contract expenses	4,419.29	21,613.98	4,916.34	28,566.52	11,272.51
	c) Spreading & Assortment expenses	14,174.45	8,794.45	19,403.13	47,019.48	66,119.48
	d) Employee benefits expense	3,190.98	3,382.56	4,108.47	15,120.70	17,691.50
	e) Finance Costs	303.84	314.92	377.35	1,424.67	1,295.35
	f) Depreciation and amortization expense	1,393.51	1,458.81	2,229.69	5,819.08	9,028.51
	g) Other expenses (Refer note : 4 & 6)	8,878.43	5,154.42	7,520.91	24,745.24	31,543.00
	<b>Total Expenses (a to g)</b>	<b>52,400.83</b>	<b>57,216.52</b>	<b>75,975.70</b>	<b>1,99,100.77</b>	<b>2,83,594.29</b>
5.	<b>Profit before exceptional items and tax (3 - 4)</b>	<b>4,026.86</b>	<b>2,227.25</b>	<b>10,994.93</b>	<b>16,965.07</b>	<b>97,436.21</b>
6.	Exceptional Items - Expenses/(Income)	-	-	-	-	1,501.21
7.	<b>Profit before tax (5 - 6)</b>	<b>4,026.86</b>	<b>2,227.25</b>	<b>10,994.93</b>	<b>16,965.07</b>	<b>95,935.00</b>
8.	Tax Expense					
	Current Tax	1,365.84	443.25	2,963.36	4,115.85	22,158.58
	Tax relating to earlier years	-	17.10	664.50	17.12	584.24
	Deferred Tax	738.18	2.98	(152.43)	1,225.88	624.10
	<b>Total Tax Expense</b>	<b>2,104.02</b>	<b>463.33</b>	<b>3,475.43</b>	<b>5,358.85</b>	<b>23,366.92</b>
9.	<b>Net Profit after tax (7 - 8)</b>	<b>1,922.84</b>	<b>1,763.92</b>	<b>7,519.50</b>	<b>11,606.22</b>	<b>72,568.08</b>
10.	Other Comprehensive Income (OCI)					
	a) <b>Items that will not be reclassified to profit or loss</b>					
	Remeasurements of the defined benefit plans	(103.71)	160.09	41.90	102.33	91.90
	Deferred Tax on above items	26.11	(40.30)	(10.55)	(25.75)	(23.13)
	b) <b>Items that will be reclassified to profit or loss</b>	-	-	-	-	-
11.	<b>Total Comprehensive Income (9+10)</b>	<b>1,845.24</b>	<b>1,883.71</b>	<b>7,550.85</b>	<b>11,682.80</b>	<b>72,636.85</b>
12.	Paid up equity share capital (Face Value Rs.2/- per share)	5,624.70	5,624.70	5,624.70	5,624.70	5,624.70
13.	Other Equity (excluding Revaluation Reserve)				3,99,854.68	3,88,874.97
14.	Earnings Per Share (EPS)					
	a. Basic EPS Rs. *	0.68	0.63	2.67	4.13	25.80
	b. Diluted EPS Rs. *	0.68	0.63	2.67	4.13	25.80

\* Not annualised for the period ended

**Notes:**

- 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 May 29, 2026.
- 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 audited by the Statutory Auditors of the Company.
- 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.
- For the quarter ended March 31, 2026, the Company has recognized claims for an amount of Rs. 16,297.36 lakhs from Clients on settlement. Further based on such settlements, on assessment of project cost of some of the projects, the company has revised the cost estimates and accordingly Rs 13,552.14 lakhs has been provided in the standalone financial results.
- The Board of Directors at its meeting held on May 29, 2026 have recommended a dividend of Rs. 0.25/- per equity share of face value of Rs 2/- each for the financial year 2025-26, which is subject to approval of the Share Holders in the ensuing Annual General Meeting.
- The trade receivables, retention amounts and unbilled amounts includes an amount of 1,36,331.90 Lakhs as at March 31, 2026 (Rs. 1,14,480.28 Lakhs as at March 31, 2025) 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. However, the Company has made a provision of allowance for Expected Credit Loss (ECL) for an amount of Rs 2,792.26 lakhs for the aforesaid project in the standalone financial results.
- 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.
- Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period.


  
**For KNR Constructions Limited**  
**K. Narsimha Reddy**  
 Managing Director  
 DIN: 00382412

Place : Hyderabad  
Date : 29-May-2026

**KNR CONSTRUCTIONS LIMITED**

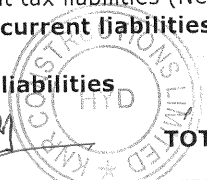
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**STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026**

(₹ in Lakhs)

PARTICULARS	As At March 31, 2026	As At March 31, 2025
	Audited	Audited
<b>I ASSETS</b>		
<b>1) NON-CURRENT ASSETS</b>		
a) Property, plant and equipment	23,320.04	29,987.80
b) Capital work-in-progress	12.14	41.20
c) Right of Use Asset	920.82	263.65
d) Investment property	6,634.71	6,634.71
e) Other Intangible assets	3.16	4.24
f) Financial Assets		
i) Investments	8,485.43	39,012.69
ii) Other Investments	22,934.24	39,605.45
iii) Trade receivables	3,460.05	3,126.35
iv) Loans	388.39	367.04
g) Deferred tax assets (Net)	11,506.13	12,757.75
h) Non Current tax assets (Net)	4,457.51	3,079.65
i) Other non-current assets	13,388.03	11,432.23
<b>Total non-current assets</b>	<b>95,510.65</b>	<b>1,46,312.76</b>
<b>2) CURRENT ASSETS</b>		
a) Inventories	13,265.78	16,026.02
b) Financial assets		
i) Trade receivables	87,148.25	1,24,495.85
ii) Cash and cash equivalents	7,069.99	8,116.66
iii) Bank balances, other than (ii) above	4,010.06	6,244.16
iv) Loans	293.62	158.62
v) Other financials assets	1,79,554.43	1,44,079.39
c) Current tax assets (Net)	129.67	-
d) Other current assets	25,885.80	19,495.84
<b>Total current assets</b>	<b>3,17,357.60</b>	<b>3,18,616.54</b>
<b>3) Assets classified as held for sale</b>	55,540.71	45.90
<b>TOTAL ASSETS</b>	<b>4,68,408.96</b>	<b>4,64,975.20</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share capital	5,624.70	5,624.70
b) Other equity	3,99,854.68	3,88,874.97
<b>Total Equity</b>	<b>4,05,479.38</b>	<b>3,94,499.67</b>
<b>LIABILITIES</b>		
<b>1) NON - CURRENT LIABILITIES</b>		
a) Financial liabilities		
i) Lease Liability	665.22	284.25
b) Provisions	595.79	681.90
c) Other non-current liabilities	255.48	262.98
<b>Total non-current liabilities</b>	<b>1,516.49</b>	<b>1,229.13</b>
<b>2) CURRENT LIABILITIES</b>		
a) Financial liabilities		
i) Borrowings	-	-
ii) Trade Payables :		
Dues to Micro & Small Enterprises	303.67	164.29
Dues to other than Micro & Small Enterprises	27,994.24	28,219.03
iii) Other financial liabilities	26,619.66	31,276.23
b) Provisions	221.82	154.12
c) Other current liabilities	6,273.70	8,881.31
d) Current tax liabilities (Net)	-	551.42
<b>Total current liabilities</b>	<b>61,413.09</b>	<b>69,246.40</b>
<b>Total liabilities</b>	<b>62,929.58</b>	<b>70,475.53</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,68,408.96</b>	<b>4,64,975.20</b>

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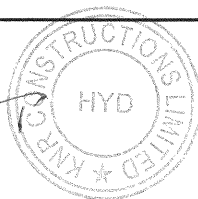
**KNR CONSTRUCTIONS LIMITED**  
CIN: L74210TG1995PLC130199

**AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026**

(Rs. In Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>A) Cash flow from Operating Activities</b>		
<b>Profit before tax</b>	16,965.07	95,935.00
<b>Adjustments for:</b>		
Depreciation and Amortisation Expense	5,819.08	9,028.51
Loss/(Profit) on sale of Property, Plant and Equipment, Investment Property(Net)	(1,089.64)	(77.20)
Liabilities no longer required written back	(770.85)	(237.36)
Provision for doubtful advances written back	-	(4,679.23)
Provision for Impairment on Investments written back	-	(5,450.00)
Bad Debts / Advances written Off	1,144.13	757.40
(Gain) / Loss on Mutual Funds	(23.98)	(259.02)
Un winding Interest on Fair Value of Financial Instruments	(359.31)	(395.61)
Exceptional Item	-	1,501.21
Allowance for expected credit loss on Trade Receivables	2,738.49	705.21
Un winding Interest on Lease liability	21.14	35.32
Interest on mobilisation advance	-	106.53
Finance cost	1,403.53	1,154.00
Interest Income	(2,411.50)	(29,184.06)
<b>Operating profit before working capital changes</b>	<b>23,436.16</b>	<b>68,940.70</b>
Changes in working capital:		
(Increase)/Decrease in Trade and Other Receivables and prepayments	(9,989.17)	(49,219.19)
(Increase)/Decrease in Inventories	2,760.24	6,046.04
Increase/(Decrease) in Trade and other Payables	(5,916.38)	(30,471.57)
<b>Cash generated/ (used) from Operations</b>	10,290.85	(4,704.02)
Income Taxes (paid) / Refund	(6,019.94)	(21,665.64)
<b>Net Cash flows from / (used in) Operating Activities- (A)</b>	<b>4,270.91</b>	<b>(26,369.66)</b>
<b>B) Cash flow from Investing Activities</b>		
Proceeds from sale of property, plant and equipment	2,800.68	223.90
Payments for property, plant and equipment and Capital Work-in-Progress	(584.84)	(2,033.36)
Interest Received	1,140.30	29,198.35
(Increase)/Decrease in Fixed Deposits	2,234.10	(4,436.36)
Loans/Advances to Subsidiaries/Associates and others	(130.74)	31.38
Investments in Subsidiaries, Associates and Others	(8,272.36)	(6,757.15)
TDS on Interest Received	(171.98)	(1,524.72)
<b>Net Cash flows from / (used in) Investing Activities- (B)</b>	<b>(2,984.84)</b>	<b>14,702.04</b>
<b>C) Cash flow from Financing Activities</b>		
Proceeds from borrowings	40,000.00	26,500.00
Repayment of borrowings	(40,000.00)	(26,500.00)
Finance cost paid	(1,629.65)	(1,165.27)
Dividend Paid	(703.09)	(703.09)
<b>Net Cash Flows from / (used in) Financing Activities- (C)</b>	<b>(2,332.74)</b>	<b>(1,868.36)</b>
<b>Net increase/(decrease) in cash and cash equivalents - (A+B+C)</b>	<b>(1,046.67)</b>	<b>(13,535.98)</b>
Cash & Cash Equivalents at the beginning of the year	8,116.66	21,652.64
<b>Cash &amp;Cash Equivalents at end of the year (Refer note)</b>	<b>7,069.99</b>	<b>8,116.66</b>
<b>Note:</b>		
1 Cash & Cash equivalents		
Cash on hand	15.24	21.74
Bank Balance including Deposits and Cheques on Hand - Current Account	7,054.75	8,094.92
<b>Total Cash &amp; Cash equivalents</b>	<b>7,069.99</b>	<b>8,116.66</b>

*K. N. Reddy*



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

Phone : 080 - 25587385 / 25586814  
Fax : 080 - 25594661  
E-mail : info@kprao.co.in

**Independent Auditor's Report on Quarterly and Year to date Standalone Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) regulations, 2015, as amended**

To,  
The Board of Directors  
KNR Constructions Limited,

**Report on the audit of Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of KNR Constructions Limited (hereinafter referred to as the "Company") which includes the financial information of the entities (comprising of 17 Joint operations consolidated on a proportionate basis) listed in Annexure "A" attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report.



**Branches**

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Mysore : 74, 2nd Main, First Stage, Vijayanagar, Mysore - 570 017. Ph.: 0821-4271908  
Chennai : Flat 2-A, Second Floor, Shruthi 3/7, 8th Cross Street, Shastrinagar, Adayar, Chennai - 600 020. Ph.: 044- 24903137 / 45511564

We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in the "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

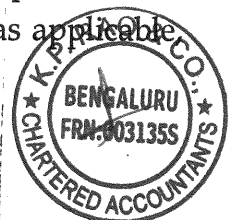
**Emphasis of matter**

We draw attention to Note 06 of the standalone financial results, regarding the dues aggregating to Rs. 1,36,331.90 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.

**Management's and Board of Directors' Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable,



## CHARTERED ACCOUNTANTS

matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

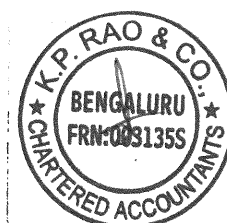
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor' Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.



## CHARTERED ACCOUNTANTS

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities and its joint operations to express an opinion on the standalone financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors. For the other entities included in the standalone financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



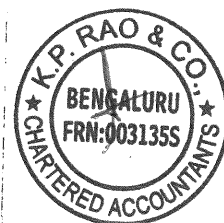
**Other Matter**

- a) The standalone financial results include the audited financial results of 12 Joint operations, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 92,152.84 lakhs as at 31 March 2026, total income (before consolidation adjustments) of Rs. 27,223.70 lakhs and Rs. 43,899.96 lakhs, total net profit/ (loss) after tax (before consolidation adjustments) of Rs. 103.51 lakhs and Rs. 58.69 lakhs, total comprehensive income /(loss) (before consolidated adjustments) of Rs. 103.51 lakhs and Rs. 58.69 lakhs for the Quarter and year ended 31<sup>st</sup> March, 2026 respectively and net cash flow/(outflow) Rs. (206.62) lakhs for year ended 31<sup>st</sup> March 2026, as considered in the standalone financial results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us by the management and our opinion on the standalone financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the standalone financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

The standalone financial results include the unaudited financial results of 5 Joint operations whose financial information reflect total assets of Rs. 1,628.77 lakhs (before consolidation adjustments) as at 31<sup>st</sup> March 2026 and total income of Rs. Nil and Rs. 2,285.43 lakhs (before consolidation adjustments), total net profit/(loss) after tax of Rs. (0.25) lakhs and Rs. 67.92 lakhs (before consolidation adjustments) and total comprehensive income/(loss) (before consolidated adjustments) of Rs. (0.25) and Rs. 67.92 lakhs for the Quarter ended and year ended 31<sup>st</sup> March 2026 respectively and net cash flow/(outflow) Rs. Nil for year ended 31<sup>st</sup> March 2026, as considered in the standalone financial results, which have not been audited by us. These financial information have not been audited by any auditors and have been prepared solely based on the information compiled by the Management and approved by the Board of Directors.

Our opinion and conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial information are not material to the Group.



Our opinion on the standalone financial results is not modified in respect of the above matter with respect to our reliance on the financial information certified by the Management.

- b) The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations

For K P Rao & Co,  
Chartered Accountants  
Firm Registration No. 003135S



H N Anil  
Partner  
Membership No. 225120



UDIN:26225120XYCDLY1180

Place: Hyderabad  
Date: 29<sup>th</sup> May, 2026.

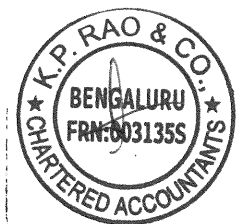
**Annexure A**

**Joint Operations Audited by Other Auditors**

1	PATEL-KNR JV
2	KNR-BPL JV
3	KNR-PATEL JV
4	BSCPL KNR JV
5	KNR-JKM JV
6	KNR-NAVAYUGA-NCC-JV
7	PSK-KNR-GVR-JV
8	KNR-PBEPL-JV
9	KNR-SEW-GVR-JV
10	KNRCL-AIPPL-KCCL-JV
11	KNR-HES-ACPL-JV
12	KNR-HES JV

**Not Audited by other Auditors**

1	KNR-SLEC JV
2	KNR-GVR JV
3	KNR-JKM- KAMALA JV
4	KNR-TBCPL JV
5	KNR-SLMI JV



**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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

(₹ in Lakhs, except share data)

Sl. No.	PARTICULARS	Quarter ended			Year ended	
		March 31	December 31	March 31	March 31	March 31
		2026	2025	2025	2026	2025
		Audited	Unaudited	Audited	Audited	Audited
1.	Revenue from Operations (Refer note : 4)	69,559.04	74,319.51	97,521.00	2,69,801.31	4,75,316.64
2.	Other Income	1,895.54	1,354.76	2,529.71	6,521.90	31,568.85
3.	<b>Total income (1+2)</b>	<b>71,454.58</b>	<b>75,674.27</b>	<b>1,00,050.71</b>	<b>2,76,323.21</b>	<b>5,06,885.49</b>
4.	<b>Expenses</b>					
	a) Cost of materials consumed	20,040.33	16,497.38	37,419.81	76,405.07	1,46,643.92
	b) Sub contract expenses	4,419.29	21,613.98	4,916.34	28,566.52	11,272.51
	c) Construction cost	84.23	101.57	290.16	622.15	31,887.83
	d) Spreading & Assortment expenses	14,174.45	8,794.45	19,403.98	47,019.48	66,152.33
	e) Employee benefits expense	3,233.88	3,414.21	4,124.41	15,208.67	17,712.84
	f) Finance Costs	5,579.89	5,484.91	4,058.43	21,172.92	20,789.58
	g) Depreciation and amortization expense	1,394.47	1,500.96	2,285.68	5,945.97	31,421.95
	h) Other expenses (Refer note : 4 & 6)	10,693.83	7,227.13	9,216.65	30,844.09	39,109.51
	<b>Total Expenses (a to h)</b>	<b>59,620.37</b>	<b>64,634.59</b>	<b>81,715.46</b>	<b>2,25,784.87</b>	<b>3,64,990.47</b>
5.	<b>Profit before exceptional items and tax (3 - 4)</b>	<b>11,834.21</b>	<b>11,039.68</b>	<b>18,335.25</b>	<b>50,538.34</b>	<b>1,41,895.02</b>
6.	Exceptional Items - Expenses/(Income)	-	-	12,561.59	-	14,062.80
7.	<b>Profit before tax (5 - 6)</b>	<b>11,834.21</b>	<b>11,039.68</b>	<b>5,773.66</b>	<b>50,538.34</b>	<b>1,27,832.22</b>
8.	Tax Expense					
	Current Tax	1,733.73	823.53	4,529.10	7,288.31	24,539.76
	Tax relating to earlier years	0.36	33.51	664.50	80.62	606.93
	Deferred Tax	738.18	2.98	(152.43)	1,225.88	624.10
	<b>Total Tax Expense</b>	<b>2,472.27</b>	<b>860.02</b>	<b>5,041.17</b>	<b>8,594.81</b>	<b>25,770.79</b>
9.	<b>Net Profit after tax (7 - 8)</b>	<b>9,361.94</b>	<b>10,179.66</b>	<b>732.49</b>	<b>41,943.53</b>	<b>1,02,061.43</b>
10.	Share of profit / (loss) of associates and joint Controlled Entity	1,247.86	92.32	27.19	1,742.73	(1,874.02)
11.	<b>Net Profit after tax and share of profit / (loss) of associates and joint controlled entity (9 + 10)</b>	<b>10,609.80</b>	<b>10,271.98</b>	<b>759.68</b>	<b>43,686.26</b>	<b>1,00,187.41</b>
12.	<b>Attributable to:</b>					
	Shareholders of the Company	10,620.70	10,280.23	13,923.62	43,707.61	1,00,187.41
	Non-Controlling Interest	(10.90)	(8.25)	(13,163.94)	(21.35)	-
	<b>Other Comprehensive Income (OCI)</b>					
	<b>a) Items that will not be reclassified to profit or loss</b>					
	Remeasurements of the defined benefit plans	(103.71)	160.09	41.90	102.33	91.90
	Deferred Tax on above items	26.11	(40.30)	(10.55)	(25.75)	(23.13)
	<b>b) Items that will be reclassified to profit or loss</b>					
13.	<b>Total Comprehensive Income (11+12)</b>	<b>10,532.20</b>	<b>10,391.77</b>	<b>791.03</b>	<b>43,762.84</b>	<b>1,00,256.18</b>
	<b>Attributable to:</b>					
	Shareholders of the Company	10,543.10	10,400.02	13,954.97	43,784.19	1,00,256.18
	Non-Controlling Interest	(10.90)	(8.25)	(13,163.94)	(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	5,624.70
15.	Other Equity (excluding Revaluation Reserve)				4,91,574.25	4,48,493.15
16.	Earnings Per Share (EPS)					
	a. Basic EPS Rs.*	3.78	3.66	4.95	15.54	35.62
	b. Diluted EPS Rs.*	3.78	3.66	4.95	15.54	35.62

\* Not annualised for the period ended

**Notes:**

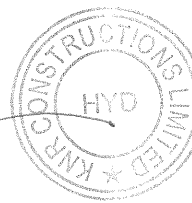
- The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May 29, 2026.
- The above Consolidated financial results, which has been prepared in accordance with the Indian Accounting Standards (IND AS) 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 audited by the Statutory Auditors of the Company.
- 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.
- For the quarter ended March 31, 2026, the Company has recognized claims for an amount of Rs. 16,297.36 lakhs from Clients on settlement. Further based on such settlements, on assessment of project cost of some of the projects, the company has revised the cost estimates and accordingly Rs 13,552.14 lakhs has been provided in the consolidated financial results.
- The Board of Directors at its meeting held on May 29, 2026 have recommended a dividend of Rs. 0.25/- per equity share of face value of Rs 2/- each for the financial year 2025-26, which is subject to approval of the Share Holders in the ensuing Annual General Meeting.
- The trade receivables, retention amounts and unbilled amounts includes an amount of 1,36,331.90 Lakhs as at March 31, 2026 (Rs. 1,14,480.28 Lakhs as at March 31, 2025) 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 its present and future dues relating to this project. However, the Company has made a provision of allowance for Expected Credit Loss (ECL) for an amount of Rs 2,792.26 lakhs for the aforesaid project in the consolidated financial results.
- 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.
- Figures for the previous year/period have been regrouped/re-classified to confirm to the figures of the current period.

For KNR Constructions Limited

*K.Narsimha Reddy*

**K.Narsimha Reddy**  
Managing Director

DIN: 00382412



Place : Hyderabad  
Date : 29-May-2026

## KNR CONSTRUCTIONS LIMITED

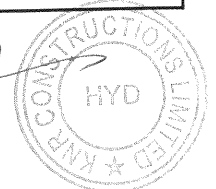
CIN: L74210TG1995PLC130199

## STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

PARTICULARS	As At March 31, 2026	As At March 31, 2025
	Audited	Audited
<b>I ASSETS</b>		
<b>1) NON-CURRENT ASSETS</b>		
a) Property, plant and equipment	27,226.73	33,832.48
b) Capital work-in-progress	12.14	41.20
c) Right of Use Asset	920.82	263.65
d) Investment property	14,740.77	14,145.31
e) Other Intangible assets	3.17	4.25
f) Financial Assets		
i) Investments	7,095.92	5,353.19
ii) Trade receivables	3,460.05	3,126.35
iii) Other financial assets	3,19,954.03	2,74,354.92
g) Deferred tax assets (Net)	11,506.13	12,757.75
h) Non current tax assets (Net)	7,335.53	5,443.31
i) Other non-current assets	47,539.15	46,924.85
<b>Total non-current assets</b>	<b>4,39,794.44</b>	<b>3,96,247.26</b>
<b>2) CURRENT ASSETS</b>		
a) Inventories	13,281.14	16,041.38
b) Financial assets		
i) Investments	24,848.35	6,228.80
ii) Trade receivables	80,836.12	92,111.66
iii) Cash and cash equivalents	18,642.59	10,333.01
iv) Bank balances, other than (iii) above	19,086.67	21,918.86
v) Loans	293.62	158.62
vi) Other financials assets	1,85,333.77	1,46,188.66
c) Current tax assets (Net)	2,334.37	2,849.48
d) Other current assets	27,704.19	21,012.41
<b>Total current assets</b>	<b>3,72,360.82</b>	<b>3,16,842.88</b>
<b>3) Assets classified as held for sale</b>	-	45.90
<b>TOTAL ASSETS</b>	<b>8,12,155.26</b>	<b>7,13,136.04</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share capital	5,624.70	5,624.70
b) Other equity	4,91,574.25	4,48,493.15
<b>Equity attributable to share holders of the company</b>	<b>4,97,198.95</b>	<b>4,54,117.85</b>
Non-Controlling Interests	(21.09)	-
<b>Total Equity</b>	<b>4,97,177.86</b>	<b>4,54,117.85</b>
<b>LIABILITIES</b>		
<b>1) NON - CURRENT LIABILITIES</b>		
a) Financial liabilities		
i) Borrowings	2,26,977.50	1,75,740.69
ii) Lease Liability	665.22	284.25
b) Provisions	7,595.12	5,030.82
c) Other non-current liabilities	255.48	262.98
<b>Total non-current liabilities</b>	<b>2,35,493.32</b>	<b>1,81,318.74</b>
<b>2) CURRENT LIABILITES</b>		
a) Financial liabilities		
i) Borrowings	16,782.18	8,922.54
ii) Trade Payables		
Dues to MSM Enterprises	303.67	164.29
Dues to other than MSM Enterprises	27,920.58	28,035.54
iii) Other financial liabilities	26,394.69	30,875.69
b) Provisions	221.82	154.12
c) Other current liabilities	7,861.14	7,034.31
d) Current tax liabilities (Net)	-	2,512.96
<b>Total current liabilities</b>	<b>79,484.08</b>	<b>77,699.45</b>
<b>Total liabilities</b>	<b>3,14,977.40</b>	<b>2,59,018.19</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,12,155.26</b>	<b>7,13,136.04</b>

K.N.R. Reddy



**KNR CONSTRUCTIONS LIMITED**

CIN: L74210TG1995PLC130199

**AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026**

(Rs. In Lakhs)

PARTICULARS	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>A) Cash Flow from operating Activities</b>		
<b>Profit before tax</b>	<b>52,281.07</b>	<b>1,25,958.20</b>
<b>Adjustments for :</b>		
Depreciation and Amortisation expense	5,945.97	31,421.95
Liabilities no longer required written back	(815.80)	(8,198.20)
Provision for Doubtful Advances written back	-	(385.05)
Bad debts/advances written off	1,318.37	1,619.42
(Gain)/Loss on sale of property, plant and equipment	(1,089.64)	(77.20)
(Gain)/Loss on sale of Mutual funds	(903.33)	(1,193.75)
(Gain) / Loss on Fair value of Financial instruments	(337.97)	(375.99)
Exceptional Item	-	14,062.80
Finance Income on Financial Assets	(56,591.20)	(39,339.75)
Provision for Periodic maintenance	2,295.53	2,849.44
Un winding Interest on Lease liabilities	21.14	35.32
Un Amortized Processing fee	67.76	104.27
Modification gain/loss	488.93	(410.17)
Allowance for expected credit loss on Trade Receivables	2,738.49	705.21
Finance costs	21,084.02	20,649.99
Interest Income	(1,562.71)	(15,248.29)
<b>Operating profit/(loss) before working capital changes</b>	<b>24,940.63</b>	<b>1,32,178.20</b>
<b>Working capital adjustments:</b>		
(Increase)/Decrease in Trade and Other Receivables and prepayments	(29,614.14)	(1,43,201.96)
(Increase)/Decrease in Inventories	2,760.24	6,046.04
Increase/(Decrease) in Trade and other Payables	(1,904.33)	(28,780.32)
<b>Cash generated / (Used in) From Operations</b>	<b>(3,817.60)</b>	<b>(33,758.04)</b>
Income Taxes (paid) / Refunds	(11,087.02)	(22,900.06)
<b>Net Cash Flows from/(used in) Operating Activities - (A)</b>	<b>(14,904.62)</b>	<b>(56,658.10)</b>
<b>B) Cash Flow from Investing Activities</b>		
Proceeds from sale of property, plant and equipment	2,800.68	242.28
Purchase of property, plant and equipment and Capital Work-in-Progress	(1,369.51)	(2,797.54)
Proceeds from Sale/(Purchase) of investments	(19,413.05)	(10,911.84)
Interest Received	1,547.52	14,778.11
(Increase)/Decrease in Fixed Deposits	2,832.19	(16,467.65)
Loans to Joint Venture Partners	(135.00)	25.84
TDS on Interest Received	(171.98)	(1,524.72)
<b>Net Cash Flow from/ (used in) Investing Activities - (B)</b>	<b>(13,909.15)</b>	<b>(16,655.52)</b>
<b>C) Cash Flow from Financing Activities</b>		
Proceeds from Borrowings	1,07,950.00	1,30,870.00
Repayment of Borrowings	(48,921.31)	(66,164.96)
Increase/(Decrease) from Instruments Entirely Equity in nature	-	(850.00)
Deferred Payment of Liability	-	(172.00)
Finance cost paid	(21,202.51)	(20,618.70)
Payment (to)/from non-controlling interest (net)	0.26	5,647.37
Dividends paid	(703.09)	(703.09)
<b>Net Cash Flow from/ (used in) Financing Activities - (C)</b>	<b>37,123.35</b>	<b>48,008.62</b>
<b>Net increase/ (decrease) in Cash and Cash Equivalents - (A+B+C)</b>	<b>8,309.58</b>	<b>(25,305.00)</b>
Cash & Cash Equivalents at the beginning of the year	10,333.01	35,638.01
<b>Cash &amp; Cash Equivalents as at the end of the year (Refer Note )</b>	<b>18,642.59</b>	<b>10,333.01</b>
<b>Notes:</b>		
1 Cash & Cash equivalents includes:		
Cash in Hand	19.01	25.51
Bank Balance and Cheques on hand - current account	18,623.58	10,307.50
<b>Total Cash &amp; Cash equivalents</b>	<b>18,642.59</b>	<b>10,333.01</b>

*K. Reddy*

K. P. RAO  
H.N. ANIL  
MOHAN R LAVI

K. VISWANATH  
S. PRASHANTH  
P. RAVINDRANATH

Phone : 080 - 25587385 / 25586814  
Fax : 080 - 25594661  
E-mail : info@kprao.co.in

**Independent Auditor's Report on Quarterly and Year to Date Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
KNR Constructions Limited

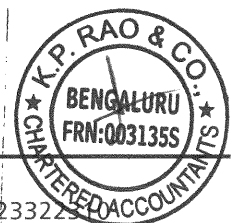
**Report on the Audit of Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of KNR Constructions Limited ("Holding Company") which includes 17 joint operations and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associates and a joint venture for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/financial results/financial information of the subsidiaries, associates and joint operations referred to in "Other Matter" paragraph below, the aforesaid consolidated financial results:

- (i) include the annual financial results of entities referred to in Annexure A;
- (ii) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- (iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.



**Branches**

Hyderabad : 3rd Floor, D1, 6-3-652, Kautilya, Somajiguda, Hyderabad - 500 082. Ph.: 040-2332222

Mysore : 74, 2nd Main, First Stage, Vijayanagar, Mysore - 570 017. Ph.: 0821-4271908

Chennai : Flat 2-A, Second Floor, Shruthi 3/7, 8th Cross Street, Shastrinagar, Adayar, Chennai - 600 020. Ph.: 044- 24903137 / 45511564

**Basis for Opinion**

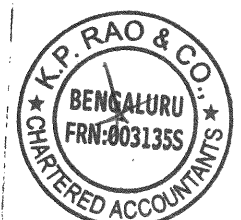
We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in the "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated financial results.

**Emphasis of matter**

We draw attention to Note 06 of the consolidated financial results, regarding the dues aggregating to Rs. 1,36,331.90 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.

**Management's and Board of Directors' Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated financial statements. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group including its associates and a joint venture in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and of its associates and joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and



application of appropriate accounting policies ; making judgments and estimates that are reasonable and prudent ; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement , whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the Management and the respective Board of Directors of the companies included in the Group and of its associates and joint venture are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations or has no realistic alternative but to do so.

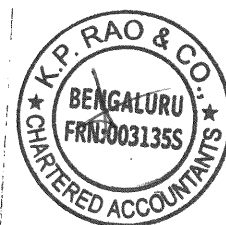
The respective Board of Directors of the companies included in the Group and of its associates and the joint venture is responsible for overseeing the financial reporting process of each company.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

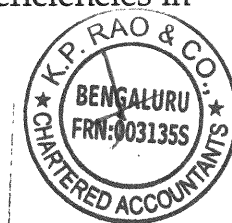
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated Financial Results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in *our* auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group its associates and joint venture to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision, and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in



internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

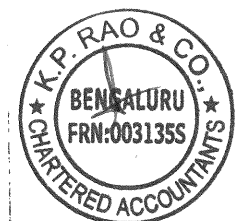
#### **Other Matters**

- a) The Consolidated Financial Results include the audited financial results of 16 subsidiaries, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 4,44,268.86 lakhs as at 31 March 2026, total income (before consolidation adjustments) of Rs. 33,205.81 lakhs and Rs. 1,35,814.35 lakhs and total net profit after tax (before consolidation adjustments) of Rs. 7,439.14 lakhs and Rs. 30,337.28 lakhs, total comprehensive income (net) of Rs. 7,439.14 lakhs and Rs. 30,337.28 lakhs, for the quarter and year ended 31 March 2026 and net cash inflows of Rs. 9,356.27 lakhs for the year ended 31 March 2026 respectively, as considered in the Consolidated Financial Results, which have been audited by their respective independent auditors.

The Consolidated Financial Results also include the Group's share of net profit after tax (before consolidation adjustments) of Rs. 1,323.84 lakhs and Rs. 1,962.95 lakhs and the Group's share of total comprehensive income (before consolidation adjustments) of Rs. 1,247.87 lakhs and Rs. 1,742.73 lakhs for the quarter and year ended 31 March 2026 respectively, as considered in the Consolidated Financial Results, in respect of 2 associates, whose financial statements have been audited by their respective independent auditors.

The independent auditors' reports on financial statements of these entities have been furnished to us by the management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in the paragraph above.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the



reports of the other auditors.

- b) The consolidated financial results include the audited financial results of 12 Joint operations, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 92,152.84 lakhs as at 31 March 2026, total income (before consolidation adjustments) of Rs. 27,223.70 lakhs and Rs. 43,899.96 lakhs, total net profit/ (loss) after tax (before consolidation adjustments) of Rs. 103.51 lakhs and Rs. 58.69 lakhs, total comprehensive income / (loss) (before consolidated adjustments) of Rs. 103.51 lakhs and Rs. 58.69 lakhs for the Quarter and year ended 31<sup>st</sup> March, 2026 respectively and net cash flow/(outflow) Rs. (206.62) lakhs for year ended 31<sup>st</sup> March 2026, as considered in the consolidated financial results, which have been audited by their respective independent auditors. The

independent auditors' reports on financial statements of these entities have been furnished to us by the management and our opinion on the standalone financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

The consolidated financial results include the unaudited financial results of 5 Joint operations whose financial information reflect total assets of Rs. 1,628.77 lakhs (before consolidation adjustments) as at 31<sup>st</sup> March 2026 and total income of Rs. Nil and Rs. 2,285.43 lakhs (before consolidation adjustments), total net profit/(loss) after tax of Rs. (0.25) lakhs and Rs. 67.92 lakhs (before consolidation adjustments) and total comprehensive income/(loss) (before consolidated adjustments) of Rs. (0.25) and Rs. 67.92 lakhs for the Quarter ended and year ended 31<sup>st</sup> March 2026 respectively and net cash flow/(outflow) Rs. Nil for year ended 31<sup>st</sup> March 2026, as considered in the consolidated financial results, which have not been audited by us. These financial information are unaudited and have been furnished to us by the Management and our opinion and conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.



Our opinion on the Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the financial information certified by the Board of Directors.

- c) The Consolidated financial results also include the Group's share of net profit of Rs. Nil and Rs. Nil for the quarter and year ended 31<sup>st</sup> March 2026, in respect of one joint venture located outside India, whose financials have not been audited, and have been reviewed and certified by the management of the year as the end of the year. In our opinion and according to the information and explanations given to us by the management, the financial information is not material to the Group.

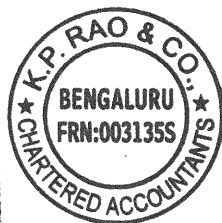
Our opinion on the Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the financial information certified by the Board of Directors.

- d) The Consolidated Financial Results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

For K P Rao & Co,  
Chartered Accountants  
Firm Registration No. 003135S



H N Anil  
Partner  
Membership No. 225120



UDIN: 26225120TKKSNW6609

Place: Hyderabad  
Date: 29 May, 2026.

**Annexure A**

**Subsidiaries - Audited by Other Auditors**

1	KNR Agrotech & Beverages Private Limited
2	KNR Infrastructure Projects Private Limited
3	KNR Energy Limited
4	KNRC Holdings and Investments Private Ltd. - Consolidated
5	KNR Somwarapet Infracproject Private Limited
6	KNR Palani Infra Private Limited
7	KNR Ramanattukura Infra Private Limited
8	KNR Guruvayur Infra Private Limited
9	KNR Ramagiri Infra Private Limited
10	KNR Ramateertham Infra Private Limited
11	KNR Sriranganatha Infra Private Limited
12	KNR Kaveri Infra Pvt Ltd
13	KNR Mahabalipuram Infra Pvt Ltd
14	Manjeri City Infrastructures and Developers LLP
15	Benedire Infrastructures and Developers LLP
16	KNRHC Baidyanath Banhardih Coal Mine Pvt Ltd

**Joint Operations - Audited by Other Auditors**

1	PATEL-KNR JV
2	KNR-BPL JV
3	KNR-PATEL JV
4	BSCPL KNR JV
5	KNR-JKM JV
6	KNR-NAVAYUGA-NCC-JV
7	PSK-KNR-GVR-JV
8	KNR-PBEPL-JV
9	KNR-SEW-GVR-JV
10	KNRCL-AIPPL-KCCL-JV
11	KNR-HES-ACPL-JV
12	KNR-HES JV



**Joint Operations - Not Audited by Other Auditors**

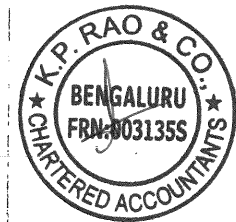
1	KNR-SLEC JV
2	KNR-GVR JV
3	KNR-JKM- KAMALA JV
4	KNR-TBCPL JV
5	KNR-SLMI JV

**Joint Venture - Not Audited by other auditors**

1	SEL-KNR-JV
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**Associates - Audited by other auditors**

1	Patel KNR Heavy Infrastructures Limited
2	Patel KNR Infrastructures Ltd





**KNR Constructions Limited.**

Date: 29<sup>th</sup> May 2026

Ref: KNRCL/SD/2026/1059&1060

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
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Dear Sir/Madam,

**Sub: Declaration in respect of unmodified opinion on Standalone and Consolidated Financial Statements for the financial year ended 31<sup>st</sup> March 2026.**

We refer to the above captioned subject, we herewith declare in terms of SEBI (LODR) Regulations, 2015 that the Audit Report issued by the statutory Auditors M/s K P Rao & Co., Chartered Accountants, on standalone and Consolidated financial statements for the financial year ended 31<sup>st</sup> March 2026 is unmodified opinion.

This is for the information and records of the Exchanges, please.

Thanking you,

Yours truly

**For KNR Constructions Limited**

KAMIDI  
JALANDHAR  
R REDDY

Digitally signed by KAMIDI JALANDHAR REDDY  
DN: cn=N, o=Personal, email=6777,  
2.5.4.20=2a6e8c461c9b271eae510b5a79a3  
1e789497598f6d4a0878318a70c0c6,  
postalCode=500033, st=Telangana,  
serialNumber=13464290e0a2724d418469  
349813029f9a4720a255a0a348c4d48f0d  
4c1, cn=KAMIDI JALANDHAR REDDY  
Date: 2026.05.29 20:23:20 +05'30'

**K Jalandhar Reddy**

**Executive Director & CFO**

**(DIN: 00434911)**

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](mailto:info@knrcl.com), Web : [www.knrcl.com](http://www.knrcl.com)

CIN: L74210TG1995PLC130199



## KNR Constructions Limited.

Date: 29<sup>th</sup> May 2026

Ref: KNRCL/SD/2026/1061&1062

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
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Dear Sir,

**Sub: Disclosure with regards to large corporate for the financial year ended 31<sup>st</sup> March 2026.**

Pursuant to SEBI Circular No. SEBI/HO/DGHS/DDHS-RACPODI/P/CIR/2023/172 dated October 19, 2023, it is hereby confirmed that KNR Constructions Limited is not a large corporate as the Company doesn't meet the applicability criteria given under clause 3 of the aforementioned circular for the financial year 2026-27.

This is for your information and records, please

Thanking you,

For **KNR Constructions Limited**

KAMIDI  
JALANDHAR  
REDDY

Digitally signed by KAMIDI  
JALANDHAR REDDY  
Date: 2026.05.29 20:17:11  
+05'30'

**K Jalandhar Reddy**  
CFO

HARITHA  
VARANASI

Digitally signed by  
HARITHA  
VARANASI  
Date: 2026.05.29  
20:28:48 +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 ,

E-mail : [info@knrcl.com](mailto:info@knrcl.com), Web : [www.knrcl.com](http://www.knrcl.com)

CIN: L74210TG1995PLC130199