

07<sup>th</sup> November, 2023

To,  
The Manager-DCS  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai- 400 001

Dear Sir,

**Ref.: Scrip Code: 501261**

**Sub: Outcome of Board Meeting held on 07<sup>th</sup> November, 2023**

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 07<sup>th</sup> November, 2023, *inter alia* considered the following matters:

1. Approved the Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2023.
2. Limited Review Report on the said Results issued by the Statutory Auditors for the quarter and half year ended 30<sup>th</sup> September, 2023.

The Results has also been sent for publication in English Newspaper and one Local Language Newspaper.

The meeting of the Board of Directors commenced at 01:00 p.m. and concluded at 02.00 p.m.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

For **Kratos Energy & Infrastructure Limited**

**Rajesh Raghunath Pawar**

Wholetime Director

(DIN:00232533)

Encl: A/a

KRATOS ENERGY AND INFRASTRUCTURE LIMITED

CIN-L40102MH1979PLC021614

Registered office: 317, Maker Chambers V, Nariman Point, Mumbai 400 021

Statement of Unaudited Standalone financial results for the Quarter and Six Months ended 30 September, 2023

(Rs in Lakhs)

	Quarter Ended 30/09/2023 ( Unaudited )	Quarter Ended 30/06/2023 ( Unaudited )	Quarter Ended 30/09/2022 ( Unaudited )	6 Months Ended 30/09/2023 ( Unaudited )	6 Months Ended 30/09/2022 ( Unaudited )	Year Ended 31/03/2023 ( Audited )
1	<b>Income :</b>					
2	-	-	1.80	-	9.60	11.40
3	-	-	0.30	-	0.60	0.95
4	-	-	2.10	-	10.20	12.35
5	<b>Expenses:</b>					
	-	-	-	-	-	-
a) Purchase of Stock-in-Trade	-	-	-	-	-	-
b) Employee benefits expense	-	-	0.84	-	2.91	5.49
c) Depreciation and amortisation expense	0.22	0.22	0.24	0.44	0.48	0.96
d) Other Expenses	30.36	13.71	2.80	44.07	15.45	22.16
6	30.58	13.93	3.88	44.51	18.84	28.61
7	<b>Profit / (Loss) before exceptional items and tax (4-6)</b>					
	(30.58)	(13.93)	(1.78)	(44.51)	(8.64)	(16.26)
8	<b>Exceptional items</b>					
	-	-	-	-	-	-
9	<b>Profit / (Loss) before tax (7-8)</b>					
	(30.58)	(13.93)	(1.78)	(44.51)	(8.64)	(16.26)
10	<b>Tax expense</b>					
	-	-	-	-	-	-
- Current tax	-	-	-	-	-	-
- Deferred tax	-	-	-	-	-	0.03
- Taxation relating to earlier years	-	-	-	-	-	(0.33)
	-	-	-	-	-	(0.30)
11	<b>Net Profit / (Loss) for the period (9-10)</b>					
	(30.58)	(13.93)	(1.78)	(44.51)	(8.64)	(15.96)
12	<b>Other Comprehensive Income</b>					
	-	-	-	-	-	-
- items that will not be reclassified to profit or loss	-	-	-	-	-	-
- items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-
13	<b>Total Comprehensive Income for the period (11+12)</b>					
	(30.58)	(13.93)	(1.78)	(44.51)	(8.64)	(15.96)
14	<b>Paid-up Equity Share Capital</b>					
	100.00	100.00	100.00	100.00	100.00	100.00
(Equity Shares of Rs 10 each)						
15	<b>Other Equity</b>					
						421.58
16	<b>Earning per share (not annualised) of Rs.10/- each</b>					
(a) Basic - in Rs	-3.06	-1.39	-0.18	-4.45	-0.86	-1.60
(b) Diluted - in Rs	-3.06	-1.39	-0.18	-4.45	-0.86	-1.60

**KRATOS ENERGY & INFRASTRUCTURE LIMITED**  
**CIN-L40102MH1979PLC021614**

Statement of Assets, Equity and Liabilities is given below:

(Rs. In Lakhs)

PARTICULARS	As at 30th September, 2023 ( Unaudited )	As at 31st March, 2023 ( Audited )
<b>ASSETS</b>		
<b>Non - current assets</b>		
( a ) Property, plant and equipment	6.08	6.52
( b ) Financial assets		
( i ) Investments	-	-
( ii ) Other financial assets	264.51	264.51
( c ) Other Non - Current Assets	1.01	1.01
( d ) Income tax assets ( Net )	1.14	1.14
( e ) Deferred tax assets ( Net )	0.64	0.64
<b>Total Non-current assets</b>	<b>273.38</b>	<b>273.82</b>
<b>Current assets</b>		
( a ) Financial assets		
( i ) Cash and cash equivalents	2.45	2.45
( b ) Other Current assets	374.18	366.87
<b>Total Current assets</b>	<b>376.63</b>	<b>369.32</b>
<b>TOTAL ASSETS</b>	<b>650.01</b>	<b>643.14</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
( a ) Equity share capital	100.00	100.00
( b ) Other equity	377.07	421.58
<b>Total equity</b>	<b>477.07</b>	<b>521.58</b>
<b>Liabilities</b>		
<b>Non - current liabilities</b>		
( a ) Borrowings	120.00	120.00
<b>Current Liabilities</b>		
( a ) Financial liabilities		
( i ) Trade payables	17.37	0.52
( b ) Other liabilities	35.57	1.04
<b>Total Current liabilities</b>	<b>52.94</b>	<b>1.56</b>
<b>Total liabilities</b>	<b>172.94</b>	<b>121.56</b>
<b>Total Equity and liabilities</b>	<b>650.01</b>	<b>643.14</b>

See accompanying note to the financial results

**KRATOS ENERGY & INFRASTRUCTURE LIMITED**  
**CIN-L40102MH1979PLC021614**

**Cash Flow Statement for the half year ended 30th September, 2023.**

**( Rs. In Lakhs )**

Particulars	Half Year Ended 30-09-2023 ( Unaudited )	Half Year Ended 30-09-2022 ( Unaudited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit ( Loss ) before Tax	(44.51)	(8.64)
Adjustments for :		
Depreciation	0.44	0.48
Dividend income	-	-
<b>Operating Profit ( Loss ) before changes in working capital</b>	<b>(44.07)</b>	<b>(8.16)</b>
Adjustments for :		
Increase/(Decrease) in Trade payable & other Liabilities	51.38	55.95
Increase/(Decrease) in Trade Receivable and Other assets	(7.31)	(56.23)
Cash generated from Operations	-	(8.44)
Income Tax Paid (Net of Refund)	-	0.96
<b>Net cash generated from operating activities ( A )</b>		<b>(9.40)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale proceeds/(Purchases) of Investments	-	-
Sale proceeds/(Purchases) of Fixed Assets	-	-
Dividend income	-	-
<b>Net cash generated from investing activities ( B )</b>		<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds /(Repayment) of Short Term borrowings	-	-
<b>Net cash generated from financing activities ( C )</b>		<b>-</b>
<b>Net Increase ( Decrease ) in cash and cash equivalents ( A+B+C )</b>	<b>-</b>	<b>(9.40)</b>
<b>Opening Cash &amp; Cash equivalents at beginning of year</b>	<b>2.45</b>	<b>13.03</b>
<b>Closing Cash &amp; Cash equivalents at end of year</b>	<b>2.45</b>	<b>3.64</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	-	0.10
Balances with scheduled banks:		
- In current accounts	2.45	3.54
- In deposit accounts with original maturity less than 3 months	-	-
<b>Total Cash and cash equivalents</b>	<b>2.45</b>	<b>3.64</b>

**KRATOS ENERGY & INFRASTRUCTURE LIMITED**  
**CIN-L40102MH1979PLC021614**

**Notes:**

- 1 The above unaudited standalone financial results of the Company for the half year ended 30th September, 2023 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 7th November, 2023
- 2 The financial results of the Company have been prepared in accordance with the Indian Accounting Standards ( "Ind AS" ) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The date of transition to Ind - AS is April 1, 2018
- 3 The Company is operating in single segment.
- 4 Figures relating to the previous year have been regrouped wherever necessary.

Place: Mumbai  
Date : 07-11-2023

For and on behalf of the Board of Directors of  
**Kratos Energy & Infrastructure Limited**



**Rajesh Pawar**  
Wholetime Director  
DIN 00232533



**Independent Auditor's Review Report on the Quarterly and year-to-date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Kratos Energy & Infrastructure Limited**

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Kratos Energy & Infrastructure Limited (the 'Company') which includes Joint Operations for the 2<sup>nd</sup> quarter and Half Year ended September 30<sup>th</sup>, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').**
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting" prescribed 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. 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 is**



limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, 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 applicable 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR M/s. H. G. Sarvaiya & Co.**

Chartered Accountants

Firm Registration No. 115705W

*H. G. Sarvaiya*



**Prop. Mr. Hasmukhbhai G. Sarvaiya**

Membership No. **045038**

Date: 07-11-2023.

Place: Mumbai

**UDIN: 23045038BGSLEA9505**