

KRATOS

ENERGY AND INFRASTRUCTURE LTD



Regd. & Correspondence Office : 317, Maker Chamber V, 221, Nariman Point, Mumbai - 400 021. INDIA

Tel No.: 22823852/53 / CIN - L40102MH1979PLC021614 / Email: kratoseail@gmail.com/dvfl@rediffmail.com

Date: 24.01.2025

To,
BSE LTD
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai- 400001
BSE SCRIP CODE: 501261

ISIN: INE567L01017

Dear Sir,

Sub: Regulation 33 on Financial Statements

With regard to filing of under Regulation 33 of SEBI (LODR) Regulations, 2015 and other applicable regulations, we enclose Limited Review Report, Statement of Unaudited Financial Results and non-applicability of statement of impact of audit qualification for Nine months ended and Quarter ended December 31st, 2024.

Thanking you,

Yours faithfully,

For Kratos Energy & Infrastructure Ltd.

SHRUTI
PRAVESH
DALIA

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SHRUTI PRAVESH DALIA
Date: 2025.01.24
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SHRUTI PRAVESH DALIA

Company Secretary

M No: A34427

Place: Mumbai

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25th Floor, Dalal Street,
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Dear Sir,

Sub: Declaration with respect to Audit Report with unmodified opinion to the Unaudited Standalone Financial Results for the Nine months ended and Quarter ended December 31st, 2024.

We, hereby declare that the Statutory Auditors M/s. H. G. Sarvaiya & Co., Chartered Accountants have issued the Audit Report with Unmodified Opinion on the UnAudited Standalone Financial Results for the Nine months ended and Quarter ended December 31st, 2024. The above declaration is made in pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

For Kratos Energy & Infrastructure Ltd.

SHRUTI

PRAVESH DALIA

Digitally signed by
SHRUTI PRAVESH DALIA
Date: 2025.01.24 13:32:11
+05'30'

SHRUTI PRAVESH DALIA

Company Secretary

M No: A34427

Place: Mumbai

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 3rd quarter ended December 31, 2024, and year to date from April 1, 2024 to December 31, 2024 (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: 24-01-2025.

Place: Mumbai

UDIN: *25025038 BMGPWT 4920*



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 Nine Months ended 31 December, 2024

(Rs in Lakhs)

	Quarter Ended 31/12/2024 (Unaudited)	Quarter Ended 30/09/2024 (Unaudited)	Quarter Ended 31/12/2023 (Unaudited)	Nine Months Ended 31/12/2024 (Unaudited)	Nine Months Ended 31/12/2023 (Unaudited)	Year Ended 31/03/2024 (Audited)	
1	Income :						
2	-	-	-	-	-	-	
3	-	-	0.05	-	0.05	0.05	
4	-	-	0.05	-	0.05	0.05	
5	Expenses:						
a)	-	-	-	-	-	-	
b)	-	-	-	-	-	-	
c)	0.20	0.20	0.22	0.60	0.66	0.88	
d)	-	-	-	2.13	-	44.49	
e)	64.84	21.85	3.49	89.11	47.56	49.61	
6	65.04	22.05	3.71	91.84	48.22	94.98	
7	(65.04)	(22.05)	(3.66)	(91.84)	(48.17)	(94.93)	
8	-	-	-	-	-	-	
9	(65.04)	(22.05)	(3.66)	(91.84)	(48.17)	(94.93)	
10	577.00	-	-	577.00	-	-	
11	(642.04)	(22.05)	(3.66)	(668.84)	(48.17)	(94.93)	
12	Tax expense						
-	-	-	-	-	-	-	
-	-	-	-	-	-	0.07	
-	-	-	-	-	-	-	
	-	-	-	-	-	0.07	
13	(642.04)	(22.05)	(3.66)	(668.84)	(48.17)	(95.00)	
14	Other Comprehensive Income						
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
	-	-	-	-	-	-	
15	(642.04)	(22.05)	(3.66)	(668.84)	(48.17)	(95.00)	
16	100.00	100.00	100.00	100.00	100.00	100.00	
	(Equity Shares of Rs 10 each)						
17						426.57	
18	Earning per share (not annualised) of Rs.10/- each						
(a)	-64.20	-2.21	-0.37	-66.88	-4.82	-9.50	
(b)	-64.20	-2.21	-0.37	-66.88	-4.82	-9.50	

See accompanying note to the financial results



KRATOS ENERGY & INFRASTRUCTURE LIMITED
CIN-L40102MH1979PLC021614

Notes:

- 1 The above unaudited standalone financial results of the Company for the quarter ended 31st December, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 24-01-2025
- 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 : 24-01-2025



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

A handwritten signature in blue ink, appearing to read 'Rajesh Pawar', written over a horizontal line.

Rajesh Pawar
Wholetime Director
DIN 00232533