

# 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: 13.11.2024

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 Half year ended and Quarter ended September 30<sup>th</sup>, 2024.

Thanking you,

Yours faithfully,

**For Kratos Energy & Infrastructure Ltd.**

**SHRUTI PRAVESH DALIA**

**Company Secretary**

**M No: A34427**

**Place: Mumbai**

Statement of Unaudited Standalone financial results for the Quarter and half year ended 30 September, 2024

(Rs in Lakhs)

	Quarter Ended 30/09/2024 ( Unaudited )	Quarter Ended 30/06/2024 ( Unaudited )	Quarter Ended 30/09/2023 ( Unaudited )	6 Months Ended 30/09/2024 ( Unaudited )	6 Months Ended 30/09/2023 ( Unaudited )	Year Ended 31/03/2024 ( Audited )
1	<b>Income :</b>					
2	-	-	-	-	-	-
3	-	-	-	-	-	0.05
4	-	-	-	-	-	0.05
5	<b>Expenses:</b>					
a)	-	-	-	-	-	-
b)	-	-	-	-	-	-
c)	0.20	0.20	0.22	0.40	0.44	0.88
d)	-	2.13	-	2.13	-	44.49
e)	21.85	2.43	30.36	24.28	44.07	49.61
6	22.05	4.76	30.58	26.81	44.51	94.98
7	(22.05)	(4.76)	(30.58)	(26.81)	(44.51)	(94.93)
8	-	-	-	-	-	-
9	(22.05)	(4.76)	(30.58)	(26.81)	(44.51)	(94.93)
	<b>Tax expense</b>					
	-	-	-	-	-	-
	-	-	-	-	-	0.07
	-	-	-	-	-	-
	-	-	-	-	-	0.07
11	(22.05)	(4.76)	(30.58)	(26.81)	(44.51)	(95.00)
12	<b>Other Comprehensive Income</b>					
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
13	(22.05)	(4.76)	(30.58)	(26.81)	(44.51)	(95.00)
14	100.00	100.00	100.00	100.00	100.00	100.00
15						426.57
16	<b>Earning per share (not annualised) of Rs.10/- each</b>					
(a)	-2.21	-0.48	-3.06	-2.68	-4.45	-9.50
(b)	-2.21	-0.48	-3.06	-2.68	-4.45	-9.50

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

Statement of Assets, Equity and Liabilities for the half year ended 30-09-2024 is given below:

(Rs. In Lakhs)

PARTICULARS	As at 30th September, 2024 ( Unaudited )	As at 31st March, 2024 ( Audited )
<b>ASSETS</b>		
<b>Non - current assets</b>		
( a ) Property, plant and equipment	5.23	5.64
( 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 )	-	-
( e ) Deferred tax assets ( Net )	0.57	0.57
<b>Total Non-current assets</b>	<b>271.32</b>	<b>271.73</b>
<b>Current assets</b>		
( a ) Financial assets		
( i ) Cash and cash equivalents	3.64	3.64
( b ) Other Current assets	378.77	372.70
<b>Total Current assets</b>	<b>382.41</b>	<b>376.34</b>
<b>TOTAL ASSETS</b>	<b>653.73</b>	<b>648.07</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
( a ) Equity share capital	100.00	100.00
( b ) Other equity	299.77	326.58
<b>Total equity</b>	<b>399.77</b>	<b>426.58</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	17.80	17.74
( b ) Other liabilities	116.16	83.75
<b>Total Current liabilities</b>	<b>133.96</b>	<b>101.49</b>
<b>Total liabilities</b>	<b>253.96</b>	<b>221.49</b>
<b>Total Equity and liabilities</b>	<b>653.73</b>	<b>648.07</b>

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 half year ended 30th September, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th November , 2024.
- 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 : 13th November , 2024

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



**Rajesh Pawar**  
Wholetime Director  
DIN 00232533

**KRATOS ENERGY & INFRASTRUCTURE LIMITED**

CIN-L40102MH1979PLC021614

**Cash Flow Statement for the half year ended 30th September, 2024****(Rs. in Lacs )**

Particulars	Half Year Ended 30-09-2024 ( Unaudited )	Previous Year Ended 31-03-2024 ( Audited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit ( Loss ) before Tax	(27)	(95)
Adjustments for :		
Depreciation	-	1
Dividend income	-	-
Profit / ( Loss ) on Sale of Investments	-	-
<b>Operating Profit ( Loss ) before changes in working capital</b>	(27)	(94)
Adjustments for :		
Increase/(Decrease) in Trade payable & other Liabilities	32	100
Increase/(Decrease) in Other Non - Current Assets	-	-
Increase/(Decrease) in Trade receivable and other Current Assets	(6)	(6)
Cash generated from Operations	-	-
Income Tax Paid (Net of Refund)	-	1
<b>Net cash generated from operating activities ( A )</b>	-	1
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/(Purchases) of Investments	-	-
Sale/(Purchases) of Fixed Assets	-	-
Investment in Fixed Deposits	-	-
Dividend income	-	-
<b>Net cash generated from investing activities ( 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>Net Increase ( Decrease ) in cash and cash equivalents ( A+B+C )</b>	-	1
<b>Opening Cash &amp; Cash equivalents at beginning of year</b>	4	3
<b>Closing Cash &amp; Cash equivalents at end of period</b>	4	4
<b>Components of cash and cash equivalents</b>		
Cash on hand	-	-
Balances with scheduled banks:		
- In current accounts	4	4
- In deposit accounts with original maturity less than 3 months	-	-
<b>Total Cash and cash equivalents</b>	4	4

Note : Statement of Cash Flow has been prepared under the Indirect Method as set out in the Indian Accounting Standard ( Ind AS - 7 ), " Statement of Cash Flows ".

**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>, 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**



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: 13-11-2024.**

**Place: Mumbai**

**UDIN: 25065038 BPAJJK 2084**

# 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: 13.11.2024

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

ISIN: INE567L01017

Dear Sir,

**Sub: Declaration with respect to Audit Report with unmodified opinion to the UnAudited Standalone Financial Results for the Half year ended and Quarter ended September 30<sup>th</sup>, 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 Half year ended and Quarter ended September 30<sup>th</sup>, 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**  
Company Secretary  
M No: A34427  
Place: Mumbai