

06<sup>th</sup> February, 2024

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 06<sup>th</sup> February, 2024**

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. **06<sup>th</sup> February, 2024**, *inter alia* considered the following matters:

1. Approved the Un-Audited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2023.
2. Limited Review Report on the said Results issued by the Statutory Auditors for the quarter and nine months ended 31<sup>st</sup> December, 2023.

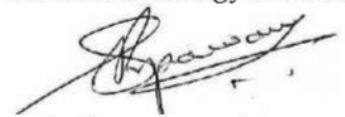
The Results has also been sent for publication in English Newspaper and one Local Language Newspaper.

The meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 12.00 Noon.

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



**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 3<sup>rd</sup> quarter ended December 31, 2023 and year to date from April 1, 2023 to December 31, 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: 06-02-2024.

Place: Mumbai

**UDIN: 24045038BKAJDA7400**



**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, 2023**

		(Rs in Lakhs)					
		Quarter Ended 31/12/2023 ( Unaudited )	Quarter Ended 30/09/2023 ( Unaudited )	Quarter Ended 31/12/2022 ( Unaudited )	Nine Months Ended 31/12/2023 ( Unaudited )	Nine Months Ended 31/12/2022 ( Unaudited )	Year Ended 31/03/2023 ( Audited )
1	<b>Income :</b>						
2	Revenue from operations	-	-	1.80	-	11.40	11.40
3	Other income	0.05	-	-	0.05	0.60	0.95
4	<b>Total Income (2+3)</b>	<b>0.05</b>	<b>-</b>	<b>1.80</b>	<b>0.05</b>	<b>12.00</b>	<b>12.35</b>
5	<b>Expenses:</b>						
	a) Purchase of Stock-in-Trade	-	-	-	-	-	-
	b) Employee benefits expense	-	-	2.58	-	5.48	5.49
	c) Depreciation and amortisation expense	0.22	0.22	0.24	0.66	0.72	0.98
	d) Other Expenses	3.49	30.36	4.27	47.56	19.73	22.16
6	<b>Total expenses</b>	<b>3.71</b>	<b>30.58</b>	<b>7.09</b>	<b>48.22</b>	<b>25.93</b>	<b>28.61</b>
7	<b>Profit / (Loss) before exceptional items and tax (4-6)</b>						
		(3.66)	(30.58)	(5.29)	(48.17)	(13.93)	(16.26)
8	Exceptional items	-	-	-	-	-	-
9	<b>Profit / (Loss) before tax (7-8)</b>	<b>(3.66)</b>	<b>(30.58)</b>	<b>(5.29)</b>	<b>(48.17)</b>	<b>(13.93)</b>	<b>(16.26)</b>
10	<b>Tax expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	0.03
	- Taxation relating to earlier years	-	-	(0.48)	-	(0.48)	(0.33)
11	<b>Net Profit / (Loss) for the period (9-10)</b>	<b>(3.66)</b>	<b>(30.58)</b>	<b>(4.81)</b>	<b>(48.17)</b>	<b>(13.45)</b>	<b>(15.96)</b>
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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Total Comprehensive Income for the period (11+12)</b>	<b>(3.66)</b>	<b>(30.58)</b>	<b>(4.81)</b>	<b>(48.17)</b>	<b>(13.45)</b>	<b>(15.96)</b>
14	<b>Paid-up Equity Share Capital</b> (Equity Shares of Rs 10 each)	100.00	100.00	100.00	100.00	100.00	100.00
15	<b>Other Equity</b>						421.58
16	<b>Earning per share (not annualised) of Rs.10/- each</b>						
	(a) Basic - in Rs	-0.37	-3.06	-0.48	-4.82	-1.35	-1.60
	(b) Diluted - in Rs	-0.37	-3.06	-0.48	-4.82	-1.35	-1.60

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

**Notes:**

- 1 The above unaudited standalone financial results of the Company for the quarter ended 31st December, 2023 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 06-02-2024
- 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 : 06-02-2024



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

A handwritten signature in black ink, appearing to read "Rajesh Pawar".

**Rajesh Pawar**  
Wholetime Director  
DIN 00232533