

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: Outcome of Board Meeting held on 13th November, 2024 and Submission of Unaudited Financial Results (Standalone) for the Half year ended and quarter ended 30th September, 2024 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the provisions of Regulation 30, 33 & 52 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Company was held today i.e. Wednesday, 13th November 2024, which commenced at 10:30 A.M. and concluded at 01.45 P.M. In the said meeting, the following agenda as were approved by the Board amongst other things:

a) Unaudited Financial Results (Standalone) for the Half year ended and quarter ended 30th September 2024; and

b) Auditors' Limited Review Report on the Unaudited Financial Results (Standalone) for the Half year ended and quarter ended 30th September, 2024.

We hereby request you to take the above information on record.

Thanking you,

Yours faithfully,

For Kratos Energy & Infrastructure Ltd.

SHRUTI
PRAVESH
DALIA

Digitally signed by
SHRUTIPRAVESH
DALIA
Date: 2024.11.13
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SHRUTI PRAVESH DALIA

Company Secretary

M No: A34427

Place: Mumbai

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 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	Income :					
2	-	-	-	-	-	-
3	-	-	-	-	-	0.05
4	-	-	-	-	-	0.05
5	Expenses:					
	-	-	-	-	-	-
a) Purchase of Stock-in-Trade	-	-	-	-	-	-
b) Employee benefits expense	-	-	-	-	-	-
c) Depreciation and amortisation expense	0.20	0.20	0.22	0.40	0.44	0.88
d) Finance Cost	-	2.13	-	2.13	-	44.49
e) Other Expenses	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	Profit / (Loss) before exceptional items and tax (4-6)	(22.05)	(4.76)	(30.58)	(26.81)	(94.93)
8	Exceptional items	-	-	-	-	-
9	Profit / (Loss) before tax (7-8)	(22.05)	(4.76)	(30.58)	(26.81)	(94.93)
	Tax expense					
	- Current tax	-	-	-	-	-
	- Deferred tax	-	-	-	-	0.07
	- Taxation relating to earlier years	-	-	-	-	-
		-	-	-	-	0.07
11	Net Profit / (Loss) for the period (9-10)	(22.05)	(4.76)	(30.58)	(26.81)	(95.00)
12	Other Comprehensive Income					
	- items that will not be reclassified to profit or loss	-	-	-	-	-
	- items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)	(22.05)	(4.76)	(30.58)	(26.81)	(95.00)
14	Paid-up Equity Share Capital (Equity Shares of Rs 10 each)	100.00	100.00	100.00	100.00	100.00
15	Other Equity					426.57
16	Earning per share (not annualised) of Rs.10/- each					
	(a) Basic - in Rs	-2.21	-0.48	-3.06	-2.68	-4.45
	(b) Diluted - in Rs	-2.21	-0.48	-3.06	-2.68	-4.45

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)
ASSETS		
Non - current assets		
(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
Total Non-current assets	271.32	271.73
Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	3.64	3.64
(b) Other Current assets	378.77	372.70
Total Current assets	382.41	376.34
TOTAL ASSETS	653.73	648.07
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	100.00	100.00
(b) Other equity	299.77	326.58
Total equity	399.77	426.58
Liabilities		
Non - current liabilities		
(a) Borrowings	120.00	120.00
Current Liabilities		
(a) Financial liabilities		
(i) Trade payables	17.80	17.74
(b) Other liabilities	116.16	83.75
Total Current liabilities	133.96	101.49
Total liabilities	253.96	221.49
Total Equity and liabilities	653.73	648.07

See accompanying note to the financial results

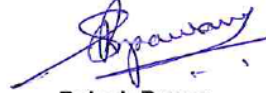
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CIN-L40102MH1979PLC021614

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)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit (Loss) before Tax	(27)	(95)
Adjustments for :		
Depreciation	-	1
Dividend income	-	-
Profit / (Loss) on Sale of Investments	-	-
Operating Profit (Loss) before changes in working capital	(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
Net cash generated from operating activities (A)	-	1
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchases) of Investments	-	-
Sale/(Purchases) of Fixed Assets	-	-
Investment in Fixed Deposits	-	-
Dividend income	-	-
Net cash generated from investing activities (B)	-	-
C. CASH FLOW FROM FINANCING AVTIVITIES		
Proceeds /(Repayment) of Short Term borrowings	-	-
Net cash generated from financing activities (C)	-	-
Net Increase (Decrease) in cash and cash equivalents (A+B+C)	-	1
Opening Cash & Cash equivalents at beginning of year	4	3
Closing Cash & Cash equivalents at end of period	4	4
Components of cash and cash equivalents		
Cash on hand	-	-
Balances with scheduled banks:		
- In current accounts	4	4
- In deposit accounts with original maturity less than 3 months	-	-
Total Cash and cash equivalents	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 2nd quarter and Half Year ended September 30th, 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: 24045038 BPAJJK 2084