

14<sup>th</sup> November, 2022

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 14<sup>th</sup> November, 2022**

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. 14<sup>th</sup> November, 2022, *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, 2022.
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, 2022.

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 2:00 p.m. and concluded at 3.00 p.m.

Kindly take the above on your record.

Thanking you,

Yours faithfully,  
For **Kratos Energy & Infrastructure Limited**



**Jigar Joshi**  
Company Secretary & Compliance Officer



Encl: A/a

Statement of Unaudited Standalone financial results for the Quarter and Six Months ended 30th September, 2022

		(Rs in Lakhs)					
		Quarter Ended 30/09/2022 (Reviewed)	Quarter Ended 30/06/2022 (Reviewed)	Quarter Ended 30/09/2021 (Reviewed)	6 Months Ended 30/09/2022 (Reviewed)	6 Months Ended 30/09/2021 (Reviewed)	Year Ended 31/03/2022 (Audited)
1	<b>Income :</b>						
2	Revenue from operations	1.80	7.80	28.48	9.60	55.78	92.74
3	Other income	0.30	0.30	3.22	0.60	5.30	8.48
4	<b>Total Income (2+3)</b>	<b>2.10</b>	<b>8.10</b>	<b>31.70</b>	<b>10.20</b>	<b>61.08</b>	<b>101.22</b>
5	<b>Expenses:</b>						
	a) Purchase of Stock-in-Trade	-	-	-	-	6.43	6.43
	b) Employee benefits expense	0.84	2.07	2.82	2.91	5.43	8.94
	c) Depreciation and amortisation expense	0.24	0.24	0.29	0.48	0.59	1.18
	d) Other Expenses	2.80	12.65	18.57	15.45	38.24	78.00
6	<b>Total expenses</b>	<b>3.88</b>	<b>14.96</b>	<b>21.68</b>	<b>18.84</b>	<b>50.69</b>	<b>94.55</b>
7	<b>Profit / (Loss) before exceptional items and tax (4-6)</b>	<b>(1.78)</b>	<b>(6.86)</b>	<b>10.02</b>	<b>(8.64)</b>	<b>10.39</b>	<b>6.67</b>
8	Exceptional items	-	-	-	-	-	-
9	<b>Profit / (Loss) before tax (7-8)</b>	<b>(1.78)</b>	<b>(6.86)</b>	<b>10.02</b>	<b>(8.64)</b>	<b>10.39</b>	<b>6.67</b>
10	<b>Tax expense</b>						
	- Current tax	-	-	-	-	-	1.48
	- Deferred tax	-	-	-	-	-	0.10
	- Taxation relating to earlier years	-	-	0.68	-	0.68	0.68
		-	-	0.68	-	0.68	2.26
11	<b>Net Profit / (Loss) for the period (9-10)</b>	<b>(1.78)</b>	<b>(6.86)</b>	<b>9.34</b>	<b>(8.64)</b>	<b>9.71</b>	<b>4.41</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>(1.78)</b>	<b>(6.86)</b>	<b>9.34</b>	<b>(8.64)</b>	<b>9.71</b>	<b>4.41</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>						437.54
16	<b>Earning per share (not annualised) of Rs.10/- each</b>						
	(a) Basic - in Rs	-0.18	-0.69	0.93	-0.86	0.97	0.44
	(b) Diluted - in Rs	-0.18	-0.69	0.93	-0.86	0.97	0.44

For and on behalf of the Board of Directors of  
 KRATOS ENERGY & INFRASTRUCTURE LIMITED



**Rajesh R. Pawar**  
 Wholetime Director  
 DIN- 00232533



Place : Mumbai  
 Date : 14th November, 2022

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

Statement of Assets, Equity and Liabilities is given below:

(Rs. In Lakhs)

PARTICULARS	As at 30th September, 2022 ( Reviewed )	As at 31st March, 2022 ( Audited )
<b>ASSETS</b>		
<b>Non - current assets</b>		
( a ) Property, plant and equipment	7.00	7.48
( b ) Financial assets		
( i ) Investments	-	-
( ii ) Other financial assets	264.51	264.51
( c ) Income tax assets ( Net )	8.79	7.83
( d ) Deferred tax assets ( Net )	0.67	0.67
<b>Total Non-current assets</b>	<b>280.97</b>	<b>280.49</b>
<b>Current assets</b>		
( a ) Financial assets		
( i ) Cash and cash equivalents	3.64	13.03
( ii ) Trade Receivables	0.65	5.39
( b ) Other Current assets	306.42	245.45
<b>Total Current assets</b>	<b>310.70</b>	<b>263.87</b>
<b>TOTAL ASSETS</b>	<b>591.68</b>	<b>544.36</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
( a ) Equity share capital	100.00	100.00
( b ) Other equity	428.91	437.54
<b>Total equity</b>	<b>528.91</b>	<b>537.54</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
( a ) Financial liabilities		
( i ) Trade payables	61.71	5.08
( b ) Other liabilities	1.06	1.73
<b>Total Current liabilities</b>	<b>62.77</b>	<b>6.81</b>
<b>Total liabilities</b>	<b>62.77</b>	<b>6.81</b>
<b>Total Equity and liabilities</b>	<b>591.68</b>	<b>544.36</b>

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

Disclosure of Standalone statement of Cash Flow as per Regulation 33 of the SEBI ( Listing Obligations and Disclosure requirements ) Regulations, 2015 for the half year ended 30th September, 2022.

(Rs. In Lakhs )

Particulars	6 Months Ended 30-09-2022 ( Reviewed )	Year Ended 31-03-2021 ( Audited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit ( Loss ) after Tax	(8.64)	4.41
Adjustments for :		
Depreciation	0.48	1.18
<b>Operating Profit ( Loss ) before changes in working capital</b>	<b>(8.16)</b>	<b>5.59</b>
Adjustments for :		
Increase/(Decrease) in Trade payable & other Liabilities	55.95	(40.72)
Increase/(Decrease) in Trade Receivable and other current assets	(56.23)	27.58
Cash generated from Operations	(8.44)	(7.55)
Income Tax Paid (Net of Refund)	0.96	30.64
<b>Net cash generated from operating activities ( A )</b>	<b>(9.40)</b>	<b>(38.19)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale proceeds/(Purchases) of Investments	-	-
Sale proceeds/(Purchases) of Fixed Assets	-	(0.18)
<b>Net cash generated from investing activities ( B )</b>	<b>-</b>	<b>(0.18)</b>
<b>C. CASH FLOW FROM FINANCING AVTIVITIES</b>		
Proceeds / ( Repayment ) of Borrowings	-	-
<b>Net cash generated from financing activities ( C )</b>	<b>-</b>	<b>-</b>
<b>Net Increase ( Decrease ) in cash and cash equivalents ( A+B+C )</b>	<b>(9.40)</b>	<b>(38.37)</b>
<b>Opening Cash &amp; Cash equivalents at beginning of year</b>	<b>0.00</b>	<b>51.40</b>
<b>Closing Cash &amp; Cash equivalents at end of year</b>	<b>(9.40)</b>	<b>13.03</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.10	0.11
Balances with scheduled banks:		
- In current accounts	3.54	12.92
- In deposit accounts with original maturity less than 3 months	-	-
<b>Total Cash and cash equivalents</b>	<b>3.64</b>	<b>13.03</b>

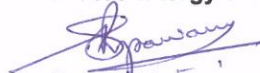
**KRATOS ENERGY & INFRASTRUCTURE LIMITED**  
**CIN-L40102MH1979PLC021614**

**Notes:**

- 1 The above unaudited standalone financial results of the Company for the half year ended 30th September, 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14th November, 2022
- 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 :14th November, 2022

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



**Rajesh Pawar**  
Wholetime Director  
DIN 00232533

