

4th December, 2017

To,
BSE Limited,
Corporate Relationship Department,
P. J. Towers,
Dalal Street, Fort,
Mumbai-400 001.

Dear Sir/Madam,

**Sub: Unaudited Financial Results for the quarter and half year ended 30th September, 2017
together with the Limited Review Report.**

Ref: Scrip Code- 501261

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. 4th December, 2017 have approved the Unaudited Financial Results for the quarter and half year ended 30th September, 2017 and taken on record, the Limited Review Report on the said results.


The meeting of the Board of Directors commenced at 4.30 p.m. and concluded at 5.10 p.m.

In terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we are herewith forwarding Unaudited Financial Results for the quarter and half year ended 30th September, 2017 and the Limited Review Report for the said period.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For Kratos Energy & Infrastructure Limited,



Rajesh Raghunath Pawar
(Whole-Time Director)
DIN: 00232533

Encl: a/a

Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30 September, 2017

(Rs in Lakhs)

Sr no	PARTICULARS	Quarter ended			Half year ended	
		30 September 2017	30 June 2017	30 September 2016	30 September 2017	30 September 2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income from Operations	-	182.00	75.00	182.00	150.00
2	Other income	10.97	7.82	2.41	18.79	10.85
3	Total Income (1+2)	10.97	189.82	77.41	200.79	160.85
4	Expenses:					
	a) Employee benefits expense	3.62	3.22	2.28	6.83	4.33
	b) finance costs	-	-	-	-	-
	c) Depreciation and amortisation expense	0.06	0.06	0.06	0.12	0.12
	d) Other Expenses	57.68	105.01	84.08	162.69	159.92
5	Total expenses	61.35	108.28	86.41	169.63	164.36
6	Profit/(Loss) before tax (3-5)	(50.39)	81.54	(9.01)	31.15	(3.52)
7	Tax expenses	-	-	-	-	-
8	Net Profit/(Loss) for the period (6-7)	(50.39)	81.54	(9.01)	31.15	(3.52)
9	Other Comprehensive Income (After Tax)	-	-	-	-	-
10	Total Comprehensive Income (After Tax) (8+9)	(50.39)	81.54	(9.01)	31.15	(3.52)
11	Paid-up Equity Share Capital (Equity Shares of Rs 10 each)	100.00	100.00	100.00	100.00	100.00
12	Earning per share (not annualised) of Rs.10/- each:					
	(a) Basic	(5.04)	8.15	(0.90)	3.12	(0.35)
	(b) Diluted	(5.04)	8.15	(0.90)	3.12	(0.35)

see accompanying note to the financial results

- Notes:
- The above results were reviewed by the Audit Committee and have been taken on record and adopted by the Board of Directors in their Meeting held on 4th December, 2017.
 - The Company has adopted Indian Accounting Standard ("Ind AS") and accordingly the financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016. The Company has opted to avail the relaxation provided by SEBI in respect of disclosure requirements for corresponding figures of earlier periods and accordingly, the figures for the year ended March 31, 2017 have not been presented. The date of transition to Ind AS is April 01, 2016. The impact of transition has been accounted for in opening reserves and the comparative period results have been restated accordingly. The Opening balance sheet as at April 1, 2016 and the results for the subsequent periods would get finalised along with the financial statements for the year ended March 31, 2018.
 - The Company is operating in single segment
 - Reconciliation between financial results previously reported (referred to 'Previous GAAP')

(Rs in Lakhs)

Particulars	Quarter ended	Half year ended
	30/09/2016 (Unaudited)	30/09/2016 (Unaudited)
Net profit under previous GAAP (after tax)	(7.06)	(4.47)
Actuarial (gain)/loss recognised in "Other Comprehensive Income" as per Ind AS 19	-	-
Discounting/unwinding of liability/provisions	-	-
Gain/(loss) on fair value of investments	(1.94)	0.95
Net profit under Ind AS (after tax)	(9.01)	(3.52)
Other Comprehensive Income (after tax)	-	-
Total Comprehensive Income (after tax)	(9.01)	(3.52)

For Kratos Energy & Infrastructure Limited


 Rajesh Pawar
 (Whole Time Director)

Place: Mumbai
 Date: 4th December, 2017

Unaudited Standalone Balance Sheet as at 30 September, 2017

Particulars	(Rs in Lakhs)
	As at 30 September, 2017 (Unaudited)
ASSETS	
Non - current assets	
Property, plant and equipment	1.44
Financial assets	
(i) Investments	128.26
(ii) Loans	-
(iii) Other financial assets	196.43
Advance tax assets (net)	35.02
Deferred tax assets (net)	2.05
Other assets	68.83
Total non-current assets (A)	431.03
Current assets	
Financial assets	
(i) Trade receivables	-
(ii) Cash and cash equivalents	20.94
(iii) Bank balances other than (ii) above	77.00
(iv) Loans	49.41
(v) Other financial assets	-
Other assets	11.21
Total Current assets (B)	158.57
Total assets (A+B)	589.59
EQUITY AND LIABILITIES	
Equity	
Equity share capital	100.00
Other equity	261.25
Total equity (C)	361.25
Liabilities	
Non-current liabilities	
Financial liabilities	
(i) Borrowings	-
(ii) Other financial liabilities	-
Provisions	-
Deferred tax liabilities (Net)	-
Other liabilities	-
Total non-current liabilities (D)	-
Current liabilities	
Financial liabilities	
(i) Borrowings	23.65
(ii) Trade payables	201.96
Provisions	-
Current tax liabilities (Net)	-
Other liabilities	2.73
Total Current liabilities (E)	228.35
Total liabilities (D+E)=F	228.35
Total Equity and liabilities (C+F)	589.59

For Kratos Energy & Infrastructure Limited



Rajesh Pawar
(Whole Time Director)

Place: Mumbai
Date: 4th December, 2017

