

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

14th February, 2018

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 ended 31st December, 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. 14th February, 2018 have approved the Unaudited Financial Results for the quarter ended 31st December, 2017 and taken on record, the Limited Review Report on the said results.

The meeting of the Board of Directors commenced at 2.00 p.m. and concluded at 2.35 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 ended 31st December, 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

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 Month ended 31 December, 2017

(Rs in Lakhs)

	PARTICULARS	Quarter ended			Nine months ended	
		31 December 2017	30 September 2017	31 December 2016	31 December 2017	31 December 2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income from Operations	75.00	-	75.00	257.00	225.00
2	Other income	1.65	10.97	7.31	20.44	18.15
3	Total Income (1+2)	76.65	10.97	82.31	277.44	243.15
4	Expenses:					
	a) Employee benefits expense	4.61	3.62	1.99	11.44	6.35
	b) Finance Cost	-	-	-	-	-
	c) Depreciation and amortisation expense	0.06	0.06	0.06	0.18	0.18
	d) Other Expenses	89.76	57.68	72.13	252.45	232.04
5	Total expenses	94.43	61.36	74.18	264.07	238.57
6	Profit/(Loss)from before finance costs (3-5)	(17.78)	(50.39)	8.13	13.37	4.58
7	Finance costs	-	-	-	-	-
8	Profit/(Loss) before tax (6-7)	(17.78)	(50.39)	8.13	13.37	4.58
9	Tax expenses	-	-	-	-	-
10	Net Profit/(Loss) for the period (8-9)	(17.78)	(50.39)	8.13	13.37	4.58
11	Other Comprehensive Income (After Tax)	-	-	-	-	-
12	Total Comprehensive Income (After Tax) (9+10)	(17.78)	(50.39)	8.13	13.37	4.58
12	Paid-up Equity Share Capital (Equity Shares of Rs 10 each)	10.00	10.00	10.00	10.00	10.00
13	Earning per share (not annualised) of Rs.10/- each:					
	(a) Basic	-1.78	-5.04	0.81	1.34	0.46
	(b) Diluted	-1.78	-5.04	0.81	1.34	0.46

See accompanying note to the financial results

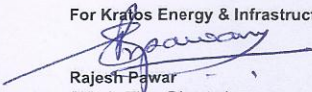
- The above unaudited Financial results have been reviewed by the Audit Committee and approved by Board of directors at their respective meeting held on 14th February, 2018.
- The Company has adopted Indian Accounting Standard ("Ind AS") and accordingly the financial results for all the periods presented 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 quarter and 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 of Net Profit for the Quarter/Nine Months ended 31st December 2016 as reported earlier in accordance with 'Previous Indian GAAP and now being reported with IND AS , as under

(Rs in Lakhs)

Particulars	Quarter ended 31/12/2016 (Unaudited)	Nine Month ended 31/12/2016 (Unaudited)
Net Profit / (Loss) under previous GAAP (after tax)	9.08	4.58
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	(0.95)	0.00
Net Profit / (Loss) under Ind AS (after tax)	8.13	4.58
Other Comprehensive Income (after tax)	-	-
Total Comprehensive Income / (Loss) (after tax)	8.13	4.58

For Kratos Energy & Infrastructure Limited

Place: Mumbai
Date: 14th February, 2018


Rajesh Pawar
(Whole Time Director)
DIN-0232533



**Review Report to,
The Board of Directors
Kratos Energy & Infrastructure Ltd.**

We have reviewed the accompanying statement of unaudited financial results of Kratos Energy & Infrastructure Ltd. ('the Company') for the Quarter ended 31st December, 2017 and year to date from April 01, 2017 to December 31, 2017 ('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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, 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 provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying Statement, prepared in accordance with recognition principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying results and other financial information for the quarter ended December 31, 2016 and year to date period ended December 31, 2016 which has been presented in the Statement solely on the information complied by the Management.

For Bajrang Paras & Co
Chartered Accountants
ICAI Firm Registration No:118663W



Hitesh Solanki
Hitesh Solanki
Partner
Membership No: 136487

Place: Mumbai
Date: February 14, 2018