

Regd. & Correspondence Office : 317, Maker Chamber V, 221, Nariman Point, Mumbai - 400 021. INDIA  
Tel No.: 22823852/53 / CIN - L40102MH1979PLC021614 / Email: kratoseal@gmail.com/dvfl@rediffmail.com

7<sup>th</sup> November, 2019

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 7<sup>th</sup> November, 2019

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. 7<sup>th</sup> November, 2019, *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, 2019.
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, 2019.

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 2.30 p.m. and concluded at 3.15 p.m.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

For **Kratos Energy & Infrastructure Limited**



**Ravindra Gupta**  
Company Secretary & Compliance Officer



Place: Mumbai  
Encl: A/a

Statement of Unaudited Financial Results for the Quarter and Six Months ended 30th September, 2019 (Rs. in Lakhs)

Particulars	Quarter Ended 30/09/2019 (Reviewed)	Quarter Ended 30/06/2019 (Reviewed)	Quarter Ended 30/09/2018 (Reviewed)	6 Months Ended 30/09/2019 (Reviewed)	6 Months Ended 30/09/2018 (Reviewed)	Year Ended 31/03/2019 (Audited)
<b>Income</b>						
Revenue from Operations	206.99	119.58	101.00	326.57	262.50	602.69
Other income	9.77	4.76	5.83	13.48	11.68	23.03
<b>Total Income</b>	<b>216.76</b>	<b>124.34</b>	<b>106.83</b>	<b>340.05</b>	<b>274.18</b>	<b>625.72</b>
<b>Expenses</b>						
Purchase of Stock-in-Trade	67.88	13.91		81.79		41.47
Employee benefits expense	7.23	6.28	5.48	13.51	10.22	23.67
Depreciation and amortisation expenses	0.41	0.41	0.19	0.82	0.33	1.04
Other expenses	77.03	125.79	93.44	201.93	202.81	438.36
<b>Total expenses</b>	<b>152.55</b>	<b>146.39</b>	<b>99.11</b>	<b>298.05</b>	<b>213.36</b>	<b>504.54</b>
<b>Profit / (Loss) before exceptional items and tax</b>	<b>64.21</b>	<b>(22.05)</b>	<b>7.73</b>	<b>42.00</b>	<b>60.83</b>	<b>121.18</b>
Exceptional items	-	-	-	-	-	-
<b>Profit / (Loss) before tax</b>	<b>64.21</b>	<b>(22.05)</b>	<b>7.73</b>	<b>42.00</b>	<b>60.83</b>	<b>121.18</b>
<b>Tax expense</b>						
- Current tax	-	-	-	-	-	29.00
- Deferred tax	-	-	-	-	-	1.22
- Taxation relating to earlier years	-	-	-	-	-	(0.25)
	-	-	-	-	-	29.97
<b>Profit / (Loss) for the Period</b>	<b>64.21</b>	<b>(22.05)</b>	<b>7.73</b>	<b>42.00</b>	<b>60.83</b>	<b>91.21</b>
<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 Comprehensive Income for the Period</b>	<b>64.21</b>	<b>(22.05)</b>	<b>7.73</b>	<b>42.00</b>	<b>60.83</b>	<b>91.21</b>
Paid Up Equity Share Capital of Rs. 10 each	100.00	100.00	100.00	100.00	100.00	100.00
Other Equity						403.11
<b>Earning per share (EPS) (of Rs 10 each)</b>						
Basic	6.42	(2.21)	0.77	4.20	6.08	9.12
Diluted	6.42	(2.21)	0.77	4.20	6.08	9.12

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



Rajesh R. Pawar  
Wholetime Director  
DIN-00232533

Place : Mumbai  
Date : 7th November, 2019



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

Statement of Assets, Equity and Liabilities is given below:

(Rs. in Lakhs)

Particulars	As at 30/09/2019	As at 31/03/2019
<b>ASSETS</b>		
<b>Non - current assets</b>		
( a ) Property, plant and equipment	10.23	10.65
( b ) Financial assets	-	-
(i) Investments	57.57	57.47
(ii) Other financial assets	264.51	264.51
( c ) Income tax assets ( net )	53.08	44.95
( d ) Deferred tax assets ( net )	0.26	0.26
<b>Total Non-current assets</b>	<b>385.65</b>	<b>377.83</b>
<b>Current assets</b>		
( a ) Financial assets		
(i) Investments	287.39	198.80
(ii) Cash and cash equivalents	19.73	23.25
(iii) Bank balances other than cash and cash equivalents	89.89	87.77
(iv) Trade Receivables	-	0.72
( b ) Other current assets	45.43	62.87
<b>Total Current assets</b>	<b>442.44</b>	<b>373.42</b>
<b>TOTAL ASSETS</b>	<b>828.09</b>	<b>751.25</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
( a ) Equity share capital	100.00	100.00
( b ) Other equity	445.11	403.11
<b>Total equity</b>	<b>545.11</b>	<b>503.11</b>
<b>Liabilities</b>		
( a ) Deferred tax liabilities ( Net )	-	-
( b ) Other liabilities	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
( a ) Financial liabilities		
(i) Borrowings	266.34	222.71
(ii) Trade payables	2.92	3.86
( b ) Other liabilities	13.71	21.57
<b>Total Current liabilities</b>	<b>282.98</b>	<b>248.14</b>
<b>Total liabilities</b>	<b>282.98</b>	<b>248.14</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>828.09</b>	<b>751.25</b>

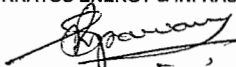
1. The above financial results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 7th November, 2019. The same have been subjected to limited review by the Statutory Auditors.

2. The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS-34 Interim Financial Reporting) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies ( Indian Accounting Standards ) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016 as amended thereafter.

3. The Company is operating in single segment.

4. Figures of previous periods have been regrouped/ reclassified wherever necessary to conform to current period classification.

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



Rajesh R. Pawar  
Wholetime Director  
DIN-00232533

Place : Mumbai  
Date : 7th November, 2019



**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 30 September, 2019:

(Rs. in Lacs )

Particulars	6 Months Ended 30-09-2019 ( Reviewed )	Year Ended 31-03-2019 ( Audited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit ( Loss ) before Tax	42.00	121.17
Adjustments for :		
Depreciation	0.82	1.04
Dividend income	(0.01)	(0.05)
Profit / ( Loss ) on Sale of Investments	(5.57)	(13.69)
Ind AS effect on Investments at fair value	(3.11)	(2.22)
Balances Written Off/ Written Back ( Net )	-	0.47
<b>Operating Profit ( Loss ) before changes in working capital</b>	<b>34.13</b>	<b>106.72</b>
Adjustments for :		
Increase/(Decrease) in Trade payable & other Liabilities	8.79	22.50
Increase/(Decrease) in Trade Receivable and Other assets	(18.16)	(22.26)
Cash generated from Operations	24.76	106.96
Income Tax Paid (Net of Refund)	10.62	(27.17)
<b>Net cash generated from operating activities ( A )</b>	<b>35.38</b>	<b>79.79</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/(Purchases) of Investments	(80.01)	(75.00)
Sale/(Purchases) of Fixed Assets	(0.40)	(9.51)
Investment in Fixed Deposits	(2.12)	(10.77)
Dividend income	0.01	0.05
<b>Net cash generated from investing activities ( B )</b>	<b>(82.52)</b>	<b>(95.23)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds /(Repayment) of Short Term borrowings	43.63	26.38
<b>Net cash generated from financing activities ( C )</b>	<b>43.63</b>	<b>26.38</b>
<b>Net Increase ( Decrease ) in cash and cash equivalents ( A+B+C )</b>	<b>(3.51)</b>	<b>10.94</b>
Opening Cash & Cash equivalents at beginning of year	23.24	12.30
Closing Cash & Cash equivalents at end of year	19.73	23.24
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.26	0.11
Balances with scheduled banks:		
- In current accounts	19.47	23.13
- In deposit accounts with original maturity less than 3 months	-	-
<b>Total Cash and cash equivalents</b>	<b>19.73</b>	<b>23.24</b>

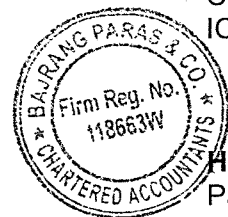




**Review Report to  
The Board of Directors  
Kratos Energy & Infrastructure Ltd.**

1. We have reviewed the accompanying statement of unaudited financial results of **Kratos Energy & Infrastructure Ltd.** (the "Company") for the Quarter ended September 30, 2019 and year to date from April 1, 2019 to September 30, 2019 (the "Statement"), attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations")
2. This statement, which is the responsibility of the Company's Management and is approved by the Board of Directors, has prepared in accordance with recognition and measurement principles laid down Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) specified under Section 133 of the companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the based statement on our review.
3. We conducted our review of the statement in accordance with standards 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 Standards require that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review of Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 as amended, read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



*Hitesh*  
**Hitesh Solanki**  
Partner  
Membership No: 136487

Place: Mumbai  
Date: November 7, 2019  
UDIN: 19136487AAAACJ7539