

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

10th November, 2021

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 10th November, 2021

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. 10th November, 2021, *inter alia* considered the following matters:

1. Approved the Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2021.
2. Limited Review Report on the said Results issued by the Statutory Auditors for the quarter and half year ended 30th September, 2021.

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 3.00 p.m. and concluded at 3.30 p.m.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

For Kratos Energy & Infrastructure Limited


Ravindra Gupta
Company Secretary & Compliance Officer



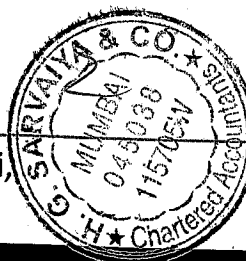
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Independent Auditor's Review Report on the Quarterly and year-to-date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 (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 is 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

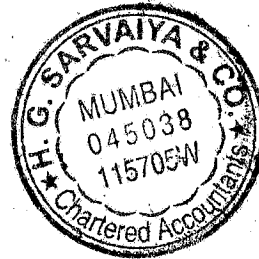
H. G. Sarvaiya

Prop. Mr. Hasmukhbhai G. Sarvaiya
Membership No. 045038

Date: 10-11-2021.

Place: Mumbai

UDIN: 21045038 AAAADG5261

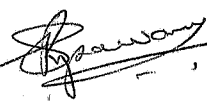


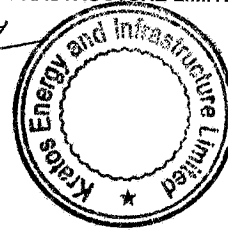
Statement of Unaudited Financial Results for the Quarter and Six Months ended 30th September, 2021

(Rs. in Lakhs)

Particulars	Quarter Ended 30/09/2021 (Reviewed)	Quarter Ended 30/06/2021 (Reviewed)	Quarter Ended 30/09/2020 (Reviewed)	6 Months Ended 30/09/2021 (Reviewed)	6 Months Ended 30/09/2020 (Reviewed)	Year Ended 31/03/2021 (Audited)
Income						
Revenue from Operations	28.48	27.29	24.04	55.78	24.04	192.34
Other income	3.22	2.08	-	5.30	1.05	1.05
Total Income	31.70	29.37	24.04	61.08	25.09	193.39
Expenses						
Purchase of Stock-in-Trade	-	6.43	-	6.43	-	31.37
Employee benefits expense	2.82	2.61	2.28	5.43	2.93	5.22
Depreciation and amortisation expenses	0.29	0.29	0.31	0.59	0.72	1.62
Other expenses	18.57	19.67	19.34	38.24	19.93	107.91
Total expenses	21.68	29.00	21.93	50.69	23.58	146.12
Profit / (Loss) before exceptional items and tax	10.02	0.37	2.11	10.39	1.51	47.27
Exceptional items	-	-	-	-	-	-
Profit / (Loss) before tax	10.02	0.37	2.11	10.39	1.51	47.27
Tax expense						
- Current tax	-	-	-	-	-	12.35
- Deferred tax	-	-	-	-	-	0.18
- Taxation relating to earlier years	0.68	-	-	0.68	-	-
	0.68	-	-	0.68	-	12.53
Net Profit / (Loss) for the Period	9.34	0.37	2.11	9.71	1.51	34.74
Other comprehensive income						
- Items that will not be reclassified to profit or loss	-	-	-	-	-	-
- Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Comprehensive Income for the Period	9.34	0.37	2.11	9.71	1.51	34.74
Paid - Up - Equity Share Capital of Rs.10 each	100.00	100.00	100.00	100.00	100.00	100.00
Other Equity						433.13
Earning per share (not annualised) of Rs 10 each						
Basic - in Rs	0.93	0.04	0.21	0.97	0.15	3.47
Diluted - in Rs	0.93	0.04	0.21	0.97	0.15	3.47

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


Rajesh R. Pawar
Wholtime Director
DIN-00232533



Place : Mumbai
Date : 10th November, 2021

KRATOS ENERGY & INFRASTRUCTURE LIMITED
CIN-L40102MH1979PLC021614

Statement of Assets, Equity and Liabilities is given below:

(Rs. in Lakhs)

Particulars	As at 30/09/2021 (Reviewed)	As at 31/03/2021 (Audited)
ASSETS		
Non - current assets		
(a) Property, plant and equipment	7.89	8.47
(b) Financial assets		
(i) Investments	-	-
(ii) Other financial assets	264.51	264.51
(c) Income tax assets (net)	4.06	32.27
(d) Deferred tax assets (net)	0.77	0.77
Total Non-current assets	277.23	306.02
Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	16.59	51.40
(ii) Trade Receivables	7.56	-
(b) Other current assets	313.60	223.25
Total Current assets	337.75	274.65
TOTAL ASSETS	614.98	580.67
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	100.00	100.00
(b) Other equity	442.84	433.13
Total equity	542.84	533.13
Liabilities		
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	9.95	39.42
(b) Other liabilities	62.19	8.12
Total Current liabilities	72.14	47.54
Total liabilities	72.14	47.54
TOTAL EQUITY AND LIABILITIES	614.98	580.67


1.The above unaudited standalone financial results of the Company for the half year ended 10th November, 2021 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 10th November, 2021.

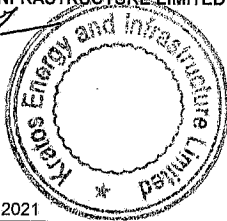
2. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The date of transition to Ind-AS is April 1, 2018.

3.The Company is operating in single segment.

4.Figures relating to previous year have been regrouped/ reclassified wherever necessary .

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


Rajesh R. Pawar
 Wholetime Director
 DIN-00232533



Place : Mumbai

Date : 10th November, 2021

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, 2021:

Particulars	(Rs. in Lacs)	
	6 Months Ended 30-09-2021 (Reviewed)	Year Ended 31-03-2021 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit (Loss) before Tax	9.71	34.74
Adjustments for :		
Depreciation	0.59	1.62
Dividend income	-	-
Profit / (Loss) on Sale of Investments	-	-
Ind AS effect on Investments at fair value	-	-
Operating Profit (Loss) before changes in working capital	10.30	36.36
Adjustments for :		
Increase/(Decrease) in Trade payable & other Liabilities	24.60	20.36
Increase/(Decrease) in Trade Receivable and Other assets	(97.92)	(10.10)
Cash generated from Operations	(63.02)	46.62
Income Tax Paid (Net of Refund)	28.21	27.15
Net cash generated from operating activities (A)	(34.81)	73.77
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchases) of Investments	-	-
Sale/(Purchases) of Fixed Assets	-	(0.67)
Investment in Fixed Deposits	-	-
Dividend income	-	-
Net cash generated from investing activities (B)	-	(0.67)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds /(Repayment) of Short Term borrowings	-	(22.78)
Net cash generated from financing activities (C)	-	(22.78)
Net Increase (Decrease) in cash and cash equivalents (A+B+C)	(34.81)	50.32
Opening Cash & Cash equivalents at beginning of year	51.40	1.08
Closing Cash & Cash equivalents at end of year	16.59	51.40
Components of cash and cash equivalents :		
Cash on hand	0.12	0.12
Balances with scheduled banks:		
- In current accounts	16.47	51.28
- In deposit accounts with original maturity less than 3 months	-	-
Total Cash and cash equivalents	16.59	51.40

