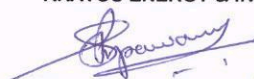


Statement of Unaudited Standalone financial results for the Quarter and Six Months ended 30th September, 2022

(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	Income :						
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	Total Income (2+3)	2.10	8.10	31.70	10.20	61.08	101.22
5	Expenses:						
	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	Total expenses	3.88	14.96	21.68	18.84	50.69	94.55
7	Profit / (Loss) before exceptional items and tax (4-6)	(1.78)	(6.86)	10.02	(8.64)	10.39	6.67
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) before tax (7-8)	(1.78)	(6.86)	10.02	(8.64)	10.39	6.67
10	Tax expense						
	- 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	Net Profit / (Loss) for the period (9-10)	(1.78)	(6.86)	9.34	(8.64)	9.71	4.41
12	Other Comprehensive Income						
	- items that will not be reclassified to profit or loss	-	-	-	-	-	-
	- items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)	(1.78)	(6.86)	9.34	(8.64)	9.71	4.41
14	Paid-up Equity Share Capital (Equity Shares of Rs 10 each)	100.00	100.00	100.00	100.00	100.00	100.00
15	Other Equity						437.54
16	Earning per share (not annualised) of Rs.10/- each						
	(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)
ASSETS		
Non - current assets		
(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
Total Non-current assets	280.97	280.49
Current assets		
(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
Total Current assets	310.70	263.87
TOTAL ASSETS	591.68	544.36
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	100.00	100.00
(b) Other equity	428.91	437.54
Total equity	528.91	537.54
LIABILITIES		
Current Liabilities		
(a) Financial liabilities		
(i) Trade payables	61.71	5.08
(b) Other liabilities	1.06	1.73
Total Current liabilities	62.77	6.81
Total liabilities	62.77	6.81
Total Equity and liabilities	591.68	544.36

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.

Particulars	(Rs. In Lakhs)	
	6 Months Ended 30-09-2022 (Reviewed)	Year Ended 31-03-2021 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit (Loss) after Tax	(8.64)	4.41
Adjustments for :		
Depreciation	0.48	1.18
Operating Profit (Loss) before changes in working capital	(8.16)	5.59
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
Net cash generated from operating activities (A)	(9.40)	(38.19)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale proceeds/(Purchases) of Investments	-	-
Sale proceeds/(Purchases) of Fixed Assets	-	(0.18)
Net cash generated from investing activities (B)	-	(0.18)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (Repayment) of Borrowings	-	-
Net cash generated from financing activities (C)	-	-
Net Increase (Decrease) in cash and cash equivalents (A+B+C)	(9.40)	(38.37)
Opening Cash & Cash equivalents at beginning of year	13.03	51.40
Closing Cash & Cash equivalents at end of year	3.64	13.03
Components of cash and cash equivalents		
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	-	-
Total Cash and cash equivalents	3.64	13.03

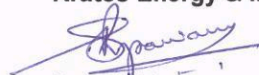
KRATOS ENERGY & INFRASTRUCTURE LIMITED
CIN-L40102MH1979PLC021614

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





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 and Half Year ended September 30th, 2022 (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: 14-11-2022.

Place: Mumbai

UDIN: 22045038 BDAEYH 3181