KRATOS
ENERGY AND INFRASTRUCTURE LTD

KRATOS

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

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Date: 08.08.2024

To,
BSE LTD
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai- 400001
BSE SCRIP CODE: 501261

ISIN: INE567L01017

Dear Sir,

Sub: Regulation 33 on Financial Statements

With regard to filing of under Regulation 33 of SEBI (LODR) Regulations, 2015 and other applicable regulations, we enclose Limited Review Report , Statement of Unaudited Financial Results and non applicability of statement of impact of audit qualification for quarter ended June 30, 2023..

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,
For **Kratos Energy & Infrastructure Ltd.**

Prerana Joshi
Digitally signed by Prerana Joshi
Date: 2024.08.08 17:35:21 +05'30'

Prerana Joshi
Company Secretary
M.No.: - A51735

Hasmukhbhai G. Sarvaiya
B. Com., F.C.A.
98216 62995

INDIA

H. G. SARVAIYA & CO.
CHARTERED ACCOUNTANTS
hasmukhgs@gmail.com

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 1st quarter ended June 30, 2024 (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**

H. G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

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 & CO. MUMBAI 045038 115705W Chartered Accountants

H.G. Sarvaiya

Prop. Mr. Hasmukhbhai G. Sarvaiya
Membership No.**045038**
Date: 08108/2024
Place: Mumbai
UDIN: 24045038BKAJFR2091

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 ended 30th June, 2024

(Rs in Lakhs)

	PARTICULARS	Quarter ended			Year Ended
		30 June 2024	31 March 2024	30 June 2023	31 March 2024
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	a) Income from Operations	-	-	-	-
	b) Other income	-	-	-	0.05
	Total Income	-	-	-	**0.05**
2	**Expenses:**				
	a) Purchase of Stock-in-Trade	-	-	-	-
	b) Employee benefits expense	-	-	-	-
	c) Depreciation and amortisation expense	0.20	0.22	0.22	0.88
	d) Finance Cost	2.13	44.49	-	44.49
	d) Other Expenses	2.43	2.05	13.71	49.61
	Total expenses	**4.76**	**46.76**	**13.93**	**94.98**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**(4.76)**	**(46.76)**	**(13.93)**	**(94.93)**
4	Exceptional items	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**(4.76)**	**(46.76)**	**(13.93)**	**(94.93)**
6	**Tax expense**			-	
	- Current tax	-	-	-	-
	- Deferred tax	-	**0.07**	-	**0.07**
	- Taxation relating to earlier years	-	-	-	-
		-	**0.07**	-	**0.07**
7	**Net Profit / (Loss) for the period (5-6)**	**(4.76)**	**(46.83)**	**(13.93)**	**(95.00)**
8	**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	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)**	**(4.76)**	**(46.83)**	**(13.93)**	**(95.00)**
10	**Paid-up Equity Share Capital**	100.00	100.00	100.00	100.00
	(Equity Shares of Rs 10 each)				
11	**Other Equity**				426.57
					-
12	**Earning per share (not annualised) of Rs.10/- each**				
	(a) Basic - in Rs	-0.48	-4.68	-1.39	-9.50
	(b) Diluted - in Rs	-0.48	-4.68	-1.39	-9.50

See accompanying note to the financial results



KRATOS ENERGY & INFRASTRUCTURE LIMITED
CIN-L40102MH1979PLC021614

Notes:

1 The above unaudited standalone financial results of the Company for the Quarter ended 30th June, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on .8th August, 2024.

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 In August 2019 , the Company received letter from NSE forearding therewith SEBI's letter dated 08-08-2019 demanding outstanding "Others " Fees amounting to Rs. 6.08 Crores (Comprising of Rs. 1,48,14,580/- as the principal and Rs 4,60,39,986/- as the interest). The Company has vehemently contested the same on various counts before SEBI and the Hon'ble Securities Appeliate Tribunal (SAT) and finally filed a Civil Appeal before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India vide its order dated 16-05-2023 admitted the Civil Appeal and passed an order to the effect that further proceedings for the recovery of the balance amount would remain stayed till next date of hearing.

The Company is undergoing PPIRP process vide petition filed with NCLT Mumbai dated 27th September, 2023 The Resolution plan was submitted by the Company along with strategic Investor M/s Lord's Mark Industries Limited , the NCLT admitted the application on 1st February, 2024 and appointed Mr. Amit Poddar as Resolution Professional (RP) / Insolvancy Professional (IP) in the matter . The plan was approved by Committee of Creditors (COC) on 27th April, 2024 and submitted by RP on 1st May, 2024 to the NCLT.

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

For and on behalf of the Board of Directors of
Kratos Energy & Infrastructure Limited

Place: Mumbai
Date : 8th August, 2024

Rajesh R. Pawar
DIN 00232533
(Whole Time Director)

Kratos Energy and Infrastructure Limited

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Date: 08.08.2024

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BSE LTD
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai- 400001
BSE SCRIP CODE: 501261

ISIN: INE567L01017

Dear Sir,

Sub: Declaration with respect to Audit Report with unmodified opinion to the UnAudited Standalone Financial Results for the Quarter ended on 30th June, 2024.

We, hereby declare that the Statutory Auditors M/s. H. G. Sarvaiya & Co., Chartered Accountants have issued the Audit Report with Unmodified Opinion on the UnAudited Standalone Financial Results for the Quarter ended on 30th June, 2024.

The above declaration is made in pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,
For **Kratos Energy & Infrastructure Ltd.**

Prerana Joshi
Digitally signed by Prerana Joshi
Date: 2024.08.08 17:36:05 +05'30'

Prerana Joshi
Company Secretary
M.No.: - A51735