

14th November, 2022

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 14th November, 2022

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. 14th November, 2022, *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, 2022.
2. Limited Review Report on the said Results issued by the Statutory Auditors for the quarter and half year ended 30th September, 2022.

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 2:00 p.m. and concluded at 3.00 p.m.

Kindly take the above on your record.

Thanking you,

Yours faithfully,



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 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	-	46.80	46.80

[Signature]



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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

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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.

(Rs. In Lakhs)

Particulars	6 Months Ended 30-09-2022 (Reviewed)	Year Ended 31-03-2022 (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	0.00	51.40
Closing Cash & Cash equivalents at end of year	(9.40)	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

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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


