

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

13th September, 2017

To,
BSE Limited,
Corporate Relationship Department,
P. J. Towers,
Dalal Street, Fort,
Mumbai-400 001.

Dear Sir/Madam,

Sub: Unaudited Financial Results for the quarter ended 30th June, 2017 together with the Limited Review Report.

Ref: Scrip Code- 501261

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. 13th September, 2017 have approved the Unaudited Financial Results for the quarter ended 30th June, 2017 and taken on record, the Limited Review Report on the said results.


The meeting of the Board of Directors commenced at 2.00 p.m. and concluded at 2.25 p.m.

In terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we are herewith forwarding Unaudited Financial Results for the quarter ended 30th June, 2017 and the Limited Review Report for the said period.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For Kratos Energy & Infrastructure Limited,



Rajesh Raghunath Pawar
(Whole-Time Director)
DIN: 00232533

Encl: a/a

KRATOS ENERGY & INFRASTRUCTURE LIMITED

CIN: L40102MH1979PLC021514

Registered Office: 317, Maker Chambers V, 221, Nariman Point, Mumbai 400 021

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2017

(Rs. in Lakhs)

	Particulars	Quarter ended	
		30th June 2017 (Unaudited)	30th June 2016 (Unaudited)
1	Income		
	(a) Net sales/income from operations	182.00	75.00
	(b) Other income	7.82	8.43
	Total Revenue	189.82	83.43
2	Expenses		
	(a) Cost of Material consumed	0.00	0.00
	(b) Purchase of Stock-in-trade	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
	(d) Employee benefits expense	3.22	2.08
	(e) Finance costs	0.00	0.00
	(f) Depreciation and amortisation expense	0.06	0.05
	(g) Other Expenses	105.00	75.84
	Total expenses	108.28	77.98
3	Profit / (Loss) from operations before exceptional items	81.54	5.45
	Exceptional items	0.00	0.00
4	Profit / (Loss) from ordinary activities before tax	81.54	5.45
	Tax expense		
	Current Tax	0.00	0.00
	Deferred Tax	0.00	0.00
5	Net Profit / (Loss) for the period	81.54	5.45
6	Paid-up equity share capital (Face Value Rs. 10/- per share)	100.00	100.00
7	Earnings per share in Rs. (of Rs. 10/- each) (not annualised):		
	Basic & Diluted	8.15	0.55

Notes

- 1 The above results were reviewed by the Audit Committee and have been taken on record and adopted by the Board of Directors in their Meeting held on 13th September, 2017.
- 2 The Company has adopted Indian Accounting Standard ("Ind AS") and accordingly the financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and in terms of Regulation 39 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016. The Company has opted to avail the relaxation provided by SEBI in respect of disclosure requirements for corresponding figures of earlier periods and accordingly, the figures for the quarter and the year ended March 31, 2017 have not been presented. The date of transition to Ind AS is April 01, 2016. The impact of transition has been accounted for in opening reserves and the comparative period results have been restated accordingly. The Opening balance sheet as at April 1, 2016 and the results for the subsequent periods would get finalised along with the financial statements for the year ended March 31 2018
- 3 The Company is operating in single segment
- 4 Reconciliation between financial results previously reported (referred to 'Previous GAAP')

Particulars	Quarter ended 30/06/2016 (Unaudited)
Net profit under previous GAAP (after tax)	2.56
Actuarial (gain)/loss recognised in "Other Comprehensive Income" as per Ind AS 19	-
Discounting/unwinding of liability/provisions	-
Gain/(loss) on fair value of Investments	2.89
Net profit under Ind AS (after tax)	5.45
Other Comprehensive Income (after tax)	-
Total Comprehensive Income (after tax)	5.45

Place: Mumbai
Date: 13th September, 2017



For Kratos Energy & Infrastructure Limited

Rajesh Pawar
Rajesh Pawar
(Whole Time Director)

J. C. DESAI & CO.
CHARTERED ACCOUNTANTS

JAYESH DESAI
B. Com., F.C.A.

Office :
610A, Commerce House,
140, Nagindas Master Road,
Fort, MUMBAI - 400 001.

13th September, 2017

To,
The Board of Directors
Kratos Energy & Infrastructure Ltd.

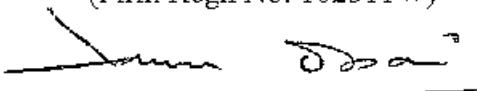
We have reviewed the accompanying statement of unaudited financial results of Kratos Energy & Infrastructure Ltd. ('the Company') for the Quarter ended 30th June, 2017 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, 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 provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying results and other financial information for the quarter ended June 30, 2016 which has been presented in the Statement solely on the information complied by the Management.

For J. C. DESAI & CO.
Chartered Accountants
(Firm Regn No: 102311W)


JAYESH DESAI -PROPRIETOR
(M. No: 039907)

