**LORD'S MARK INDUSTRIES LIMITED**
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**CIN- L35103MH1979PLC021614**
**Registered office: 317, Maker Chambers V, Nariman Point, Mumbai 400 021**

**Statement of Unaudited Standalone financial results for the quarter and half year ended 30th September, 2025**

**(Rs in Lakhs)**

| | | Quarter Ended 30/09/2025 ( Unaudited ) | Quarter Ended 30/06/2025 ( Unaudited ) | Quarter Ended 30/09/2024 ( Unaudited ) | 6 Months Ended 30/09/2025 ( Unaudited ) | 6 Months Ended 30/09/2024 ( Unaudited ) | Year Ended 31/03/2025 ( Audited ) |
|---|---|---|---|---|---|---|---|
| 1 | **Income** | | | | | | |
| 2 | Income from Operations | 948.12 | - | - | 948.12 | - | - |
| 3 | Other income | 72.98 | - | - | 72.98 | - | - |
| 4 | **Total Income ( 2+3 )** | **1,021.10** | - | - | **1,021.10** | - | - |
| 2 | **Expenses:** | | | | | | |
| | a) Purchase of Stock-in-Trade | 764.29 | - | - | 764.29 | - | - |
| | b) Employee benefits expense | 28.40 | - | - | 28.40 | - | - |
| | c) Depreciation and amortisation expense | 15.47 | 0.20 | 0.20 | 15.67 | 0.40 | 0.81 |
| | d) Finance Cost | 20.27 | - | - | 20.27 | 2.13 | 2.13 |
| | e) Other Expenses | 434.68 | 3.21 | 21.85 | 437.89 | 24.28 | 92.70 |
| 6 | **Total expenses** | **1,263.11** | **3.41** | **22.05** | **1,266.52** | **26.81** | **95.64** |
| 7 | **Profit / (Loss) before Exceptional items and tax (4-6)** | **(242.01)** | **(3.41)** | **(22.05)** | **(245.42)** | **(26.81)** | **(95.64)** |
| 8 | Exceptional items | - | - | - | - | - | - |
| 9 | **Profit / (Loss) before Extraordinary item and tax (7-8)** | **(242.01)** | **(3.41)** | **(22.05)** | **(245.42)** | **(26.81)** | **(95.64)** |
| 10 | Extraordinary items | - | - | - | - | - | **577.00** |
| 11 | **Profit / (Loss) before tax ( 9-10)** | **(242.01)** | **(3.41)** | **(22.05)** | **(245.42)** | **(26.81)** | **(672.64)** |
| 12 | **Tax expense** | | | | | | |
| | - Current tax | - | - | - | - | - | - |
| | - Deferred tax | - | - | - | - | - | **0.25** |
| | - Taxation relating to earlier years | - | - | - | - | - | - |
| | | | | | - | - | **0.25** |
| 13 | **Net Profit / (Loss) for the period (11-12)** | **(242.01)** | **(3.41)** | **(22.05)** | **(245.42)** | **(26.81)** | **(672.89)** |
| 14 | **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** | - | - | - | - | - | - |
| 15 | **Total Comprehensive Income for the period (13+14)** | **(242.01)** | **(3.41)** | **(22.05)** | **(245.42)** | **(26.81)** | **(672.89)** |
| 16 | **Paid-up Equity Share Capital** | | | | | | |
| | (Equity Shares of Rs 10 each) | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| | (Equity Shares of Rs 5 each) | 17,063.86 | - | - | 17,063.86 | - | - |
| 17 | **Earning per share (not annualised) of Rs.10/- each** | | | | | | |
| | (a) Basic - in Rs | - | - | - | - | - | - |
| | (b) Diluted - in Rs | - | - | - | - | - | - |

See accompanying note to the financial results



1) The above unaudited standalone financial results of the Company for the Half Year ended 30th September, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 12th November, 2025.

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, 2028.

3) The financial results are made for the period 24.09.2025 to 30.09.2025 pursuant to the INC 28 approved by the Registrar of Companies Mumbai.

4) The Loss as per the financial statements is due to the loss of former M/s. Kratos Energy & Infrastructure Limited. The amalgamated Company Lord's Mark Industries Ltd had profit of Rs.102.70 lacs for the period 24.09.2025 to 30.09.2025.

5) The Hon'ble National company Law Tribunal, Mumbai Bench, Court IV, has, vide its order dated 28th July, 2025, approved the Final Base Resolution Plan for M/s. Lords Mark India Ltd (Formerly known as Kratos Energy & Infrastructure Limited) under Section 54K(15) of the Insolvency and Bankruptcy Code, 2016 in the matter of C.P. (IBPP) No. 03/MB/2023. The Resolution Plan, jointly submitted by the Company (as Corporate Debtor) along with Lord's Mark Industries Pvt. Ltd. (Strategic Investor), was approved by the Committee of Creditors with 100% voting share and includes various restructuring measures, settlement of claims, change in control of the Company and each Shareholder of Lord's Mark Industries Pvt. Ltd (Strategic Investor) holding share of Rs. 5/- each will get 1.25 shares of Rs. 10/- each in Lord's Mark India Ltd (Formerly known as Kratos Energy & Infrastructure Limited). The promoter shareholding has been acquired by Mr. Sachidanand Hariram Upadhyay, Director of Lord's Mark Industries Limited, as Acquirer, as per the open offer open offer.

6) Figures relating to the previous year have been regrouped wherever necessary.

**FOR LORD'S MARK INDUSTRIES LIMITED**

**(Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited)**




**VINAY BENIGOPAL SARDA – DIRECTOR**

**DIN - 07586783**

**Place – Mumbai**

**Date - 12.11.2025**

**LORD'S MARK INDUSTRIES LIMITED**
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**
**REGD ADD: 317, MAKER CHAMBERS V, NARIMAN POINT, MUMBAI 400 021**
**CIN: L35103MH1979PLC021614**
**STANDALONE BALANCE SHEET AS AT 30.09.2025**

| Particulars | Note. No. | As On 30.09.2025 |
|---|---|---|
| **II.ASSETS** | | |
| **(1) NON-CURRENT ASSETS** | | |
| **Fixed Assets** | 8 | |
| (i) Tangible assets | | 65,47,44,459 |
| (ii) Capital Work in Progress | | - |
| (iii) Intangible assets | | 35,02,454 |
| **(2) FINANCIAL ASSETS** | | |
| (i) Investments | | 51,86,19,080 |
| Deferred tax assets (net) | | 1,10,17,710 |
| **TOTAL NON-CURRENT ASSETS** | | **1,18,78,83,703** |
| **(2) CURRENT ASSETS** | | |
| Inventories | 9 | 1,01,19,82,010 |
| **FINANCIAL ASSETS** | | |
| (i)Trade receivables | 10 | 3,71,60,42,743 |
| (ii) Cash and cash equivalents | 11 | 2,49,76,18,948 |
| (iii) Short-term loans and advances | 12 | 49,52,56,713 |
| **TOTAL CURRENT ASSETS** | | **7,72,09,00,414** |
| **Total Assets** | | **8,90,87,84,117** |
| **I. EQUITY AND LIABILITIES** | | |
| **(1) EQUITY** | | |
| Equity Share Capital | 2 | 1,71,63,86,320 |
| Other Equity | 3 | 4,68,13,01,919 |
| **EQUITY ATTRIBUTABEL TO OWNERS** | | **6,39,76,88,239** |
| Non-Controlling Interest | | - |
| **TOTAL EQUITY** | | **6,39,76,88,239** |
| **(2) NON-CURRENT LIABILITIES** | | |
| **FINANCIAL LIABILITIES** | 4 | 44,77,73,443 |
| Long-Term Borrowings | | **44,77,73,443** |
| **TOTAL NON-CURRENT LIABILITIES** | | |
| **(3) CURRENT LIABILTIIES** | | |
| **FINANCIAL LIABILITIES** | | |
| (i)Short-Term Borrowings | 5 | 1,60,42,03,615 |
| (ii)Trade Payables-Others | 6 | 2,84,48,803 |
| (iii)Share Application Pending Allotment | | 21,19,03,000 |
| Short-Term Provisions | 7 | 21,87,67,017 |
| **TOTAL CURRENT LIABILITIES** | | **2,06,33,22,435** |
| **TOTAL EQUITY & LIABILITIES** | | **8,90,87,84,117** |

Significant accounting policies and Notes forming part of financial statements

**As per our Limited Review Report of even date as annexed with**

**For Sanjeev S Gupta & Associates**
**Chartered Accountants**
**FRN: 012466C**

SANJEEV S GUPTA & ASSOCIATES * Chartered Accountants * DELHI

**CA Prabodh Kumar Bhatia, Partner**
**M. No. 400319**

**Place - Mumbai**
**Date - 11.11.2025**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**( Formerly Known as Lords Mark India Limited / Kratos Energy &**

Lord's Mark Industries Limited

**VINAY BENIGOPAL SARDA-DIRECTOR**
**DIN-07586783**

**LORD'S MARK INDUSTRIES LIMITED**
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**
**REGD ADD: 317, MAKER CHAMBERS V, NARIMAN POINT, MUMBAI 400 021**
**CIN: L35103MH1979PLC021614**
**STATEMENT OF STANDALONE TRADING & PROFIT AND LOSS FOR THE PERIOD 24.09.2025 TO 30.09.2025**

| Particulars | Note No. | For the period ended September 30, 2025 |
|---|---|---|
| **Income** | | |
| Revenue from operations | 13 | 9,48,11,983 |
| Other income | 13A | 72,97,864 |
| **Total Income** | | 10,21,09,847 |
| | | |
| **Expenses** | | |
| Cost of Materials | 14 | 7,64,28,561 |
| Employee benefits expense | 15 | 28,39,909 |
| Depreciation and amortisation expenses | 8 | 15,66,668 |
| Finance Costs | 16 | 20,27,483 |
| Other expenses | 17 | 5,21,28,583 |
| **Total expenses** | | 13,49,91,204 |
| | | |
| **Profit / (Loss) before Extraordinary item and tax** | | -3,28,81,357 |
| **Extraordinary items** | 19 | - |
| **Profit / (Loss) before tax** | | -3,28,81,357 |
| | | |
| **Tax expense** | | - |
| - Current Tax | | - |
| - Short and Excess Provisions for Eariler years | | - |
| - Deferred Tax | | - |
| | | |
| **Profit / (Loss) for the Year** | | -3,28,81,357 |
| **Other comprehensive income** | | - |
| **Total Comprehensive Income for the Year** | | -3,28,81,357 |
| | | |
| **Earning per share (EPS) (of Rs 10 each)** | 21 | |
| Basic | | -32.88 |
| Diluted | | -32.88 |

Significant accounting policies and Notes forming part of financial statements

**As per our Limited Review Report of even date as annexed with**

**For Sanjeev S Gupta & Associates**
**Chartered Accountants**
**FRN: 012466C**

**CA Prabodh Kumar Bhatia, Partner**
**M. No. 400319**
**Place - Mumbai**
**Date - 11.11.2025**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**VINAY BENIGOPAL SARDA-DIRECTOR**
**DIN-07586783**

# LORD'S MARK INDUSTRIES LIMITED

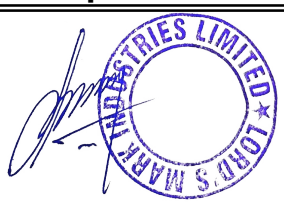
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**REGD ADD: 317, MAKER CHAMBERS V, NARIMAN POINT, MUMBAI 400 021**

**CIN: L35103MH1979PLC021614**

## STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPT 30, 2025

| PARTICULARS | 30.09.2025 | |
|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Net Loss before extraordinary items | (2,45,41,357) | |
| Add: Depreciation | 15,66,668 | |
| Add: Interest paid on Borrowings | 20,27,483 | |
| Add: Changes in Reserve & Surplus | 48,10,82,065 | |
| **Cash flow before Working Capital Changes** | **46,01,34,859** | |
| | | |
| **Increase / (Decrease) in Current Liabiities** | | |
| Short Term Borrowings | 1,54,89,03,615 | |
| Trade Payables | 2,66,73,513 | |
| Other Current Liabilities | - | |
| Short Term Provisions | 20,54,34,577 | |
| **(Increase) / Decrease in Current Assets** | | |
| Inventories | (1,01,19,82,010) | |
| Trade Receivables | (3,71,60,42,743) | |
| Short Term Loans and Advances/Other Current Assets | (45,72,77,343) | |
| | - | |
| **Cash generated from operations** | (2,94,41,55,532) | |
| Income Tax paid / provision | - | |
| **Net Cash flow from operating activities** | | (2,94,41,55,532) |
| | | |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| (Increase) / Decrease of Fixed Assets | (65,77,63,953) | |
| (Increase) / Decrease of Other Non Current Assets | (53,09,36,490) | |
| **Net Cash flow from Investing activities** | | (1,18,87,00,443) |
| | | |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Increase in Share Capital | 1,70,63,86,320 | |
| Increase in Share Premium | 4,26,61,66,523 | |
| Increase in Share Application / Warrants | 21,19,03,000 | |
| Increase / (Decrease) in Long Term Loans | 44,77,73,443 | |
| Interest paid on Borrowings | (20,27,483) | 6,63,02,01,803 |
| **Net Cash flow from Financing activities** | | |
| | | |
| **Net Increase / (Decrease) in Cash** | | 2,49,73,45,828 |
| Add: Cash and Cash Equivalents from | | |
| at the beginning of the year | | 2,73,120 |
| **Cash and Cash Equivalents at the end of the year** | | **2,49,76,18,948** |



**Sanjeev S Gupta & Associates**

PAN : ABHFS3315A • GSTIN : 07ABHFS3315A1ZN

**Limited Review Report To**

The Board of Directors of
Lord's Mark Industries Limited
(Formerly known as Lords Mark India Limited /
Kratos Energy & Infrastructure Limited)
CIN- L35103MH1979PLC021614

We have limitedly reviewed the accompanying financial statement of unaudited Standalone financial results of Lords Mark Industries Limited (Formerly known as Lords Mark India Limited/Kratos Energy & Infrastructure Limited) for the period ended 30th September, 2025. This statement is the responsibility of the Management of the Company and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Financial 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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sanjeev S Gupta & Associates**
Chartered Accountants
FRN: 012466C

SANJEEV S GUPTA & ASSOCIATES CA DELHI Chartered Accountants

CA Prabodh Kumar Bhatia, Partner
M. No. 400319
UDIN: 25400319BMMHID2581
**Place:** Mumbai

**Date:** 11th, November, 2025

**Office** : 307, Shri Ganesh Complex, 32-B, Vir Savarkar Block, Shakarpur, Delhi - 92
**Mobile** : +91-8800989278, +91-7678476001
**E-mail** : ssg.ca1989@gmail.com, bhatia.prabodhkumar@gmail.com

**Offices :**
• Delhi • Noida
• Moradabad • Muzaffarnagar

**LORD'S MARK INDUSTRIES LIMITED**

**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**CIN- L35103MH1979PLC021614**

**Registered office: 317, Maker Chambers V, Nariman Point, Mumbai 400 021**

**Statement of Unaudited Consolidated financial results for the quarter and half year ended 30th September, 2025**

**(Rs in Lakhs)**

| | | Quarter Ended 30/09/2025 ( Unaudited ) | Quarter Ended 30/06/2025 ( Unaudited ) | Quarter Ended 30/09/2024 ( Unaudited ) | 6 Months Ended 30/09/2025 ( Unaudited ) | 6 Months Ended 30/09/2024 ( Unaudited ) | Year Ended 31/03/2025 ( Audited ) |
|---|---|---|---|---|---|---|---|
| 1 | **Income** | | | | | | |
| 2 | Income from Operations | 1,264.29 | - | - | 1,264.29 | - | - |
| 3 | Other income | 72.98 | - | - | 72.98 | - | - |
| 4 | **Total Income ( 2+3 )** | **1,337.27** | - | - | **1,337.27** | - | - |
| 2 | **Expenses:** | | | | | | |
| | a) Purchase of Stock-in-Trade | 995.04 | - | - | 995.04 | - | - |
| | b) Employee benefits expense | 40.22 | - | - | 40.22 | - | - |
| | c) Depreciation and amortisation expense | 15.68 | 0.20 | 0.20 | 15.88 | 0.40 | 0.81 |
| | d) Finance Cost | 24.99 | - | - | 24.99 | 2.13 | 2.13 |
| | e) Other Expenses | 471.98 | 3.21 | 21.85 | 475.19 | 24.28 | 92.70 |
| 6 | **Total expenses** | **1,547.91** | **3.41** | **22.05** | **1,551.32** | **26.81** | **95.64** |
| 7 | **Profit / (Loss) before Exceptional items and tax (4-6)** | **(210.64)** | **(3.41)** | **(22.05)** | **(214.05)** | **(26.81)** | **(95.64)** |
| 8 | Exceptional items | - | - | - | - | - | - |
| 9 | **Profit / (Loss) before Extraordinary item and tax (7-8)** | **(210.64)** | **(3.41)** | **(22.05)** | **(214.05)** | **(26.81)** | **(95.64)** |
| 10 | Extraordinary items | - | - | - | - | - | **577.00** |
| 11 | **Profit / (Loss) before tax ( 9-10)** | **(210.64)** | **(3.41)** | **(22.05)** | **(214.05)** | **(26.81)** | **(672.64)** |
| 12 | **Tax expense** | | | | | | |
| | - Current tax | - | - | - | - | - | - |
| | - Deferred tax | - | - | - | - | - | **0.25** |
| | - Taxation relating to earlier years | - | - | - | - | - | - |
| | | | | | **-** | **-** | **0.25** |
| 13 | **Net Profit / (Loss) for the period (11-12)** | **(210.64)** | **(3.41)** | **(22.05)** | **(214.05)** | **(26.81)** | **(672.89)** |
| 14 | **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** | - | - | - | - | - | - |
| 15 | **Total Comprehensive Income for the period (13+14)** | **(210.64)** | **(3.41)** | **(22.05)** | **(214.05)** | **(26.81)** | **(672.89)** |
| 16 | **Paid-up Equity Share Capital** | | | | | | |
| | (Equity Shares of Rs 10 each) | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| | (Equity Shares of Rs 5 each) | 17,063.86 | - | - | 17,063.86 | - | - |
| 17 | **Earning per share (not annualised) of Rs.10/- each** | | | | | | |
| | (a) Basic - in Rs | - | - | - | - | - | - |
| | (b) Diluted - in Rs | - | - | - | - | - | - |

See accompanying note to the financial results



1) The above unaudited consolidated financial results of the Company for the Half Year ended 30th September, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 12th November, 2025.

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, 2028.

3) The accounts of 3 Pvt Ltd Companies are merged to consolidate the accounts i.e. Lords Automative Private Ltd (holding 90%), Lords Mark Biotech Private Ltd (holding 75%) and Lords Green Energy Private Ltd (holding 49%)

4) The financial results are made for the period 24.09.2025 to 30.09.2025 pursuant to the INC 28 approved by the Registrar of Companies Mumbai.

5) The Loss as per the financial statements is due to the loss of former M/s. Kratos Energy & Infrastructure Limited. The amalgamated Company Lord's Mark Industries Ltd had profit of Rs.134.06 lacs (including 3 Subsidiaries) for the period 24.09.2025 to 30.09.2025.

6) The Hon'ble National company Law Tribunal, Mumbai Bench, Court IV, has, vide its order dated 28th July, 2025, approved the Final Base Resolution Plan for M/s. Lords Mark India Ltd (Formerly known as Kratos Energy & Infrastructure Limited) under Section 54K(15) of the Insolvency and Bankruptcy Code, 2016 in the matter of C.P. (IBPP) No. 03/MB/2023. The Resolution Plan, jointly submitted by the Company (as Corporate Debtor) along with Lord's Mark Industries Pvt. Ltd. (Strategic Investor), was approved by the Committee of Creditors with 100% voting share and includes various restructuring measures, settlement of claims, change in control of the Company and each Shareholder of Lord's Mark Industries Pvt. Ltd (Strategic Investor) holding share of Rs. 5/- each will get 1.25 shares of Rs. 10/- each in Lord's Mark India Ltd (Formerly known as Kratos Energy & Infrastructure Limited.). The promoter shareholding has been acquired by Mr. Sachidanand Hariram Upadhyay, Director of Lord's Mark Industries Limited, as Acquirer, as per the open offer open offer.

7) Figures relating to the previous year have been regrouped wherever necessary.

**FOR LORD'S MARK INDUSTRIES LIMITED**

**(Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited)**




**VINAY BENIGOPAL SARDA – DIRECTOR**

**DIN - 07586783**

**Place – Mumbai**

**Date - 12.11.2025**

**LORD'S MARK INDUSTRIES LIMITED**
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**
**REGD ADD: 317, MAKER CHAMBERS V, NARIMAN POINT, MUMBAI 400 021**
**CIN: L35103MH1979PLC021614**
**CONSOLIDATED BALANCE SHEET AS AT 30.09.2025**

| Particulars | Note. No. | As On 30.09.2025 |
|---|---|---|
| **II.ASSETS** | | |
| **(1) NON-CURRENT ASSETS** | | |
| (i) Property, Plant & Equipments | | 71,96,99,989 |
| (ii) Capital Work in Progress | | 27,88,78,706 |
| (iii) Intangible assets | | 35,25,514 |
| **(2) FINANCIAL ASSETS** | | |
| (i) Investments | | 18,57,81,080 |
| Deferred tax assets (net) | | 1,10,17,710 |
| **TOTAL NON-CURRENT ASSETS** | | **1,19,89,02,999** |
| **(2) CURRENT ASSETS** | | |
| Inventories | 9 | 1,38,35,88,395 |
| **FINANCIAL ASSETS** | | |
| (i)Trade receivables | 10 | 4,09,38,91,795 |
| (ii) Cash and cash equivalents | 11 | 2,54,32,26,676 |
| (iii) Short-term loans and advances | 12 | 65,09,16,801 |
| **TOTAL CURRENT ASSETS** | | **8,67,16,23,667** |
| **TOTAL ASSETS** | | **9,87,05,26,666** |
| **I. EQUITY AND LIABILITIES** | | |
| **(1) EQUITY** | | |
| Equity Share Capital | 2 | 1,71,63,86,320 |
| Other Equity | 3 | 4,81,10,76,017 |
| **EQUITY ATTRIBUTABEL TO OWNERS** | | **6,52,74,62,337** |
| Non-Controlling Interest | | 3,25,00,000 |
| **TOTAL EQUITY** | | **6,55,99,62,337** |
| **(2) NON-CURRENT LIABILITIES** | | |
| **FINANCIAL LIABILITIES** | | |
| Long-Term Borrowings | 4 | 1,02,43,82,170 |
| **TOTAL NON-CURRENT LIABILITIES** | | **1,02,43,82,170** |
| **(3) CURRENT LIABILTIIES** | | |
| **FINANCIAL LIABILITIES** | | |
| (i)Short-Term Borrowings | 5 | 1,77,30,85,412 |
| (ii)Trade Payables-Others | 6 | 6,27,03,920 |
| (iii)Share Application Pending Allotment | | 21,19,03,000 |
| Short-Term Provisions | 7 | 23,84,89,827 |
| **TOTAL CURRENT LIABILITIES** | | **2,28,61,82,159** |
| **TOTAL EQUITY & LIABILITIES** | | **9,87,05,26,666** |

Significant accounting policies and Notes forming part of financial statements

**As per our Limited Review Report of even date as annexed with**

**For Sanjeev S Gupta & Associates**
**Chartered Accountants**
**FRN: 012466C**

**CA Prabodh Kumar Bhatia, Partner**
**M. No. 400319**
**Place - Mumbai**
**Date - 11.11.2025**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited / Kratos Energy &**

**VINAY BENIGOPAL SARDA-DIRECTOR**
**DIN-07586783**

LORD'S MARK INDUSTRIES LIMITED

( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )

REGD ADD: 317, MAKER CHAMBERS V, NARIMAN POINT, MUMBAI 400 021

CIN: L35103MH1979PLC021614

**STATEMENT OF CONSOLIDATED TRADING & PROFIT AND LOSS FOR THE PERIOD 24.09.2025 TO 30.09.2025**

| Particulars | Note No. | For the period ended September 30, 2025 |
|---|---|---|
| **Income** | | |
| Revenue from operations | 13 | 12,64,28,844 |
| Other income | 13A | 72,97,864 |
| **Total Income** | | 13,37,26,708 |
| | | |
| **Expenses** | | |
| Cost of Materials | 14 | 9,95,04,492 |
| Employee benefits expense | 15 | 40,21,793 |
| Depreciation and amortisation expenses | 8 | 15,87,876 |
| Finance Costs | 16 | 24,98,821 |
| Other expenses | 17 | 5,61,32,240 |
| **Total expenses** | | 16,37,45,222 |
| | | |
| **Profit / (Loss) before exceptional items and tax** | | 4,41,376 |
| Exceptional items | | - |
| **Profit / (Loss) before Extraordinary item and tax** | | -3,00,18,514 |
| | | |
| **Extraordinary items** | 19 | - |
| | | |
| **Profit / (Loss) before tax** | | -3,00,18,514 |
| | | |
| **Tax expense** | | |
| - Current Tax | | - |
| - Short and Excess Provisions for Eariler years | | - |
| - Deferred Tax | | - |
| | | - |
| | | |
| **Profit / (Loss) for the Year** | | -3,00,18,514 |
| **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 Year** | | -3,00,18,514 |
| | | |
| **Earning per share (EPS) (of Rs 10 each)** | 21 | |
| Basic | | -30.02 |
| Diluted | | -30.02 |

Significant accounting policies and Notes forming part of financial statements

**As per our Limited Review Report of even date as annexed with**

**For Sanjeev S Gupta & Associates**

**Chartered Accountants**

**FRN: 012466C**

SANJEEV S GUPTA & ASSOCIATES Chartered Accountants

**CA Prabodh Kumar Bhatia, Partner**
**M. No. 400319**
**Place - Mumbai**
**Date - 11.11.2025**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

Lord's Mark Industries Limited

**VINAY BENIGOPAL SARDA-DIRECTOR**
**DIN-07586783**

# LORD'S MARK INDUSTRIES LIMITED

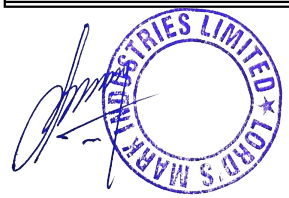
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**REGD ADD: 317, MAKER CHAMBERS V, NARIMAN POINT, MUMBAI 400 021**

**CIN: L35103MH1979PLC021614**

## CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPT 30, 2025

| PARTICULARS | 30.09.2025 | |
|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Net Loss before extraordinary items | (2,14,05,125) | |
| Add: Depreciation | 15,87,876 | |
| Add: Interest paid on Borrowings | 24,98,821 | |
| Add: Changes in Reserves & Surplus | 60,79,72,112 | |
| **Cash flow before Working Capital Changes** | **59,06,53,684** | |
| **Increase / (Decrease) in Current Liabiities** | | |
| Short Term Borrowings | 1,71,77,85,412 | |
| Trade Payables | 6,09,28,630 | |
| Other Current Liabilities | | |
| Short Term Provisions | 22,51,57,387 | |
| **(Increase) / Decrease in Current Assets** | | |
| Inventories | (1,38,35,88,395) | |
| Trade Receivables | (4,09,38,91,795) | |
| Short Term Loans and Advances/Other Current Assets | (61,29,37,431) | |
| | - | |
| **Cash generated from operations** | (3,49,58,92,508) | |
| Income Tax paid / provision | - | |
| **Net Cash flow from operating activities** | | (3,49,58,92,508) |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| (Increase) / Decrease of Fixed Assets | (1,00,16,21,249) | |
| (Increase) / Decrease of Other Non Current Assets | (19,83,71,879) | |
| **Net Cash flow from Investing activities** | | (1,19,99,93,128) |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Increase in Share Capital | 1,70,63,86,320 | |
| Share Application/Warrants | 21,19,03,000 | |
| Increase in Share Premium | 4,26,61,66,523 | |
| Minority Shareholders | 3,25,00,000 | |
| Issue of Bonus Shares | | |
| Increase / (Decrease) in Long Term Loans | 1,02,43,82,170 | |
| Interest paid on Borrowings | (24,98,821) | 7,23,88,39,192 |
| **Net Cash flow from Financing activities** | | |
| **Net Increase / (Decrease) in Cash** | | 2,54,29,53,556 |
| Add: Cash and Cash Equivalents from at the beginning of the year | | 2,73,120 |
| **Cash and Cash Equivalents at the end of the year** | | **2,54,32,26,676** |



**Limited Review Report To**

The Board of Directors of
Lord's Mark Industries Limited
(Formerly known as Lords Mark India Limited /
Kratos Energy & Infrastructure Limited)
CIN- L35103MH1979PLC021614

We have limitedly reviewed the accompanying financial statement of unaudited Consolidated financial results of Lords Mark Industries Limited (Formerly known as Lords Mark India Limited Kratos Energy & Infrastructure Limited) for the period ended 30th September, 2025. This statement is the responsibility of the Management of the Company and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Financial 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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sanjeev S Gupta & Associates**
Chartered Accountants
FRN: 012466C

SANJEEV S GUPTA & ASSOCIATES * Chartered Accountants * DELHI

CA Prabodh Kumar Bhatia, Partner
M. No. 400319
**UDIN**: 25400319BMMHIC9068
**Place:** Mumbai

**Date:** 11th, November, 2025

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