

27 January 2022,

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai: 400 001

Ref: **Script Code: 539384**

Sub: **Approval of un-audited Standalone & Consolidated Financial Results for the Quarter Ended December 31, 2021.**

Dear Sir / Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations") this is to inform you that the Board of Directors of the Company, at its Meeting held on today i.e. **Thursday, 27th January, 2022** which commenced at 4.30 P.M. and Concluded at 5.30 P.M. inter alia have approved the following:

1. Approval of Unaudited Standalone and Consolidated Financial Results for the Quarter Ended on **December 31, 2021.**

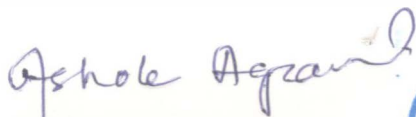
Upon recommendation of the Audit Committee, the Board of Directors have approved the Unaudited Standalone and Consolidated Financial Results as per India Accounting Standards (IND AS) for the Quarter Ended on **December 31, 2021** together with Limited Review Report issued by the Statutory Auditors of the Company. (Enclosed herewith)

2. The said Result shall be available on the website of the Company at www.kcsl.in.

Kindly note that we have filed the same on the BSE portal in XBRL Format.

Thanking you,
Yours faithfully,

For, Krishna Capital & Securities Limited



Ashokumar Agrawal
(Managing Director)
(DIN 00944735)





RINKESH SHAH & CO.
CHARTERED ACCOUNTANTS

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)

**To The Board of Directors of Krishna Capital & Securities Limited
Ahmedabad**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of KRISHNA CAPITAL & SECURITIES LIMITED ("the Company") for the quarter ended December 31, 2021 and year to date for the period from April 01, 2021 to December 31, 2021 ("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 Listing Regulations").

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 of interim financial information consist of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and consequently, does not enable us to obtain assurance that would become aware of all significant matters that might be identified in and audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: January 27, 2022

Place: Ahmedabad



**For RINKESH SHAH & Co.
Chartered Accountants
FRN 129690W**


**CA RINKESH SHAH
Partner**

M. No. 131783

UDIN: 22131783AAAAAJ9735

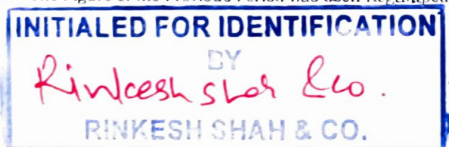
**STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED ON
31ST DECEMBER, 2021**

(Rupees in Lakhs)

Sr.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Month Covered		3	3	3	9	9	12
I	Revenue From Operation						
	(a) Interest Income	7.93	8.43	2.40	24.65	23.95	31.66
	(b) Dividend Income	-	-	-	-	-	-
	(c) Net Gain on Fair Value Change	-	(0.01)	-	-	-	1.34
	(d) Sale of Shares	-	1.93	-	3.51	13.37	15.25
	Total Income From Operating Income	7.93	10.35	2.40	28.16	37.32	48.25
II	Other Income	(0.24)	(0.30)	-	(0.54)	0.91	-
III	Net Gain on Derecognition of Financial Assets at Amortized Cost	-	-	-	-	-	-
IV	Net Gain on Reclassification of Financial Assets	-	-	-	-	-	-
V	Total Income (I+II+III+IV)	7.69	10.05	2.40	27.62	38.23	48.25
VI	Expenditure						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	2.31	1.54	-	4.94	-	2.61
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-In-Progress	(2.21)	0.23	-	(1.44)	8.22	7.45
	(d) Employees Benefits Expenses	3.16	3.17	3.06	9.50	9.09	12.15
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.03	0.03	0.04
	(g) Others Expenses	0.51	1.07	1.30	7.00	7.53	7.78
	Total Expenses (VI)	3.78	6.02	4.37	20.03	24.87	30.03
VII	Profit/(Loss) Before Exceptional Items (V-VI)	3.91	4.03	(1.97)	7.59	13.36	18.22
VIII	Exceptional Items	-	-	-	-	-	-
IX	Profit / (Loss) Before Tax (VII+VIII)	3.91	4.03	(1.97)	7.59	13.36	18.22
X	Tax Expenses						
	(a) Current Tax	0.98	0.92	-	1.90	3.34	2.93
	(b) Deferred Tax	-	-	-	-	-	0.01
XI	Profit / (Loss) For The Period From Continuing Operation (IX-X)	2.93	3.11	(1.97)	5.69	10.02	15.28
XII	Profit / (Loss) For The Period From Discontinuing Operation	-	-	-	-	-	-
XIII	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XIV	Profit / (Loss) For The Period From Discontinuing Operation After Tax (XII-XIII)	-	-	-	-	-	-
XV	Profit / (Loss) For The Period (XI+XIV)	2.93	3.11	(1.97)	5.69	10.02	15.28
XVI	Other Comprehensive Income						
	(a) i Items That Will Not be Reclassified to Profit or Loss	-	-	-	-	-	-
	ii Income Tax Relating to Items That Will Not Be Reclassified to Profit or Loss	-	-	-	-	-	-
	(b) i Items That Will be Reclassified to Profit or Loss	-	-	-	-	-	-
	ii Income Tax Relating to Items That Will Be Reclassified to Profit or Loss	-	-	-	-	-	-
XVII	Total Comprehensive Income For The Period (XV+XVI)	2.93	3.11	(1.97)	5.69	10.02	15.28
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84	315.84
XVIII	Earning Per Share (EPS) For Continuing Operation						
	(a) Basic	0.09	0.10	(0.06)	0.18	0.32	0.48
	(b) Diluted	0.09	0.10	(0.06)	0.18	0.32	0.48

Notes:

- The above Unaudited Standalone Financial Result have been reviewed by the Audit Committee and thereafter Approved by the Board of Director at their Meeting held on **27/01/2022**.
- The Limited Review Report for the Quarter Ended on **31/12/2021** has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation 2015.
- The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
- The Figure of the Previous Period has been Re-grouped or Reclassified, wherever necessary.



Place: Ahmedabad
Date: 27/01/2022



By Order of the Board
For, Krishna Capital & Securities Limited

Ashokumar Agrawal
Ashokkumar Agrawal
Managing Director
DIN: 00944735

REGD. OFFICE : 403, Mauryansh Elanza, B/h. Parekh Hospital, Shyamal Cross Road, Satellite, Ahmedabad-380 015.

Tel. : (079) 2676 8572, 2676 8573 Fax : +91 - 79 - 2676 8572

CIN : L67120GJ1994PLC023803 E-mail : ksbspl@yahoo.in Website : www.kcsl.co.in



RINKESH SHAH & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To The Board of Directors of Krishna Capital & Securities Limited
Ahmedabad**

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of KRISHNA CAPITAL & SECURITIES LIMITED ("The Parent Company") and its associates (Palco Metals Limited, together referred to as "The Group") for the quarter ended December 31, 2021 and year to date for the period from April 01, 2021 to December 31, 2021 ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent Company's Management and has been approved by parent company's the Board of Directors, has been prepared 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 of interim financial information consist of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing, and consequently, does not enable us to obtain assurance that would become aware of all significant matters that might be identified in and audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated 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 aforesaid Indian Accounting Standards('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial results of the associates Company.

Date: January 27, 2022

Place: Ahmedabad



**For RINKESH SHAH & Co.
Chartered Accountants
FRN 129690W**

20/01/22
**CA RINKESH SHAH
Partner**

**M. No. 131783
UDIN:22131783AAAAAK8433**

**CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED ON
31ST DECEMBER, 2021**

Part-I		(Rupees in Lakhs)					
Sr.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Month Covered		3	3	3	9	9	12
I	Revenue From Operation						
	(a) Interest Income	7.93	8.43	2.40	24.65	23.95	31.66
	(b) Dividend Income	-	-	-	-	-	-
	(c) Net Gain on Fair Value Change	-	(0.01)	-	-	-	1.34
	(d) Sale of Shares	-	1.93	-	3.51	13.37	15.25
	Total Income From Operating Income	7.93	10.35	2.40	28.16	37.32	48.25
II	Other Income	(0.24)	(0.30)	-	(0.54)	0.91	-
III	Net Gain on Derecognition of Financial Assets at Amortized Cost	-	-	-	-	-	-
IV	Net Gain on Reclassification of Financial Assets	-	-	-	-	-	-
V	Total Income (I+II+III+IV)	7.69	10.05	2.40	27.62	38.23	48.25
VI	Expenditure						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	2.31	1.54	-	4.94	-	2.61
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-In-progress	(2.21)	0.23	-	(1.44)	8.22	7.45
	(d) Employees Benefits Expenses	3.16	3.17	3.06	9.50	9.09	12.15
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.03	0.03	0.04
	(g) Others Expenses	0.51	1.07	1.30	7.00	7.53	7.78
	Total Expenses (VI)	3.78	6.02	4.37	20.03	24.87	30.03
VII	Profit/(Loss) Before Exceptional Items (V-VI)	3.91	4.03	(1.97)	7.59	13.36	18.22
	Share of Profit / (Loss) of an Associate	-	-	-	-	-	0.36
VIII	Exceptional Items	-	-	-	-	-	-
IX	Profit / (Loss) Before Tax (VII+VIII)	3.91	4.03	(1.97)	7.59	13.36	18.58
X	Tax Expenses						
	(a) Current Tax	0.98	0.92	-	1.90	3.34	3.03
	(b) Deferred Tax	-	-	-	-	-	0.01
XI	Profit / (Loss) For The Period From Continuing Operation (IX-X)	2.93	3.11	(1.97)	5.69	10.02	15.54
XII	Profit / (Loss) For The Period From Discontinuing Operation	-	-	-	-	-	-
XIII	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XIV	Profit / (Loss) For The Period From Discontinuing Operation After Tax (XII-XIII)	-	-	-	-	-	-
XV	Profit / (Loss) For The Period (XI+XIV)	2.93	3.11	(1.97)	5.69	10.02	15.54
XVI	Other Comprehensive Income						
	(a) i Items That Will Not be Reclassified to Profit or Loss	-	-	-	-	-	-
	ii Income Tax Relating to Items That Will Not Be Reclassified to Profit or Loss	-	-	-	-	-	-
	(b) i Items That Will be Reclassified to Profit or Loss	-	-	-	-	-	-
	ii Income Tax Relating to Items That Will Be Reclassified to Profit or Loss	-	-	-	-	-	-
XVII	Total Comprehensive Income For The Period (XV+XVI)	2.93	3.11	(1.97)	5.69	10.02	15.54
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84	315.84
XVIII	Earning Per Share (EPS) For Continuing Operation						
	(a) Basic	0.09	0.10	(0.06)	0.18	0.32	0.49
	(b) Diluted	0.09	0.10	(0.06)	0.18	0.32	0.49

Notes:

- The above Unaudited Consolidated Financial Result have been reviewed by the Audit Committee and thereafter Approved by the Board of Director at their Meeting held on **27/01/2022**.
- The Limited Review Report for the Quarter Ended on **31/12/2021** has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
- The Figure of the Previous Period has been Regrouped or Reclassified, wherever necessary.

INITIALED FOR IDENTIFICATION
BY
Rinkesh Shah & Co.
RINKESH SHAH & CO.

Place: Ahmedabad
Date: 27/01/2022



By Order of the Board
For, Krishna Capital & Securities Limited

Ashok Kumar Agarwal
Ashokkumar Agarwal
Managing Director
DIN: 00944735

REGD. OFFICE : 403, Mauryansh Elanza, B/h. Parekh Hospital, Shyamal Cross Road, Satellite, Ahmedabad-380 015.

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