

January 31, 2025

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

Ref: Script Code: 539384

Sub: Results- Approval of Un-Audited Standalone & Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2024.

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. Friday, January 31, 2025 which commenced at 4.00 P.M. and Concluded at 5.00 P.M. inter alia have approved the following:

1. Approval of Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended on December 31, 2024.

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 and Nine Months Ended on December 31, 2024 together with Limited Review Report issued by the Statutory Auditors of the Company. (Enclosed herewith)

The above information is also available on the website of the Company <u>www.kcsl.co.in</u>.

This is for your information and records.

Thanking you, Yours faithfully, For, Krishna Capital & Securities Limited ASHOKKUM AR BABULAL AGRAWAL Managing Director) (DIN 00944735)





C HARTERED 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 and 52 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, 2024 and year to date for the period from April 01, 2024 to December 31, 2024* ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation")

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.



For RINKESH SHAH & Co. Chartered Accountants FRN 129690W

CA RINKESH SHAH Partner M.No. 131783 UDIN: 25131783BMGXZE2287

Date: January 31, 2025 Place: Ahmedabad

Ahmedabad : 701, 702, 703, Suyojan Building, President Hotel Lane, Off C.G. Road, Ahmedabad, India - 380009 Mumbai : 105, 1st Floor, Shree Samarth Plaza, Near Ganatra Hospital, Mulund West, Mumbai, India - 400080

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(Amount in Lakhs)

STANDALONE UNUDITED FINANCIAL RESULT FOR THE QUARTER ENDED ON DECEMBER 31, 2024

			STANDALONE					
		24.01.22 10		Quarter Ended	1	Nine Mon	th Ended	YEAR ENDED
Sr	9	Particulars	31/12/2024	30/09/2024	31/12/2023 (Unaudited) 3	31/12/2024 (Unaudited) 9		31/03/2024 (Audited) 12
			(Unaudited)	(Unaudited)				
-	-	MONTH COVERED	3					
1	1	Revenue From Operation				-		
- <u></u>	(a)	Interest Income	8.66	8.64	8.68	25.82	25.90	34.45
-		Dividend Income	0.00	0.03		0.08	0.03	0.04
	1.5 . 7	Net Gain on Fair Value Change	-	-			-	2.85
_		Sale of Shares	-	9.70	0.52	9.76	1.97	1.97
	114	Total Income From Operating Income	8.66	18.37	9.20	35.66	27.90	39.30
H		Other Income	(a)		*	-	· ·	*
III		Total Income (I+II)	8.66	18.37	9.20	35.66	27.90	39.30
IV	+	Expenditure						
	(a)	Net Loss on Fair Value Changes	1				-	(e.
		Purchase of Stock in Trade	2.04		6.41	3.59	7.73	13.70
	(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-Inprogres	(0.83)	9.30	(5.71)	6.75	(7.18)	(12.16
	(d)	Employees Benefits Expenses	5.70	5,70	3.41	17.10	9.83	13.24
	(e)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.02	0.02	0.03
	(f)	Others Expenses	0.74	1.39	0.60	7.71	7.02	8.10
V		Total Expenses (IV)	7.65	16.40	4.71	35.17	17.43	22.91
VI		Profit/(Loss) Before Exceptional Items (III-V)	1.01	1.97	4.49	0.49	10.47	16.39
VII		Exceptional Items		14			*	
VIII		Profit / (Loss) Before Tax (VI+VII)	1.01	1.97	4.49	0.49	10.47	16.39
IX		Tax Expenses						
	(a)	Current Tax	0.12	0.49	1.12	0.12	2.62	2.56
	(b)	Deffered Tax	0.00	12		0.00		+
		Total Tax Expenses (IX)	0.12	0.49	1.12	0.12	2.62	2.56
х		Profit / (Loss) For The Period From Continuing Operation (VIII-IX)	0.89	1.48	3.37	0.37	7.85	13.83
XI		Other Comprihensive Income		1			-	
	(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	(a)				-	
		ii Income Tax Relating to Items That Will Be Reclassified to Profit or Loss	1.2		-		÷.	
XII		Total Comprihensive Income For The Period (X+XI)	0.89	1.48	3.37	0.37	7.85	13.83
		Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84	315.84
XIII		Earning Per Share (EPS) For Continuing Operation						
		Basic	0.03	0.05	0.11	0.01	0.25	0.44
	(b)	Diluted	0.03	0.05	0.11	0.01	0.25	0.44

Notes:

1 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 31/01/2025.

2 The Limited Review Report for the Quarter Endned on 31/12/2024 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.

3 The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only,

4 The Figure of the Previous Period has been Regrouped or Reclassified, wherever necessary.



By Order of the Board For, Krishna Capital & Securities Limited 64 0 Ashokkumar Agrawal

Managing Director DIN: 00944735

Place: Ahmedabad Date: 31/01/2025

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





Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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

1. 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, 2024 and year to date for the period from April 01, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation")

2. 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.

3. 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.

4. The consolidated financial results include unaudited financial results of the following entity:

• Associate : Palco Metals Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, 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.

6. The Statement includes the interim financial result and other financial information of a Associate which reflects Group's share of Net Loss of Rs. 0.07 Lakhs and Rs. 5.06 Lakhs for quarter ended and the nine months ended on December 31, 2024 respectively whose financial results have not been reviewed by us. The financial results of Associate entity have not been reviewed by its auditor and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of Associate is based solely on the reports of the management and the procedures performed by us as stated in paragraph 3 above.

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Our conclusion on the Statement in respect of matters stated in Para 6 above is not modified with respect to our reliance on the work done and the financial results certified by the Management.



For RINKESH SHAH & Co. Chartered Accountants FRN 129690W

CA RINKESH SHAH Partner M.No. 131783 UDIN: 25131783BMGXZF4967

Date: January 31, 2025 Place: Ahmedabad



	CONSOLIDATED UNUDITED	FINANCIAL	RESULT I	FOR THE	QUARTER	ENDED	ON
DECEMBER 31, 2024							

	-		CONSOLIDATED							
				Quarter Ended	1	Nine Month Ended		Year Ended 31/03/2024 (Audited)		
Sr.		Particulars		30/09/2024		31/12/2024 (Unaudited)				
			31/12/2024 (Unaudited)	(Unaudited)						
		MONTH COVERED	3	3	3	9	9	12		
1		Revenue From Operation								
-	(a)	Interest Income	8.66	8.64	8.68	25.82	25.90	34.45		
-	(b)	Dividend Income	0.00	0.03		0.08	0.03	0.04		
	(c)	Net Gain on Fair Value Change		-	-	-	-	2,85		
-	(d)	Sale of Shares		9.70	0.52	9.76	1.97	1.97		
-		Total Income From Operating Income	8.66	18.37	9.20	35.66	27.90	39.30		
11		Other Income				×.				
111		Total Income (I+II)	8.66	18.37	9.20	35.66	27.90	39.30		
IV		Expenditure								
	(a)	Net Loss on Fair Value Changes								
	(b)	Purchase of Stock in Trade	2.04		6.41	3.59	7.73	13.70		
	(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-Inprogres	(0.83)	9.30	(5.71)	6.75	(7.18)	(12.16		
	(d)	Employees Benefits Expenses	5,70	5.70	3.41	17.10	9.83	13.24		
-	(c)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.02	0.02	0.03		
-	(f)	Others Expenses	0.74	1.39	0.60	7.71	7.02	8.10		
V	1	Total Expenses (IV)	7.65	16.40	4.71	35.17	17.43	22.91		
VI		Profit/(Loss) Before Exceptional Items (III-V)	1.01	1.97	4.49	0.49	10.47	16.39		
VII		Share of Profit / (Loss) of an Associates	(0.07)	(2.06)	(2.94)	(5.06)	(5.12)	1.29		
/111		Exceptional Items				÷.		-		
IX		Profit / (Loss) Before Tax (VI+VII+VIII)	0.94	(0.09)	1.55	(4.57)	5.35	17.67		
X		Tax Expenses								
	(13)	Current Tax	1		0.39	1	1.34	2.76		
	(b)	Deffered Tax	0.00	-		0.00		-		
		Total Tax Expenses (X)	-		0.39	0.00	1.34	2.76		
XI		Profit / (Loss) For The Period From Continuing Operation (IX-X)	0.94	(0.09)	1.16	(4.57)	4.01	14.91		
XII		Other Comprihensive 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		-	-	8	•	-		
	(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			-		-			
CIII		Total Comprihensive Income For The Period (XI+XII)	0.94	(0.09)	1.16	(4.57)	4.01	14.91		
		Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84	315.84		
(IV		Earning Per Share (EPS) For Continuing Operation								
		Basic	0.02	(0.00)	0.04	(0.15)	0.13	0.47		
	(b)	Diluted	0.02	(0.00)	0.04	(0.15)	0.13	0.47		

Notes:

1 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 31/01/2025.

2 The Limited Review Report for the Quarter Endned on 31/12/2024 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.

3 The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.

4 The Figure of the Previous Period has been Regrouped or Reclassified, wherever necessary.



By Order of the Board or, Krishna Capital & Securities Limited 6

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00 Ashokkumar Agrawal **Managing Director** DIN: 00944735

Place: Ahmedabad Date: 31/01/2025

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