

**August 11, 2023**

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 Ending 30/06/2023**

Dear Sir / Madam,

Pursuant to Regulation 33 (3) of SEBI (LODR), Regulations, 2015, we herewith send unaudited Standalone and Consolidated financial results for the **First** quarter ending on **30/06/2023** along with Limited Review Report thereon.

The above results have been take on record by the Board of Directors in its meeting held on **11/08/2023**, which commenced at 4.30 p.m. and concluded at 5.30 p.m.

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

Thanking you,  
Yours faithfully,

**For, Krishna Capital & Securities Limited**



**Ashokkumar Agrawal**  
**(Managing Director)**  
(DIN 00944735)



**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON  
JUNE 30, 2023**

(Amount in Lakhs)

SR.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
MONTH COVERED		3	3	3	12
I	<b>Revenue From Operation</b>				
(a)	Interest Income	8.59	8.52	8.52	34.40
(b)	Dividend Income	-	-	-	0.01
(c)	Net Gain on Fair Value Changes	-	2.30	-	2.30
(d)	Sale of Shares	-	-	2.41	2.41
	<b>Total Income From Operating Income</b>	<b>8.59</b>	<b>10.82</b>	<b>10.93</b>	<b>39.11</b>
II	Other Income	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>8.59</b>	<b>10.82</b>	<b>10.93</b>	<b>39.11</b>
IV	<b>Expenditure</b>				
(a)	Net Loss on Fair Value Changes	-	-	-	-
(b)	Purchase of Stock in Trade	-	5.07	-	5.07
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-Inprogres	(0.62)	(4.34)	2.59	(1.63)
(d)	Employees Benefits Expenses	3.02	2.65	2.66	10.62
(g)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.03
(f)	Others Expenses	4.87	1.18	4.54	8.38
V	<b>Total Expenses (IV)</b>	<b>7.28</b>	<b>4.57</b>	<b>9.80</b>	<b>22.47</b>
VI	<b>Profit/(Loss) Before Exceptional Items (III-V)</b>	<b>1.31</b>	<b>6.25</b>	<b>1.13</b>	<b>16.64</b>
VII	Exceptional Items	-	-	-	-
VIII	<b>Profit / (Loss) Before Tax (VI+VII)</b>	<b>1.31</b>	<b>6.25</b>	<b>1.13</b>	<b>16.64</b>
IX	<b>Tax Expenses</b>				
(a)	Current Tax	0.33	-	0.28	2.60
(b)	Deferred Tax	-	0.01	-	0.01
	<b>Total Tax Expenses (IX)</b>	<b>0.33</b>	<b>0.01</b>	<b>0.28</b>	<b>2.60</b>
X	<b>Profit / (Loss) For The Period From Operation (VII-IX)</b>	<b>0.98</b>	<b>6.24</b>	<b>0.85</b>	<b>14.04</b>
XI	<b>Other Comprehensives Income</b>				
(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	-	-	-	-
XII	<b>Total Comprehensive Income For The Period (X+XI)</b>	<b>0.98</b>	<b>6.24</b>	<b>0.85</b>	<b>14.04</b>
	Paid up Equity Share Capital ( Face value Rs. 10/-)	315.84	315.84	315.84	315.84
XIII	<b>Earning Per Share (EPS) For Continuing Operation</b>				
(a)	<b>Basic</b>	0.03	0.20	0.03	0.44
(b)	<b>Diluted</b>	0.03	0.20	0.03	0.44

**NOTES:**

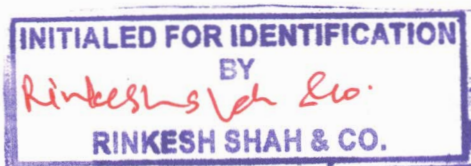
- The above Standalone Financial Result which are published in accordance with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 have been reviews and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on **Friday, August 11, 2023.**
- These Standalone financial results for the quarter ended , **June 30, 2023** have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the Companies Act, 2013 ("the act") read with the relevant rules issued thereunder and other relevant provisions of the act.
- The company is involved in the business of NBFC activity only as such there is only one reportable segment.
- The Figures of Previous Quarters / Year have been Regrouped / Reclassified, wherever necessary.
- Limited Review of the Standalone Unaudited Financial Results for the Quarter Ended **June 30, 2023** has been Carried out by Statutory Auditors.

PLACE: AHMEDABAD  
DATE: 11/08/2023



BY ORDER OF THE BOARD  
KRISHNA CAPITAL & SECURITIES LTD

*Ashok Agrawal*  
ASHOKKUMAR BABULAL AGRAWAL  
DIN NO: 00944735  
MANAGING DIRECTOR



**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 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 June 30, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 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 specified under section 143(10) of the Companies Act, 2013 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 misstnt.

For RINKESH SHAH & Co.  
Chartered Accountants  
129690W



Date: August 11, 2023

Place: Ahmedabad

CA RINKESH SHAH  
Partner  
M. No. 131783  
UDIN: 23131783BGPJH9220

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON  
JUNE 30, 2023**

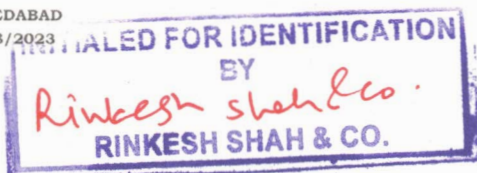
(Amount in Lakhs)

SR.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	MONTH COVERED	3	3	3	12
I	<b>Revenue From Operation</b>				
(a)	Interest Income	8.59	8.52	8.52	34.40
(b)	Dividend Income	-	-	-	0.01
(c)	Net Gain on Fair Value Changes	-	2.30	-	2.30
(d)	Sale of Shares	-	-	2.41	2.41
	<b>Total Income From Operating Income</b>	<b>8.59</b>	<b>10.82</b>	<b>10.93</b>	<b>39.11</b>
II	Other Income	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>8.59</b>	<b>10.82</b>	<b>10.93</b>	<b>39.11</b>
IV	<b>Expenditure</b>				
(a)	Net Loss on Fair Value Changes	-	-	-	-
(b)	Purchase of Stock in Trade	-	5.07	-	5.07
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-Inprogres	(0.62)	(4.34)	2.59	(1.63)
(d)	Employees Benefits Expenses	3.02	2.65	2.66	10.62
(g)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.03
(f)	Others Expenses	4.87	1.18	4.54	8.38
V	<b>Total Expenses (IV)</b>	<b>7.28</b>	<b>4.57</b>	<b>9.80</b>	<b>22.47</b>
VI	<b>Profit/(Loss) Before Exceptional Items (III-V)</b>	<b>1.31</b>	<b>6.25</b>	<b>1.13</b>	<b>16.64</b>
VII	Share of Profit / (Loss) of an Associates	(0.15)	1.74	(0.88)	0.94
VIII	Exceptional Items	-	-	-	-
IX	<b>Profit / (Loss) Before Tax (VI+VII+VIII)</b>	<b>1.16</b>	<b>7.99</b>	<b>0.25</b>	<b>17.58</b>
X	<b>Tax Expenses</b>				
(a)	Current Tax	0.29	0.34	0.06	2.74
(b)	Deferred Tax	-	0.01	-	0.01
	<b>Total Tax Expenses (X)</b>	<b>0.29</b>	<b>0.35</b>	<b>0.06</b>	<b>2.75</b>
XI	<b>Profit / (Loss) For The Period From Operation (IX-X)</b>	<b>0.87</b>	<b>7.64</b>	<b>0.19</b>	<b>14.83</b>
XII	<b>Other Comprehensive Income</b>				
(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	-	-	-	-
XIII	<b>Total Comprehensive Income For The Period (XI+XII)</b>	<b>0.87</b>	<b>7.64</b>	<b>0.19</b>	<b>14.83</b>
	Paid up Equity Share Capital ( Face value Rs. 10/-)	315.84	315.84	315.84	315.84
XIV	<b>Earning Per Share (EPS) For Continuing Operation</b>				
(a)	<b>Basic</b>	0.03	0.24	0.01	0.47
(b)	<b>Diluted</b>	0.03	0.24	0.01	0.47

**NOTES:**

- The above Consolidated Financial Result which are published in accordance with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 have been reviews and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on **Friday, August 11, 2023**.
- These un-Audited Consolidated Financial Results for the Quarter ended **June 30, 2023** are of Krishna Capital & Securities Limited ("The Company") and its Associate "Palco Metals Limited" ("Associate Company").
- These Consolidated financial results for the quarter ended , **June 30, 2023** have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the Companies Act, 2013 ("the act") read with the relevant rules issued thereunder and other relevant provisions of the act.
- The company is involved in the business of NBFC activity only as such there is only one reportable segment.
- The Figures of Previous Quarters / Year have been Regrouped / Reclassified, wherever necessary.
- Limited Review of the Consolidated Unaudited Financial Results for the Quarter Ended June 30, 2023 has been Carried out by Statutory Auditors.

PLACE: AHMEDABAD  
DATE: 11/08/2023



BY ORDER OF THE BOARD  
KRISHNA CAPITAL & SECURITIES LTD

*Ashok Agrawal*  
ASHOKKUMAR BABULAL AGRAWAL  
DIN NO: 00944735  
MANAGING DIRECTOR

**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 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**

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of KRISHNA CAPITAL & SECURITIES LIMITED ("The Parent Company") and its associate (Palco Metals Limited, together referred to as "The Group") for the quarter ended June 30, 2023 ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 and 52 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 specified under section 143(10) of the Companies Act, 2013 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.

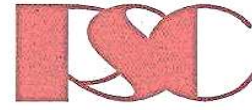
The consolidated financial results include unaudited financial results of the following entities:

- Associate: Palco Metals Limited

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.

The Statement includes the interim financial result and other financial information in respect of:-

- One (1) Associate whose financial statements include Group's share of Net Loss of Rs. 0.15 lakh and Total Comprehensive income (loss) of Rs. (0.15) lakh for the quarter ended June 30, 2023 as considered in the statement whose financial statements and other financial information have been not been reviewed by its respective independent auditor.



**RINKESH SHAH & CO.**  
CHARTERED ACCOUNTANTS

These unaudited interim financial results and other unaudited financial information of the associate has not been reviewed by their auditors and have been approved and furnished to us by the Management. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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



**Date: August 11, 2023**

**Place: Ahmedabad**

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

**CA RINKESH SHAH**  
**Partner**  
**M.No. 131783**  
**UDIN:23131783BGPNI9716**