

August 12, 2024

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 30/06/2024**

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 **30/06/2024** along with Limited Review Report thereon.

The above results have been take on record by the Board of Directors in its meeting held on **12/08/2024**, which commenced at 4.00 p.m. and concluded at 5.00 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)





RINKESH SHAH & CO.
CHARTERED ACCOUNTANTS

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, 2024 ("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 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 misstatement.

Date: August 12, 2024

Place: Ahmedabad



For RINKESH SHAH & Co.
Chartered Accountants
129690W

CA RINKESH SHAH
Partner

M. No. 131783

UDIN: 24131783BKCUDS2716

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON
JUNE 30, 2024**

(Amount in Lakhs)

SR.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30/06/2024	31/03/2024	30/06/2023	31/03/2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	MONTH COVERED	3	3	3	12
I	Revenue From Operation				
(a)	Interest Income	8.52	8.55	8.59	34.45
(b)	Dividend Income	0.05	0.01	-	0.04
(c)	Net Gain on Fair Value Changes	-	2.85	-	2.85
(d)	Sale of Shares	0.06	-	-	1.97
	Total Income From Operating Income	8.63	11.41	8.59	39.30
II	Other Income	-	-	-	-
III	Total Income (I+II)	8.63	11.41	8.59	39.30
IV	Expenditure				
(a)	Net Loss on Fair Value Changes	-	-	-	-
(b)	Purchase of Stock in Trade	1.55	5.97	-	13.70
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-Inprogres	(1.72)	(4.98)	(0.62)	(12.16)
(d)	Employees Benefits Expenses	5.70	3.41	3.02	13.24
(g)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.03
(f)	Others Expenses	5.58	1.08	4.87	8.10
V	Total Expenses (IV)	11.12	5.49	7.28	22.91
VI	Profit/(Loss) Before Exceptional Items (III-V)	(2.49)	5.92	1.31	16.39
VII	Exceptional Items	-	-	-	-
VIII	Profit / (Loss) Before Tax (VI+VII)	(2.49)	5.92	1.31	16.39
IX	Tax Expenses				
(a)	Current Tax	-	(0.06)	0.33	2.56
(b)	Deferred Tax	-	-	-	-
	Total Tax Expenses (IX)	-	(0.06)	0.33	2.56
X	Profit / (Loss) For The Period From Operation (VII-IX)	(2.49)	5.98	0.98	13.83
XI	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	-	-	-	-
XII	Total Comprehensive Income For The Period (X+XI)	(2.49)	5.98	0.98	13.83
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84
XIII	Earning Per Share (EPS) For Continuing Operation				
(a)	Basic	(0.08)	0.19	0.03	0.44
(b)	Diluted	(0.08)	0.19	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 **Monday, August 12, 2024**.
- These Standalone financial results for the quarter ended , **June 30, 2024** 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, 2024** has been Carried out by Statutory Auditors.

PLACE: AHMEDABAD
DATE: 12/08/2024

INITIALED FOR IDENTIFICATION
BY
Rinkesh Shah
RINKESH SHAH & CO.



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 :** ksbsp1@yahoo.in **Website :** www.kcsl.co.in



RINKESH SHAH & CO.
CHARTERED ACCOUNTANTS

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**

1. 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, 2024 ("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").
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 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.
4. The consolidated financial results include unaudited financial results of the following entities:
 - Associate: Palco Metals Limited
5. 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.
6. 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. 2.92 lacs and Total Comprehensive income (loss) of Rs.



**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON
JUNE 30, 2024**

(Amount in Lakhs)

SR.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30/06/2024	31/03/2024	30/06/2023	31/03/2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	MONTH COVERED	3	3	3	12
I	Revenue From Operation				
	(a) Interest Income	8.52	8.55	8.59	34.45
	(b) Dividend Income	0.05	0.01	-	0.04
	(c) Net Gain on Fair Value Changes	-	2.85	-	2.85
	(d) Sale of Shares	0.06	-	-	1.97
	Total Income From Operating Income	8.63	11.41	8.59	39.30
II	Other Income	-	-	-	-
III	Total Income (I+II)	8.63	11.41	8.59	39.30
IV	Expenditure				
	(a) Net Loss on Fair Value Changes	-	-	-	-
	(b) Purchase of Stock in Trade	1.55	5.97	-	13.70
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-In-progress	(1.72)	(4.98)	(0.62)	(12.16)
	(d) Employees Benefits Expenses	5.70	3.41	3.02	13.24
	(e) Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.03
	(f) Others Expenses	5.58	1.08	4.87	8.10
V	Total Expenses (IV)	11.12	5.49	7.28	22.91
VI	Profit/(Loss) Before Exceptional Items (III-V)	(2.49)	5.92	1.31	16.39
VII	Share of Profit / (Loss) of an Associates	(2.92)	6.41	(0.15)	1.29
VIII	Exceptional Items	-	-	-	-
IX	Profit / (Loss) Before Tax (VI+VII+VIII)	(5.41)	12.33	1.16	17.67
X	Tax Expenses				
	(a) Current Tax	-	1.42	0.29	2.76
	(b) Deferred Tax	-	-	-	-
	Total Tax Expenses (X)	-	1.42	0.29	2.76
XI	Profit / (Loss) For The Period From Operation (IX-X)	(5.41)	10.91	0.87	14.91
XII	Other Comprehensives 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	-	-	-	-
XIII	Total Comprehensives Income For The Period (XI+XII)	(5.41)	10.91	0.87	14.91
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84
XIV	Earning Per Share (EPS) For Continuing Operation				
	(a) Basic	(0.17)	0.35	0.03	0.47
	(b) Diluted	(0.17)	0.35	0.03	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 reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on **Monday, August 12, 2024**.
- These un-Audited Consolidated Financial Results for the Quarter ended **June 30, 2024** 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, 2024** 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, 2024** has been carried out by Statutory Auditors.

PLACE: AHMEDABAD
DATE: 12/08/2024



BY ORDER OF THE BOARD
KRISHNA CAPITAL & SECURITIES LTD

Ashoke 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.

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