

October 28, 2021

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai: 400 004

Ref: **Script Code: 539384**

Sub: **Approval of un-audited Standalone & Consolidated Financial Results for the Quarter and Half Year Ended September 30, 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, October 28, 2021** 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 Half year ended on **September 30, 2021.**

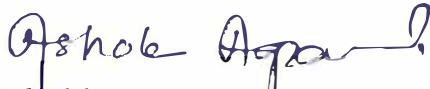
Upon recommendation of the Audit Committee, the Board of Directors have approved the Unaudited Standalone and Consolidated Financial Results as per India Accounting Standards (IND AS) for the Quarter Ended on **September 30, 2021** together with Limited Review Report issued by the Statutory Auditors 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


Ashok Kumar 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 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 September 30, 2021 and year to date for the period from April 01, 2021 to September 30, 2021 ("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.

Date: October 28, 2021

Place: Ahmedabad



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

Rinkesh Shah

**CA RINKESH SHAH
Partner**

M.No. 131783

UDIN: 21131783AAAACG6424

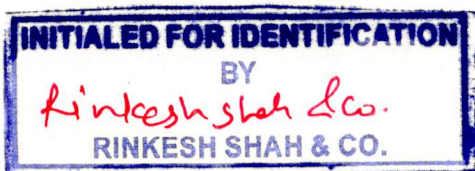
STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2021

Part: I

Sr.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Month Covered		3	3	3	6	6	12
I	Revenue From Operation						
(a)	Interest Income	8.43	8.29	11.06	16.72	21.55	31.66
(b)	Dividend Income	-	-	-	-	-	-
(c)	Net Gain on Fair Value Change	(0.01)	0.01	-	-	-	1.34
(d)	Sale of Shares	1.93	1.58	-	3.51	13.37	15.25
	Total Income From Operating Income	10.35	9.88	11.06	20.23	34.92	48.25
II	Other Income	(0.30)	-	-	(0.30)	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)	10.05	9.88	11.06	19.93	35.83	48.25
VI	Expenditure						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	1.54	1.09	-	2.63	-	2.61
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-In-progress	0.23	0.54	-	0.77	8.22	7.45
(d)	Employees Benefits Expenses	3.17	3.17	3.06	6.34	6.03	12.15
(e)	Finance Cost	-	-	-	-	-	-
(f)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.02	0.02	0.04
(g)	Others Expenses	1.07	5.42	0.69	6.49	6.23	7.78
	Total Expenses (VI)	6.02	10.23	3.76	16.25	20.50	30.03
VII	Profit/(Loss) Before Exceptional Items (V-VI)	4.03	(0.35)	7.30	3.68	15.33	18.22
VIII	Exceptional Items	-	-	-	-	-	-
IX	Profit / (Loss) Before Tax (VII+VIII)	4.03	(0.35)	7.30	3.68	15.33	18.22
X	Tax Expenses						
(a)	Current Tax	0.92	-	1.82	0.92	3.83	2.93
(b)	Deffered Tax	-	-	-	-	-	0.01
XI	Profit / (Loss) For The Period From Continuing Operation (IX-X)	3.11	(0.35)	5.48	2.76	11.50	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)	3.11	(0.35)	5.48	2.76	11.50	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)	3.11	(0.35)	5.48	2.76	11.50	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	0.10	(0.01)	0.17	0.09	0.36	0.48
(b)	Diluted	0.10	(0.01)	0.17	0.09	0.36	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 **28/10/2021**.
- The Figures of 3 months ended 30/09/2021 and 30/09/2020 are the baalncing figures between half year ended and published figures for quarter ended 30/06/2021 and 30/06/2020 respectively.
- The Limited Review Report for the Quarter and Half year Ended on **30/09/2021** 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.



Place: Ahmedabad

Date: 28/10/2021



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

Ashok 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

Standalone Cash Flow Statement For The Quarter & Half Year Ended on 30/09/2021

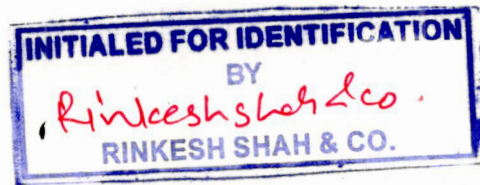
Particulars	As at 30/09/2021	As at 31/03/2021	As at 30/09/2020
(A) Cash Flow From Operating Activities			
Net Profit / (Loss) For The Period (After Tax)	2.76	15.28	11.50
Adjustment For Non Cash Items	-	-	-
Deferred Tax Assets / Liability Created	-	0.01	-
Depreciation	0.02	0.04	0.02
Gain / (Loss) on Mark to Market Investment	-	(0.41)	-
Interest Received on Deposit	(16.47)	(31.66)	(21.55)
Income tax provision	-	2.93	-
Cashflow Before Change in Working Capital	(13.69)	(13.81)	(10.03)
Increase / Decrease in Trade Receivable	(12.57)	1.94	1.95
Increase / Decrease in Loans & Advances	8.86	(24.60)	(23.48)
Increase / Decrease in Inventories	0.77	7.45	8.22
Increase / Decrease in Current Investments	-	-	-
Increase / Decrease in Other Liability	-	1.87	-
Increase / Decrease in Short Term Provisions	(2.01)	-	2.78
Increase / Decrease in Trade Payable	-	-	-
Cash Generated From Operations	(18.64)	(27.15)	(20.56)
Deferred Tax Assets / Liability Created	-	-	-
Income Tax Paid/Refund	0.56	(2.93)	-
Extra-Ordinary Item	-	-	-
Net Cash Flow From Operating Activities	(18.08)	(30.08)	(20.56)
(B) Cash Flow From Investing Activities			
Sales / Purchase of Shares	-	-	-
Fixed Assets	-	-	-
Net Cash Flow From Investing Activities	-	-	-
(C) Cash Flow From Financing Activities			
Interest Received	16.47	31.66	21.55
Dividend Income Earned	-	-	-
Net Cash Flow From Financing Activities	16.47	31.66	21.55
Net Cash & Cash Equivalents (A+B+C)	(1.61)	1.58	0.97
Cash & Cash Equivalents as at Beginning of Period	2.73	1.15	1.15
Cash & Cash Equivalents as at End of Period	1.12	2.73	2.12
	(1.61)	1.58	0.97

Place: Ahmedabad
Date: 28/10/2021



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

Ashok Agrawal
Ashokkumar Agrawal
Managing Director
DIN: 00944735





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 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 September 30, 2021 and year to date for the period from April 01, 2021 to September 30, 2021 ("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 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 Associate Company (i.e. Palco Metals Limited)

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

Rinkesh Shah

**CA RINKESH SHAH
Partner**

M.No. 131783

UDIN: 21131783AAAACH7055



Date: October 28, 2021

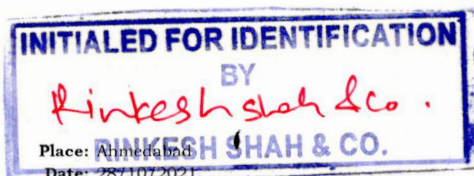
Place: Ahmedabad

CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2021

Part-I		(Rupees in Lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
Sr.	Particulars	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Month Covered		3	3	3	6	6	12
I	Revenue From Operation						
(a)	Interest Income	8.43	8.29	11.06	16.72	21.55	31.66
(b)	Dividend Income	-	-	-	-	-	-
(c)	Net Gain on Fair Value Change	(0.01)	0.01	-	-	-	1.34
(d)	Sale of Shares	1.93	1.58	-	3.51	13.37	15.25
	Total Income From Operating Income	10.35	9.88	11.06	20.23	34.92	48.25
II	Other Income	(0.30)	-	-	(0.30)	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)	10.05	9.88	11.06	19.93	35.83	48.25
VI	Expenditure						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	1.54	1.09	-	2.63	-	2.61
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-progress	0.23	0.54	-	0.77	8.22	7.45
(d)	Employees Benefits Expenses	3.17	3.17	3.06	6.34	6.03	12.15
(e)	Finance Cost	-	-	-	-	-	-
(f)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.02	0.02	0.04
(g)	Others Expenses	1.07	5.42	0.69	6.49	6.23	7.78
	Total Expenses (VI)	6.02	10.23	3.76	16.25	20.50	30.03
VII	Profit/(Loss) Before Exceptional Items (V-VI)	4.03	(0.35)	7.30	3.68	15.33	18.22
	Share of Profit / (Loss) of an Associate	-	-	-	-	-	0.36
VIII	Exceptional Items	-	-	-	-	-	-
IX	Profit / (Loss) Before Tax (VII+VIII)	4.03	(0.35)	7.30	3.68	15.33	18.58
X	Tax Expenses						
(a)	Current Tax	0.92	-	1.82	0.92	3.83	3.03
(b)	Deffered Tax	-	-	-	0.00	-	0.01
XI	Profit / (Loss) For The Period From Continuing Operation (IX-X)	3.11	(0.35)	5.48	2.76	11.50	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)	3.11	(0.35)	5.48	2.76	11.50	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)	3.11	(0.35)	5.48	2.76	11.50	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	0.10	(0.01)	0.17	0.09	0.36	0.49
(b)	Diluted	0.10	(0.01)	0.17	0.09	0.36	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 **28/10/2021**.
- The Limited Review Report for the Quarter and Half year Ended on **30/09/2021** has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- The Figures of 3 months ended 30/09/2021 and 30/09/2020 are the baalncing figures between half year ended and published figures for quarter ended 30/06/2021 and 30/06/2020 respectively.
- 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.



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

Ashok 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

Consolidated Cash Flow Statement For The Quarter & Half Year Ended on 30/09/2021

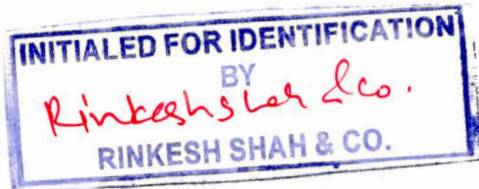
Particulars	As at 30/09/2021	As at 31/03/2021	As at 30/09/2020
(A) Cash Flow From Operating Activities			
Net Profit / (Loss) For The Period (After Tax)	2.76	15.53	11.50
Adjustment For Non Cash Items	-	-	-
Deferred Tax Assets / Liability Created	-	0.01	-
Depreciation	0.02	0.04	0.02
Gain / (Loss) on Mark to Market Investment	-	(0.41)	-
Interest Received on Deposit	(16.47)	(31.66)	(21.55)
Income Tax Provision	-	3.03	-
Increase in Carrying Amount Due to Share in Profit in Associate	-	(0.25)	-
Cashflow Before Change in Working Capital	(13.69)	(13.71)	(10.03)
Increase / Decrease in Trade Receivable	(12.57)	1.94	1.95
Increase / Decrease in Loans & Advances	8.86	(24.60)	(23.48)
Increase / Decrease in Inventories	0.77	7.45	8.22
Increase / Decrease in Current Investments	-	-	-
Increase / Decrease in Short Term Provisions	(2.01)	1.87	2.78
Increase / Decrease in Trade Payable	-	-	-
Cash Generated From Operations	(18.64)	(27.05)	(20.56)
Deferred Tax Assets / Liability Created	-	-	-
Income Tax Paid/Refund	0.56	(3.03)	-
Extra-Ordinary Item	-	-	-
Net Cash Flow From Operating Activities	(18.08)	(30.08)	(20.56)
(B) Cash Flow From Investing Activities			
Sales / Purchase of Shares	-	-	-
Fixed Assets	-	-	-
Net Cash Flow From Investing Activities	-	-	-
(C) Cash Flow From Financing Activities			
Interest Received	16.47	31.66	21.55
Dividend Income Earned	-	-	-
Net Cash Flow From Financing Activities	16.47	31.66	21.55
Net Cash & Cash Equivalents (A+B+C)	(1.61)	1.58	0.97
Cash & Cash Equivalents as at Beginning of Period	2.73	1.15	1.15
Cash & Cash Equivalents as at End of Period	1.12	2.73	2.12
	(1.61)	1.58	0.97

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

Ashok Agrawal

Ashokkumar Agrawal
Managing Director
DIN: 00944735

Place: Ahmedabad
Date: 28/10/2021



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

Disclosure of Assets and Liabilities as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

As of 30th September, 2021

(Rupees in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As on 30/09/2021 Unaudited	As on 31/03/2021 Audited	As on 30/09/2021 Unaudited	As on 31/03/2021 Audited
A Assets				
1 Financial Assets				
a Cash and Cash Equivalents	1.12	2.73	1.12	2.73
b Trade Receivables	31.59	19.01	31.59	19.01
c Loans	369.48	378.34	369.48	378.34
d Investments	55.93	55.93	306.51	188.18
Sub-Total Non Financial Assets	458.12	456.01	708.70	588.26
2 Non Financial Assets				
a Inventories	-	0.77	-	0.77
b Property, Plan and Equipment	0.70	0.72	0.70	0.72
Sub-Total Non Financial Assets	0.70	1.49	0.70	1.49
Total Assets	458.82	457.50	709.40	589.75
A Liabilities and Equity				
Liabilities				
1 Financial Liabilities				
Sub-Total Financial Liabilities	-	-	-	-
2 Non Financial Liabilities				
a Current Tax Liabilities	-	2.93	-	2.93
b Deferred Tax Liabilities	0.04	0.03	0.04	0.03
c Provisions	0.92	-	0.92	-
Sub-Total Non Financial Liabilities	0.96	2.96	0.96	2.96
3 Equity				
a Equity Share Capital	315.84	315.84	315.84	315.84
b Other Equity	142.02	138.70	392.60	270.95
Sub-Total Equity	457.86	454.54	708.44	586.79
Total Liabilities and Equity	458.82	457.50	709.40	589.75



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

Ashok Agrawal

Ashokkumar Agrawal
Managing Director
DIN: 00944735

Place: Ahmedabad
Date: 28/10/2021

