

**November 07, 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 and Half Year Ended September 30, 2022.**

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. **Monday, November 07, 2022** 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, 2022.**


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, 2022** 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](http://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**

  
**Ashokkumar 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, 2022 and year to date for the period from April 01, 2022 to September 30, 2022* ("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: November 07, 2022**

**Place: Ahmedabad**



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

  
**CA RINKESH SHAH  
Partner**

**M.No. 131783**

**UDIN: 22131783BCHUWL6868**

**STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED  
ON SEPTEMBER 30, 2022**

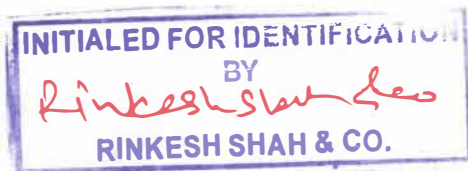
(Amount in Lakhs)

SR.	PARTICULARS	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
MONTH COVERED		3	3	3	6	6	12
I	<b>Revenue From Operation</b>						
(a)	Interest Income	8.68	8.52	8.43	17.20	16.72	32.48
(b)	Dividend Income	0.01	-	-	0.01	-	-
(c)	Net Gain on Fair Value Changes	-	-	(0.01)	-	-	5.38
(d)	Sale of Shares	-	2.41	1.93	2.41	3.51	3.51
	<b>Total Income From Operating Income</b>	<b>8.69</b>	<b>10.93</b>	<b>10.35</b>	<b>19.62</b>	<b>20.23</b>	<b>41.37</b>
II	Other Income	-	-	(0.30)	-	(0.30)	-
III	<b>Total Income (I+II)</b>	<b>8.69</b>	<b>10.93</b>	<b>10.05</b>	<b>19.62</b>	<b>19.93</b>	<b>41.37</b>
IV	<b>Expenditure</b>						
(a)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	-	-	1.54	-	2.63	7.93
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-progress	(0.08)	2.59	0.23	2.51	0.77	(3.75)
(d)	Employees Benefits Expenses	2.65	2.66	3.17	5.31	6.34	12.66
(e)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.02	0.02	0.03
(f)	Others Expenses	1.78	4.54	1.07	6.32	6.49	8.43
V	<b>Total Expenses (IV)</b>	<b>4.36</b>	<b>9.80</b>	<b>6.02</b>	<b>14.16</b>	<b>16.25</b>	<b>25.30</b>
VI	<b>Profit/(Loss) Before Exceptional Items (III-V)</b>	<b>4.33</b>	<b>1.13</b>	<b>4.03</b>	<b>5.46</b>	<b>3.68</b>	<b>16.07</b>
VII	Exceptional Items	-	-	-	-	-	-
VIII	<b>Profit / (Loss) Before Tax (VI+VII)</b>	<b>4.33</b>	<b>1.13</b>	<b>4.03</b>	<b>5.46</b>	<b>3.68</b>	<b>16.07</b>
IX	<b>Tax Expenses</b>						
(a)	Current Tax	1.08	0.28	0.92	1.36	0.92	2.51
(b)	Deferred Tax	-	-	-	-	-	0.01
	<b>Total Tax Expenses (IX)</b>	<b>1.08</b>	<b>0.28</b>	<b>0.92</b>	<b>1.36</b>	<b>0.92</b>	<b>2.52</b>
X	<b>Profit / (Loss) For The Period From Operation (VII-IX)</b>	<b>3.25</b>	<b>0.85</b>	<b>3.11</b>	<b>4.10</b>	<b>2.76</b>	<b>13.55</b>
XI	<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	-	-	-	-	-	-
XII	<b>Total Comprehensive Income For The Period (X+XI)</b>	<b>3.25</b>	<b>0.85</b>	<b>3.11</b>	<b>4.10</b>	<b>2.76</b>	<b>13.55</b>
	Paid up Equity Share Capital ( Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84	315.84
XIII	<b>Earning Per Share (EPS) For Continuing Operation</b>						
(a)	Basic	0.10	0.03	0.10	0.13	0.09	0.43
(b)	Diluted	0.10	0.03	0.10	0.13	0.09	0.43

**NOTES:**

- The above Unaudited Standalone Financial Results of the Company for the Quarter and Half Year Ended September 30, 2022 have been prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. These Un-Audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 7, 2022. The statutory auditors have expressed an unmodified audit opinion on the standalone financial results.
- The Company is involved in the business of NBFC activity only as such there is only one reportable segment.
- In compliance with Ministry of Corporate Affairs notification w.r.t. to amendment in Schedule III to the Companies Act, 2013 effective from April 01, 2021, figures of comparative previous periods have been regrouped/reclassified wherever necessary.
- The Figure of the Previous Period has been Regrouped or Reclassified, wherever necessary.

PLACE: AHMEDABAD  
DATE: 07-11-2022



BY ORDER OF THE BOARD  
KRISHNA CAPITAL & SECURITIES LIMITED

*Ashok Kumar Babul Agrawal*  
ASHOKKUMAR BABUL 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**



**STANDALONE UN-AUDITED ASSETS, LIABILITIES & EQUITY STATEMENT  
AS AT SEPTEMBER 30, 2022**

(Amount in Lakhs)

PARTICULARS	STANDALONE AS AT	
	30-09-2022	31-03-2022
<b>ASSETS</b>		
<b>FINANCIAL ASSETS</b>		
(a) Cash and Cash Equivalent	2.00	2.21
(b) Trade Receivables	19.01	19.01
(c) Loans	388.93	383.24
(d) Investments	61.00	61.00
Total Financial Assets (A)	470.94	465.46
<b>NON FINANCIAL ASSETS</b>		
(a) Inventories	2.00	4.53
(b) Property, Plants and Equipments	0.67	0.68
Total Non Financial Assets (B)	2.67	5.21
<b>TOTAL ASSETS A+B</b>	<b>473.61</b>	<b>470.67</b>
<b>EQUITY AND LIABILITIES</b>		
<b>LIABILITIES</b>		
<b>FINANCIAL LIABILITIES</b>		
Total Financial Liabilities (A)	-	-
<b>NON FINANCIAL LIABILITIES</b>		
(a) Current Tax Liabilities (Net)	-	2.51
(b) Deferred Tax Liabilities (Net)	0.04	0.04
(c) Provision for Income Tax	1.36	-
Total Non Financial Liabilities (B)	<b>1.40</b>	<b>2.55</b>
<b>EQUITY</b>		
(a) Equity Share Capital	315.84	315.84
(b) Other Equity	156.37	152.28
Total Equity (C)	472.21	468.12
<b>TOTAL LIABILITIES A+B+C</b>	<b>473.61</b>	<b>470.67</b>

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



**BY ORDER OF THE BOARD  
KRISHNA CAPITAL & SECURITIES LIMITED**

*Ashok Agrawal*  
**ASHOKKUMAR BABULAL AGRAWAL**

DIN NO: 00944735

**MANAGING DIRECTOR**

PLACE: AHMEDABAD

DATE: 07-11-2022

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

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

**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED  
SEPTEMBER 30, 2022**

(Amount in Lakhs)

PARTICULARS	AS AT 30-09-2022	AS AT 31-03-2022
<b>(A) Cash Flow From Operating Activities</b>		
Net Profit / (Loss) For The Period (After Tax)	4.10	13.55
Adjustment For Non Cash Items	-	-
Deferred Tax Assets / Liability Created	-	0.01
Depreciation	0.02	0.03
Dividend Income Earned	-	-
Income Tax Provision	-	2.51
Interest Received on Loan	(17.20)	(32.23)
Gain / (Loss) on Mark to Market of Investment	-	(5.06)
<b>Cash Flow Before Change in Working Capital</b>	<b>(13.08)</b>	<b>(21.19)</b>
Change in Working Capital		
Increase / Decrease in Trade Receivable	-	-
Increase / Decrease in Loans & Advances	(5.69)	(4.90)
Increase / Decrease in Inventories	2.50	(3.76)
Increase / Decrease in Other Liability	-	-
Increase / Decrease in Short Term Provisions	(1.14)	-
Increase / Decrease in Trade Payable	-	-
<b>Cash Flow Before Tax</b>	<b>(17.41)</b>	<b>(29.85)</b>
Income Tax Tax Paid	-	(2.90)
<b>Net Cash Flow From Operating Activities</b>	<b>(17.41)</b>	<b>(32.75)</b>
<b>(B) Cash Flow From Investing Activities</b>		
Interest Received	17.20	32.23
Dividend Income Earned	-	-
<b>Net Cash Flow From Investing Activities</b>	<b>17.20</b>	<b>32.23</b>
<b>(C) Cash Flow From Financing Activities</b>		
<b>Net Cash Flow From Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(0.21)</b>	<b>(0.52)</b>
Cash & Cash Equivalents as at Beginning of Period	2.21	2.73
Cash & Cash Equivalents as at End of Period	2.00	2.21
	<b>(0.21)</b>	<b>(0.52)</b>

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



BY ORDER OF THE BOARD  
KRISHNA CAPITAL & SECURITIES LIMITED

*Ashok Kumar Babulal Agrawal*  
ASHOKKUMAR BABULAL AGRAWAL

DIN NO: 00944735

MANAGING DIRECTOR

PLACE: AHMEDABAD

DATE: 07-11-2022

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

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**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**

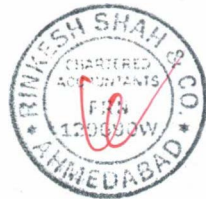
We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of KRISHNA CAPITAL & SECURITIES LIMITED ("The Parent Company") and its associates (Palco Metals Limited, together referred to as "The Group") for the quarter ended September 30, 2022 and year to date for the period from April 01, 2022 to September 30, 2022 ("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 associates Company.



**Date: November 07, 2022**

**Place: Ahmedabad**

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

**CA RINKESH SHAH  
Partner**

**M.No. 131783**

**UDIN: 22131783BCHVBO1333**



**CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR  
ENDED ON SEPTEMBER 30, 2022**

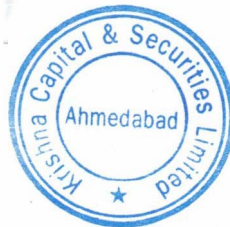
(Amount in Lakhs)

SR.	PARTICULARS	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
	MONTH COVERED						
	3	3	3	6	6	12	
I	<b>Revenue From Operation</b>						
(a)	Interest Income	8.68	8.52	8.43	17.20	16.72	32.48
(b)	Dividend Income	0.01	-	-	0.01	-	-
(c)	Net Gain on Fair Value Changes	-	-	(0.01)	-	-	5.38
(d)	Sale of Shares	-	2.41	1.93	2.41	3.51	3.51
	<b>Total Income From Operating Income</b>	<b>8.69</b>	<b>10.93</b>	<b>10.35</b>	<b>19.62</b>	<b>20.23</b>	<b>41.37</b>
II	Other Income	-	-	(0.30)	-	(0.30)	-
III	<b>Total Income (I+II)</b>	<b>8.69</b>	<b>10.93</b>	<b>10.05</b>	<b>19.62</b>	<b>19.93</b>	<b>41.37</b>
IV	<b>Expenditure</b>						
(a)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	-	-	1.54	-	2.63	7.93
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-Inprogress	(0.08)	2.59	0.23	2.51	0.77	(3.75)
(d)	Employees Benefits Expenses	2.65	2.66	3.17	5.31	6.34	12.66
(e)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.02	0.02	0.03
(f)	Others Expenses	1.78	4.54	1.07	6.32	6.49	8.43
V	<b>Total Expenses (IV)</b>	<b>4.36</b>	<b>9.80</b>	<b>6.02</b>	<b>14.16</b>	<b>16.25</b>	<b>25.30</b>
VI	<b>Profit/(Loss) Before Exceptional Items (III-V)</b>	<b>4.33</b>	<b>1.13</b>	<b>4.03</b>	<b>5.46</b>	<b>3.68</b>	<b>16.07</b>
VII	Share of Profit / (Loss) of an Associates	0.11	(0.88)	-	(0.77)	-	0.72
VIII	Exceptional Items	-	-	-	-	-	-
IX	<b>Profit / (Loss) Before Tax (VI+VII+VIII)</b>	<b>4.44</b>	<b>0.25</b>	<b>4.03</b>	<b>4.69</b>	<b>3.68</b>	<b>16.79</b>
X	<b>Tax Expenses</b>						
(a)	Current Tax	1.11	0.06	0.92	1.17	0.92	2.61
(b)	Deferred Tax	-	-	-	-	-	0.01
	<b>Total Tax Expenses (X)</b>	<b>1.11</b>	<b>0.06</b>	<b>0.92</b>	<b>1.17</b>	<b>0.92</b>	<b>2.62</b>
XI	<b>Profit / (Loss) For The Period From Operation (IX-X)</b>	<b>3.33</b>	<b>0.19</b>	<b>3.11</b>	<b>3.52</b>	<b>2.76</b>	<b>14.17</b>
XII	<b>Other Comprehensive Income</b>						
(a) (i)	Items That Will Not be Reclassified to Profit or Loss	-	-	-	-	-	-
(b) (i)	Income Tax Relating to Items That Will Not Be Reclassified to Profit or Loss	-	-	-	-	-	-
(a) (ii)	Items That Will be Reclassified to Profit or Loss	-	-	-	-	-	-
(b) (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>3.33</b>	<b>0.19</b>	<b>3.11</b>	<b>3.52</b>	<b>2.76</b>	<b>14.17</b>
	Paid up Equity Share Capital ( Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84	315.84
XIV	<b>Earning Per Share (EPS) For Continuing Operation</b>						
(a)	<b>Basic</b>	0.11	0.01	0.10	0.11	0.09	0.45
(b)	<b>Diluted</b>	0.11	0.01	0.10	0.11	0.09	0.45

**NOTES:**

- The above Unaudited Consolidated Financial Results of the Company for the Quarter and Half Year Ended September 30, 2022 have been prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. These Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 07, 2022. The statutory auditors have expressed an unmodified audit opinion on the standalone financial results.
- The above Consolidated Financial Results is for Krishna Capital & Securities Limited and its Associate Company Palco Metals Limited.
- In compliance with Ministry of Corporate Affairs notification w.r.t. to amendment in Schedule III to the Companies Act, 2013 effective from April 01, 2021, figures of comparative previous periods have been regrouped/reclassified wherever necessary.
- The Figure of the Previous Period has been Regrouped or Reclassified, wherever necessary.

PLACE: AHMEDABAD  
DATE: 07-11-2022



BY ORDER OF THE BOARD  
KRISHNA CAPITAL & SECURITIES LIMITED

*Ashok Babul*  
ASHOKKUMAR BABUL AGARWAL  
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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**CIN :** L67120GJ1994PLC023803 **E-mail :** ksbspl@yahoo.in **Website :** www.kcsl.co.in

**CONSOLIDATED UN-AUDITED ASSETS, LIABILITIES & EQUITY STATEMENT  
AS AT SEPTEMBER 30, 2022**

(Amount in Lakhs)

PARTICULARS	CONSOLIDATED AT AT	
	30-09-2022	31-03-2022
<b>ASSETS</b>		
<b>FINANCIAL ASSETS</b>		
(a) Cash and Cash Equivalent	2.00	2.21
(b) Trade Receivables	19.01	19.01
(c) Loans	388.93	383.24
(d) Investments	193.19	193.95
Total Financial Assets (A)	603.13	598.41
<b>NON FINANCIAL ASSETS</b>		
(a) Inventories	2.00	4.53
(b) Property, Plants and Equipments	0.67	0.68
Total Non Financial Assets (B)	2.67	5.21
<b>TOTAL ASSETS A+B</b>	<b>605.80</b>	<b>603.62</b>
<b>EQUITY AND LIABILITIES</b>		
<b>LIABILITIES</b>		
<b>FINANCIAL LIABILITIES</b>		
Total Financial Liabilities (A)	-	-
<b>NON FINANCIAL LIABILITIES</b>		
(a) Current Tax Liabilities (Net)	-	2.61
(b) Deferred Tax Liabilities (Net)	0.04	0.04
(b) Provision for Income Tax	1.36	-
Total Non Financial Liabilities (B)	1.40	2.65
<b>EQUITY</b>		
(a) Equity Share Capital	315.84	315.84
(b) Other Equity	288.56	285.13
Total Equity (C)	604.40	600.97
<b>TOTAL LIABILITIES A+B+C</b>	<b>605.80</b>	<b>603.62</b>

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



**BY ORDER OF THE BOARD  
KRISHNA CAPITAL & SECURITIES LIMITED**

*Ashok Kumar Babul Agrawal*

**ASHOKKUMAR BABUL AGRAWAL**

**DIN NO: 00944735**

**MANAGING DIRECTOR**

PLACE: AHMEDABAD

DATE: 07-11-2022

**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 AS AT  
SEPTEMBER 30, 2022**

(Amount in Lakhs)

PARTICULARS	AS AT	AS AT
	30-09-2022	31-03-2022
<b>(A) Cash Flow From Operating Activities</b>		
Net Profit / (Loss) For The Period (After Tax)	3.52	14.16
Adjustment For Non Cash Items	-	-
Deferred Tax Assets / Liability Created	-	0.01
Depreciation	0.02	0.03
Dividend Income Earned	-	-
Income Tax Provision	1.36	2.61
Interest Received on Loan	(17.20)	(32.23)
Increase in Carrying Amount of Investment Due to Share in Profit of Associate	(0.77)	(0.72)
Gain / (Loss) on Mark to Market of Investment	-	(5.05)
<b>Cash Flow Before Change in Working Capital</b>	<b>(13.07)</b>	<b>(21.19)</b>
Change in Working Capital		
Increase / Decrease in Trade Receivable	-	-
Increase / Decrease in Loans & Advances	(5.68)	(4.90)
Increase / Decrease in Inventories	2.51	(3.76)
Increase / Decrease in Other Liability	-	-
Increase / Decrease in Trade Payable	-	-
Increase / Decrease in Short Term Provisions	(1.17)	-
<b>Cash Flow Before Tax</b>	<b>(17.41)</b>	<b>(29.85)</b>
Income Tax Tax Paid	-	(2.90)
<b>Net Cash Flow From Operating Activities</b>	<b>(17.41)</b>	<b>(32.75)</b>
<b>(B) Cash Flow From Investing Activities</b>		
Interest Received	17.20	32.23
Dividend Income Earned	-	-
<b>Net Cash Flow From Investing Activities</b>	<b>17.20</b>	<b>32.23</b>
<b>(C) Cash Flow From Financing Activities</b>		
<b>Net Cash Flow From Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(0.21)</b>	<b>(0.52)</b>
Cash & Cash Equivalents as at Beginning of Period	2.21	2.73
Cash & Cash Equivalents as at End of Period	2.00	2.21
	<b>(0.21)</b>	<b>(0.52)</b>

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ASHOKKUMAR BABULAL AGRAWAL

DIN NO: 00944735

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