

**August 30, 2019**

To,  
**The Secretary,**  
Department of Corporate Services,  
BSE Limited,  
25th Floor, Phiroj Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai: 400 001

Dear Sir/Madam,

Ref: **Company Code: 539384**  
Sub: **Resubmission of un-audited Financial Results (Standalone & Consolidated)**  
**for the quarter ending 30/06/2019**

Pursuant to Regulation 33 (3) of SEBI (LODR), Regulations, 2015, we herewith resubmit unaudited financial results (standalone & Consolidated) for the **First** quarter ending on **30/06/2019** along with Limited Review Report thereon.

The above results have been take on record by the Board of Directors in its meeting held on **14/08/2019** which commenced at 11.00 a.m. and concluded at 1.00 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)



**UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED ON 30TH JUNE, 2019**

(Amount in Rupees)

Sr. No	Particulars	Standalone				Consolidated	
		Quarter Ended		Year Ended	Quarter Ended	Year Ended	
		30/06/2019 (Unaudited)	31/03/2019 (Audited)	30/06/2018 (Unaudited)	31/03/2019 (Audited)	30/06/2019 (Unaudited)	31/03/2019 (Audited)
Month Covered		3	3	3	12	3	12
I	<b>Revenue From Operation</b>						
(a)	Net Sales / Income From Operation	627,910.00	3,285,454.00	143,940.00	4,659,624.00	627,910.00	4,659,624.00
(b)	Other Operation Income	-	-	-	-	-	-
	<b>Total Income From Operating Income</b>	<b>627,910.00</b>	<b>3,285,454.00</b>	<b>143,940.00</b>	<b>4,659,624.00</b>	<b>627,910.00</b>	<b>4,659,624.00</b>
II	Other Income	-	-	-	10,600.00	-	10,600.00
III	Net Gain on Derecognition of Financial Assets at Amortized Cost	-	-	-	-	-	-
IV	Net Gain on Reclassification of Financial Assets	-	-	-	-	-	-
V	<b>Total Income (I+II+III+IV)</b>	<b>627,910.00</b>	<b>3,285,454.00</b>	<b>143,940.00</b>	<b>4,670,224.00</b>	<b>627,910.00</b>	<b>4,670,224.00</b>
VI	<b>Expenditure</b>						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	-	-	-	-	-	-
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-In-progress	9,819.00	929,693.00	3,505.00	936,013.00	9,819.00	936,013.00
(d)	Employees Benefits Expenses	168,000.00	115,500.00	66,000.00	330,000.00	168,000.00	330,000.00
(e)	Finance Cost	-	-	-	-	-	-
(f)	Depreciation & Amortisation Expenses	963.00	1,012.00	1,012.00	4,049.00	963.00	4,049.00
(g)	Others Expenses	494,109.00	140,721.00	437,295.00	842,708.00	494,109.00	842,708.00
	<b>Total Expenses (VI)</b>	<b>672,891.00</b>	<b>1,186,926.00</b>	<b>507,812.00</b>	<b>2,112,770.00</b>	<b>672,891.00</b>	<b>2,112,770.00</b>
VII	<b>Profit/(Loss) Before Exceptional Items (V-VI)</b>	<b>-44,981.00</b>	<b>2,098,528.00</b>	<b>-363,872.00</b>	<b>2,557,454.00</b>	<b>-44,981.00</b>	<b>2,557,454.00</b>
	Share of Profit / (Loss) of an Associates	-	-	-	-	-	248,200.00
VIII	Exceptional Items	-	-	-	-	-	-
IX	<b>Profit / (Loss) Before Tax (VII+VIII)</b>	<b>-44,981.00</b>	<b>2,098,528.00</b>	<b>-363,872.00</b>	<b>2,557,454.00</b>	<b>-44,981.00</b>	<b>2,805,654.00</b>
X	<b>Tax Expenses</b>						
(a)	Current Tax	-	-	-	498,697.00	-	498,697.00
(b)	Deferred Tax	-	-	-	1,240.00	-	1,240.00
XI	<b>Profit / (Loss) For The Period From Continuing Operation (IX-X)</b>	<b>-44,981.00</b>	<b>2,098,528.00</b>	<b>-363,872.00</b>	<b>2,057,517.00</b>	<b>-44,981.00</b>	<b>2,305,717.00</b>
XII	Profit / (Loss) For The Period From Discontinuing Operation	-	-	-	-	-	-
XIII	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XIV	<b>Profit / (Loss) For The Period From Discontinuing Operation After Tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit / (Loss) For The Period (XI+XIV)</b>	<b>-44,981.00</b>	<b>2,098,528.00</b>	<b>-363,872.00</b>	<b>2,057,517.00</b>	<b>-44,981.00</b>	<b>2,305,717.00</b>
XVI	<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	-	-	-	-	-	-
XVII	<b>Total Comprehensive Income For The Period (XV+XVI)</b>	<b>-44,981.00</b>	<b>2,098,528.00</b>	<b>-363,872.00</b>	<b>2,057,517.00</b>	<b>-44,981.00</b>	<b>2,305,717.00</b>
	Paid up Equity Share Capital ( Face value Rs. 10/-)	31,584,000	31,584,000	31,584,000	31,584,000	31,584,000	31,584,000
XVIII	<b>Earning Per Share (EPS) For Continuing Operation</b>						
(a)	Basic	-0.01	0.66	-0.12	0.65	-0.01	0.73
(b)	Diluted	-0.01	0.66	-0.12	0.65	-0.01	0.73

**Notes:**

- The above Result have been reviewed by the Audit Committee and approved by the Board of Director at its meeting held on 14th August, 2019.
- The Statutory Auditors of the Company have carried out the Limited Review.
- Figure have been re-grouped/rearranged wherever necessary.
- The Company has only One Business Segment.

Place: Ahmedabad.

Date: 14/08/2019



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

*Ashok Agarwal*  
Ashokumar Agarwal  
DIN No: 00944735  
Managing Director



## **Limited Review Report as per Regulation 33**

We have reviewed the accompanying statement of unaudited financial results of **M/s. Krishna Capital & Securities Limited** for the period ended **30<sup>th</sup> June, 2019**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, K G Vakharia & Co**  
**(Chartered Accountants)**  
**F.R.N: 117022W**

**Kalpesh Vakharia**  
**(Partner)**  
**Membership No: 102521**  
**UDIN- 19102521AAAABO4573**



Place: **Ahmedabad**  
Date: **14/08/2019**



Independent Auditor's Report Limited Review Report on Consolidated Unaudited Quarterly Financial Result of **Krishna Capital & Securities Limited** Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors of  
**Krishna Capital & Securities Limited**

1. We have reviewed the Accompanying Unaudited Statement of Consolidated Financial Result of **Krishna Capital & Securities Limited** ("The Company"), it's Associate (**Palco Metals Limited**) for the quarter ended **June 30<sup>th</sup>, 2019** ("The Statement"), attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
2. This Statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"). prescribed under Section 133 or the Companies Act. 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. read with the circular is the responsibility of the Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standards on Review Engagements (SRE) 2410 'Review of the Interim Financial Information Performed by the Independent Auditor of the entity'. issued by the Institute of Chartered Accountants of India. A review of interim financial information consists or 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors and separate financial statements and other information and audited financial statement of the Associate, these quarterly consolidated financial results:



- i. Have been presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 Dated 5<sup>th</sup> July, 2016 and.
  - ii. Includes the results of the associates company **Palco Metals Limited**.
  - iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net profit /loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter ended and for the quarter ended **30<sup>th</sup> June, 2019**.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Previous year figures for the quarter ended **30th June 2018** are not reviewed as company was not having obligation for consolidation as per SEBI guidelines.

**For, K G Vakharia & Co.**  
**(Chartered Accountants)**  
**F.R.N: 117022W**



**Kalpesh Vakharia**  
**(Partner)**  
**Membership No: 102521**  
**UDIN No: 19102521AAAABY5228**



Place: **Ahmedabad**  
Date: 30/08/2019