

May 29, 2021

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai: 400 001

Ref: **Script Code: 539384**

Sub: **Outcome of Board Meeting Held Today i.e. May 29, 2021.**

Dear Sir / Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, we would like to inform you that The Board of Directors of the Company at Their Meeting held today i.e. 29/05/2021 have approved the Following:

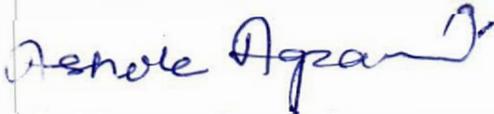
1. Audited Standalone & Consolidated Financial Result for The Quarter and Year Ended **31st March, 2021** along with Audit Report, Statement of Assets and Liabilities, Cash Flow Statement for the Financial Year 2020-2021.

The Meeting of the Directors Commenced at 2.00 P.M. and concluded at 4.00 P.M

Kindly take the same on records.

Thanking you,

Yours faithfully,
For, **Krishna Capital & Securities Limited**



Ashokkumar Agrawal
(Managing Director)
(DIN 00944735)



May 29, 2021

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai: 400 001

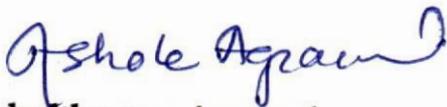
Ref: **Script Code: 539384**

Sub: **Declaration on Auditor's Report with unmodified Opinion under Regulation 33 (3) (D) of SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015.**

Dear Sir / Madam,

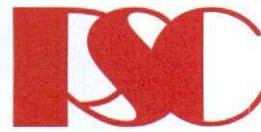
Pursuant to Regulation 33 (3) (D) of SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015 and SEBI Circular No. SEBI/LAD-NRO/GN/2016-17/001 Dated May 25, 2016 read with Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016) we hereby declare that the Statutory Auditors of the Company M/s. Rinkesh Shah & Co., Chartered Accountants Firm Registration Number 129690W have issued an Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year Ended **March 31, 2021.**

For, **Krishna Capital & Securities Limited**



Ashok Kumar Agrawal
(Managing Director)
(DIN 00944735)





RINKESH SHAH & CO.

CHARTERED ACCOUNTANTS

Independent Auditors' Report on Standalone Financial Results of Krishna Capital & Securities Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To The Board of Directors of
Krishna Capital & Securities Limited

Opinion

We have audited the accompanying Statement of quarterly and year to date Standalone Financial Results of **KRISHNA CAPITAL & SECURITIES LIMITED** ("the Company"), for the year ended **31st March 2021** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended **March 31, 2021**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Emphasis of Matter

We draw attention to Note 4 of the Standalone Financial results, as regards the management's evaluation of COVID-19 impact on the future performance of the Company. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of



the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the Standalone results for the quarter ended **31st March 2021** being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.

Date: May 29, 2021
Place: Ahmedabad



For RINKESH SHAH & Co.
Chartered Accountants
FRN 129690W

Rinkesh

CA RINKESH SHAH
Partner
M.No. 131783
UDIN: 21131783AAAABB1224

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Amount in Lakhs)

Sr.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31-03-2021 (Audited)	31-12-2020 (Unaudited)	31-03-2020 (Audited)	31-03-2021 (Audited)	31-03-2020 (Audited)
Month Covered		3	3	3	12	12
I	Revenue From Operation					
(a)	Interest Income	6.80	2.40	9.52	31.66	40.13
(b)	Dividend Income	-	-	-	-	-
(c)	Net Gain on Fair Value Changes	1.34	-	-	1.34	-
(d)	Sale of Shares	1.88	-	0.13	15.25	0.13
	Total Income From Operating Income	10.02	2.40	9.65	48.25	40.26
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	10.02	2.40	9.65	48.25	40.26
IV	Expenditure					
(a)	Net Loss on Fair Value Changes	-	-	0.32	-	14.28
(b)	Purchase of Stock in Trade	2.61	-	8.90	2.61	8.90
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-Inprogres	(0.77)	-	(7.45)	7.45	(7.33)
(d)	Employees Benefits Expenses	3.06	3.06	2.52	12.15	10.08
(e)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.04	0.04
(f)	Others Expenses	0.25	1.30	5.10	7.78	7.52
V	Total Expenses (IV)	5.16	4.37	9.40	30.03	33.49
VI	Profit/(Loss) Before Exceptional Items (III-V)	4.86	(1.97)	0.25	18.22	6.77
VII	Share of Profit / (Loss) of an Associates	-	-	-	-	-
VIII	Exceptional Items	-	-	-	-	-
IX	Profit / (Loss) Before Tax (VI+VII+VIII)	4.86	(1.97)	0.25	18.22	6.77
X	Tax Expenses					
(a)	Current Tax	2.93	-	-	2.93	1.06
(b)	Deferred Tax	0.01	-	-	0.01	0.01
	Total Tax Expenses (X)	2.94	-	-	2.94	1.07
XI	Profit / (Loss) For The Period From Operation (IX-X)	1.92	(1.97)	0.25	15.28	5.70
XII	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	-	-	-	-	-
XIII	Total Comprehensive Income For The Period (XI+XII)	1.92	(1.97)	0.25	15.28	5.70
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84
XIV	Earning Per Share (EPS) For Continuing Operation					
(a)	Basic	0.06	(0.06)	0.01	0.48	0.18
(b)	Diluted	0.06	(0.06)	0.01	0.48	0.18

Notes:

- The above Financial Results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on **May 29, 2021**. The Statutory Auditors have expressed an unmodified opinion.
- The Company is engaged solely Finance and Investment activity segment and all activities of the Company revolve around this business. The Company's business activity falls within a single business segment therefore reporting in terms of Ind AS 108 on Operating Segment is not applicable.
- The figures of the 3 Months ended 31/03/2021 and 31/03/2020 are the balancing figures between audited figure in respect of the full financial year and the published year to date figures up to 9 months of relevant financial year which were subjected to limited review by the auditors.
- The extent to which the COVID-19 pandemic will impact the operations and financial results of the Company and consequently the estimates and judgements made could vary on future developments, including among other things any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government mandated or elected by the Company, which are uncertain as at the date approval of these financial results. The Company continues to closely monitor any material changes to future economic conditions, which will be given effect in the respective future period. However, considering the overall condition of the economy and the interventions of the Government to ensure revival of economic activity the company does not consider that there is any uncertainty regarding the assumption of going concern.
- Figures to the previous periods have been modified where necessary to correspond with figures of the current periods.

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



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

Ashok Agrawal
Ashokumar Agrawal
DIN No: 00944735
Managing Director

Place: Ahmedabad.
Date: 29/05/2021

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

STATEMENT OF STANDALONE AUDITED ASSETS, LIABILITIES & EQUITY AS AT 31st MARCH, 2021

(Amount in Lakhs)

Particulars	STANDALONE AS AT	
	31-03-2021	31-03-2020
ASSETS		
Financial Assets		
(a) Cash and Cash Equivalent	2.73	1.15
(b) Trade Receivables	19.01	20.96
(c) Short Term Loans and Advances	378.34	353.74
(d) Investments	55.93	55.52
Total Financial Assets (A)	456.01	431.37
Non Financial Assets		
(a) Inventories	0.77	8.22
(b) Property, Plants and Equipments	0.72	0.75
Total Non Financial Assets (B)	1.49	8.97
TOTAL ASSETS A+B	457.50	440.34
Equities and Liabilities		
LIABILITY		
Financial Liabilities		
Total Financial Liabilities (A)	-	-
Non Financial Liabilities		
(a) Current Tax Liabilities	2.93	1.06
(b) Deferred Tax Liabilities	0.03	0.03
Total Non Financial Liabilities (B)	2.96	1.09
EQUITY		
(a) Equity Share Capital	315.84	315.84
(b) Other Equity	138.70	123.41
Total Equity (C)	454.54	439.25
TOTAL LIABILITY A+B+C	457.50	440.34

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

Ashok Aggarwal
Ashokkumar Aggarwal
DIN No: 00944735
Managing Director

Place: Ahmedabad.
Date: 29/05/2021



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

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2021

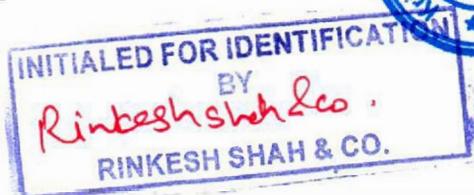
(Amount in Lakhs)

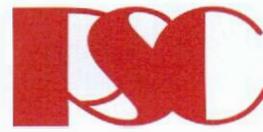
Particulars	As at 31-03-2021	As at 31-03-2020
(A) Cash Flow From Operating Activities		
Net Profit / (Loss) For The Period (After Tax)	< 15.28	5.70
Adjustment For Non Cash Items	-	-
Deferred Tax Assets / Liability Created	< 0.01	0.01
Depreciation	< 0.04	0.04
Dividend Income Earned	-	-
Income Tax Provision	< 2.93	1.05
Interest Received on Loan	< (31.66)	(40.12)
Gain / (Loss) on Mark to Market of Investment	< (0.41)	0.33
Cash Flow Before Change in Working Capital	< (13.81)	(32.99)
Change in Working Capital		
Increase / Decrease in Trade Receivable	< 1.94	11.40
Increase / Decrease in Loans & Advances	< (24.60)	(4.95)
Increase / Decrease in Inventories	< 7.45	(7.33)
Increase / Decrease in Other Liability	< 1.87	(4.30)
Increase / Decrease in Trade Payable	-	-
Cash Flow Before Tax	(27.15)	(38.17)
Income Tax Tax Paid	< (2.93)	(1.06)
Net Cash Flow From Operating Activities	(30.08)	(39.23)
(B) Cash Flow From Investing Activities		
Interest Received	31.66	40.12
Dividend Income Earned	-	-
Net Cash Flow From Investing Activities	31.66	40.12
(C) Cash Flow From Financing Activities		
Net Cash Flow From Financing Activities	-	-
Net Cash & Cash Equivalents (A+B+C)	1.58	0.89
Cash & Cash Equivalents as at Beginning of Period	1.15	0.25
Cash & Cash Equivalents as at End of Period	2.73	1.14
	1.58	0.89

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


Ashokkumar Agrawal
Managing Director
DIN: 00944735

Place: Ahmedabad
Date: 29-05-2021





RINKESH SHAH & CO.

CHARTERED ACCOUNTANTS

Independent Auditors' Report on Consolidated Financial Results of Krishna Capital & Securities Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To The Board of Directors of
Krishna Capital & Securities Limited

Opinion

We have audited the accompanying Statement of quarterly and year to date Consolidated Financial Results of **KRISHNA CAPITAL & SECURITIES LIMITED** ("the Company"), and its Associate Palco Metals Limited (the Company and its Associate together referred to as "the Group") for the year ended **31st March 2021** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.

Emphasis of Matter

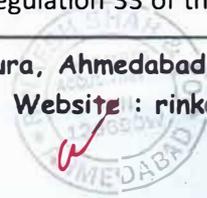
We draw attention to Note 4 of the Consolidated Financial results, as regards the management's evaluation of COVID-19 impact on the future performance of the Company. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the annual Consolidated Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as

B/305-304 Fairdeal House, Nr. Swastik Cross Road, Navrangpura, Ahmedabad-380009.

+91 (79) 26565767, 40321381, E-mail : info@rinkeshshahandco.com Website : rinkeshshahandco.com



amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended 31st March 2021 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.

Date: May 29, 2021
Place: Ahmedabad



For RINKESH SHAH & Co.
Chartered Accountants
FRN 129690W

Rinkesh
CA RINKESH SHAH
Partner
M.No. 131783
UDIN: 21131783AAAABC6961

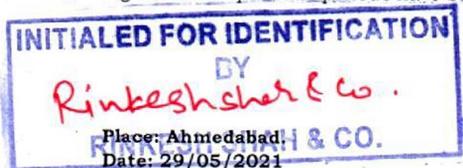
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

(Amount in Lakhs)

Sr.	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31-03-2021 (Audited)	31-12-2020 (Unaudited)	31-03-2020 (Audited)	31-03-2021 (Audited)	31-03-2020 (Audited)
Month Covered		3	3	3	12	12
I	Revenue From Operation					
	(a) Interest Income	6.80	2.40	9.52	31.66	40.13
	(b) Dividend Income	-	-	-	-	-
	(c) Net Gain on Fair Value Changes	1.34	-	-	1.34	-
	(d) Sale of Shares	1.88	-	0.13	15.25	0.13
	Total Income From Operating Income	10.02	2.40	9.65	48.25	40.26
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	10.02	2.40	9.65	48.25	40.26
IV	Expenditure					
	(a) Net Loss on Fair Value Changes	-	-	0.32	-	14.28
	(b) Purchase of Stock in Trade	2.61	-	8.90	2.61	8.90
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-In-progress	(0.77)	-	(7.45)	7.45	(7.33)
	(d) Employees Benefits Expenses	3.06	3.06	2.52	12.15	10.08
	(e) Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.04	0.04
	(f) Others Expenses	0.25	1.30	5.10	7.78	7.52
V	Total Expenses (IV)	5.16	4.37	9.40	30.03	33.49
VI	Profit/(Loss) Before Exceptional Items (III-V)	4.86	(1.97)	0.25	18.22	6.77
VII	Share of Profit / (Loss) of an Associates	0.36	-	0.16	0.36	0.16
VIII	Exceptional Items	-	-	-	-	-
IX	Profit / (Loss) Before Tax (VI+VII+VIII)	5.22	(1.97)	0.41	18.58	6.93
X	Tax Expenses					
	(a) Current Tax	3.03	-	1.09	3.03	1.09
	(b) Deferred Tax	0.01	-	0.01	0.01	0.01
	Total Tax Expenses (X)	3.04	-	1.10	3.04	1.10
XI	Profit / (Loss) For The Period From Operation (IX-X)	2.18	(1.97)	(0.69)	15.54	5.83
XII	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	-	-	-	-	-
XIII	Total Comprehensive Income For The Period (XI+XII)	2.18	(1.97)	(0.69)	15.54	5.83
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84
XIV	Earning Per Share (EPS) For Continuing Operation					
	(a) Basic	0.07	(0.06)	(0.02)	0.49	0.18
	(b) Diluted	0.07	(0.06)	(0.02)	0.49	0.18

Notes:

- The above Financial Results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on **May 29, 2021**. The Statutory Auditors have expressed an unmodified opinion.
- The Group is engaged solely Finance and Investment activity segment and all activities of the Group revolve around this business. The Group's business activity falls within a single business segment therefore reporting in terms of Ind AS 108 on Operating Segment is not applicable.
- The figures of the 3 Months ended 31/03/2021 and 31/03/2020 are the balancing figures between audited figure in respect of the full financial year and the published year to date figures up to 9 months of relevant financial year which were subjected to limited review by the auditors.
- The extent to which the COVID-19 pandemic will impact the operations and financial results of the Group and consequently the estimates and judgements made could vary on future developments, including among other things any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government mandated or elected by the Group, which are uncertain as at the date approval of these financial results. The Group continues to closely monitor any material changes to future economic conditions, which will be given effect in the respective future period. However, considering the overall condition of the economy and the interventions of the Government to ensure revival of economic activity the Group does not consider that there is any uncertainty regarding the assumption of going concern.
- Figures to the previous periods have been regrouped, wherever necessary to correspond with figures of the current period.



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

Ashok Kumar Agrawal
Ashok Kumar 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

**CONSOLIDATED OF STANDALONE AUDITED ASSETS,
LIABILITIES & EQUITY AS AT 31st MARCH, 2021**

(Amount in Lakhs)

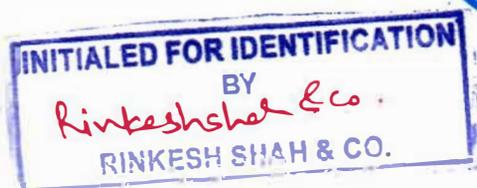
Particulars	CONSOLIDATED AS AT	
	31-03-2021	31-03-2020
ASSETS		
Financial Assets		
(a) Cash and Cash Equivalent	2.73	1.15
(b) Trade Receivables	19.01	20.96
(c) Short Term Loans and Advances	378.34	353.74
(d) Investments	188.18	187.51
Total Financial Assets (A)	588.26	563.36
Non Financial Assets		
(a) Inventories	0.77	8.22
(b) Property, Plants and Equipments	0.72	0.75
Total Non Financial Assets (B)	1.49	8.97
TOTAL ASSETS A+B	589.75	572.33
Equities and Liabilities		
LIABILITY		
Financial Liabilities		
Total Financial Liabilities (A)	-	-
Non Financial Liabilities		
(a) Current Tax Liabilities	2.93	1.05
(b) Deferred Tax Liabilities	0.03	0.03
Total Non Financial Liabilities (B)	2.96	1.08
EQUITY		
(a) Equity Share Capital	315.84	315.84
(b) Other Equity	270.95	255.41
Total Equity (C)	586.79	571.25
TOTAL LIABILITY A+B+C	589.75	572.33

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

Place: Ahmedabad.
Date: 29/05/2021



Ashok Agrawal
Ashokkumar Agrawal
DIN No: 00944735
Managing Director



Consolidated Cash Flow Statement For Year Ended on 31/03/2021

(Amount in Lakhs)

Particulars	As at 31-03-2021	As at 31-03-2020
(A) Cash Flow From Operating Activities		
Net Profit / (Loss) For The Period (After Tax)	15.53	5.82
Adjustment For Non Cash Items	-	-
Deferred Tax Assets / Liability Created	(0.01)	0.01
Depreciation	(0.04)	0.04
Dividend Income Earned	-	-
Income Tax Provision	(3.03)	1.09
Interest Received on Loan	(31.66)	(40.12)
Increase in Carrying Amount of Investment Due to Share in Profit of Associate	(0.25)	(0.12)
Gain / (Loss) on Mark to Market of Investment	(0.41)	0.33
Cash Flow Before Change in Working Capital	(13.71)	(32.95)
Change in Working Capital		
Increase / Decrease in Trade Receivable	(1.94)	11.40
Increase / Decrease in Loans & Advances	(24.60)	(4.95)
Increase / Decrease in Inventories	(7.45)	(7.33)
Increase / Decrease in Other Liability	(1.87)	(4.30)
Increase / Decrease in Trade Payable	-	-
Cash Flow Before Tax	(27.05)	(38.13)
Income Tax Tax Paid	(3.03)	(1.10)
Net Cash Flow From Operating Activities	(30.08)	(39.23)
(B) Cash Flow From Investing Activities		
Interest Received	31.66	40.12
Dividend Income Earned	0.00	0.00
Net Cash Flow From Investing Activities	31.66	40.12
(C) Cash Flow From Financing Activities		
Net Cash Flow From Financing Activities	-	-
Net Cash & Cash Equivalents (A+B+C)	1.58	0.89
Cash & Cash Equivalents as at Beginning of Period	1.15	0.25
Cash & Cash Equivalents as at End of Period	2.73	1.14
	1.58	0.89

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



Ashokkumar Agrawal
Managing Director
DIN: 00944735



Place: Ahmedabad
Date: 29-05-2021

