

**March 13, 2018**

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**

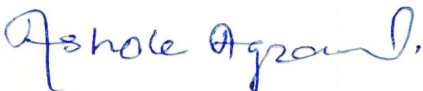
Sub: **Revised un-audited Standalone Financial Results for the quarter ending  
31/12/2017**

Pursuant to Regulation 33 (3) of SEBI (LODR), Regulations, 2015, we herewith send Revised unaudited financial results (Standalone) for the **Third** quarter ending on **31/12/2017** along with Limited Review Report thereon.

The above results have been take on record by the Board of Directors in its meeting held on **09/02/2018** which commenced at 3.30 p.m. and concluded at 4.10 p.m.

Kindly take the same on record.

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



**Ashokkumar Agrawal**  
**(Managing Director)**  
(DIN 00944735)

**UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED ON 31ST DECEMBER, 2017**

Sr.	Particulars	Quarter Ended					Year Ended
		31/12/2017	30/09/2017	31/12/2016	Nine Months Ended		31/03/2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Month Covered		3	3	3	9	9	(12)
I	<b>Revenue From Operation</b>						
(a)	Net Sales / Income From Operation	1,106,079.00	622,514.00	884,775.00	2,629,109.00	2,359,013.00	3,581,442.00
(b)	Other Operation Income	-	-	-	-	-	-
	<b>Total Income From Operating Income</b>	<b>1,106,079.00</b>	<b>622,514.00</b>	<b>884,775.00</b>	<b>2,629,109.00</b>	<b>2,359,013.00</b>	<b>3,581,442.00</b>
II	Other Income	-	9,725.00	(543,841.00)	9,725.00	2,174,144.00	2,146,804.00
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>1,106,079.00</b>	<b>632,239.00</b>	<b>340,934.00</b>	<b>2,638,834.00</b>	<b>4,533,157.00</b>	<b>5,728,246.00</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	(8,935.00)	23,826.00	39,243.00	117,247.00	(19,376.00)	(107,602.00)
(d)	Employees Benefits Expenses	66,000.00	66,000.00	228,600.00	238,000.00	685,800.00	914,400.00
(e)	Finance Cost	-	-	-	-	-	225.00
(f)	Depreciation & Amortisation Expenses	1,064.00	1,064.00	1,996.00	3,192.00	5,988.00	4,474.00
(g)	Others Expenses	10,288.00	91,215.00	46,590.00	519,754.00	586,886.00	721,892.00
	<b>Total Expenses (VI)</b>	<b>68,417.00</b>	<b>182,105.00</b>	<b>316,429.00</b>	<b>878,193.00</b>	<b>1,259,298.00</b>	<b>1,533,389.00</b>
VII	<b>Profit/(Loss) Before Exceptional Items (V-VI)</b>	<b>1,037,662.00</b>	<b>450,134.00</b>	<b>24,505.00</b>	<b>1,760,641.00</b>	<b>3,273,859.00</b>	<b>4,194,857.00</b>
VIII	Exceptional Items	-	-	-	-	-	-
IX	<b>Profit / (Loss) Before Tax (VII+VIII)</b>	<b>1,037,662.00</b>	<b>450,134.00</b>	<b>24,505.00</b>	<b>1,760,641.00</b>	<b>3,273,859.00</b>	<b>4,194,857.00</b>
X	<b>Tax Expenses</b>						
(a)	Current Tax	-	-	-	-	-	833,831.00
(b)	Deferred Tax	-	-	-	-	-	-
XI	<b>Profit / (Loss) For The Period From Continuing Operation (IX-X)</b>	<b>1,037,662.00</b>	<b>450,134.00</b>	<b>24,505.00</b>	<b>1,760,641.00</b>	<b>3,273,859.00</b>	<b>3,361,026.00</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>1,037,662.00</b>	<b>450,134.00</b>	<b>24,505.00</b>	<b>1,760,641.00</b>	<b>3,273,859.00</b>	<b>3,361,026.00</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>1,037,662.00</b>	<b>450,134.00</b>	<b>24,505.00</b>	<b>1,760,641.00</b>	<b>3,273,859.00</b>	<b>3,361,026.00</b>
	Paid up Equity Share Capital ( Face value Rs. 10/- )	31,584,000.00	31,584,000.00	31,584,000.00	31,584,000.00	31,584,000.00	31,584,000.00
XVIII	<b>Earning Per Share (EPS) For Continuing Operation</b>						
(a)	Basic	0.33	0.14	0.01	0.56	1.04	1.06
(b)	Diluted	0.33	0.14	0.01	0.56	1.04	1.06

**Notes:**

- The above result have been reviewed by the Audit Committee and approved by the Board of Director at its meeting held on 09/02/2018
- The Statutory Auditors of the Company have carried out the Limited Review.
- Previous period/year Figure have been re-grouped/rearranged wherever necessary  
The Company has adopted Indian Accounting Standard ("IND AS") notified by the Ministry of Corporate Affairs, .This statement has' been prepared In accordance with the Companies (Indian Accounting standards ) Rules,2015 (Ind AS) prescribed under section 133 of Companies Act 2013 read with relevant rules Issued there under and other recognised accounting practices and policies to the extent applicable. The Company has for the first time adopted Ind AS w.e.t April 2017 with a transition date of April, 2016. Though maximum information have been extracted from the books of accounts maintained by the Company.
- The Format for Unaudited Quarterly Result as prescribe vide SEBI Circular No: CIR/CFD/CMD/15/2015 Dated 30th November 2015 has been modified to required to comply with the requirement of SEBI Circular Dated 5th July, 2016 and Schedule III (Division-II) to the Companies Act, 2013 applicable to companies date required to comply with IND AS.
- The Reconciliation of Net Profit Reported with accordance with Indian GAAP to Total Comprehensive in accordance with Indian AS for Quarter Ended 31/12/2016
- The Company has only One Business Segment.

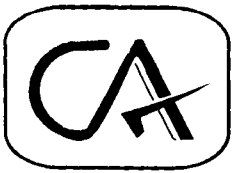
Amount in Rupees

Particulars	Quarter Ended	Nine Month
	on 31/12/2016	Ended on 31/12/2016
Net Profit for the Quarter Under Previous Indian GAAP	24,505.00	3,273,859.00
Net Profit for the period as reported Under IND AS	24,505.00	3,273,859.00
Other Comprehensive (Income/Expensive (Net of Tax Expenses)	-	-
Total Comprehensive Income as reported under IND AS	24,505.00	3,273,859.00

Place: Ahmedabad.  
Date: 09/02/2018

By Order of the Board  
For, Krishna Capital & Securities Limited  
Sd/-  
Ashokkumar 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**



**K. G. Vakharia & Co.**

**Chartered Accountants**

504, "SAMRUDDHI", Opp. Sakar-III, B/h. C. U. Shah College.  
Nr. Income Tax Circle, Ashram Road, Ahmedabad - 380 014.  
Tel.: (O) 2754 5253, 2754 1250, (D) 40095253,  
E-mail : kgvakharia@yahoo.co.in. (M) 98253 27475

## **Annexure V**

### **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 **31<sup>st</sup> December, 2017**. 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 by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

**For, K G Vakharia & Co**

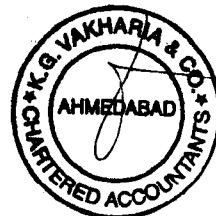
**(Chartered Accountants)**

**F.R.N: 117022W**

**Kalpesh Vakharia**

**(Partner)**

**Membership No: 102521**



**Place: Ahmedabad**

**Date: 09/02/2018**