

May 29, 2026

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

Ref: **Script Code: 539384**

Sub: Approval of Audited Standalone & Consolidated Financial Results for the Quarter and Year Ended March 31, 2026

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. Friday, May 29, 2026 which commenced at 3.00 P.M. and Concluded at 06.10 P.M. inter alia have approved the following:

1. Approval of Audited Standalone and Consolidated Financial Results for the Quarter and Year Ended on March 31, 2026.

Upon recommendation of the Audit Committee, the Board of Directors have approved the Audited Standalone and Consolidated Financial Results as per India Accounting Standards (IND AS) for the Quarter and Year Ended on March 31, 2026 together with Independent Auditor's Audit 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**

Ashokkumar Babulal Agrawal
Digitally signed by
Ashokkumar Babulal
Agrawal
Date: 2026.05.29
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Ashokkumar Agrawal
(Managing Director)
(DIN 00944735)

May 29, 2026

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. Abhishek Kumar & Associates., Chartered Accountants Firm Registration Number 130052W 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, 2026.

For, **Krishna Capital & Securities Limited**

Ashokkumar Babulal
Agrawal
Agrawal

Digitally signed by
Ashokkumar Babulal
Agrawal
Date: 2026.05.29
18:25:43 +05'30'

Ashokkumar Agrawal
(Managing Director)
(DIN 00944735)

Independent Auditor's Report on the audit of Standalone Quarterly and year to date Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Krishna Capital & Securities Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone financial results of Krishna Capital & Securities Limited (hereinafter referred to as "the Company") for the year ended March 31, 2026, attached herewith, the Standalone Statement of Assets and Liabilities as on that date and the Standalone Statement of Cash Flows for the year ended on that date (the "Standalone Financial Results") which are included in the accompanying 'Statement of audited Standalone financial results for the Quarter and Financial year ended March 31, 2026 (the "Statement")', being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

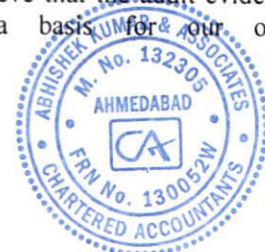
In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:

(i) are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) Guidelines ("RBI Guidelines") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2026, and also the Standalone Statement of Assets and Liabilities as at March 31, 2026 and the Standalone Statement of Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the "Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). 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 ICAI together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone Financial Results have been compiled from the Standalone Audited Financial Statements. The Company's Board of Directors are responsible for Preparation of Standalone Financial Results that give true and fair view of the net profit and other comprehensive income and Statement of Cash Flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder, the RBI Guidelines and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Standalone 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

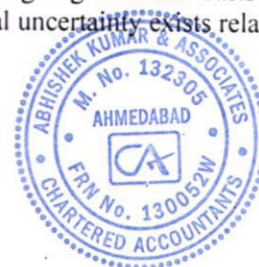
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the board of Director's use of going concern basis of accounting and, based on the audit evidence obtained, whether the 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 financial results 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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 control 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 Matters

The standalone financial results of the Company for the year ended March 31, 2025, were audited by previous statutory auditors who, vide their report dated May 23, 2025, expressed an unmodified opinion on those financial results.

The Standalone Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the Standalone Financial Results is not modified in respect of above matters.

For, Abhishek Kumar & Associates
Chartered Accountants
Firm Reg. No.: 130052W

AGRAWAL ABHISHEK
SURESHCHANDRA

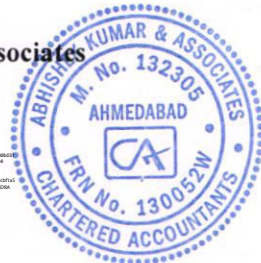
CA Abhishek Agrawal
Proprietor

M. No.: 132305

UDIN: 26132305XHSXMY1124

Place: Ahmedabad

Date: May 29, 2026



STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

(Rs. In Lakhs Except EPS)

SR.	PARTICULARS	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		Mar 31, 2026 (Audited)	Dec 31, 2025 (Unaudited)	Mar 31, 2025 (Audited)	Mar 31, 2026 (Audited)	Mar 31, 2025 (Audited)
MONTH COVERED		3	3	3	12	12
I	Revenue From Operation					
(a)	Interest Income	8.52	8.63	8.44	34.30	34.26
(b)	Dividend Income	0.05	-	0.05	0.10	0.13
(c)	Net Gain on Fair Value Changes	3.94	-	9.46	3.94	9.46
(d)	Sale of Shares	-	3.71	2.96	3.71	12.72
	Total Income From Operating Income	12.51	12.34	20.91	42.05	56.57
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	12.51	12.34	20.91	42.05	56.57
IV	Expenditure					
(a)	Net Loss on Fair Value Changes	-	-	-	-	-
(b)	Purchase of Stock in Trade	-	4.20	1.80	4.20	5.39
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in Progress	1.27	(2.15)	0.76	(1.53)	7.51
(d)	Employees Benefits Expenses	6.42	5.52	5.28	22.98	23.28
(e)	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.03	0.03
(f)	Others Expenses	7.58	0.94	1.35	15.49	8.16
V	Total Expenses (IV)	15.28	8.52	9.20	41.17	44.37
VI	Profit / (Loss) Before Exceptional Items (III-V)	(2.77)	3.82	11.71	0.88	12.20
VII	Exceptional Items	-	-	-	-	-
VIII	Profit / (Loss) Before Tax (VI+VII)	(2.77)	3.82	11.71	0.88	12.20
IX	Tax Expenses					
(a)	Current Tax	(0.81)	0.91	1.78	0.10	1.90
(b)	Deferred Tax	0.00	-	0.00	0.00	0.00
(c)	Tax of Earlier Years	-	-	-	-	-
	Total Tax Expenses (IX)	(0.81)	0.91	1.78	0.10	1.90
X	Profit / (Loss) For The Period From Operation (VII-IX)	(1.96)	2.91	9.93	0.78	10.30
XI	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	-	-	-	-	-
XII	Total Comprehensive Income For The Period (X+XI)	(1.96)	2.91	9.93	0.78	10.30
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84
XIII	Earning Per Share (EPS) For Continuing Operation					
(a)	Basic	(0.06)	0.09	0.31	0.02	0.33
(b)	Diluted	(0.06)	0.09	0.31	0.02	0.33

NOTES:

- The above Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026 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, amended from time to time, the Reserve Bank of India ("RBI") guidelines and other accounting principles generally accepted in India.
- These Audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2026. 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.
- Figures in the previous period/year have been reclassified/regrouped and are changed wherever necessary, in order to make them comparable to the current period/year.
The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and unaudited published year-to-date figures up to December 31, 2025 being the date of the end of the third quarter of financial year which were subject to limited review by the statutory auditors.
- EPS is not Annualized for the Quarter Ended March 31, 2026, December 31, 2025 and March 31, 2025.
- The company has received 5 complaints, of which 3 has been disposed off as on May 29, 2026.
- The above Figures are available on the website of the company at www.kcsl.co.in and stock exchange viz. www.bseindia.com.



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
KRISHNA CAPITAL & SECURITIES LIMITED

Ashok Kumar Babul Agrawal
ASHOKKUMAR BABUL AGRAWAL
DIN NO: 00944735
MANAGING DIRECTOR

PLACE: AHMEDABAD
DATE: MAY 29, 2026

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 AUDITED ASSETS, LIABILITIES & EQUITY STATEMENT AS AT MARCH 31, 2026

(Rs. In Lakhs)

PARTICULARS	STANDALONE AS AT	
	Mar 31, 2026	Mar 31, 2025
ASSETS		
FINANCIAL ASSETS		
(a) Cash and Cash Equivalent	49.19	18.68
(b) Trade Receivables	17.11	19.01
(c) Other Receivable	-	-
(d) Loans	380.00	380.00
(e) Investments	46.32	75.60
(f) Other Financial Assets	3.53	3.43
Total Financial Assets (A)	496.15	496.72
NON FINANCIAL ASSETS		
(a) Inventories	12.34	10.81
(b) Property, Plants and Equipments	0.56	0.59
Total Non Financial Assets (B)	12.90	11.40
TOTAL ASSETS A+B	509.05	508.12
EQUITY AND LIABILITIES		
LIABILITIES		
FINANCIAL LIABILITIES		
Total Financial Liabilities (A)	-	-
NON FINANCIAL LIABILITIES		
(a) Other Financial Liabilities	1.00	-
(b) Current Tax Liabilities (Net)	0.10	1.90
(c) Provisions	0.95	-
(d) Deferred Tax Liabilities (Net)	0.06	0.05
Total Non Financial Liabilities (B)	2.11	1.95
EQUITY		
(a) Equity Share Capital	315.84	315.84
(b) Other Equity	191.10	190.33
Total Equity (C)	506.94	506.17
TOTAL LIABILITIES A+B+C	509.05	508.12

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
KRISHNA CAPITAL & SECURITIES LIMITED



Ashok Agrawal
ASHOKKUMAR BABULAL AGRAWAL
DIN NO: 00944735
MANAGING DIRECTOR

PLACE: AHMEDABAD
DATE: MAY 29, 2026

STANDALONE STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

PARTICULARS	For the Year Ended	For the Year Ended
	Mar 31, 2026	Mar 31, 2025
(A) Cash Flow From Operating Activities		
Net Profit / (Loss) For The Period (After Tax)	0.78	10.29
<u>Adjustment For Non Cash Items</u>		
Deferred Tax Assets / Liability	0.00	0.00
Depreciation	0.03	0.03
Income Tax Provision	0.10	1.90
Provision for Expected Credit Loss	1.90	-
Provision for Standard Assets	0.95	-
Profit on Sale of Investment	(0.62)	-
Cash Flow Before Change in Working Capital	3.14	12.22
Change in Working Capital		
Increase / Decrease in Loans & Advances	-	7.69
Increase / Decrease in Inventories	(1.53)	7.51
Increase / Decrease in Other Financial Assets	(0.10)	0.81
Increase / Decrease in Other Financial Liability	1.00	-
Increase / Decrease in Other Liability	(1.80)	(0.65)
Cash Flow Before Tax	0.71	27.58
Tax Paid	(0.10)	(1.90)
Net Cash Flow From Operating Activities	0.61	25.68
(B) Cash Flow From Investing Activities		
Increase / Decrease in Investments	29.28	(9.46)
Income on Sale of Investment	0.62	-
Net Cash Flow From Investing Activities	29.90	(9.46)
(C) Cash Flow From Financing Activities		
Net Cash Flow From Financing Activities	-	-
Net Cash & Cash Equivalents (A+B+C)	30.51	16.23
Cash & Cash Equivalents as at 1st April (Opening Balance)	18.68	2.45
Cash & Cash Equivalents as at 31st March (Closing Balance)	49.19	18.68
Total	30.51	16.23
Breakup of Cash & Cash Equivalents as on 31st March	Rs.	Rs.
Balance with Banks	48.73	18.13
Cash in Hand	0.46	0.55
Total	49.19	18.68

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS



Ashok Agrawal

ASHOKKUMAR BABULAL AGRAWAL

DIN NO: 00944735

MANAGING DIRECTOR

PLACE: AHMEDABAD
DATE: MAY 29, 2026

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

**Independent Auditor's Report on the audit of Consolidated Quarterly and year to date
Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015.**

To,
The Board of Directors
Krishna Capital & Securities Limited

Report on the Audit of the Consolidated Financial Results

Opinion

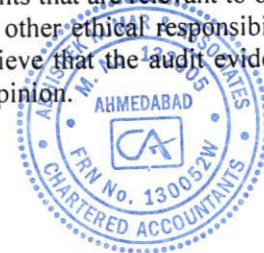
We have audited the accompanying Consolidated financial results of Krishna Capital & Securities Limited (hereinafter referred to as "the Company or Holding Company") for the year ended March 31, 2026, attached herewith, the Consolidated Statement of Assets and Liabilities as on that date and the Consolidated Statement of Cash Flows for the year ended on that date (the "Consolidated Financial Results") which are included in the accompanying 'Statement of audited Consolidated financial results for the Quarter and Financial year ended March 31, 2026 (the "Statement")', being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 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, and based on the consideration of the report of other auditors on separate audited financial results of associate, these consolidated financial results:

- Include the financial results of Palco Metals Limited (an associate)
- are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; 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 group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the "Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). 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 ICAI together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated Financial Results have been compiled from the Consolidated Audited Financial Statements.

The Holding Company's Board of Directors are responsible for Preparation of Consolidated Financial Results that give true and fair view of the net profit and other comprehensive income and Statement of Cash Flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder, the RBI Guidelines and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations. The respective Management and Board of Directors of the entity's including in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Annual Financial Results by the management and the directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Management and Board of Directors of the entity's including in the Group 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

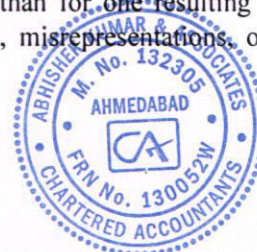
The respective Board of Directors of the entities included its associates are also responsible for overseeing the financial reporting process the Group and of its associates.

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 control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the board of Director's use of going concern basis of accounting and, based on the audit evidence obtained, whether the 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 financial results 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results/Financial Informations of the Company and it's associate to express an opinion on the Consolidated Financial Results.

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 control that we identified 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.

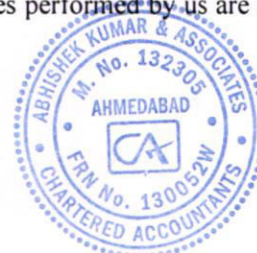
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Consolidated financial results of the Group and its associates for the year ended March 31, 2025, were audited by previous statutory auditors who, vide their report dated May 23, 2025, expressed an unmodified opinion on those financial results.

Our opinion on the Consolidated Financial Results is not modified in respect of this matter.

The financial information in respect of associate, whose financial information have not been audited by us. The financial information of associate have been audited by other statutory auditor whose reports have been furnished to us by the Company's Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of associate, is based on the reports of the other statutory auditor and the procedures performed by us are as stated in circular issued by the SEBI under Regulation 33(8).



Our opinion on the Consolidated Financial Results is not modified in respect of this matter with respect to our reliance on the work done and the reports of the other auditors.

The Consolidated Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the Consolidated Financial Results is not modified in respect of above matters.

For, Abhishek Kumar & Associates

Chartered Accountants

Firm Reg. No.: 130052W

**AGRAWAL ABHISHEK
SURESHCHANDRA**

CA Abhishek Agrawal

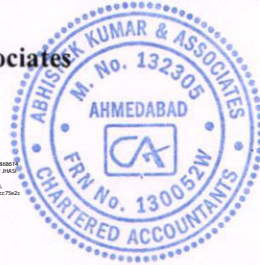
Proprietor

M. No.: 132305

UDIN: 26132305YPCSTF8377

Place: Ahmedabad

Date: May 29, 2026



Digitally signed by AGRAWAL ABHISHEK SURESHCHANDRA
DN: cn=AGRAWAL ABHISHEK SURESHCHANDRA, o=AGRAWAL ABHISHEK SURESHCHANDRA, email=AGRAWAL.ABHISHEK.SURESHCHANDRA@AGRAWALABHISHEK.COM, c=IN
Date: 2026.05.29 18:00:54 +05'30'

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

(Rs. In Lakhs Except EPS)

SR.	PARTICULARS	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		Mar 31, 2026	Dec 31, 2025	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	MONTH COVERED	3	3	3	12	12
I	Revenue From Operation					
	(a) Interest Income	8.52	8.63	8.44	34.30	34.26
	(b) Dividend Income	0.05	-	0.05	0.10	0.13
	(c) Net Gain on Fair Value Changes	3.94	-	9.46	3.94	9.46
	(d) Sale of Shares	-	3.71	2.96	3.71	12.72
	Total Income From Operating Income	12.51	12.34	20.91	42.05	56.57
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	12.51	12.34	20.91	42.05	56.57
IV	Expenditure					
	(a) Net Loss on Fair Value Changes	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	4.20	1.80	4.20	5.39
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in Progress	1.27	(2.15)	0.76	(1.53)	7.51
	(d) Employees Benefits Expenses	6.42	5.52	5.28	22.98	22.38
	(e) Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.03	0.03
	(f) Others Expenses	7.58	0.94	1.35	15.49	9.06
V	Total Expenses (IV)	15.28	8.52	9.20	41.17	44.37
VI	Profit / (Loss) Before Exceptional Items (III-V)	(2.77)	3.82	11.71	0.88	12.20
VII	Share of Profit / (Loss) of an Associate	(5.49)	(0.67)	(5.98)	(13.37)	(11.04)
VIII	Exceptional Items	-	-	-	-	-
IX	Profit / (Loss) Before Tax (VI+VII)	(8.26)	3.15	5.73	(12.49)	1.16
X	Tax Expenses					
	(a) Current Tax	0.10	-	0.18	0.10	0.18
	(b) Deferred Tax	0.00	-	0.00	0.00	0.00
	(c) Tax of Earlier Years	-	-	-	-	-
	Total Tax Expenses (IX)	0.10	-	0.18	0.10	0.18
XI	Profit / (Loss) For The Period From Operation (VII-IX)	(8.36)	3.15	5.55	(12.59)	0.98
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 (X+XI)	(8.36)	3.15	5.55	(12.59)	0.98
	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	(0.26)	0.10	0.18	(0.40)	0.03
	(b) Diluted	(0.26)	0.10	0.18	(0.40)	0.03

NOTES:

- The above Audited Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026 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, amended from time to time, the Reserve Bank of India ("RBI") guidelines and other accounting principles generally accepted in India.
- These Audited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2026. 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.
- Figures in the previous period/year have been reclassified/regrouped and are changed wherever necessary, in order to make them comparable to the current period/year.
- The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and unaudited published year-to-date figures up to December 31, 2025 being the date of the end of the third quarter of financial year which were subject to limited review by the statutory auditors.
- EPS is not Annualized for the Quarter Ended March 31, 2026, December 31, 2025 and March 31, 2025.
- The company has received 5 complaints, of which 3 has been disposed off as on May 29, 2026.
- The above Figures are available on the website of the company at www.kcsl.co.in and stock exchange viz. www.bseindia.com.



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
KRISHNA CAPITAL & SECURITIES LIMITED

Ashok Agrawal
ASHOKKUMAR BABULAL AGRAWAL
DIN NO: 00944735
MANAGING DIRECTOR

PLACE: AHMEDABAD
DATE: MAY 29, 2026


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 AUDITED ASSETS, LIABILITIES & EQUITY STATEMENT AS AT MARCH 31, 2026


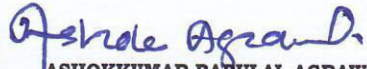
(Rs. In Lakhs)

PARTICULARS	STANDALONE AS AT	
	Mar 31, 2026	Mar 31, 2025
ASSETS		
FINANCIAL ASSETS		
(a) Cash and Cash Equivalent	49.19	18.68
(b) Trade Receivables	17.11	19.01
(c) Other Receivable	-	-
(d) Loans	380.00	380.00
(e) Investments	156.69	199.54
(f) Other Financial Assets	3.53	3.43
Total Financial Assets (A)	606.52	620.66
NON FINANCIAL ASSETS		
(a) Inventories	12.34	10.81
(b) Property, Plants and Equipments	0.56	0.59
Total Non Financial Assets (B)	12.90	11.40
TOTAL ASSETS A+B	619.42	632.06
EQUITY AND LIABILITIES		
LIABILITIES		
FINANCIAL LIABILITIES		
Total Financial Liabilities (A)	-	-
NON FINANCIAL LIABILITIES		
(a) Other Financial Liabilities	1.00	-
(b) Current Tax Liabilities (Net)	0.10	0.18
(c) Provisions	0.95	-
(d) Deferred Tax Liabilities (Net)	0.06	0.05
Total Non Financial Liabilities (B)	2.11	0.23
EQUITY		
(a) Equity Share Capital	315.84	315.84
(b) Other Equity	301.47	315.99
Total Equity (C)	617.31	631.83
TOTAL LIABILITIES A+B+C	619.42	632.06
<p>FOR AND ON BEHALF OF THE BOARD OF DIRECTORS KRISHNA CAPITAL & SECURITIES LIMITED</p>  <p><i>Ashok Agrawal</i> ASHOKKUMAR BABULAL AGRAWAL DIN NO: 00944735 MANAGING DIRECTOR</p>		
<p>PLACE: AHMEDABAD DATE: MAY 29, 2026</p>		

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

CONSOLIDATED STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026		
(Rs. In Lakhs)		
PARTICULARS	For the Year Ended Mar 31, 2026	For the Year Ended Mar 31, 2025
(A) Cash Flow From Operating Activities		
Net Profit / (Loss) For The Period (After Tax)	(12.59)	0.97
<u>Adjustment For Non Cash Items</u>		
Deferred Tax Assets / Liability	0.00	0.00
Depreciation	0.03	0.03
Income Tax Provision	0.10	0.18
Profit on Sale of Investment	(0.62)	-
Share of Profit/(Loss) from Associate	13.17	11.24
Net Gain/Loss on Fair Value Changes	(3.32)	(9.46)
Provision for Expected Credit Loss	1.90	-
Provision for Standard Assets	0.95	-
Cash Flow Before Change in Working Capital	(0.38)	2.96
Change in Working Capital		
(Increase) / Decrease in Loans & Advances	-	8.49
(Increase) / Decrease in Inventories	(1.53)	7.51
(Increase) / Decrease in Other Financial Assets	(0.10)	0.01
Increase / (Decrease) in Other Financial Liability	1.00	-
Increase / (Decrease) in Other Liability	(0.07)	(2.58)
Cash Flow Before Tax	(1.08)	16.40
Tax Paid	(0.10)	(0.18)
Net Cash Flow From Operating Activities	(1.18)	16.23
(B) Cash Flow From Investing Activities		
(Increase) / Decrease in Investments	33.00	-
Income on Sale of Investment	0.62	-
Net Cash Flow From Investing Activities	33.62	-
(C) Cash Flow From Financing Activities		
(Increase) / Decrease in Other Equity	(1.92)	-
Net Cash Flow From Financing Activities	(1.92)	-
Net Cash & Cash Equivalents (A+B+C)	30.51	16.23
Cash & Cash Equivalents as at 1st April (Opening Balance)	18.68	2.45
Cash & Cash Equivalents as at 31st March (Closing Balance)	49.19	18.68
	30.51	16.23
Breakup of Cash & Cash Equivalents as on 31st March	Rs.	Rs.
Balance with Banks	48.73	18.13
Cash in Hand	0.46	0.55
Total	49.19	18.68
FOR AND ON BEHALF OF THE BOARD OF DIRECTORS		
	 ASHOKKUMAR BABULAL AGRAWAL DIN NO: 00944735 MANAGING DIRECTOR	
PLACE: AHMEDABAD		
DATE: MAY 29, 2026		

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