

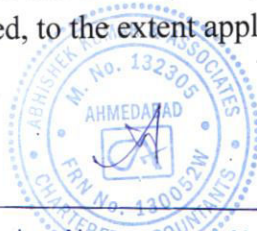
To,
The Board of Directors
Krishna Capital & Securities Limited

Independent Limited Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

We have reviewed the accompanying statement of unaudited standalone financial results of **Krishna Capital & Securities Limited** (the "Company") for the quarter ended **September 30, 2025** which include financial results ended on that date together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015"). The 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 the Statement based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, 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 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with applicable Indian Accounting Standard ('Ind AS') and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



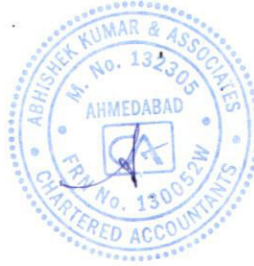
CA Abhishek Agrawal
Proprietor

M. No.: 132305

UDIN: 25132305BMHWJV6475

Place: Ahmedabad

Date: November 14, 2025



STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs in Lakhs except EPS)

SR.	PARTICULARS	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		Sep 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	March 31, 2025 (Audited)
	MONTH COVERED	3	3	3	6	6	12
I	Revenue From Operation						
(a)	Interest Income	8.62	8.53	8.64	17.15	17.16	34.26
(b)	Dividend Income	0.05	-	0.03	0.05	0.08	0.13
(c)	Net Gain on Fair Value Changes	-	-	-	-	-	9.46
(d)	Sale of Shares	-	-	9.70	-	9.76	12.72
	Total Income From Operating Income	8.67	8.53	18.37	17.20	27.00	56.57
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	8.67	8.53	18.37	17.20	27.00	56.57
IV	Expenditure						
(a)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	-	-	-	-	1.55	5.39
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in Progress	(0.33)	(0.32)	9.30	(0.65)	7.58	7.51
(d)	Employees Benefits Expenses	5.52	5.52	5.70	11.04	11.40	22.38
(e)	Depreciation & Amortisation Expenses	-	0.01	0.01	0.01	0.02	0.03
(f)	Others Expenses	1.95	5.02	1.39	6.97	6.97	9.06
V	Total Expenses (IV)	7.14	10.23	16.40	17.37	27.52	44.37
VI	Profit/(Loss) Before Exceptional Items (III-V)	1.53	(1.70)	1.97	(0.17)	(0.52)	12.20
VII	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (VI+VII)	1.53	(1.70)	1.97	(0.17)	(0.52)	12.20
IX	Tax Expenses						
(a)	Current Tax	-	-	0.49	-	-	1.90
(b)	Deferred Tax	-	-	-	-	-	-
(c)	Tax of earlier years	-	-	-	-	-	-
	Total Tax Expenses (IX)	-	-	0.49	-	-	1.90
X	Profit / (Loss) For The Period From Operation (VII-IX)	1.53	(1.70)	1.48	(0.17)	(0.52)	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)	1.53	(1.70)	1.48	(0.17)	(0.52)	10.30
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84	315.84
XII	Earning Per Share (EPS) For Continuing Operation						
(a)	Basic	0.05	(0.05)	0.05	(0.01)	(0.02)	0.33
(b)	Diluted	0.05	(0.05)	0.05	(0.01)	(0.02)	0.33

NOTES:

- This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 and Accounting Standards Rules, 2015 (as amended).
- These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on November 14, 2025, and approved by the Board of Directors at its meeting held on November 14, 2025. The Statutory Auditors of the Company have carried out " Limited review" of the above result pursuant to Regulation 33 of the SEBI (Listing Obligation & Discloser Requirements) Regulation, 2015, as amended, and have issued on unmodified conclusion.
- The Indian accounting standard 108 "Operating Segment" disclosures are not applicable, as there is only one segment being business of NBFC activity.
- The previous year's figures have been regrouped and/or rearranged wherever considered necessary.
- The figures of the quarter ended September 30, 2025 are the balancing figure between the unaudited figures of half year ended September 30, 2025 and unaudited published figures of quarter ended June 30, 2025 and there are no material adjustments made in the results for the quarter ended on September 30, 2025 which pertain to earlier periods. These have been subjected to limited review by the auditors.
- EPS is not annualized for the quarter ended September 30, 2025, June 30, 2025 & September 30, 2024, half year ended September 30, 2025 & September 30, 2024.
- There are no investor complaints received/pending as on November 14, 2025.
- The above figures are available on the website of the company at www.kcsl.co.in and stock exchange viz. www.bseindia.com.

Place Ahmedabad
Date: November 14, 2025



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

Ashok Agrawal

ASHOKKUMAR BABULAL AGRAWAL
DIN NO: 00944735
MANAGING DIRECTOR

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

Tel. : (079) 2676 8572, 2676 8573 **Fax :** +91 - 79 - 2676 8572

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

STANDALONE UNAUDITED ASSETS, LIABILITIES & EQUITY STATEMENT AS AT SEPTEMBER 30, 2025

(Rs in Lakhs)

PARTICULARS	STANDALONE AS AT	
	September 30, 2025	March 31, 2025
ASSETS		
FINANCIAL ASSETS		
(a) Cash and Cash Equivalent	8.48	18.68
(b) Trade Receivables	19.01	19.01
(c) Other Receivable	-	3.43
(d) Loans	391.01	380.00
(e) Investments	75.61	75.60
Total Financial Assets (A)	494.11	496.72
NON FINANCIAL ASSETS		
(a) Inventories	11.46	10.81
(b) Property, Plants and Equipments	0.57	0.59
Total Non Financial Assets (B)	12.03	11.40
TOTAL ASSETS A+B	506.14	508.12
EQUITY AND LIABILITIES		
LIABILITIES		
FINANCIAL LIABILITIES		
Total Financial Liabilities (A)	-	-
NON FINANCIAL LIABILITIES		
(a) Current Tax Liabilities (Net)	0.10	1.90
(b) Deferred Tax Liabilities (Net)	0.05	0.05
Total Non Financial Liabilities (B)	0.15	1.95
EQUITY		
(a) Equity Share Capital	315.84	315.84
(b) Other Equity	190.15	190.33
Total Equity (C)	505.99	506.17
TOTAL LIABILITIES A+B+C	506.14	508.12

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



Ashok Kumar Babulal Agrawal

ASHOKKUMAR BABULAL AGRAWAL
DIN NO: 00944735
MANAGING DIRECTOR

Place: Ahmedabad
Date: November 14, 2025

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

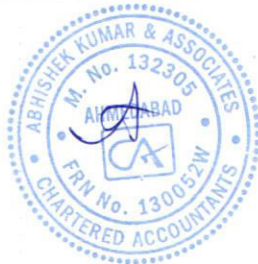
Tel. : (079) 2676 8572, 2676 8573 Fax : +91 - 79 - 2676 8572

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

STANDALONE STATEMENT OF UNAUDITED CASH FLOW FOR HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs in Lakhs)

PARTICULARS	For the half year ended September 30, 2025	For the half year ended September 30, 2024	For the year ended March 31, 2025
(A) Cash Flow From Operating Activities			
Net Profit / (Loss) For The Period (After Tax)	(0.17)	(0.52)	10.29
<u>Adjustment For Non Cash Items</u>			
Deferred Tax Assets / Liability	0.00	0.00	0.00
Depreciation	0.01	0.02	0.03
Dividend Income Earned	(0.05)	(0.08)	(0.13)
Income Tax Provision	-	-	1.90
Interest Received on Loan	(17.15)	(17.15)	(34.23)
Gain / (Loss) on Mark to Market of Investment	-	-	(9.46)
Cash Flow Before Change in Working Capital	(17.36)	(17.73)	(31.60)
<u>Change in Working Capital</u>			
Increase / Decrease in Trade Receivable	-	(0.01)	-
Increase / Decrease in Other Receivable	-	-	0.01
Increase / Decrease in Loans & Advances	(7.58)	1.08	8.49
Increase / Decrease in Inventories	(0.65)	7.59	7.51
Increase / Decrease in Other Liability	0.10	-	(0.65)
Increase / Decrease in Short Term Provisions	(1.90)	(2.56)	-
Cash Flow Before Tax	(27.40)	(11.63)	(16.24)
Income Tax Tax Paid	-	-	(1.90)
Net Cash Flow From Operating Activities	(27.40)	(11.63)	(18.14)
(B) Cash Flow From Investing Activities			
Interest Received	17.15	17.15	34.23
Dividend Income Earned	0.05	0.08	0.13
Net Cash Flow From Investing Activities	17.20	17.23	34.36
(C) Cash Flow From Financing Activities			
Net Cash Flow From Financing Activities	-	-	-
Net Cash & Cash Equivalents (A+B+C)	(10.20)	5.60	16.23
Cash & Cash Equivalents as at Beginning of Period	18.68	2.45	2.45
Cash & Cash Equivalents as at End of Period	8.48	8.05	18.68
	(10.20)	5.60	16.23



Place: Ahmedabad
Date: November 14, 2025



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

Ashok Agrawal

ASHOKKUMAR BABULAL 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

To,
The Board of Directors
Krishna Capital & Securities Limited

Independent Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

We have reviewed the accompanying statement of unaudited consolidated financial results of **Krishna Capital & Securities Limited** (the "The Parent Company") and its associate (**Palco Metals Limited**, together referred to as "**The Group**") for the quarter ended **September 30, 2025** which include financial results ended on that date together with the relevant notes thereon (the "Statement"). The Statement has been prepared and submitted by the Parent Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015"). The 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 the Statement based on our review.

This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, 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 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

The consolidated financial results include unaudited financial results of the following entities:

- Associate: Palco Metals Limited

We did not review the financial statements of the Associate: Palco Metals Limited, for the half year ended on that date, as considered in the consolidated unaudited financial results. These financial statements have not been reviewed by the independent auditor of that company and have been approved and furnished to us by the Management, and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the financial statement submitted by Management.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with applicable Indian Accounting Standard ('Ind AS') and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Abhishek Kumar & Associates

Chartered Accountants

Firm Reg. No.: 130052W



CA Abhishek Agrawal

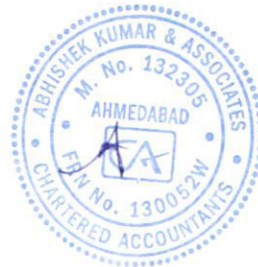
Proprietor

M. No.: 132305

UDIN: 25132305BMHWJW7106

Place: Ahmedabad

Date: November 14, 2025



CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs in Lakhs except EPS)

SR.	PARTICULARS	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		Sep 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	March 31, 2025 (Audited)
	MONTH COVERED	3	3	3	6	6	12
I	Revenue From Operation						
	(a) Interest Income	8.62	8.53	8.64	17.15	17.16	34.26
	(b) Dividend Income	0.05	-	0.03	0.05	0.08	0.13
	(c) Net Gain on Fair Value Changes	-	-	-	-	-	9.46
	(d) Sale of Shares	-	-	9.70	-	9.76	12.72
	Total Income From Operating Income	8.67	8.53	18.37	17.20	27.00	56.57
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	8.67	8.53	18.37	17.20	27.00	56.57
IV	Expenditure						
	(a) Net Loss on Fair Value Changes	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	-	-	1.55	5.39
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in Progress	(0.33)	(0.32)	9.30	(0.65)	7.58	7.51
	(d) Employees Benefits Expenses	5.52	5.52	5.70	11.04	11.40	22.38
	(e) Depreciation & Amortisation Expenses	-	0.01	0.01	0.01	0.02	0.03
	(f) Others Expenses	1.95	5.02	1.39	6.97	6.97	9.06
V	Total Expenses (IV)	7.14	10.23	16.40	17.37	27.52	44.37
VI	Profit/(Loss) Before Exceptional Items (III-V)	1.53	(1.70)	1.97	(0.17)	(0.52)	12.20
VII	Share of Profit/(Loss) of an Associates	(3.03)	(4.18)	(2.06)	(7.21)	(4.98)	(11.04)
VIII	Exceptional Items	-	-	-	-	-	-
IX	Profit / (Loss) Before Tax (VI+VII+VIII)	(1.50)	(5.88)	(0.09)	(7.38)	(5.50)	1.16
X	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	0.18
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Tax of earlier years	-	-	-	-	-	-
	Total Tax Expenses (X)	-	-	-	-	-	0.18
XI	Profit / (Loss) For The Period From Operation (IX -X)	(1.50)	(5.88)	(0.09)	(7.38)	(5.50)	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 (XI+XII)	(1.50)	(5.88)	(0.09)	(7.38)	(5.50)	0.98
	Paid up Equity Share Capital (Face value Rs. 10/-)	315.84	315.84	315.84	315.84	315.84	315.84
XIV	Earning Per Share (EPS) For Continuing Operation						
	(a) Basic	(0.05)	(0.19)	(0.00)	(0.23)	(0.17)	0.03
	(b) Diluted	(0.05)	(0.19)	(0.00)	(0.23)	(0.17)	0.03

NOTES:

- This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 and Accounting Standards Rules, 2015 (as amended).
- These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on November 14, 2025, and approved by the Board of Directors at its meeting held on November 14, 2025. The Statutory Auditors of the Company have carried out " Limited review" of the above result pursuant to Regulation 33 of the SEBI (Listing Obligation & Discloser Requirements) Regulation, 2015, as amended, and have issued on unmodified conclusion.
- The Indian accounting standard 108 "Operating Segment" disclosures are not applicable, as there is only one segment being business of NBFC activity.
- The previous year's figures have been regrouped and/or rearranged wherever considered necessary.
- The figures of the quarter ended September 30, 2025 are the balancing figure between the unaudited figures of half year ended September 30, 2025 and unaudited published figures of quarter ended June 30, 2025 and there are no material adjustments made in the results for the quarter ended on September 30, 2025 which pertain to earlier periods. These have been subjected to limited review by the auditors.
- EPS is not annualized for the quarter ended September 30, 2025, June 30, 2025 & September 30, 2024, half year ended September 30, 2025 & September 30, 2024.
- There are no investor complaints received/pending as on November 14, 2025.
- The above figures are available on the website of the company at www.kcsl.co.in and stock exchange viz. www.bseindia.com.

Place: Ahmedabad
Date: November 14, 2025



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

Ashok Agrawal
ASHOKKUMAR BABULAL 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 UNAUDITED ASSETS, LIABILITIES & EQUITY STATEMENT AS AT SEPTEMBER 30, 2025

(Rs in Lakhs)

PARTICULARS	CONSOLIDATED AS AT	
	September 30, 2025	March 31, 2025
ASSETS		
FINANCIAL ASSETS		
(a) Cash and Cash Equivalent	8.48	18.68
(b) Trade Receivables	19.01	19.01
(c) Other Receivable	-	3.43
(d) Loans	391.01	380.00
(e) Investments	192.35	199.54
Total Financial Assets (A)	610.85	620.66
NON FINANCIAL ASSETS		
(a) Inventories	11.46	10.81
(b) Property, Plants and Equipments	0.57	0.59
Total Non Financial Assets (B)	12.03	11.40
TOTAL ASSETS A+B	622.88	632.06
EQUITY AND LIABILITIES		
LIABILITIES		
FINANCIAL LIABILITIES		
Total Financial Liabilities (A)	-	-
NON FINANCIAL LIABILITIES		
(a) Current Tax Liabilities (Net)	0.10	0.18
(b) Deferred Tax Liabilities (Net)	0.05	0.05
Total Non Financial Liabilities (B)	0.15	0.23
EQUITY		
(a) Equity Share Capital	315.84	315.84
(b) Other Equity	306.89	315.99
Total Equity (C)	622.73	631.83
TOTAL LIABILITIES A+B+C	622.88	632.06

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



Ashoke Agrawal
ASHOKKUMAR BABULAL AGRAWAL
DIN NO: 00944735
MANAGING DIRECTOR

Place: Ahmedabad
Date: November 14, 2025

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

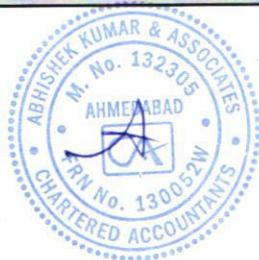
Tel. : (079) 2676 8572, 2676 8573 **Fax :** +91 - 79 - 2676 8572

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

CONSOLIDATED STATEMENT OF UNAUDITED CASH FLOW FOR HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs in Lakhs)

PARTICULARS	For the half year ended September 30, 2025	For the half year ended September 30, 2024	For the year ended March 31, 2025
(A) Cash Flow From Operating Activities			
Net Profit / (Loss) For The Period (After Tax)	(7.38)	(5.50)	0.97
<u>Adjustment For Non Cash Items</u>			
Deferred Tax Assets / Liability	-	-	-
Depreciation	0.01	0.02	0.03
Dividend Income Earned	(0.05)	(0.08)	(0.13)
Income Tax Provision	-	-	0.18
Interest Received on Loan	(17.15)	(17.15)	(34.23)
Increase in Carrying Amount of Investment in Associatees	7.21	4.98	11.24
Gain / (Loss) on Mark to Market of Investment	-	-	(9.46)
Cash Flow Before Change in Working Capital	(17.36)	(17.73)	(31.40)
<u>Changes in Working Capital</u>			
Increase / Decrease in Trade Receivable	-	(0.01)	-
Increase / Decrease in Other Receivable	-	-	0.01
Increase / Decrease in Loans & Advances	(7.58)	1.08	8.49
Increase / Decrease in Inventories	(0.65)	7.59	7.51
Increase / Decrease in Other Liability	0.10	-	(2.58)
Increase / Decrease in Short Term Provisions	(1.90)	(2.56)	-
Cash Flow Before Tax	(27.40)	(11.63)	(17.97)
Income Tax Paid	-	-	(0.18)
Net Cash Flow From Operating Activities	(27.40)	(11.63)	(18.14)
(B) Cash Flow From Investing Activities			
Interest Received	17.15	17.15	34.23
Dividend Income Earned	0.05	0.08	0.13
Net Cash Flow From Investing Activities	17.20	17.23	34.36
(C) Cash Flow From Financing Activities			
Net Cash Flow From Financing Activities	-	-	-
Net Cash & Cash Equivalents (A+B+C)	(10.20)	5.60	16.23
Cash & Cash Equivalents as at Beginning of Period	18.68	2.45	2.45
Cash & Cash Equivalents as at End of Period	8.48	8.05	18.68
	(10.20)	5.60	16.23



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: November 14, 2025

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