



## **Limited Review Report On Quarterly Unaudited Standalone Financial Results**

**Review Report to,  
The Board of Directors of  
KLG Capital Services Limited  
Mumbai-400 023.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **KLG Capital Services Limited** (the 'Company') for the quarter ended September 30, 2020 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The comparative financial information of the Company for the corresponding quarter ended September 30, 2020, included in these standalone financial results, were reviewed by the predecessor auditor who expressed an unmodified opinion on those financial information vide their respective reports.

**For Batra Sapra & Co.,**  
Chartered Accountants

ICAI Firm registration number: 000103N

  


**Amrit Lal Batra**  
Partner

Membership No.: 016929

Place: New Delhi

Date: November 12, 2020

UDIN: 20016929AAAAAM6502

# KLG CAPITAL SERVICES LIMITED

Registered Office: SKIL House, 209, Bank Street Cross Lane, Fort, Mumbai - 400 023.

CIN: L67120MH1994PLC218169; Tel: 022-6619 9000; Fax: 022-2269 6024

E-mail: company.secretary@klgcapital.com; Website: www.klgcapital.com

KLG Capital Services Limited							
Statement of Standalone Unaudited Financial Results for the quarter and period ended September 30, 2020							
Sr. No.	Particulars	Quarter ended			Half year ended		(Rs. In Lacs)
		30.09.2020	30.08.2020	30.09.2019	30.09.2020	30.09.2019	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2020 Audited
I	Income						
	Revenue from operations- Interest Income	19.37	19.15	25.33	38.52	48.13	86.64
	Other Income	-	-	-	-	-	0.02
	<b>Total Income</b>	<b>19.37</b>	<b>19.15</b>	<b>25.33</b>	<b>38.52</b>	<b>48.13</b>	<b>86.66</b>
II	Expenses						
	(a) Employees benefits expenses	2.88	1.87	1.99	4.56	4.18	8.29
	(b) Rent Expenses	9.00	9.00	-	18.00	-	36.00
	(c) Electricity Expenses	2.68	0.87	6.35	3.55	12.82	23.43
	(d) Depreciation and amortisation expenses	-	-	-	-	-	-
	(e) Net loss on fair value changes	-	-	1.24	-	-	-
	(f) Other expenses	1.53	0.62	3.40	2.15	6.43	20.82
	<b>Total expenses</b>	<b>15.90</b>	<b>12.36</b>	<b>12.98</b>	<b>28.26</b>	<b>27.06</b>	<b>88.54</b>
III	<b>Profit before exceptional items and tax (III-IV)</b>	<b>3.47</b>	<b>6.79</b>	<b>12.35</b>	<b>10.26</b>	<b>21.07</b>	<b>(1.88)</b>
IV	Exceptional items	-	-	-	-	-	-
	<b>Total Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
V	<b>Profit before tax (V-VI)</b>	<b>3.47</b>	<b>6.79</b>	<b>12.35</b>	<b>10.26</b>	<b>21.07</b>	<b>(1.88)</b>
VI	Tax Expenses						
	(a) Current Tax	0.90	1.77	2.81	2.67	5.70	0.66
	(b) Deferred Tax	-	-	-	-	-	0.01
	(c) Income tax for earlier years	-	-	-	-	0.05	0.04
	<b>Total Tax expenses</b>	<b>0.90</b>	<b>1.77</b>	<b>2.81</b>	<b>2.67</b>	<b>5.75</b>	<b>0.71</b>
VII	<b>Profit for the period/year (VII-VIII)</b>	<b>2.57</b>	<b>5.02</b>	<b>9.54</b>	<b>7.59</b>	<b>15.32</b>	<b>(2.69)</b>
VIII	Other Comprehensive Income	-	-	-	-	-	-
IX	<b>Total Comprehensive Income</b>	<b>2.57</b>	<b>5.02</b>	<b>9.54</b>	<b>7.59</b>	<b>15.32</b>	<b>(2.69)</b>
X	<b>Paid-up Equity Share Capital (Face Value of Rs.10/- per share)</b>	<b>320.24</b>	<b>320.24</b>	<b>320.24</b>	<b>320.24</b>	<b>320.24</b>	<b>320.24</b>
XI	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>435.78</b>
XII	<b>Earning per share (of Rs. 10 each) (not annualised)</b>						
	Basic	0.08	0.16	0.30	0.24	0.48	(0.08)
	Diluted	0.08	0.16	0.30	0.24	0.48	(0.08)





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E-mail: company.secretary@klgcapital.com; Website: www.klgcapital.com

## Standalone Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at 30-Sep-20 (Unaudited)	As at 31-Mar-20 (Audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Cash Equivalents	0.60	0.65
Loans	1,182.00	1,182.00
Investments	37.02	37.02
Other Financial Assets	61.34	40.96
	<b>1,280.96</b>	<b>1,260.63</b>
<b>Non Financial Assets</b>		
Plant, property and Equipments	-	-
Deferred Tax Assets	0.03	0.03
	<b>0.03</b>	<b>0.03</b>
<b>Total Assets</b>	<b>1,280.99</b>	<b>1,260.66</b>
<b>Liabilities and Equity</b>		
<b>Financial Liabilities</b>		
Borrowings	83.49	73.15
Other Financial Liabilities	94.80	95.07
	<b>178.29</b>	<b>168.22</b>
<b>Non Financial Liabilities</b>		
Provisions	336.08	335.42
	<b>336.08</b>	<b>335.42</b>
<b>Equity</b>		
Equity Share Capital	320.24	320.24
Other Equity	444.38	436.78
	<b>764.62</b>	<b>757.02</b>
<b>Total Equity and Liabilities</b>	<b>1,280.99</b>	<b>1,260.66</b>



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## STATEMENT OF STANDALONE CASH FLOWS

Particulars	Sep-20	Mar-20
	Unaudited	Audited
<b>Cash flow from Operating Activities</b>		
Net Profit before tax	10.26	(1.88)
Adjustment for:		
Finance Cost	-	-
Fair Valuation of Investment	-	3.85
Depreciation and Amortization Expenses	-	0.00
<b>Operating Profit before Working Capital changes</b>	10.26	1.97
<b>Adjustment for Working Capital changes</b>		
(Increase)/Decrease in Trade and other Receivables	-	(0.25)
(Increase)/Decrease in Short-term Loans and Advance	-	-
Increase/(Decrease) in Trade and Other Payable	(0.28)	1.20
Increase/(Decrease) in Provisions	-	-
<b>Cash generated from Operations</b>	9.98	2.92
Direct taxes	-	(0.04)
<b>Cash flow from Operating Activities</b>	9.98	2.88
<b>Cash flow from Investing Activities</b>		
Purchase of Fixed Assets	-	-
(Increase)/Decrease in Investments	-	-
Inter Corporate Deposit	-	(160.00)
Interest received	(20.36)	-
<b>Net Cash used in Investment Activities</b>	(20.36)	(160.00)
<b>Cash flow from Financing Activities</b>		
Proceed from Long Term Borrowing	-	-
Finance Cost paid	-	-
Increase/(Decrease) in Short-term Borrowings	10.33	(5.86)
<b>Net Cash used in Financing Activities</b>	10.33	(5.86)
<b>Net increase / decrease in Cash &amp; Cash Equivalents</b>	(0.05)	(162.98)
Cash & Cash Equivalents -Opening	0.65	163.63
Cash & Cash Equivalents -Closing	0.60	0.65

### Notes:

- 1 The above Unaudited Standalone Financial Result have been reviewed by the Audit Committee and thereafter Approved by the Board of Director at their Meeting held on 13/11/2020.
- 2 The Limited Review Report for the Quarter and Half year Ended on 30/09/2020 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- 3 The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
- 4 The figures for the previous corresponding periods have been regrouped/rearranged, wherever necessary, to make them comparable.

By order of the Board of Directors  
For KLG Capital Services Limited

CHINTAN CHHEDA  
Director  
DIN : 08098371



Place: Mumbai  
Date : 13/11/2020



**Independent Auditors' Review Report on Quarterly Unaudited Consolidated Financial Results of the Company**

**To**  
**The Board of Directors**  
**KLG Capital Services Limited**  
**Mumbai-400 023**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **KLG Capital Services Limited** ('the Parent' or 'the Company') and its subsidiary (the Parent and its subsidiary together referred to as the 'Group'), for the quarter ended 30<sup>th</sup> September, 2020 (the 'Statement'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended (the 'Listing Regulations').
2. This Statement is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and





accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Consolidated Financial Results include the results of the following entities:
  - i) Parent entity
    - KLG Capital Services Limited
  - ii) Subsidiary company:
    - KLG Stock Brokers Private Limited
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**M/S BATRA SAPRA & COMPANY**  
**Chartered Accountants**



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3<sup>rd</sup> Floor Karol Bagh  
New Delhi-110015  
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Phone : +91 11 28759475  
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6. The comparative financial information of the Group for the corresponding quarter ended September, 2020 included in these Consolidated financial results, were reviewed by the predecessor auditor who expressed an unmodified opinion on those financial information vide their respective reports.

**For Batra Sapra & Co.,**  
Chartered Accountants  
ICAI Firm registration number: 000103N

**Amrit Lal Batra**  
Partner  
Membership No.: 016929  
Place: New Delhi  
Date: November 12, 2020  
UDIN: 20016929AAAAAN9799





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KLG Capital Services Limited						
Statement of Consolidated Unaudited Financial Results for the quarter and period ended September 30, 2020						
Sr. No.	Particulars	Quarter ended			Half year ended	
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I	Income					
	Revenue from operations- Interest Income	19.37	19.16	25.33	39.52	48.13
	Other Income	-	-	-	-	-
	Total Income	19.37	19.16	25.33	39.52	48.13
II	Expenses					
	(a) Employees benefits expenses	2.89	1.87	1.99	4.56	4.18
	(b) Rent Expenses	9.00	9.00	-	18.00	-
	(c) Electricity Expenses	2.88	0.87	8.35	3.55	12.82
	(d) Depreciation and amortisation expenses	-	-	-	-	-
	(e) Net loss on fair value changes	-	-	1.24	-	3.64
	(f) Other expenses	1.63	0.82	3.43	2.16	6.47
	Total expenses	16.90	12.38	13.01	28.26	27.11
III	Profit before exceptional items and tax (III-IV)	3.47	6.78	12.32	10.26	21.02
IV	Exceptional items	-	-	-	-	-
	Total Exceptional items	-	-	-	-	-
V	Profit before tax (V-VI)	3.47	6.78	12.32	10.26	21.02
VI	Tax Expenses					
	(a) Current Tax	0.90	1.77	2.81	2.67	6.70
	(b) Deferred Tax	-	-	-	-	-
	(c) Income tax for earlier years	-	-	-	-	0.05
	Total Tax expenses	0.90	1.77	2.81	2.67	6.75
VII	Profit for the period/year (VII-VIII)	2.57	5.02	9.51	7.59	15.27
	Share of Profit / (loss) of associates	-	-	-	-	-
VIII	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	2.57	5.02	9.51	7.59	15.27
IX	Other Comprehensive Income	-	-	-	-	-
X	Total Comprehensive Income	2.57	5.02	9.51	7.59	15.27
XI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	320.24	320.24	320.24	320.24	320.24
XII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	431.09
XIII	Earning per share (of Rs. 10 each) (not annualised)					
	Basic	0.08	0.16	0.30	0.24	0.48
	Diluted	0.08	0.16	0.30	0.24	0.48



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## Consolidated Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at 30-Sep-20 (Unaudited)	As at 31-Mar-20 (Audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Cash Equivalents	0.81	0.89
Loans	1,182.00	1,182.00
Investments	1.01	1.01
Other Financial Assets	91.68	71.30
	<b>1,275.49</b>	<b>1,255.17</b>
<b>Non Financial Assets</b>		
Plant, property and Equipments	-	-
Deferred Tax Assets	0.03	0.03
	<b>0.03</b>	<b>0.03</b>
<b>Total Assets</b>	<b>1,275.52</b>	<b>1,255.20</b>
<b>Liabilities and Equity</b>		
<b>Financial Liabilities</b>		
Borrowings	63.49	73.15
Other Financial Liabilities	95.00	95.29
	<b>178.48</b>	<b>168.44</b>
<b>Non Financial Liabilities</b>		
Provisions	336.09	335.42
	<b>336.09</b>	<b>335.42</b>
<b>Equity</b>		
Equity Share Capital	320.24	320.24
Other Equity	438.70	431.10
	<b>758.94</b>	<b>751.34</b>
<b>Total Equity and Liabilities</b>	<b>1,275.52</b>	<b>1,255.20</b>



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## STATEMENT OF CONSOLIDATED CASH FLOWS

Particulars	Sep-20	Mar-20
	Unaudited	Audited
<b>Cash flow from Operating Activities</b>		
Net Profit before tax	10.26	(2.17)
Adjustment for:		
Finance Cost	-	-
Fair Valuation of Investment	-	3.85
Depreciation and Amortization Expenses	-	-
<b>Operating Profit before Working Capital changes</b>	10.26	1.68
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade and other Receivables	-	0.01
(Increase)/Decrease in Short-term Loans and Advance	-	-
Increase/(Decrease) in Trade and Other Payable	(0.27)	1.19
Increase/(Decrease) in Provisions	-	-
<b>Cash generated from Operations</b>	9.99	2.88
Direct taxes	-	(0.04)
<b>Cash flow from Operating Activities</b>	9.99	2.84
<b>Cash flow from Investing Activities</b>		
Purchase of Fixed Assets	-	-
(Increase)/Decrease in Investments	-	-
Intra Corporate Deposit	-	(160.00)
Interest Received	(20.36)	-
<b>Net Cash used in Investment Activities</b>	(20.36)	(160.00)
<b>Cash flow from Financing Activities</b>		
Proceed from Long Term Borrowing	-	-
Finance Cost paid	-	-
Increase/(Decrease) in Short-term Borrowings	10.33	(5.86)
<b>Net Cash used in Financing Activities</b>	10.33	(5.86)
<b>Net increase / decrease in Cash &amp; Cash Equivalents</b>	(0.04)	(163.02)
Cash & Cash Equivalents -Opening	0.85	163.87
Cash & Cash Equivalents -Closing	0.81	0.85

### Notes:

- The above Unaudited Consolidated Financial Result have been reviewed by the Audit Committee and thereafter Approved by the Board of Director at their Meeting held on 13/11/2020.
- The Limited Review Report for the Quarter and Half year Ended on 30/09/2020 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
- The figures for the previous corresponding periods have been regrouped/rearranged, wherever necessary, to make them comparable.

By order of the Board of Directors  
For KLG Capital Services Limited

CHINTAN CHHEDA  
Director  
DIN : 08098371



Place: Mumbai  
Date : 13/11/2020