

November 11, 2022

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East) -400051, Maharashtra, India.

Respected Sir,

Sub: Outcome of Board Meeting
NSE Symbol: KEERTI | Series: EQ

Dear Sir/Madam,

We wish to inform you that pursuant to Regulation 33 and Regulation 30 read with Para A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the company, at its meeting held today i.e. November 11, 2022, have

- Approved and taken on record the Un-audited Standalone & Consolidated Financial Results along with Limited Review Report in compliance with Indian Accounting Standards (Ind-AS) for the quarter and half year ended on September 30, 2022.

The said copy of Un-audited Standalone and Consolidated Financial for the quarter and half year ended on September 30, 2022 is enclosed for your needful, in pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 04:00 P.M. and concluded at 6:45 P.M.

The above is for information and dissemination to the public at large.

Thanking You,

Yours Faithfully,
For KEERTI KNOWLEDGE & SKILLS LIMITED


Sudhakar Sonawane
(Managing Director)
DIN: 01689700



Encl: as above

KEERTI KNOWLEDGE & SKILLS LIMITED (CIN Number: L72200MH1999PLC119661) Registered Office : 26/202, Upper Floor, Anand Nagar, Vakola Bridge, Nehru Road, Santacruz East Mumbai 400055 Extract of Standalone and Consolidated Financial Results for the Quarter And Half year ended September 30, 2022.												
Consolidated						Standalone						
Quarter Ended		Half year Ended		Year Ended		Particulars	Quarter Ended		Half year Ended		Year Ended	
30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
186.38	252.01	89.87	438.39	128.42	491.01	1. Total Income from operations	146.80	198.62	78.99	345.42	117.26	319.66
0.38	84.23	(76.13)	84.61	(182.73)	(412.78)	2. Net Profit / (Loss) (before tax, Exceptional Items)	36.58	56.74	3.48	93.32	(9.86)	(208.70)
0.38	84.23	(76.13)	84.61	(182.73)	(412.78)	3. Net Profit / (Loss) before tax (after Exceptional Items)	36.58	56.74	3.48	93.32	(9.86)	(208.70)
0.41	71.09	(76.13)	71.50	(182.73)	(412.39)	4. Net Profit/ (Loss) after tax (after Exceptional Items)	30.87	47.89	3.48	78.76	(9.86)	(208.72)
						5. Total Comprehensive Income for the period (after Tax) [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]						
0.41	71.09	(76.13)	71.50	(182.73)	(412.39)	6. Equity Share Capital (Face Value of Rs. 10/- each)	30.87	47.89	3.48	78.76	(9.86)	(208.72)
1,018.91	1,018.91	1,018.91	1,018.91	1,018.91	1,018.91	7. Other Equity (as shown in the audited balance sheet of PY)	1,018.91	1,018.91	1,018.91	1,018.91	1,018.91	1,018.91
-	-	-	-	-	(636.43)	8. Earnings Per Share (of Rs. 10/- each) (not annualized)						(183.37)
0.00	0.70	(0.75)	0.70	(1.79)	(4.05)	Basic	0.30	0.47	0.03	0.77	(0.10)	(2.05)
0.00	0.70	(0.75)	0.70	(1.79)	(4.05)	Diluted	0.30	0.47	0.03	0.77	(0.10)	(2.05)

Notes :

1. The above is an extract of the detailed format of Quarterly and Half Year to date financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full Format of the unaudited financial results for the Quarter & Half year ended 30 Sep 2022 are available on the Stock Exchange's website i.e., www.nscindia.com respectively and on Company's website : www.keerti.org

2. The above results have been prepared by the Board of Directors in their meeting held on 11.11.2022

3. The above results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015, as amended.

4. The Consolidated figures include wholly owned subsidiaries viz. Keerti Institute India Private Limited (KIIPIL) & Keerti Tutorials India Private Limited (KTIPIL).

5. The Company's business activity falls within a single reportable business segment, viz. Information Technology.

For : Keerti Knowledge & Skills Limited

Mr. Sudhakar P. Sodawane
Managing Director
DIN : 01689700

Mr. Vinod N. Narsale
Chief Financial Officer



Place : Mumbai
Date : 11.11.2022



N. K. MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.

Tel : (+91-22) 2620 0030 ▪ Off : (+91) 72080 11789 ▪ Cell : (+91) 98926 40589

Email : nkmittalandassociates@gmail.com ▪ www.nkmittal.com

N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A.

Ankush Mittal B.Com., ACA, ACS, Grad CWA, L.L.B.

Independent Auditors' Review Report on Standalone Unaudited Quarter and Six Month ended Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Keerti Knowledge & Skills Limited

1. We have reviewed the accompanying Standalone Statement of Unaudited Financial Results of **Keerti Knowledge & Skills Limited** (the "Company") for the quarter and six months ended 30 September, 2022 together with the notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 as amended, 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.
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 and audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in the accordance with recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under 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 amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

CA N K Mittal

(Partner)

Membership Number: 046785

UDIN: 22046785BCVRRO8211



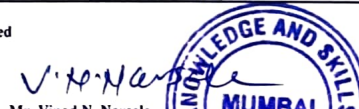
Place: Mumbai


Date: 11th November, 2022.

KEERTI KNOWLEDGE & SKILLS LTD		
Statement of unaudited Standalone Balance Sheet as at 30th September, 2022		
(Rs in Lakhs)		
PARTICULARS	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
ASSETS		
1 Non-Current Assets		
a) Property, Plant & Equipment	7.14	7.85
b) Right to Use Assets		-
c) Intangible Assets	5.07	4.88
d) Capital work in Progress	26.88	24.38
e) Financial Assets		
i) Investments	2.00	2.00
ii) Loans & Advances	589.31	574.46
iii) Others	0.35	0.35
f) Deferred Tax Assets (Net)	2.60	2.60
g) Other non-current assets	-	-
	633.35	616.52
2 Current Assets		
a) Inventories	-	-
b) Financial Assets		
i) Investments	-	-
ii) Trade Receivables	150.69	87.29
iii) Cash and cash equivalent	68.89	59.92
iv) Bank Balances	-	-
v) Loans and Advances	105.64	90.87
vi) Others	0.98	0.98
c) Other current assets	5.18	4.97
	331.37	244.03
Total Assets	964.72	860.55
EQUITY AND LIABILITIES		
1 Equity		
a) Equity Share Capital	1,018.91	1,018.91
b) Other equity	(104.61)	(183.37)
	914.30	835.54
2 Liabilities		
Non-current liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Others	-	-
b) Provisions		
c) Deferred Tax Liabilities (Net)	-	-
d) Other Non-current liabilities	-	-
	-	-
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Lease Liability	-	-
iii) Trade Payables	4.07	1.92
iv) Others	29.60	21.02
b) Provision	14.56	-
c) Other current liabilities	2.20	2.07
d) Current tax liabilities (Net)	-	-
	50.42	25.01
Total Equity and Liabilities	964.72	860.55

For : Keerti Knowledge & Skills Limited


Mr. Sudhakar P. Sonawane
Managing Director
DIN : 01689700


Mr. Vinod N. Narsale
Chief Financial Officer




Place : Mumbai
Date : 11.11.2022

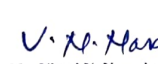
KEERTI KNOWLEDGE & SKILLS LTD						
Registered Office : 26/202, Upper Floor, Anand Nagar, Vakola Bridge, Nehru Road, Santacruz East Mumbai 400055						
Statement of unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2022.						
(Rs in Lakhs)						
PARTICULARS	Quarter Ended			Half Year Ended		Year ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1 Revenue from operation	146.80	198.62	78.99	345.42	117.26	319.66
2 Other Income	10.10	8.93	0.03	19.03	0.07	32.66
3 Total Revenue (1+2)	156.90	207.55	79.02	364.45	117.33	352.32
4 Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchases of stock in trade	-	-	-	-	-	-
Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
Employee benefit expenses	21.27	20.20	10.36	41.47	18.87	49.15
Finance costs	0.20	0.18	-	0.38	0.27	0.69
Depreciation and amortisation expenses	0.66	0.67	0.73	1.33	1.45	2.91
Other expenses	98.20	129.76	64.45	227.96	106.60	508.26
Total Expenses	120.32	150.81	75.54	271.13	127.19	561.02
5 Profit before Exceptional Items & Tax (3-4)	36.58	56.74	3.48	93.32	(9.86)	(208.70)
6 Exceptional items	-	-	-	-	-	-
7 Profit / (loss) before tax	36.58	56.74	3.48	93.32	(9.86)	(208.70)
Tax expenses						
Current Tax	5.71	8.85	-	14.56	-	-
Deferred Tax	-	-	-	-	-	0.02
Short/ (excess) tax provision of earlier years	-	-	-	-	-	-
Total tax expenses (Net)	5.71	8.85	-	14.56	-	0.02
8 Net Profit / (loss) for the period from continuing operations	30.87	47.89	3.48	78.76	(9.86)	(208.72)
9 Total Profit/ (Loss) for period	30.87	47.89	3.48	78.76	(9.86)	(208.72)
10 Other Comprehensive Income (OCI)						
Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Less : Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income/ Loss (net of taxes)	-	-	-	-	-	-
11 Total Comprehensive Income	30.87	47.89	3.48	78.76	(9.86)	(208.72)
12 Reserves	NA	NA	NA	NA	NA	(183.37)
13 Details of Equity Share Capital						
Paid-up equity share capital	1,018.91	1,018.91	1,018.91	1,018.91	1,018.91	1,018.91
Face value of equity share capital (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
14 Earnings Per Share						
a) Basic (in Rs)	0.30	0.47	0.03	0.77	(0.10)	(2.05)
b) Diluted (in Rs)	0.30	0.47	0.03	0.77	(0.10)	(2.05)

Notes :

- The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards), Rules, 2015 (Ind AS) as amended, prescribed under section 133 of Companies Act 2013, read with rules issued thereunder.
- The above results for the Quarter and half ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 11, 2022. The Statutory Auditors have carried out limited review of the results for quarter and half-year ended September 30, 2022
- The company operated in one segment (i.e., Information Technology), hence no separate segment reporting is given.
- Figures for the previous period have been regrouped or rearranged wherever necessary.
- Statement of Assets and Liabilities along with Cash Flow Statement as on 30th September, 2022 is enclosed herewith

For : Keerti Knowledge & Skills Limited


Mr. Sudhakar P. Sonawane
Managing Director
DIN : 01689700


Mr. Vinod N. Narsale
Chief Financial Officer




Place : Mumbai
Date : 11/11/2022

KEERTI KNOWLEDGE AND SKILLS LIMITED				
Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September 2022				
Particulars	As at September 30,2022		As at September 30,2021	
	(Unaudited)		(Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) before tax as per Statement of Profit and Loss		93.32		(9.86)
Adjusted for :				
Depreciation	1.33		1.45	
Sundry debtors written off	-		-	
Profit on sale of Asset	-		-	
Interest received	(18.23)	(16.90)	(0.07)	1.38
		76.42		(8.48)
Operating Profit / Loss before Working Capital Changes		76.42		(8.48)
Changes in Working Capital				
Adjusted for increase / decrease in operating Assets :				
(Increase)/Decrease in Trade and Other Receivables	(63.40)		54.18	
(Increase)/Decrease in Other Current Asset	(0.21)		14.12	
(Increase)/Decrease in Long Term Loans and Advances	-		-	
(Increase)/Decrease in Short Term Loans and Advances & Others	(14.76)		(0.18)	
(Increase)/Decrease in Non Current Asset	-		-	
(Increase)/Decrease in Inventories	-		-	
Adjusted for increase / decrease in operating Liabilities :				
Increase/(Decrease) in Trade and Other Payables	2.15		0.17	
Increase/(Decrease) in Current Liabilities Financial Liability (Others)	8.58		2.53	
Increase/(Decrease) in Other Current Liability	0.13		(1.23)	
Increase/(Decrease) in Short Term Provisions	14.56		-	
Cash Generated from / (used in) Operations		(52.96)		69.58
Tax Paid	(14.56)		-	
Net Cash from Operating Activities		8.90		61.10
B. CASH FLOW FROM INVESTING ACTIVITIES				
Investment in shares	-		-	
FD Placed	(1.05)		1.45	
Purchase of Fixed Assets	(3.32)		(0.32)	
Sale of Fixed Assets	-		-	
		(4.37)		1.13
Net Cash generated / (used in) Investing Activities		(4.37)		1.13
C. CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Shares	-		-	
Premium Received on issue of shares	-		-	
Loan Given	(14.85)		(58.08)	
Interest received on loan given	18.23		0.07	
				(58.01)
Net Cash from Financing Activities		3.38		(58.01)
Net Increase/ (Decrease) in Cash and Cash Equivalents		7.92		4.23
Opening Balance of Cash and Cash Equivalents		32.97		3.40
Closing Balance of Cash and Cash Equivalents		40.89		7.63

For : Keerti Knowledge & Skills Limited


Mr. Sudhakar P. Sonawane
Managing Director
DIN : 01689760


Mr. Vinod N. Narule
Chief Financial Officer



Place : Mumbai
Date : 11.11.2022



N. K. MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.
Tel : (+91-22) 2620 0030 ▪ Off : (+91) 72080 11789 ▪ Cell : (+91) 98926 40589
Email : nkmittalandassociates@gmail.com ▪ www.nkmittal.com

N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A.

Ankush Mittal B.Com., ACA, ACS, Grad CWA, L.L.B.

Independent Auditors' Review Report on Consolidated Unaudited Quarter and Six Month ended Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Keerti Knowledge & Skills Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Keerti Knowledge & Skills Limited** (“the Parent”) and its 2 subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) for the quarter and six months ended 30 September, 2022 together with the notes thereon (the “Statement”) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended (the “Listing Regulations”).
2. This Statement, which 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 Indian Accounting Standard 34, (Ind AS 34) “Interim Financial Reporting” prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
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 and audit opinion.
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities:

Sr. No.	Name of the Company	Nature of Relationship
1	Keerti Institute India Private Limited	Wholly Owned Subsidiary
2	Keerti Tutorial India Private Limited	Wholly Owned Subsidiary

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying consolidated statement of unaudited financial results prepared in the accordance with recognition and measurement principles laid down in Indian Accounting Standards (‘Ind AS’) prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under 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 amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N K Mittal & Associates

Chartered Accountants

Firm Registration Number: 113281W

CA N K Mittal

(Partner)

Membership Number: 046785

UDIN: 22046785BCWHPJ9216




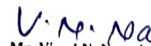
Place: Mumbai

Date: 11th November, 2022.

KEERTI KNOWLEDGE & SKILLS LTD		
Statement of unaudited Consolidated Balance Sheet as at 30th September, 2022		
(Rs in Lakhs)		
PARTICULARS	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
ASSETS		
1 Non-Current Assets		
a) Property, Plant & Equipment	91.71	78.42
b) Right to Use Assets	-	-
c) Intangible Assets	5.07	4.88
d) Capital work in Progress	26.88	24.38
e) Financial Assets		
i) Investments	-	-
ii) Loans & Advances	-	-
iii) Others	32.41	32.81
f) Deferred Tax Assets (Net)	14.94	14.94
g) Other non-current assets	-	-
	171.01	155.42
2 Current Assets		
a) Inventories	2.95	3.84
b) Financial Assets		
i) Investments	-	-
ii) Trade Receivables	296.32	232.09
iii) Cash and cash equivalent	72.76	63.32
iv) Bank Balances	-	-
v) Loans and Advances	105.64	90.87
vi) Others	1.48	9.48
c) Other current assets	29.79	39.65
	508.95	439.25
Total Assets	679.96	594.67
EQUITY AND LIABILITIES		
1 Equity		
a) Equity Share Capital	1,018.91	1,018.91
b) Other equity	(564.92)	(636.43)
	453.99	382.48
2 Liabilities		
Non-current liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Others	-	-
b) Provisions	-	-
c) Deferred Tax Liabilities (Net)	-	-
d) Other Non-current liabilities	-	-
	-	-
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Lease Liability	-	-
iii) Trade Payables	20.77	34.29
iv) Others	181.21	149.42
b) Provision	13.12	-
c) Other current liabilities	10.86	28.48
d) Current tax liabilities (Net)	-	-
	225.97	212.19
Total Equity and Liabilities	679.96	594.67

For : Keerti Knowledge & Skills Limited


Mr. Sudhakar P. Sonwane
Managing Director
DIN 01689700


Mr. Vinod N. Narsale
Chief Financial Officer



Place : Mumbai
Date : 11.11.2022

KEERTI KNOWLEDGE & SKILLS LTD						
Registered Office : 26/202, Upper Floor, Anand Nagar, Vakola Bridge, Nehru Road, Santacruz East Mumbai 400055						
Statement of unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September, 2022.						
(Rs in Lakhs)						
PARTICULARS	Quarter Ended			Half Year Ended		Year ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1 Revenue from operation	186.38	252.01	89.87	438.39	128.42	491.01
2 Other Income	2.73	0.30	0.03	3.03	0.08	0.62
3 Total Revenue (1+2)	189.10	252.31	89.90	441.41	128.50	491.63
4 Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchases of stock in trade	-	-	-	-	-	-
Changes in inventories of finished goods, work in progress and stock in trade	(1.80)	2.69	-	0.89	1.85	1.85
Employee benefit expenses	38.19	35.84	24.38	74.03	42.73	109.88
Finance costs	(8.40)	11.49	0.01	3.09	0.29	0.74
Depreciation and amortisation expenses	9.89	7.65	7.01	17.54	13.55	29.45
Other expenses	150.84	110.41	134.63	261.25	252.81	762.49
Total Expenses	188.72	168.08	166.03	356.80	311.23	904.41
5 Profit before Exceptional Items & Tax (3-4)	0.38	84.23	(76.13)	84.61	(182.73)	(412.78)
6 Exceptional items	-	-	-	-	-	-
7 Profit / (loss) before tax	0.38	84.23	(76.13)	84.61	(182.73)	(412.78)
Tax expenses						
Current Tax	-	13.14	-	13.12	-	1.12
Deferred Tax	(0.02)	-	-	-	-	0.71
Short/ (excess) tax provision of earlier years/period	(0.02)	13.14	-	13.12	-	1.83
Total tax expenses (Net)	(0.02)	13.14	-	13.12	-	1.83
8 Net Profit / (loss) for the period from continuing operations	0.41	71.09	(76.13)	71.50	(182.73)	(412.39)
9 Total Profit/ (Loss) for period	0.41	71.09	(76.13)	71.50	(182.73)	(412.39)
10 Other Comprehensive Income (OCI)						
Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Less - Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income/ Loss (net of taxes)	0.41	71.09	(76.13)	71.50	(182.73)	(412.39)
11 Total Comprehensive Income for the period	0.41	71.09	(76.13)	71.50	(182.73)	(412.39)
12 Net profit attributable to:						
Owners of the Holding Company Profit/ (Loss)	0.41	71.09	(76.13)	71.50	(182.73)	(412.39)
Non- Controlling Interest Profit/ (Loss)	-	-	-	-	-	-
	0.41	71.09	(76.13)	71.50	(182.73)	(412.39)
13 Other Comprehensive Income attributable to:						
Owners of the Holding Company	-	-	-	-	-	-
Non- Controlling Interest	-	-	-	-	-	-
14 Total Comprehensive Income attributable to:						
Owners of the Holding Company	0.41	71.09	(76.13)	71.50	(182.73)	(412.39)
Non- Controlling Interest	-	-	-	-	-	-
	0.41	71.09	(76.13)	71.50	(182.73)	(412.39)
15 Reserves	NA	NA	NA	NA	NA	(636.43)
16 Details of Equity Share Capital						
Paid-up equity share capital	1,018.91	1,018.91	1,018.91	1,018.91	1,018.91	1,018.91
Face value of equity share capital (Rs)	10.00	10.00	10.00	10.00	10.00	10.00
17 Earnings Per Share						
a) Basic (in Rs)	0.00	0.70	(0.75)	0.70	(1.79)	(4.05)
b) Diluted (in Rs)	0.00	0.70	(0.75)	0.70	(1.79)	(4.05)

Notes :

- The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards), Rules, 2015 (Ind AS) as amended, prescribed under section 133 of Companies Act, 2013, read with rules issued thereunder.
- The above results for the Quarter and Half Year ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 11, 2022. The Statutory Auditors have carried out limited review of the results for quarter and half-year ended September 30, 2022.
- The company operated in one segment (i.e., Information Technology), hence no separate segment reporting is given.
- Figures for the previous period have been regrouped or rearranged wherever necessary.
- Statement of Assets and Liabilities along with Cash Flow Statement as on 30th September, 2022 is enclosed herewith.

For : Keerti Knowledge & Skills Limited

Mr. Sudhakar P. Sonawane
Managing Director
DIN - 01689700

Mr. Vinod N. Narsule
Chief Financial Officer

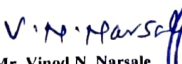


Place : Mumbai
Date : 11.11.2022

KEERTI KNOWLEDGE AND SKILLS LIMITED		
Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30th September 2022.		
	(Rs in Lakhs)	
Particulars	As at September 30, 2022 (Unaudited)	As at September 30, 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before tax as per Statement of Profit and Loss	84.61	(182.73)
Adjusted for :		
Depreciation	17.54	13.55
Sundry debtors written off	-	-
Profit on sale of Asset	-	-
Interest received	17.54	(0.07)
	102.15	(169.25)
Operating Profit / Loss before Working Capital Changes	102.15	(169.25)
Changes in Working Capital		
Adjusted for increase / decrease in operating Assets :		
(Increase)/Decrease in Trade and Other Receivables	(64.23)	116.67
(Increase)/Decrease in Other Current Asset	9.86	36.52
(Increase)/Decrease in Long Term Loans and Advances	0.41	3.20
(Increase)/Decrease in Short Term Loans and Advances & Others	(6.77)	10.24
(Increase)/Decrease in Non Current Asset	-	-
(Increase)/Decrease in Inventories	0.89	1.85
	-	-
Adjusted for increase / decrease in operating Liabilities :		
Increase/(Decrease) in Trade and Other Payables	(13.52)	0.24
Increase/(Decrease) in Current Liabilities Financial Liability (Others)	31.79	17.54
Increase/(Decrease) in Other Current Liability	(17.62)	(3.53)
Increase/(Decrease) in Current tax Liabilities (net)	-	-
Increase/(Decrease) in Short Term Provisions	13.12	-
Cash Generated from / (used in) Operations	(46.07)	182.73
Tax Paid / (Refund)	(13.12)	-
Net Cash from Operating Activities	42.97	13.48
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in shares	-	-
FD Placed	(1.05)	1.45
Purchase of Fixed Assets	(33.51)	(11.20)
Sale of Fixed Assets	-	-
	(34.56)	(9.75)
Net Cash generated / (used in) Investing Activities	(34.56)	(9.75)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Shares	-	-
Loan Given	-	-
Interest received on loan given	-	0.07
	-	0.07
Net Cash from Financing Activities	-	0.07
Net Increase/ (Decrease) in Cash and Cash Equivalents	8.40	3.80
Opening Balance of Cash and Cash Equivalents	36.37	7.01
Closing Balance of Cash and Cash Equivalents	44.76	10.81

For : Keerti Knowledge & Skills Limited


Mr. Sudhakar P. Sonawane
Managing Director
DIN : 01689700


Mr. Vinod N. Narsale
Chief Financial Officer



Place : Mumbai
Date : 11.11.2022