keerti™
KNOWLEDGE AND SKILLS LIMITED

Date: - 06/07/2021

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

NSE Symbol : - KEERTI

Subject: Clarification for Financial Results_31.03.2021

Dear Sir/Madam,

This is with reference to your mail dated June 30th, 2021 for captioned subject matter with respect to a quick result submitted to the Exchange dated 21-Jun-2021 of the Company on following deficiency/ non submission have/has been observed in our result:-

1. Standalone Reconciliation of profit and loss not submitted **(Annexure I);**
2. Standalone Reconciliation of Equity not submitted **(Annexure II);**
3. Consolidated Reconciliation of profit and loss not submitted **(Annexure III);**
4. Consolidated Reconciliation of Equity not submitted **(Annexure IV);**

Please take the Information on your records.

Thanking You,
Yours Faithfully,
For Keerti Knowledge & Skills Limited

KEERTI KNOWLEDGE AND SKILLS LIMITED MUMBAI

Sudhakar Sonawane
(Managing Director)
DIN: 01689700

Encl: As above

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CIN: L72200MH1999PLC119661 GSTIN No - 27AABCK2485M2Z4

Annexure I

Keerti Knowledge & Skills Limited
Notes to Accounts of Standalone Financial Statement

37. Effect of Ind AS Adoption on Standalone of Profit & Loss Account for the year ending 31st March 2020

PARTICULARS	Year ended 31.03.2020		
	Previous GAAP	Effect of Transition to Ind AS	Year ended 31.03.2020
1 Revenue from operation	3,39,43,615.27	-	3,39,43,615.27
2 Other Income	49,21,754.30	-	49,21,754.30
3 Total Revenue (1+2)	**3,88,65,369.57**	-	**3,88,65,369.57**
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	68,61,496.00	-	68,61,496.00
Finance costs	52,071.44	-	52,071.44
Depreciation and amortisation expenses	4,42,751.00	-	4,42,751.00
Other expenses	2,54,21,621.46	-	2,54,21,621.46
Total Expenses	**3,27,77,939.90**	-	**3,27,77,939.90**
5 Profit before Exceptional Items & Tax (3-4)	**60,87,429.67**	-	**60,87,429.67**
6 Exceptional items	-	-	
7 Pofit / (loss) before tax	**60,87,429.67**	-	**60,87,429.67**
Tax expenses			
Current Tax	16,48,659.57	-	16,48,659.57
Deferred Tax	10,902.66	-	10,902.66
Short/ (excess) tax provision of earlier years	52,144.40	-	52,144.40
Total tax expenses (Net)	**17,11,706.63**	-	**17,11,706.63**
8 Net Profit / (loss) for the period from continuing operations	**43,75,723.04**	-	**43,75,723.04**
9 Total Profit/ (Loss) for period	**43,75,723.04**	-	**43,75,723.04**
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 for the year	43,75,723.04	-	43,75,723.04

N. K. Mittal & Associates
MUMBAI
M. No.046785
Chartered Accountants

Annexure II

Keerti Knowledge & Skills Limited

Reconciliation bertween Previous GAAP and Ind AS

Equity Reconciliation- Standalone Financial Statement

Particulars	As at March 2020	As at March 2019
Equity as reported under previous GAAP	10,67,06,019.00	7,03,30,296.00
Ind AS adjustment on account of	0	0
Total Amount	10,67,06,019.00	7,03,30,296.00
Tax effect of above adjustment	0	0
Equity as per Ind AS	10,67,06,019.00	7,03,30,296.00

N. K. Mittal & Associates
MUMBAI
M. No.046785
Chartered Accountants

Annexure III

Keerti Knowledge & Skills Limited
Notes to Accounts of Consolidated Financial Statement

38. Effect of Ind AS Adoption on Consolidated of Profit & Loss Account for the year ending 31st March 2020

PARTICULARS	Year ended 31.03.2020		
	Previous GAAP	Effect of Transition to Ind AS	Year ended 31.03.2020
1 Revenue from operation	7,70,84,925.27	-	7,70,84,925.27
2 Other Income	1,84,866.30	-	1,84,866.30
3 Total Revenue (1+2)	**7,72,69,791.57**	-	**7,72,69,791.57**
4 Expenses			
Cost of materials consumed	-	-	-
Purchases of stock in trade	-	-	-
Changes in inventories of finished goods, work in progress and stock in trade	1,02,308.00	-	1,02,308.00
Employee benefit expenses	1,66,78,290.00	-	1,66,78,290.00
Finance costs	2,77,950.44	-	2,77,950.44
Depreciation and amortisation expenses	48,50,502.00	-	48,50,502.00
Other expenses	5,13,40,894.46	-	5,13,40,894.46
Total Expenses	**7,32,49,944.90**	-	**7,32,49,944.90**
5 Profit before Exceptional Items & Tax (3-4)	**40,19,846.67**	-	**40,19,846.67**
6 Exceptional items	-	-	
7 Pofit / (loss) before tax	**40,19,846.67**	-	**40,19,846.67**
Tax expenses			
Current Tax	19,08,659.57	-	19,08,659.57
Deferred Tax	(3,16,053.34)	-	(3,16,053.34)
Short/ (excess) tax provision of earlier years	52,144.40	-	52,144.40
Total tax expenses (Net)	**16,44,750.63**	-	**16,44,750.63**
8 Net Profit / (loss) for the period from continuing operations	**23,75,096.04**	-	**23,75,096.04**
9 Total Profit/ (Loss) for period	**23,75,096.04**	-	**23,75,096.04**
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 for the year	**23,75,096.04**	-	**23,75,096.04**

N. K. Mittal & Associates ★ Chartered Accountants ★ MUMBAI M. No.046785

Annexure IV

Keerti Knowledge & Skills Limited

Reconciliation bertween Previous GAAP and Ind AS

Equity Reconciliation- Consolidated Financial Statement

Particulars	As at March 2020	As at March 2019
Equity as reported under previous GAAP	11,56,56,594.00	8,12,81,496.00
Ind AS adjustment on account of	0	0
Total Amount	11,56,56,594.00	8,12,81,496.00
Tax effect of above adjustment	0	0
Equity as per Ind AS	11,56,56,594.00	8,12,81,496.00