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.

Independent Auditors' Review Report on Quarterly and Year-to Date Unaudited Standalone 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
(Formerly known as Keerti Software and Hardware InfoTech Private Limited)

1. We have reviewed the accompanying Standalone Statement of Unaudited Financial Results of **Keerti Knowledge & Skills Limited** (Formerly known as Keerti Software and Hardware InfoTech Private Limited) (the "Company") for the quarter and nine months period ended December 31, 2020 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
(Proprietor)
Membership Number: 046785
UDIN: 21046785AAAAEZ7429

Place: Mumbai
Date: 03rd February, 2021.

KEERTI KNOWLEDGE AND SKILLS LIMITED

KEERTI KNOWLEDGE & SKILLS LTD
(Formerly Known as KEERTI SOFTWARE AND HARDWARE INFOTECH PRIVATE LIMITED)
Registered Office : No 65/2823, Ashadeep CHS Ltd, Gandhi Nagar, Near MIG Cricket Club, Bandra (East) Mumbai 400 051.
Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 31st December, 2020.

	PARTICULARS	Quarter Ended			Nine Months Ended		Year ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1	Revenue from operation	4,064,634.80	1,784,816.00	6,413,176.41	6,711,731.80	24,715,230.41	33,943,615.27
2	Other Income	1,477,764.00	2,880,339.50	60,099.80	4,385,317.00	2,467,632.50	4,921,754.30
3	Total Revenue (1+2)	5,542,398.80	4,665,155.50	6,473,276.21	11,097,048.80	27,182,862.91	38,865,369.57
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	1,403,863.00	1,911,617.00	924,435.00	3,678,782.00	5,902,447.00	6,861,496.00
	Finance costs	29,275.00	167,534.30	1,801.68	196,809.30	38,775.44	52,071.44
	Depreciation and amortisation expenses	92,192.50	92,192.50	126,368.25	276,577.50	332,063.25	442,751.00
	Other expenses	5,214,599.99	3,760,080.76	3,542,819.32	9,695,951.68	15,241,122.25	25,421,621.46
	Total Expenses	6,739,930.49	5,931,424.56	4,595,424.25	13,848,120.48	21,514,407.94	32,777,939.90
5	Profit before Exceptional Items & Tax (3-4)	(1,197,531.69)	(1,266,269.06)	1,877,851.96	(2,751,071.68)	5,668,454.97	6,087,429.67
6	Exceptional items	-	-		-	-	-
7	Profit / (loss) before tax	(1,197,531.69)	(1,266,269.06)	1,877,851.96	(2,751,071.68)	5,668,454.97	6,087,429.67
	Tax expenses						
	Current Tax	-	-	981,019.90	-	1,473,798.29	1,648,659.57
	Deferred Tax	-	-	-	-	23,610.00	10,902.66
	Short/ (excess) tax provision of earlier years	-	-	-	-	-	52,144.40
	Total tax expenses (Net)	-	-	981,019.90	-	1,497,408.29	1,711,706.63
8	Net Profit / (loss) for the period from continuing operations	(1,197,531.69)	(1,266,269.06)	896,832.06	(2,751,071.68)	4,171,046.68	4,375,723.04
9	Total Profit/ (Loss) for period	(1,197,531.69)	(1,266,269.06)	896,832.06	(2,751,071.68)	4,171,046.68	4,375,723.04
10	Other Comprehensive Income (OCI)						
A	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	-	-		-	-	-
B	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Less : Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income/ Loss (net of taxes)	-	-	-	-	-	-
11	Total Comprehensive Income	(1,197,531.69)	(1,266,269.06)	896,832.06	(2,751,071.68)	4,171,046.68	4,375,723.04
12	Reserves	NA	NA	NA	NA	NA	73,837,959.04
13	Details of Equity Share Capital						
	Paid-up equity share capital	101,890,980.00	101,890,980.00	28,868,060.00	101,890,980.00	28,868,060.00	32,868,060.00
	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)	(0.12)	(0.12)	0.31	(0.27)	1.13	1.33
	b) Diluted (in Rs)	(0.12)	(0.12)	0.31	(0.27)	1.13	1.33

Notes :

1 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.

2 The above results for the Quarter and Nine ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 03rd February, 2021. The Statutory Auditors have carried out limited review of the results for quarter and Nine months ended December 31,2020.

3 The company operated in one segment (i.e., Information Technology) , hence no separate segment reporting is given.

4 Figures for the previous period have been regrouped or rearranged wherever necessary.

For : Keerti Knowledge & Skills Limited

Mr. Sudhakar P. Sonawane
Managing Director
DIN : 01689700

Mr. Vinod N Narsale
Chief Financial Officer

KEERTI KNOWLEDGE AND SKILLS LIMITED ★ MUMBAI

Place : Mumbai
Date : 03.02.2021

N. K. MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.
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N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A.

Independent Auditors' Review Report on Consolidated Unaudited Quarter and Year to date 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
(Formerly known as Keerti Software and Hardware InfoTech Private Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Keerti Knowledge & Skills Limited** (Formerly known as Keerti Software and Hardware InfoTech Private Limited) ("the Parent") and its 2 subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31 December, 2020 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 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
(Proprietor)
Membership Number: 046785
UDIN: 21046785AAAAFA2532

Place: Mumbai
Date: 03rd February, 2021.

KEERTI KNOWLEDGE & SKILLS LTD

(Formerly Known as KEERTI SOFTWARE AND HARDWARE INFOTECH PRIVATE LIMITED)

Registered Office : No 65/2823, Ashadeep CHS Ltd, Gandhi Nagar, Near MIG Cricket Club, Bandra (East) Mumbai 400 051.

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 31st December, 2020.

	PARTICULARS	Quarter Ended			Nine Months Ended		Year ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1	Revenue from operation	4,064,634.80	1,784,816.00	13,911,904.95	6,711,731.80	57,813,693.95	77,084,925.27
2	Other Income	13,411.00	252,281.50	72,075.03	292,906.00	138,649.73	184,866.30
3	Total Revenue (1+2)	4,078,045.80	2,037,097.50	13,983,979.98	7,004,637.80	57,952,343.68	77,269,791.57
4	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of stock in trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work in progress and stock in trade	211,065.00	184,376.50	(71,833.00)	395,441.50	76,731.00	102,308.00
	Employee benefit expenses	2,025,359.00	2,672,452.00	2,361,505.50	5,392,299.00	12,508,717.50	16,678,290.00
	Finance costs	32,644.90	502,797.03	124,615.07	539,444.47	208,462.83	277,950.44
	Depreciation and amortisation expenses	1,000,015.00	962,117.00	1,438,791.50	2,924,249.00	3,637,876.50	4,850,502.00
	Other expenses	9,355,627.90	13,067,005.47	12,751,032.92	26,478,615.06	38,505,670.85	51,340,894.46
	Total Expenses	12,624,711.80	17,388,748.00	16,604,111.99	35,730,049.03	54,937,458.68	73,249,944.90
5	Profit before Exceptional Items & Tax (3-4)	(8,546,666.00)	(15,351,650.50)	(2,620,132.01)	(28,725,411.23)	3,014,885.00	4,019,846.67
6	Exceptional items	-	-	-	-	-	-
7	Profit / (loss) before tax	(8,546,666.00)	(15,351,650.50)	(2,620,132.01)	(28,725,411.23)	3,014,885.00	4,019,846.67
	Tax expenses						
	Current Tax	-	-	938,716.29	-	1,431,494.68	1,908,659.57
	Deferred Tax	-	-	-	-	23,610.00	(316,053.34)
	Short/ (excess) tax provision of earlier years	-	-	-	-	-	52,144.40
	Total tax expenses (Net)	-	-	938,716.29	-	1,455,104.68	1,644,750.63
8	Net Profit / (loss) for the period from continuing operations	(8,546,666.00)	(15,351,650.50)	(3,558,848.30)	(28,725,411.23)	1,559,780.33	2,375,096.04
9	Total Profit/ (Loss) for period	(8,546,666.00)	(15,351,650.50)	(3,558,848.30)	(28,725,411.23)	1,559,780.33	2,375,096.04
10	Other Comprehensive Income (OCI)						
A	Items that will not be reclassified to Profit or Loss	-	-	-	-		
	Less : Income tax relating to items that will not be reclassified to Profit or	-	-	-	-		
B	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Less : Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income/ Loss (net of taxes)	-	-	-	-	-	-
11	Total Comprehensive Income for the period	(8,546,666.00)	(15,351,650.50)	(3,558,848.30)	(28,725,411.23)	1,559,780.33	2,375,096.04
12	Net profit attributable to:						
	Owners of the Holding Company Profit/ (Loss)	(8,546,666.00)	(15,351,650.50)	(3,558,848.30)	(28,725,411.23)	1,559,780.33	2,375,096.04
	Non- Controlling Interest Profit/ (Loss)	-	-	-	-	-	-
		(8,546,666.00)	(15,351,650.50)	(3,558,848.30)	(28,725,411.23)	1,559,780.33	2,375,096.04
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	(8,546,666.00)	(15,351,650.50)	(3,558,848.30)	(28,725,411.23)	1,559,780.33	2,375,096.04
	Non- Controlling Interest	-	-	-	-	-	-
		(8,546,666.00)	(15,351,650.50)	(3,558,848.30)	(28,725,411.23)	1,559,780.33	2,375,096.04
15	Reserves	NA	NA	NA	NA	NA	8,278,853,404.00
16	Details of Equity Share Capital						
	Paid-up equity share capital	101,890,980.00	101,890,980.00	28,868,060.00	101,890,980.00	28,868,060.00	32,868,060.00
	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)	(0.84)	(1.51)	(1.23)	(2.82)	0.54	0.72
	b) Diluted (in Rs)	(0.84)	(1.51)	(1.23)	(2.82)	0.54	0.72

Notes :

1 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.

2 The above results for the Quarter and Nine ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 03rd February, 2021. The Statutory Auditors have carried out limited review of the results for quarter and Nine months ended December 31,2020.

3 The company operated in one segment (i.e., Information Technology) , hence no separate segment reporting is given.

4 Consolidated Financial Figures inclue results of following Subsidiary Companies :
a) Keerti Institute India Private Limited (KIIPL)
b) Keerti Tutorials India Private Limited (KTIPL)

5 Figures for the previous period have been regrouped or rearranged wherever necessary.

For : Keerti Knowledge & Skills Limited

Mr. Sudhakar P. Sonawane
Managing Director
DIN : 01689700

Mr. Vinod N Narsale
Chief Financial Officer

KEERTI KNOWLEDGE AND SKILLS LIMITED ★ MUMBAI

Place : Mumbai
Date : 03.02.2021