

SHRI KALYAN HOLDINGS LIMITED

CIN: L67120RJ1993PLC061489

Regd office: B-19, Lal Bahadur Nagar, Malviya Nagar, Jaipur-302017 (Rajasthan)

Tel. No & Fax. : 0141-4034062

Website: www.shrikalyan.co.in, E-Mail: shrikalyan25@hotmail.com

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Date: May, 26, 2023

Sub.: Outcome of Board Meeting held on May, 26, 2023 pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Ref.: Shri Kalyan Holdings Limited, Scrip Code: 532083
Respected Sir/ Ma'am,

The Board of Directors of the Company in their meeting held on Friday, May, 26, 2023 at Registered Office of the Company situated at B-19, Lal Bahadur Nagar, Malviya Nagar, Jaipur-302017 (Rajasthan), which commenced at 02:00 P.M. and concluded at 03:30 P.M. inter alia transacted the following businesses:

1. Approved the Audited Financial results of the Company, for quarter and year ended on March 31, 2023 alongwith the statement of assets and liabilities as on that date and Cash Flow Statement for the year ended on March 31, 2023 in compliance with Regulation 33 of the Listing Regulations (enclosed herewith)
Further, the extract of audited financial results will also be published in the newspapers in compliance with Regulation 47 of the Listing Regulations;
2. Took on record the Auditor's Report on the audited financial results of the Company for the quarter and year ended on March 31, 2023 (enclosed herewith).

Further, a declaration duly signed by Managing Director (MD) and Chief Financial Officer (CFO) of the Company, pursuant to Regulation 33(3) (d) of Listing Regulations (as amended) read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, to the effect that Auditor's Report has been issued with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended on March 31, 2023 is also enclosed herewith.

Further, in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended and Company's Code of conduct for Prohibition of Insider Trading, the "Trading Window" for trading in the securities of the Company will open from Monday May 29, 2023 for the Directors, Key Managerial Personnel and other Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.

Kindly take the above on record.

Thanking You,
Yours faithfully,

FOR SHRI KALYAN HOLDINGS LIMITED



SHIKHA AGARWAL
COMPANY SECRETARY &
COMPLIANCE OFFICER
M. No.:- A37304

Encl: a/a

S. RAKHECHA & CO.
Chartered Accountants

**141/145, Princess Street,
Sai Bhuvan, 3rd Floor,
Mumbai-400 002
Tel. : 22091148**

S.B. Rakhecha
B.Com., F.C.A.

Independent Auditor's report on audited annual financial results of Shri Kalyan Holdings Limited pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (AS AMENDED)

TO,

THE BOARD OF DIRECTORS OF SHRI KALYAN HOLDINGS LIMITED

Opinion

We have audited the accompanying annual financial results of **Shri Kalyan Holdings Limited** (hereinafter referred to as the 'Company') for the year ended 31 March 2023, attached herewith (the 'Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- i. Are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the listing regulations, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5th July 2016 (and CIR/MD/DF1/69/2016 dated 10th August 2016 (hereinafter referred to as SEBI Circulars'), and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in applicable Indian Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended ('Ind AS'), and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2023.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under provision of act, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's and Board of Director's responsibilities for the annual financial results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in

Ind AS specified under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial statement or, if such disclosure are inadequate, to modify our opinion. Our conclusion are

S. RAKHECHA & CO.
Chartered Accountants

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S.B. Rakhecha
B.Com., F.C.A.

based on the audit evidence obtained up to date of our auditor's report. However, future events or condition may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial results of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The annual financial results include the results for the quarter ended 31st March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For S. RAKHECHA & CO.
Chartered Accountants
FRN#108490W

SURESHCHAND
BHIKHAMCHAND
RAKHECHA

 Digitally signed by
SURESHCHAND BHIKHAMCHAND
RAKHECHA
Date: 2023.05.26 14:40:27 +05'30'

(S.B. Rakhecha)
Proprietor

M.No.: 038560
Place: Mumbai

Date: 26/05/2023

UDIN: 23038560BGTKVA4032



Shri Kalyan Holdings Limited
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(Rs. in Lakhs)

Statement of Audited Financial Results for the Quarter and Year ended March 31, 2023

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023 Audited	31.12.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 Audited
	Income					
1	Revenue from Operations					
	(i) Interest Income	29.12	29.05	42.27	132.71	185.09
	(ii) Dividend Income	0.27	-	-	0.27	0.27
	(iii) Rental Income	-	-	-	-	-
	(iv) Fees and commission Income - Brokerage Income	-	-	-	-	-
	(v) Net gain on fair value changes	19.15	6.37	1.39	22.30	7.00
	(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	(vii) Sale of products (including Excise Duty)	-	-	-	-	-
	(viii) Sale of services	-	-	-	-	-
	(viii) Other operating Income	-	-	-	-	-
2	Other Income	-0.00	0.39	0.12	2.22	3.47
3	Total Revenue (1+2)	48.54	35.82	43.78	157.50	195.84
4	Expenses					
	a) Cost of material consumed	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d) Finance costs	13.25	11.42	19.47	56.84	102.67
	e) Impairment on financial instrument	0.07	-0.11	0.11	-1.20	-6.07
	f) Employee benefits expense	5.06	5.06	5.44	20.15	22.86
	g) Depreciation and amortisation expense	2.76	2.77	3.21	11.05	14.62
	h) Other expenses	4.63	1.62	4.02	14.49	15.56
	Total Expenses	25.77	20.75	32.25	101.33	149.65
5	Profit/(Loss) before exceptional items and tax (3-4)	22.77	15.07	11.53	56.17	46.19
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	22.77	15.07	11.53	56.17	46.19
8	Tax Expenses					
	Current Tax	-9.14	-	-6.83	-9.14	-6.83
	MAT Credit Entitlement	-0.48	-	0.05	-0.48	0.05
	Deferred Tax	-4.46	-	-5.06	-4.46	-5.06
	Prior year's Tax adjustments	-12.80	-	0.10	-12.80	-0.36
	Total Tax Expense	-26.89	-	-11.73	-26.89	-12.19
9	Profit/(Loss) for the period (7-8)	-4.12	15.07	-0.20	29.28	33.99
10	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	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
11	Total Comprehensive Income / (Loss) for the period (9+10)	-4.12	15.07	-0.20	29.28	33.99
12	Paid Up Equity Share Capital (Face Value of Rs. 10/- per share)	997.45	997.45	997.45	997.45	997.45
13	Earning per Equity Share of Rs 10 each					
	a) Basic (Rs)	-0.04	0.15	-0.00	0.29	0.34
	b) Diluted (Rs)	-0.04	0.15	-0.00	0.29	0.34

1 The aforesaid results have been reviewed by Audit Committee, and taken on record by the board of directors at their meeting held on 26.05.2023

2 The above financial results have been prepared in accordance with the recognition and measurement principles of IND AS prescribed under section 133 of the Companies Act 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India and SEBI Circular dated 5th July 2016. The financials results for the year ended 31st March, 2023 have been presented.

3 The company does not have more than one reportable segment in line with Ind AS 108 "Operating Segment" issued by ICAI and hence segmental information is not given.

4 The above Financial Results have been drawn up as per Division III applicable to Non-banking Financial Company (NBFC) in compliance with Companies (Indian Accounting Standards) Rules 2015 and as per amendments to Schedule III of the Companies Act, 2013 Vide MCA notification dated 11-10-2018. The Company is SEBI registered Stock Broker and is not required to be registered under Section 45-1A of the Reserve Bank of India, 1934.

5 As per Ind AS 109, the company has unrealised gain/(loss) of Rs. 22.30 lakhs and Rs. 7.00 lakhs for the year ended 31st March 2023 and 31st March 2022 respectively which has been classified under 'Net gain on Fair Value changes'.

6 The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures respect of the full financial year ended March 31, 2023 and the unaudited published year to date figures upto December 31, 2022, being the end of the third quarter of the financial year, which was subjected to a limited review report.

7 Figures of the previous period have been regrouped whenever necessary, in order to make them comparable

Place : Jaipur
Date : 26.05.2023

For Shri Kalyan Holdings Limited

Rajendra Kumar Jha
Chairman and Whole Time Director
DIN:00168154





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Statement of Assets and Liabilities as at 31st March, 2023

(Rs. in Lakhs)

Particulars	As on 31st March, 2023	As on 31st March, 2022
I) ASSETS		
1. Finance Assets		
a) Cash and Cash Equivalents	18.65	2.45
b) Loans	1,082.08	1,562.16
c) Investments	55.49	33.20
d) Other Financial Assets	2.05	4.05
Sub-Total Financial Assets (A)	1,158.27	1,601.85
2. Non-Finance Assets		
a) Current Tax Assets (Net)	4.02	35.71
b) Deferred Tax Assets (Net)	43.13	48.07
c) Property, Plant and Equipment	17.13	28.17
d) Right to use assets	-	3.34
e) Other Intangible assets	0.02	0.03
f) Other Non Financial Assets	1.31	6.49
Sub-Total Non-Financial Assets (B)	65.60	121.80
Total Assets (A+B)	1,223.87	1,723.65
II) LIABILITIES AND EQUITY		
Liabilities		
1. Financial Liabilities		
a) Borrowings (other than Debt Security)	315.42	812.75
b) Lease liability	-	4.14
c) Other Financial Liabilities	2.33	21.36
Sub-total Financial Liabilities (A)	317.75	838.25
2. Non-Finance Liabilities		
a) Other Non Financial Liabilities	0.20	8.75
Sub-Total Non-Financial Liabilities (B)	0.20	8.75
3. Equity		
a) Equity Share Capital	998.78	998.78
b) Other Equity	-92.84	-122.12
Sub-Total Equity (C)	905.93	876.65
Total Liabilities and Equity (A+B+C)	1,223.87	1,723.65

Place : Jaipur
Date : 26.05.2023

For Shri Kalyan Holdings Limited


Rajendra Kumar Jain
Chairman and Whole Time Director
DIN:00168151



SHRI KALYAN HOLDINGS LIMITED

CIN: L67120RJ1993PLC061489

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars	(Amount in INR lakhs)	
	Year ended March 31,2023	Year ended March 31,2022
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	56.17	46.19
Adjustment for:		
Depreciation, Amortisation and Impairment	11.05	14.62
Impairment on Financial Instruments (Expected Credit Loss)	-1.20	-6.07
Gain on Termination of lease liability and ROU	-0.80	-
Net loss on fair value changes	-22.30	-7.00
Balances written off	13.78	-
Profit on sale of PPE	-	-0.55
Interest Expense	56.84	102.67
Interest Income	-132.71	-185.09
Dividend Income	-0.27	-0.27
Operating Profit before Working Capital changes	-19.45	-35.50
Adjustment for:		
(Increase) / Decrease in Financial Assets and Non Financial Assets	6.20	-1.67
Increase / (Decrease) in Financial and Non Financial Liabilities	-27.59	10.48
Cash generated from Operations	-40.83	-26.69
Interest Received	132.71	185.09
Interest Paid	-56.84	-102.10
Taxes Paid	9.74	5.56
Net cash from Operations	44.79	61.85
Loans disbursed (net)	481.28	431.18
Net cash used in operating activities	526.07	493.03
B.CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets	-	7.60
Sale of Investments	-	-
Dividend Received	0.27	0.27
Net cash used for investing activities	0.27	7.87
C.CASH FLOW FROM FINANCING ACTIVITIES		
Interest payment on lease liability	-	-0.57
Lease Liability	-	-1.82
Borrowings and Deposits (Net)	-497.33	-501.49
Net cash used for financing activities	-497.33	-503.87
Net (Decrease)/Increase in cash and cash equivalents	29.01	-2.97
Add : Cash and cash equivalents as at the beginning of the year	2.45	5.42
Cash and cash equivalents as at the end of the year	18.65	2.45
Components of cash and cash equivalents		
Cash on hand	2.13	1.33
In Current Accounts	16.52	1.12

Place : Jaipur
Date : 26.05.2023

For Shri Kalyan Holdings Limited



Rajendra Kumar Jain
Chairman and Whole Time Director
DIN:00168151



SHRI KALYAN HOLDINGS LIMITED

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To,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Date: May 26, 2023

Sub.: Declaration with respect to Audit Report with unmodified opinion pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016

Ref: Shri Kalyan Holdings Limited, Scrip code: 532083

Respected Sir/Ma'am,

We, Bhupendra Kumar Jain, Managing Director and Ashok Kumar Jain, Chief Financial Officer of the Company, hereby declare that, the Statutory Auditors of the Company, M/s S. Rakhecha & Co., Chartered Accountants, Mumbai (FRN 108490W) have issued their Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended on March 31, 2023.

This declaration is given in compliance to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Thanking You,
Yours faithfully,

FOR SHRI KALYAN HOLDINGS LIMITED

Bjain
BHUPENDRA KUMAR JAIN
MANAGING DIRECTOR
DIN: 00168215



Ashok
ASHOK KUMAR JAIN
CHIEF FINANCIAL OFFICER

