

SHRI KALYAN HOLDINGS LIMITED

CIN: L67120RJ1993PLC061489

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

Tel. No & Fax. : 0141-2554270, 0141-4034062

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

To,
BSE Limited.,
25th Floor, P. J. Towers, Dalal Street,
Fort, Mumbai – 400 001

Date: 13.12.2019

Sub.: Outcome of Board Meeting held on 13.12.2019 pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations & 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, December 13, 2019 at Registered Office of the Company situated at B-19, Lal Bahadur Nagar, Malviya Nagar, Jaipur-302017 (Rajasthan), which commenced at 04:00 P.M. and concluded at 05:20 P.M. inter alia transacted the following businesses:

1. Approved the un-audited financial results of the Company in compliance with Regulation 33 of the Listing Regulations, for quarter and half year ended on September 30, 2019 along with the statement of Assets & Liabilities and cashflow statement for the half year ended 30th September, 2019 (Copy enclosed).

Further, the extract of Un-audited Financial results would also be published in the newspapers in compliance with Regulation 47 of the Listing Regulations;

2. Took on record the Limited Review Report on the Un-audited financial results for the quarter and half year ended on September 30, 2019 (Copy enclosed);
3. In reference of Securities and Exchange Board of India (Prohibition of Insider Trading) (Second Amendment) Regulations, 2019 vide notification dated July 25, 2019 and Securities and Exchange Board of India (Prohibition of Insider Trading) (Third Amendment) Regulations, 2019 vide notification dated September 17, 2019, the Board of Directors of the company has approved the amendments to the "Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders" (Revised code).

The revised code shall also be available on the website of the Company at www.shrikalyan.com.

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, December 16, 2019 for 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

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

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


Independent Auditor's Review Report on quarterly Unaudited Financial Results of Shri kalyan Holdings Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors
Shri kalyan Holdings Limited

1. We have reviewed the accompanying statement of unaudited financial results of Shri kalyan Holdings Limited (the 'Company') for the quarter ended September 30, 2019 and year-to date results for the period April 2019 to September 2019, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulations 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The preparation of the Statement in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July 2016 and CIR/IMD/DF1/69/2016 dated 10th August 2016 (hereinafter referred to as 'SEBI Circulars' and other accounting principles generally accepted in India 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 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 the Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurances 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Ind AS 34 specified 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: December 13, 2019

For M/s. S. Rakhecha & Co.
Chartered Accountants
FRN: 108490W



S.B Rakhecha
Proprietor
Membership No. 038560

UDIN: 19038560AAAFO4728

**Shri Kalyan Holdings Limited**

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Part - I

(Rs. in Lakhs)

Statement of Unaudited Financial Results the Quarter and half year ended 30th September, 2019

S.No.	Particulars	Quarter Ended			Half Year Ended	
		30.09.2019 Unaudited	30.06.2019 Unaudited	30.09.2018 Unaudited	30.09.2019 Unaudited	30.09.2018 Unaudited
	Income					
1	Revenue from Operations					
	(i) Interest Income	59.59	77.93	102.14	137.52	267.58
	(ii) Dividend Income	0.01		0.01	0.01	0.01
	(iii) Rental Income					
	(iv) Fees and commission Income - Brokerage Income					
	(v) Net gain on fair value changes	1.90	(4.29)	7.73	(2.39)	2.45
	(vi) Net gain on derecognition of financial instruments under amortised cost category					
	(vii) Sale of products (including Excise Duty)					
	(viii) Sale of services					
	(ix) Other operating Income	(2.28)	-		(2.28)	
2	Other Income	0.09	12.86	-	12.95	3.52
3	Total Revenue (1+2)	59.32	86.50	109.88	145.82	273.56
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	48.56	57.75	100.67	106.30	222.03
	e) Impairment on financial instrument	(2.10)	0.80		(1.30)	-
	f) Employee benefits expense	7.41	6.87	6.85	14.28	13.76
	g) Depreciation and amortisation expense	4.22	4.51	5.12	8.72	10.36
	h) Other expenses	5.48	9.37	6.57	14.85	21.40
	Total Expenses	63.56	79.29	119.21	142.86	267.55
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	(4.24)	7.21	(9.33)	2.97	6.01
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) before extraordinary items and tax (5- 6)	(4.24)	7.21	(9.33)	2.97	6.01
8	Extraordinary Items	-	-	-	-	-
9	Profit before tax (7-8)	(4.24)	7.21	(9.33)	2.97	6.01
10	Tax Expenses					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	(0.60)	-	(0.60)	(0.86)
	Prior year's Tax adjustments	1.18	-	-	1.18	-
11	Profit/(Loss) for the period (9-10)	(5.43)	7.81	(9.33)	2.38	6.87
12	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	-	-	-	-	-
13	Total Comprehensive Income / (Loss) for the period (11+12)	(5.43)	7.81	(9.33)	2.38	6.87
14	Paid Up Equity Share Capital (Face Value of Rs. 10/- per share)	997.45	997.45	997.45	997.45	997.45
15	Earning per Equity Share of Rs 10 each					
	a) Basic (Rs)	-0.05	0.08	-0.09	0.02	0.07
	b) Diluted (Rs)	-0.05	0.08	-0.09	0.02	0.07



Shri Kalyan Holdings Limited		
B-19, LAL BAHADUR NAGAR MALVIYA NAGAR JAIPUR Jaipur RJ 302017 IN		
(CIN - L67120RJ1993PLC061489)		
Mob: 9314514193, Email: shrikalyan25@hotmail.com		
Statement of Assets and Liabilities as at 30th September, 2019		
		(Rs. in lakhs)
Particulars	Notes	As at 30th September, 2019 (Unaudited)
I. ASSETS :		
1. Financial assets		
(a) Cash and cash equivalents	1	39.72
(b) Bank balance other than (a) above		-
(c) Receivables		
(i) Trade receivables	3	2.12
(ii) Other receivables		-
(d) Loans	4	1,860.57
(e) Investments	5	31.80
(f) Other financial assets	6	1.82
		1,936.03
II. Non- financial assets		
(a) Current tax assets (net)	7	52.84
(b) Deferred tax assets (net)	8	28.35
(c) Investment property		-
(d) Property, plant and equipment	9	71.18
(e) Intangible assets under development		-
(f) Other intangible assets	10	5.03
(g) Other non-financial assets	11	12.80
		170.21
Total assets		2,106.24
II. LIABILITIES AND EQUITY		
Liabilities		
1. Financial liabilities		
(a) Payables		
(i) Trade payables		
(i) total outstanding dues of micro and small enterprises		-
(ii) total outstanding dues of creditor other than micro and small enterprises		-
(ii) Other payables		
(i) total outstanding dues of micro and small enterprises		-
(ii) total outstanding dues of creditor other than micro and small enterprises		-
(b) Debt securities		-
(c) Borrowings (Other than Debt Securities)	12	1,187.29
(d) Other financial liabilities	13	20.42
		1,207.71
2. Non- financial liabilities		
(a) Current tax liabilities (net)		-
(b) Provisions		-
(c) Deferred tax liabilities (net)		-
(d) Other non-financial liabilities	15	10.48
		10.48
3. Equity		
(a) Equity share capital	16	998.78
(b) Other equity	17	(110.72)
		888.05
Total Liabilities and Equity		2,106.24



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(Rs in lakhs)

Cashflow Statement for the half year ended 30th September, 2019

Particulars	Sept-19
CASH FLOWS FROM OPERATING ACTIVITIES:	
Profit before Income tax from:	1.69
Adjustments for:	
Depreciation and amortisation expense	8.72
Finance Cost	106.30
Interest income classified as investing cash flows	(1,375.21)
Dividend Income	(0.01)
Investment Loss	4.67
Change in operating assets and liabilities:	
(Increase) / Decrease in Other Non-Current Assets	132.40
(Increase) / Decrease in Trade Receivables	0.26
(Increase) / Decrease in Other financial assets	0.00
-	-
Increase / (Decrease) in Non Current Liabilities	(1.78)
Increase / (Decrease) in Other financial Liabilities	1.35
Cash generated from operations	(1,121.61)
Less: Income taxes paid	14.38
Net cash inflow from operating activities (A)	(1,135.99)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of fixed assets	(0.05)
Interest Received	1,375.21
Dividend Received	0.01
Sale of Investment	18.00
Net cash outflow from Investing activities (B)	1,393.17
CASH FLOWS FROM FINANCING ACTIVITIES:	
Interest Paid	(106.30)
Loan taken Repaid	(634.23)
Loan given Repaid	513.97
Net cash inflow (outflow) from financing activities(C)	(226.56)
Net increase (decrease) In cash and cash equivalents(A+B+C)	30.62
Cash and Cash Equivalents at the beginning of the financial year	
Cash on hand	0.89
Balance with banks - in current accounts	8.21
Total	9.10
Cash and Cash Equivalents at end of the year	
Cash on hand	0.70
Balance with banks - in current accounts	39.02
Total	39.72
Reconciliation of cash and cash equivalents as per the cash flow statement:	
Cash and cash equivalents as at end of the year as per above:	
Cash and cash equivalents	39.72
Balances per statement of cash flows	39.72

Notes:

- The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Ind AS 7 on 'Statement of Cash Flows'.
- Previous years figures have been regrouped/rearranged/recast wherever necessary to conform to this year's classification.



- 1) The above standalone unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th December, 2019. The Statutory Auditors of the Company have also conducted Limited review in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015.
- 2) The Company has adopted Indian Accounting Standards ("Ind AS") from April 1, 2019 and accordingly these 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 quarter ended September 30, 2019 have been presented after incorporating the applicable IND AS adjustments
- 3) The company have reportable segment in line with Ind AS 108 "Operating Segment" issued by ICAI and hence segmental information is given.
- 4) The previous period / years figures have been regrouped / reclassified wherever necessary.
- 5) Provision for Deferred Tax will be reviewed at the year end.
- 6) As required by paragraph 32 of Ind AS, net profit reconciliation between results previously reported, net of tax, under erstwhile India GAAP and as presented now under Ind AS is given below:

Particulars	Quarter ended	Half Year Ended
	30-09-18	30-09-18
Reported Net Profit for the period as per Indian GAAP	(17.06)	3.77
Gain/(Loss) on sale of equity instrument	-	(0.22)
Re-measurement of equity instrument	7.73	2.45
Adjustment of Security Deposit as per INDAS 109 'Financial Instrument'	0.01	0.00
Adjustment of Lease as per INDAS 116	-	-
Deffered Tax	-	0.86
Net Profit after tax (before OCI) as per Ind AS	(9.33)	6.87
Other comprehensive income after tax	-	-
Total Comprehensive Income for the Year	(9.33)	6.87

**Others includes impact of loss/gain on revaluation of equity instrument given in IGAAP Financials

Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results						
(Rs. In Lakhs)						
S.No.	Particulars	Quarter Ended			Half Year Ended	
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Segment Revenue					
	Financing Activity	59.57	77.92	102.13	137.49	267.56
	Investment & Trading of Securities	-0.36	-4.29	7.74	-4.65	5.98
	Total	59.21	73.63	109.87	132.84	273.53
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net sales/Income From Operations	59.21	73.63	109.87	132.84	273.53
2	Segment Results					
	Financing Activity	11.018	19.46	1.46	31.641	45.522
	Investment & Trading of Securities	-0.361	-4.292	7.74	-4.653	5.977
	Total	10.657	15.17	9.19	26.988	51.499
Less	Un-allocable	14.90	7.96	-18.52	24.02	-45.49
	Total Profit Before Tax	-4.24	7.21	-9.33	2.97	6.01
3	Capital Employed (Segment Assets-Segment Liabilities)					
	Segment Assets					
	Financing Activity	1860.57	2088.15	2665.34	1860.57	2665.34
	Investment & Trading of Securities	31.80	50.18	46.64	31.80	46.64
	Unallocated	213.86	256.90	294.25	213.86	294.25
		2106.24	2395.23	3006.23	2106.24	3006.23
	Segment Liabilities					
	Financing Activity	1177.24	1455.47	1996.20	1177.24	1996.20
	Investment & Trading of Securities	0.00	0.00	0.00	0.00	0.00
	Unallocated	40.94	35.29	131.00	40.94	131.00
		1218.18	1490.77	2127.20	1218.18	2127.20
	Capital Employed	888.05	904.46	879.03	888.05	879.03

Place : Jaipur
Date : 13.12.2019



For Shri Kalyan Holdings Limited

Rajendra Kumar Jain
Chairman and Whole-Time Director
DIN:00168151