



August 12th, 2024

To,
The Deputy Manager
Department of Corporate Services,
BSE Limited, Floor- 25,
P.J Towers, Dalal Street,
Fort, Mumbai- 400001

Scrip Code: 538778

Sub: Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Re: Submission of Un-Audited Standalone and Consolidated Financial Results for the Quarter ended 30th June, 2024

Dear Sir,

In compliance with the provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at their meeting held on Monday i.e., 12th August, 2024, inter-alia, have approved the Un-Audited Standalone and Consolidated Financial Results for the Quarter ended on 30th June, 2024.

With regard to the above, please find attached herewith the following:

1. Limited Review Report for the Un-Audited Standalone and Consolidated Financial Results.
2. Un-Audited Standalone and Consolidated Financial Results for the quarter ended on 30th June, 2024.

The Board Meeting commenced at 12:30 pm and concluded at 4:40 pm

We request you to take the same on your records.

For KALYAN CAPITALS LIMITED


Isha Agarwal
Company Secretary & Compliance Officer
M.No.-A25763



Enclosure: a/a





T.K GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

4228/1 ANSARI ROAD, DARYA GANJ,

NEW DELHI – 110002

**Tel. : +91(011)- 45674006, 23264006,
43540898,23269898**

Website : www.tkguptaassociates.com

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REVIEW REPORT ON FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF KALYAN CAPITALS LIMITED (formerly known as AKASHDEEP METAL INDUSTRIES LIMITED)

1. We have reviewed the accompanying statement of Unaudited Standalone Ind AS Financial Results (“Statement”) of **Kalyan Capitals Limited** (formerly known as **Akashdeep Metal Industries Limited**) (“the company”) for the quarter ended June 30, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement, which is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement 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 Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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 of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards (‘Ind AS’) specified under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.

Place: New Delhi

Date: 12/08/2024

**For M/s. T.K. Gupta & Associates
Chartered Accountants**

FRN: 011604N

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Bindal

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CA KRITI BINDAL

Partner

M. No. 516627

UDIN: 24516627BKCPHS5045





T.K GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

4228/1 ANSARI ROAD, DARYA GANJ,
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REVIEW REPORT ON FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF KALYAN CAPITALS LIMITED (formerly known as AKASHDEEP METAL INDUSTRIES LIMITED)

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Kalyan Capitals Limited** (formerly known as **Akashdeep Metal Industries Limited**) (“the Parent”) and its subsidiary (the Parent and its subsidiary together referred to as “the Group”) for the quarter ended June 30, 2024, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 Standards 34 “Interim Financial Reporting” (‘Ind AS 34’), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015. 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 Engagements (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 is limited primarily to inquiries of the 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Sr. No.	Name of the Entity	Relationship
1.	Anmol Financial Services Limited	Subsidiary Company
2.	Kalyan Capitals Limited (formerly known as Akashdeep Metal Industries Limited)	Parent Company



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T.K GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 4 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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 M/s. T.K. Gupta & Associates
Chartered Accountants
FRN: 011604N

Place: New Delhi
Date: 12/08/2024



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CA KRITI BINDAL
Partner
M. No. 516627
UDIN: 24516627BKCPHT4328

Consolidated Financial Results For The Quarter Ended on 30th June, 2024

Particulars	(Amount in Lacs)			
	FOR QUARTER ENDED			FOR THE FINANCIAL YEAR ENDED
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	Unaudited	Audited	UnAudited	Audited
Revenue from operations				
(i) Interest Income	535.78	696.71	596.80	2,628.24
(ii) Dividend Income	0.06	2.92	-	11.94
(iii) Rental Income	-	-	-	-
(iv) Fees and commission Income	-	-	-	-
(v) Net gain on fair value changes	77.97	-17.96	-	-
(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-
(vii) Sale of products(including Excise Duty)	-	-	-	-
(viii) Sale of services	-	-	-	-
(ix) Others	-	-	-	-
I Total Revenue from operations	107.49	297.95	-	529.90
II Other Income	721.30	979.62	596.80	3,170.09
III Total Income (I+II)	2.42	38.51	7.55	158.90
Expenses	723.72	1,018.13	604.35	3,328.99
(i) Finance Costs	402.08	695.64	353.67	2,096.16
(ii) Fees and commission expense	-	-	-	-
(iii) Net loss on fair value changes	-	31.80	-	31.80
(iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
(v) Impairment on financial instruments	-	11.18	-	14.29
(vi) Cost of materials consumed	-	-	-	-
(vii) Purchases of Stock-in-trade	-	-	-	-
(viii) Changes in inventories of finished goods, stock-in- trade and work-in-progress	-	-	-	-
(ix) Employee Benefits Expenses	20.54	20.67	12.49	68.35
(x) Depreciation, amortization and impairment	15.45	6.72	6.46	62.75
(xi) Others expenses	7.42	53.05	14.20	114.71
IV Total Expenses	445.48	819.05	386.82	2,388.06
V Profit / (loss) before exceptional items and tax (III- IV)	278.23	199.08	217.53	940.93
VI Exceptional items	-	-	-	-
VII Profit/(loss) before tax (V -VI)	278.23	199.08	217.53	940.93
VIII Tax Expense:				
(1) Current Tax	51.99	34.29	50.24	221.65
(2) Income Tax Provision written off	-	-	-	-
(3) Deferred Tax	107.88	-7.46	-7.75	-19.30
IX Profit / (loss) for the period from continuing operations(VII-VIII)	118.36	172.24	175.04	738.58
Controlling Interest	96.24	140.05	148.71	600.54
Non-Controlling Interest	22.12	32.19	23.29	138.04
X Other Comprehensive Income				
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-
Revaluation of Defined Benefit Plans	-	3.07	-	3.07
Tax Impact on Above	-	-	-	-0.75
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-0.75	-	-
Subtotal (A)	-	2.32	-	2.32
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Subtotal (B)	-	-	-	-
Other Comprehensive Income (A + B)	-	2.32	-	2.32
Controlling Interest	-	1.89	-	1.89
Non-Controlling Interest	-	0.43	-	0.43
XI Total Comprehensive Income for the period (IX+X)	118.36	174.57	175.04	740.90
Controlling Interest	96.24	141.94	151.75	602.43
Non-Controlling Interest	22.12	32.63	23.29	138.47
XII Paid up equity share capital	1,050.26	1,050.26	1,050.26	1,050.26
XIII Other Equity (excluding revaluation reserve)	3,744.56	3,648.32	3,197.65	3,648.32
XIV Earnings per Equity Share from continuing operation				
Basic (Rs.)	0.23	0.33	0.33	1.41
Diluted (Rs.)	0.23	0.33	0.33	1.41

Place: Ghaziabad
Date: August 12, 2024

By the order of the Board
For Kalyan Capitals Limited
Kalyan Capitals Limited
Sandeep Singh
Chairperson & Director
DIN:00922497 **Director**



Standalone Financial Results For The Quarter Ended on 30th June, 2024

Particulars	(Amount in Lacs)			
	FOR THE QUARTER ENDED			FOR THE FINANCIAL YEAR ENDED
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	UnAudited	Audited	UnAudited	Audited
1	2	3	4	5
Revenue from operations				
(i) Interest Income				
(ii) Dividend Income	441.39	523.00	413.85	1,967.36
(iii) Rental Income	-	0.23	-	0.34
(iv) Fees and commission Income	-	-	-	-
(v) Net gain on fair value changes	-	-	-	-
(vi) Net gain on derecognition of financial instruments under amortised cost category	-	13.46	-	27.33
(vii) Sale of products(Including Excise Duty)	-	-	-	-
(viii) Sale of services	-	-	-	-
(ix) Others	-	-	-	0.61
(i) Total Revenue from operations	0.15	0.29	-	-
(ii) Other Income	441.55	536.97	413.85	1,995.63
(iii) Total income (I+II)	2.41	3.80	-	3.80
Expenses	443.95	540.78	413.85	1,999.43
(i) Finance Costs				
(ii) Fees and commission expense	369.29	454.36	333.46	1,617.50
(iii) Net loss on fair value changes	-	-	-	-
(iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
(v) Impairment on financial instruments	-	-	-	-
(vi) Cost of materials consumed	-	-	-	-
(vii) Purchases of Stock-in-trade	-	-	-	-
(viii) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-
(ix) Employee Benefits Expenses				
(x) Depreciation, amortization and impairment	13.88	14.63	8.71	46.87
(xi) Others expenses	15.26	6.54	5.19	61.24
(IV) Total Expenses (IV)	4.24	39.97	9.32	77.92
(V) Profit / (loss) before exceptional items and tax (III-IV)	402.68	515.50	356.68	1,803.53
(VI) Exceptional items	41.27	25.28	57.17	195.90
(VII) Profit/(loss) before tax (V - VI)	-	-	-	-
(VIII) Tax Expense:	41.27	25.28	57.17	195.90
(1) Current Tax				
(2) Income Tax Provision written off	11.95	20.41	9.78	64.76
(3) Deferred Tax	-	-	-	-
(IX) Profit / (loss) for the period from continuing operations(VII-VIII)	-0.12	7.33	-3.04	-4.83
(X) Other Comprehensive Income	29.44	-2.47	50.43	135.97
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-
Revaluation of Defined Benefit Plans	-	1.17	-	1.17
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-0.27	-	-0.27
Subtotal (A)	-	0.91	-	0.91
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Subtotal (B)	-	-	-	-
Other Comprehensive Income (A + B)	-	0.91	-	0.91
(XI) Total Comprehensive Income for the period (IX+X)	29.44	-1.57	50.43	136.88
(XII) Paid up equity share capital	1,050.26	1,050.26	1,050.26	1,050.26
(XIII) Other Equity (excluding revaluation reserve)	2,143.24	2,113.80	2,027.34	2,113.80
(XIV) Earnings per Equity Share from continuing operation				
Basic	0.06	-0.00	0.10	0.26
Diluted	0.06	-0.00	0.10	0.26

Place: Ghaziabad
Date: August 12, 2024

By the order of the Board
For Kalyan Capitals Limited
Kalyan Capitals Limited
Sanjeev Singh
Sanjeev Singh
Chairperson & Director
DIN:00922497
Director

+91-120-4543708

info@kalyancapitals.com

https://kalyancapitals.com /

**Notes to Un-Audited Standalone & Consolidated Financial Results for the Quarter ended on June 30th, 2024**

1. The Un-Audited Standalone & Consolidated Financial results of the Company for the Quarter ended June 30th, 2024 have been duly reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 12th, 2024.
2. Limited Review of the Unaudited Financial results for the Quarter ended June 30th, 2024 has been carried out by the Statutory Auditor.
3. Figures for previous quarter/period have been regrouped and reclassified wherever necessary, to confirm to current quarter/period's classification/disclosures.
4. During the period under review the shareholders approved the appointment of:
 - i. Mr. Sanjeev Singh (DIN: 00922497), as a Non-Executive Non Independent Director and
 - ii. Mr. Rishabh Talwar (DIN: 10316259) as an Independent Director.by passing special resolution via Postal Ballot dated July 01st, 2024, results of which was declared on July 03rd, 2024.
5. The Company is a NBFC Company. All other activities revolve around the main business. The Company does not have any geographic segments. As such, there are no separate reportable segments as per the IND AS 108- Segment Reporting.
6. The Un-Audited Standalone & Consolidated Financial results of the Company for the Quarter ended June 30th, 2024 are also available on the website of the Company (www.kalyancapitals.com) and BSE Limited (www.bseindia.com)

Place: Ghaziabad

Date: 12.08.2024

By the Order of the Board
For Kalyan Capitals Limited**Kalyan Capitals Limited**
Sanjeev Singh

Chairman & Director

Director

DIN: 00922497

