



KALYAN CAPITALS LIMITED

(Formerly known as Akashdeep Metal Industries Limited)
CIN: L28998DL1983PLC017150

November 13th, 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: Submission of Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30th, 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 today i.e., November 13th, 2024, inter-alia, have approved the Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half year ended on September 30th, 2024.

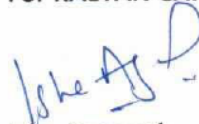
With regard to the above, please find attached herewith the following:

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

The Board Meeting commenced at 12:30 pm and concluded at 4:15 p.m.

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.: 011-35016945,43540898,
Mobile: +91-8448852426, 8448421575
Website: www.tkguptaassociates.com
E-mail: tkga@tkguptaassociates.com

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 September 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: 13/11/2024

**For M/s. T.K. Gupta & Associates
Chartered Accountants
FRN: 011604N**



**CA KRITI BINDAL
Partner**

M. No. 516627

UDIN: 245166 27 BKCPJV5428



T.K. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
4228/1, ANSARI ROAD, DARYA GANJ,
NEW DELHI-110002
Tel.: 011-35016945,43540898,
Mobile: +91-8448852426, 8448421575
Website: www.tkguptaassociates.com
E-mail: tkga@tkguptaassociates.com

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 September 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





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: 13/11/2024



CA KRITI BINDAL
Partner
M. No. 516627

UDIN: 24516627BKCPJ02184



KALYAN CAPITALS LIMITED

(Formerly known as Akashdeep Metal Industries Limited)
CIN: L28998DL1983PLC017150

Standalone Financial Results For The Quarter and Half-Year Ended 30th September, 2024							
S.No.	Particulars	(Amount in Lacs)					
		FOR QUARTER ENDED			FOR HALF-YEAR ENDED		FOR FINANCIAL YEAR ENDED
		9/30/2024	9/30/2023	6/30/2024	9/30/2024	9/30/2023	3/31/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Revenue from operations						
(i)	Interest Income	459.86	508.10	441.39	901.26	921.95	1,967.36
(ii)	Dividend Income	-	-	-	-	-	0.34
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-	-
(v)	Net gain on fair value changes	-	4.35	-	-	4.35	27.33
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of products(including Excise Duty)	-	-	-	-	-	-
(viii)	Sale of services	-	-	-	-	-	0.61
(ix)	Others	0.05	0.03	0.15	0.20	0.03	-
(I)	Total Revenue from operations	459.92	512.49	441.55	901.46	926.34	1,995.63
(II)	Other Income	-	-	2.41	2.41	-	3.80
(III)	Total Income (I+II)	459.92	512.49	443.96	903.87	926.34	1,999.43
	Expenses						
(i)	Finance Costs	374.53	413.74	369.29	743.82	747.20	1,617.50
(ii)	Fees and commission expense	-	-	-	-	-	-
(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	10.52	11.07	13.88	24.40	19.78	46.87
(x)	Depreciation, amortization and impairment	15.26	18.00	15.26	30.52	23.19	61.24
(xi)	Others expenses	10.43	9.81	4.24	14.67	19.13	77.92
(IV)	Total Expenses (IV)	410.73	452.61	402.68	813.41	809.29	1,803.53
(V)	Profit / (loss) before exceptional items and tax (III-IV)	49.19	59.87	41.27	90.46	117.04	195.90
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V - VI)	49.19	59.87	41.27	90.46	117.04	195.90
(VIII)	Tax Expense:						
	(1) Current Tax	11.65	-0.11	11.95	23.60	9.67	64.76
	(2) Income Tax Provision written off	-	-	-	-	-	-
	(3) Deferred Tax	-1.44	0.30	-0.12	-1.56	-2.74	-4.83
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	38.97	59.68	29.44	68.42	110.11	135.97
(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	-	-	-	-	-	1.17
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-0.27
	Subtotal (A)	-	-	-	-	-	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
(XI)	Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	38.97	59.68	29.44	68.42	110.11	136.88
(XII)	Paid up equity share capital	1,050.26	1,050.26	1,050.26	1,050.26	1,050.26	1,050.26
(XIII)	Other Equity (excluding revaluation reserve)	2,182.21	2,087.02	2,143.24	2,182.21	2,087.02	2,113.80
(XIV)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	0.07	0.11	0.06	0.13	0.21	0.26
	Diluted (Rs.)	0.07	0.11	0.06	0.13	0.21	0.26

By the order of the Board
For Kalyan Capitals Limited

Sanjeev Singh
Chairman & Executive Director
DIN:00922497

Place: Ghaziabad
Date: November 13, 2024





KALYAN CAPITALS LIMITED

(Formerly known as Akashdeep Metal Industries Limited)

CIN: L28998DL1983PLC017150

Standalone Statement of Assets and Liabilities as at 30th September, 2024

PARTICULARS	(Amount in Lacs)	
	AS ON	AS ON
	30-09-2024 Unaudited	31-03-2024 Audited
I. ASSETS		
1. Financial Assets		
Cash & Cash Equipments		
Bank Balance other than (a) above	836.88	63.72
Derivative financial instruments	-	-
Receivables	-	-
(I) Trade Receivables	-	-
(II) Other Receivables	-	-
Loans	-	-
Investments	15,102.12	12,442.65
Other Financial assets (to be specified)	1,465.25	1,591.91
2. Non-Financial Assets	3.17	1.40
Inventories	-	-
Current tax assets (Net)	-	-
Deferred tax Assets (Net)	242.43	180.91
Investment Property	19.05	17.49
Biological assets other than bearer plants	-	-
Property, Plant and Equipment	-	-
Capital work-in-progress	162.67	193.19
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible assets	-	-
Other non-financial assets (to be specified)	-	-
c. Current Tax Assets (Net)	1.93	0.27
TOTAL ASSETS	17,833.50	14,491.54
II. LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables	-	-
(I) Trade Payables	-	-
enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(II) Other Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Debt Securities	-	-
Borrowings (Other than Debt Securities)	-	-
Deposits	14,475.81	11,204.40
Subordinated Liabilities	-	-
Other financial liabilities (to be specified)	-	-
Non-Financial Liabilities	4.26	25.07
Current tax liabilities (Net)	-	-
Provisions	31.94	-
Deferred tax liabilities (Net)	89.02	32.59
Other non-financial liabilities (to be specified)	-	65.42
EQUITY		
Equity Share capital	-	-
Other Equity	1,050.26	1,050.26
Total Equity	2,182.21	2,113.80
TOTAL-EQUITY AND LIABILITIES	17,833.50	14,491.55

By the order of the Board
For Kalyan Capitals Limited

Place: Ghaziabad
Date: November 13, 2024



Sanjeev Singh
Chairman & Executive Director
DIN:00922497



KALYAN CAPITALS LIMITED

(Formerly known as Akashdeep Metal Industries Limited)

CIN: L28998DL1983PLC017150

Standalone Statement of Cash Flows for the Half - Year Ended 30th September, 2024

(Amount in Lacs)

Particulars	April 2024 - September 2024	April 2023 - March 2024
A. Cash flows from operating activities		
Profit Before taxation	90.46	195.90
Adjustments for:		
Depreciation	-	-
Net gain on fair value changes	30.52	61.24
Impairment of Financial Assets	(2.41)	-
Profit on sale of Investments	-	-
Provision for Gratuity	-	(27.33)
Changes in OCI	-	0.41
Working capital changes:		
Increase / (Decrease) in other Advances	-	-
(Increase) / Decrease in Current Tax Assets	(61.52)	(37.20)
(Increase) / Decrease in Other Financial Assets	(1.65)	(0.27)
(Increase) / Decrease in Other Financial Assets	(1.77)	(0.04)
(Increase) / Decrease in Other Current Liabilities	-	-
(Increase) / Decrease in Other Financial Liabilities	(20.81)	16.16
(Increase) / Decrease in Current Tax Liabilities	(0.66)	(2.51)
(Increase) / Decrease in Other Non-Financial Assets	-	-
(Increase) / Decrease in Other Non-Financial Liabilities	-	-
Tax Adjustment		
Provision for Current Year	-	-
Provision for Previous Year	-	(56.84)
Net cash flow from operating activities(A)	32.16	149.53
B. Cash flows from investing activities		
Proceeds from sale of Investment	129.07	-
Changes in Long-Term Loans and Advances	(2,659.48)	(2,435.38)
Purchase of property, plant and equipment	-	(187.99)
Purchase of Investment	-	(99.33)
Net cash used in investing activities(B)	(2,530.41)	(2,722.70)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	3,271.41	2,630.67
Proceeds from Share Capital	-	-
Proceeds from Short-term borrowings	-	-
Payment of long-term borrowings	-	-
Net cash flow from financing activities(C)	3,271.41	2,630.67
Net increase in cash and cash equivalents (A+B+C)	773.16	57.51
Cash and cash equivalents at beginning of period	63.72	6.20
Cash and cash equivalents at end of period	836.88	63.72

By the order of the Board
For Kalyan Capitals Limited



Sanjeev Singh
Sanjeev Singh
Chairman & Executive Director
DIN:00922497

Place: Ghaziabad

Date: November 13, 2024



KALYAN CAPITALS LIMITED

(Formerly known as Akashdeep Metal Industries Limited)

CIN: L28998DL1983PLC017150

Consolidated Financial Results for the Quarter and Half-Year ended on 30th September, 2024

Particulars	(Amount in Laes)					
	For Quarter Ended			For Half- Year ended		For the Financial Year ended
	9/30/2024	9/30/2023	6/30/2024	9/30/2024	9/30/2023	3/31/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations						
(i) Interest Income	549.03	636.69	535.78	1,084.81	1,233.49	2,628.24
(ii) Dividend Income	5.64	-	0.06	5.69	-	11.94
(iii) Rental Income	-	-	-	-	-	-
(iv) Fees and commission Income	-	-	-	-	-	-
(v) Net gain on fair value changes	-22.34	-	77.97	55.63	-	-
(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	138.89	-	107.49	246.38	-	529.90
(I) Total Revenue from operations	671.22	636.69	721.30	1,392.52	1,233.49	3,170.09
(II) Other Income	-0.01	87.97	2.42	2.41	95.52	158.90
(III) Total Income (I+II)	671.21	724.66	723.72	1,394.92	1,329.01	3,328.99
Expenses						
(i) Finance Costs	406.92	438.78	402.08	809.00	792.45	2,096.16
(ii) Fees and commission expense	-	-	-	-	-	-
(iii) Net loss on fair value changes	-	-	-	-	-	-
(iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	31.80
(v) Impairment on financial instruments	-	-	-	-	-	-
(vi) Cost of materials consumed	-	-	-	-	-	14.29
(vii) Purchases of Stock-in-trade	-	-	-	-	-	-
(viii) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
(ix) Employee Benefits Expenses	17.21	16.81	20.54	37.75	29.30	68.35
(x) Depreciation, amortization and impairment	15.45	18.06	15.45	30.90	24.52	62.75
(xi) Others expenses	16.11	25.10	7.42	23.53	39.30	114.71
(IV) Total Expenses	455.70	498.75	445.49	901.18	885.56	2,388.06
(V) Profit / (loss) before exceptional items and tax (III- IV)	215.51	225.91	278.23	493.74	443.45	940.93
(VI) Exceptional items	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V -VI)	215.51	225.91	278.23	493.74	443.45	940.93
(VIII) Tax Expense:						
(1) Current Tax	73.20	51.07	51.99	125.20	101.30	221.65
(2) Income Tax Provision written off	-	-	-	-	-	-
(3) Deferred Tax	-12.86	5.33	107.88	95.02	-2.41	-19.30
(IX) Profit / (loss) for the period from continuing operations (VII-VIII)	155.16	169.51	118.36	273.52	344.56	738.58
Controlling Interest	126.16	152.03	96.24	222.40	300.74	600.54
Non-Controlling Interest	29.00	20.53	22.12	51.12	43.82	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	-	-	-	-	-	-
Tax Impact on Above	-	-	-	-	-	3.07
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-0.75
Subtotal (A)						
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)						
Fair Valuation of Mutual Funds	-	-	-	-	-	2.32
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (B)						
Other Comprehensive Income (A + B)						
Controlling Interest	-	-	-	-	-	2.32
Non-Controlling Interest	-	-	-	-	-	1.89
(XI) Total Comprehensive Income for the period (IX+X)						
Controlling Interests	126.16	152.03	96.24	222.40	300.74	740.90
Non-Controlling Interests	29.00	20.53	22.12	51.12	43.82	602.43
(XII) Paid up equity share capital	1,050.26	1,050.26	1,050.26	1,050.26	1,050.26	1,38.47
(XIII) Other Equity (excluding revaluation reserve)	3,870.72	3,346.64	3,744.56	3,870.72	3,346.64	1,050.26
(XIV) Earnings per Equity Share from continuing operation						
Basic (Rs.)	0.30	0.33	0.23	0.52	0.66	1.41
Diluted (Rs.)	0.30	0.33	0.23	0.52	0.66	1.41

Place: Ghaziabad
Date: November 13, 2024

By the order of the Board
For Kalyan Capitals Limited

Sanjeev Singh

Sanjeev Singh
Chairman & Executive Director
DIN:00922497



KALYAN CAPITALS LIMITED

(Formerly known as Akashdeep Metal Industries Limited)

CIN: L28998DL1983PLC017150

Consolidated Statement of Assets and Liabilities As on 30th September, 2024

PARTICULARS	(Amount in Lacs)	
	AS AT	AS AT
	30-09-2024	31-03-2024
	Unaudited	Audited
I. ASSETS		
1. Financial Assets		
Cash & Cash Equipments		
Bank Balance other than (a) above	943.63	228.13
Derivative financial instruments	-	-
Receivables	-	-
(I) Trade Receivables	-	-
(II) Other Receivables	-	-
Loans	-	-
Investments	19,125.15	16,394.48
Other Financial assets (to be specified)	1,080.36	757.40
Other Advances	18.87	81.11
2. Non-Financial Assets		
Inventories	-	-
Current tax assets (Net)	-	-
Deferred tax Assets (Net)	479.17	355.45
Investment Property	-	71.34
Biological assets other than bearer plants	-	-
Property, Plant and Equipment	-	-
Capital work-in-progress	304.78	335.66
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible assets	-	-
Other non-financial assets (to be specified)	-	-
Capital Advances	2.05	17.63
Other Current Assets	-	-
c. Current Tax Assets (Net)		
	-	-
TOTAL ASSETS	21,954.01	18,241.21
II. LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables	-	-
(I) Trade Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Debt Securities	-	-
Borrowings (Other than Debt Securities)	-	-
Deposits	15,819.31	12,507.25
Subordinated Liabilities	-	-
Other financial liabilities (to be specified)	-	-
Non-Financial Liabilities	154.48	154.69
Current tax liabilities (Net)	-	-
Provisions	35.34	56.78
Deferred tax liabilities (Net)	352.57	227.38
Other non-financial liabilities (to be specified)	23.69	-
Other Current Liabilities	-	-
EQUITY		
Equity Share Capital	-	-
Other Equity	1,050.26	1,050.26
Non-Controlling Interest	3,870.72	3,648.32
Total Equity	647.64	596.52
TOTAL EQUITY AND LIABILITIES	21,954.01	18,241.21

Place: Ghaziabad
Date: November 13, 2024



By the order of the Board
For Kalyan Capitals Limited

Sanjeev Singh
Chairman & Executive Director
DIN:00922497



KALYAN CAPITALS LIMITED

(Formerly known as Akashdeep Metal Industries Limited)

CIN: L28998DL1983PLC017150

Consolidated Statement of Cash Flows for the Half-Year ended 30th September, 2024

Particulars		APRIL 2024- SEPTEMBER 2024	APRIL 2023- MARCH 2024
A.)	Cash flows from operating activities		
	Profit Before taxation		
	Adjustments for:	493.74	940.93
	Depreciation		
	Profit on sale of car	30.90	62.75
	Income from Sale of Property	-	(3.24)
	Profit on sale of Investments	-	(151.86)
	Provision for Gratuity	(28.90)	(92.40)
	Provision for Tax	-	1.30
	Revaluation of Investments	-	-
	Changes in Defined Benefit Plans (OCI)	(55.63)	31.80
	Excess Income tax Provision Written Off	-	-
	Profit attributable to Non-Controlling Interest	-	-
	Impairment of financial assets	-	-
	Deferred Tax Assets	-	-
	Working capital changes:		
	Increase / (Decrease) in other Advances	-	-
	(Increase) / Decrease in Current Tax Assets	(123.71)	(120.55)
	(Increase) / Decrease in Other Non-Financial Assets	15.58	38.27
	(Increase) / Decrease in Other Financial Assets	62.24	65.56
	(Increase) / Decrease in Other Non-Financial Liabilities	-	-
	(Increase) / Decrease in Other Financial Liabilities	(0.22)	0.62
	(Increase) / Decrease in Other Current Assets	-	-
	(Increase) / Decrease in Other Current Liabilities	-	-
	(Increase) / Decrease in Current Tax Liabilities	(21.44)	19.16
	Tax Adjustment		
	Provision for Current Year	-	-
	Provision for Previous Year	-	(123.36)
	Net cash flow from operating activities(A)	372.56	668.98
B.)	Cash flows from investing activities		
	Purchase of property, plant and equipment	-	(187.99)
	Loss of Control of Subsidiary	-	-
	Proceeds from sale of Investment	775.26	2,898.22
	purchase of investment	(1,013.71)	(3,284.48)
	Proceeds from sale of property, plant and equipment	-	229.71
	Acquisition of investments	-	-
	Changes in Long-Term Loans and Advances	(2,730.68)	(3,066.51)
	Changes in Capital Advances	-	-
	Net cash used in investing activities(B)	(2,969.13)	(3,411.05)
C.)	Cash flows from financing activities		
	Proceeds from Short-term borrowings	3,312.06	2,944.70
	Payment of borrowings	-	-
	Proceeds from Share Capital	-	-
	Net cash flow from financing activities(C)	3,312.06	2,944.70
	Net increase in cash and cash equivalents (A+B+C)	715.50	202.63
	Cash and cash equivalents at beginning of period	228.13	25.51
	Cash and cash equivalents at end of period	943.63	228.13

Place: Ghaziabad
Date: November 13, 2024

By the order of the Board
For Kalyan Capitals Limited


Sanjeev Singh
Chairman & Executive Director
DIN:00922497



KALYAN CAPITALS LIMITED

(Formerly known as Akashdeep Metal Industries Limited)

CIN: L28998DL1983PLC017150

Notes to Un-Audited Standalone & Consolidated Financial Results for the Quarter and Half year ended on September 30th, 2024

1. The Un-Audited Standalone & Consolidated Financial results of the Company for the Quarter and half year ended September 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 November 13th, 2024.
2. Limited Review of the Unaudited Financial results for the Quarter half year ended September 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. 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.
5. The Un-Audited Standalone & Consolidated Financial results of the Company for the Quarter half year ended September 30th, 2024 are also available on the website of the Company (www.kalyancapitals.com) and BSE Limited (www.bseindia.com)

By the Order of the Board
For Kalyan Capitals Limited

Place: Ghaziabad
Date: 13.11.2024



Sanjeev Singh
Sanjeev Singh
Chairman & Director
DIN: 00922497