

SFCSL/SCY/2025-26/ 12

24.05.2025

To

Head- Listing & Compliance
METROPOLITAN STOCK EXCHANGE OF INDIA LIMITED

205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West), Mumbai
Mumbai City MH 400070 IN

Dear Sir,

SUB: OUTCOME OF BOARD MEETING HELD ON 24TH MAY 2025

Ref: Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to inform you that the Board of Directors of the Company at its meeting held on 24th May 2025 have, inter-alia, considered and approved the following:

1. Audited Financial Results:

The Board has approved Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March 2025. The copy of the Audited Financial Results and Auditor's Report are enclosed herewith.

We do hereby confirm that the Statutory Auditors of the Company have issued an Audit Report with ***un-modified opinion*** on the Audited Financial Results of the Company for the Financial Year ended 31st March 2025.

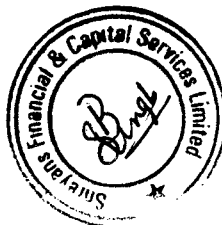
2. Appointment of Secretarial Auditor:

The Board has Appointed:

M/s. P. S. Bathla & Associates as Secretarial Auditors of the Company for a period of 5 Years, subject to the approval of Shareholders of the Company.

3. Re-appointment of Executive Director & CEO :

Re-appointment of Mr. Kirti Kumar Jain (DIN: 00932391) as an Executive Director and CEO of the Company for a period of Five Years w.e.f 25th July, 2025 , subject to the approval of Shareholders of the Company.



Kindly note that, the meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 1.45 p.m.

Thanking you,

FOR SHREYANS FINANCIAL AND CAPITAL SERVICES LIMITED



BALRAJ SINGH
COMPANY SECRETARY
ACS 70536
Enclosed as above

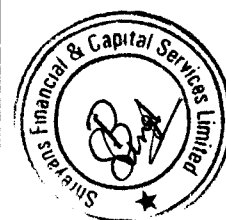


SHREYANS FINANCIAL AND CAPITAL SERVICES LIMITED						
REGD. OFFICE : SHREE RISHABH PAPER MILLS PREMISES, VILLAGE BANAH,						
DISTT. SBS NAGAR (FORMERLY NAWANSHAHR), PUNJAB 144 522						
CIN : L65921PB1984PLC005967						
AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH 2025						
(Rs.in hundreds except EPS data)						
Sr. No.	PARTICULARS	Quarter Ended 31-03-2025 (Audited)	Quarter Ended 31-12-2024 (Un-audited)	Quarter Ended 31-03-2024 (Audited)	Year ended 31-03-2025 (Audited)	Year ended 31-03-2024 (Audited)
I	Revenue from Operations	-	-	-	-	-
II	Other Income	64.43	118.75	69.07	16,596.92	16,584.03
III	Total Income (I+II)	64.43	118.75	69.07	16,596.92	16,584.03
IV	Expenses					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of stock-in-trade					
	Changes in Inventories of Finished Goods, Stock in Trade and Work in-Progress	-	-	-	-	-
	Employees Benefit Expenses	930.00	1,025.83	840.00	3,635.83	3,058.51
	Finance Costs	6.60	0.41	6.53	10.47	8.00
	Depreciation and Amortisation Expense	-	-	-	-	-
	Other Expenses	1,313.60	834.85	715.89	3,746.58	3,316.38
	Total Expenses	2,250.20	1,861.09	1,562.42	7,392.88	6,382.89
V	Profit / (Loss) Before Exceptional Items and Tax (III-IV)	(2,185.77)	(1,742.34)	(1,493.35)	9,204.04	10,201.14
VI	Exceptional Items	0.00	0.00	0.00	0	0.00
VII	Profit / (Loss) Before Tax (V-VI)	(2,185.77)	(1,742.34)	(1,493.35)	9,204.04	10,201.14
VIII	Tax Expenses					
	- Current Tax	(1,216.52)	(2,029.93)	(415.39)	58.65	1,591.38
	- Deferred Tax	(1,591.41)	-	0.00	(1,591.41)	0
IX	Profit / (Loss) For The Period From Continuing Operations (VII-VIII)	622.16	287.59	(1,077.96)	10,736.80	8,609.76
X	Profit / (Loss) From Discontinued Operations	0.00	0.00	0.00	0	0
XI	Profit / (Loss) For The Period (IX+X)	622.16	287.59	(1,077.96)	10,736.80	8,609.76
XII	Other Comprehensive Income (Net of taxes)	(1,58,756.26)	(67,968.59)	(1,10,236.36)	(1,12,720.39)	4,76,479.12
XIII	Total Comprehensive Income For The Period (XI+XII) (Comprising Profit (Loss) and other Comprehensive Income For The Period)	(1,58,134.10)	(67,681.00)	(1,11,314.32)	(1,01,983.59)	4,85,088.88
XIV	Paid-up Equity share capital (Face Value of Rs. 10/- each)	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
XV	Other Equity as per balance sheet	-	-	-	5,68,491.56	6,70,475.16
XVI	Earnings Per Share For Continuing Operations (Not Annualised)					
	(a) Basic	0.06	0.03	(0.11)	1.07	0.86
	(b) Diluted	0.06	0.03	(0.11)	1.07	0.86
XVII	Earnings Per Share For Discontinued Operations (Not Annualised)					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XVIII	Earnings Per Share For Discontinued Operations And Continuing Operations (Not Annualised)					
	(a) Basic	0.06	0.03	(0.11)	1.07	0.86
	(b) Diluted	0.06	0.03	(0.11)	1.07	0.86



SHREYANS FINANCIAL AND CAPITAL SERVICES LIMITED
Statement of Assets and Liabilities

PARTICULARS	(Rs. in Hundreds)	
	As at 31.03.2025	As at 31.03.2024
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	11,540.30	11,540.30
(b) Other Intangible Assets	-	-
(c) Financial Assets	-	-
-Investments	6,80,196.20	8,32,521.05
(d) Deferred Tax Assets (net)	-	-
(e) Other non-current Assets	-	-
Total of Non-current assets	6,91,736.50	8,44,061.35
Current assets		
(a) Inventories	-	-
(b) Financial Assets	-	-
-Cash and cash equivalents	-	-
-Balance with Bank	50,234.13	42,092.37
-Cash on Hand	221.52	431.52
(c) Current tax assets (net)	-	-
(d) Other current assets	22,118.30	20,823.90
Total of Current assets	72,573.95	63,347.79
TOTAL ASSETS	7,64,310.45	9,07,409.14
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	1,00,000.00	1,00,000.00
(b) Other Equity	5,68,491.56	6,70,475.16
Total of Equity	6,68,491.56	7,70,475.16
Liabilities		
Non-current liabilities		
(a) Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	94,508.24	1,34,112.70
(d) Other non-current liabilities	-	-
Total of Non-current liabilities	94,508.24	1,34,112.70
Current liabilities		
(a) Financial Liabilities		
-Trade payables	-	-
-Other financial liabilities	892.00	904.00
(b) Provisions	-	-
(c) Other Current Liabilities	360.00	325.90
(d) Current Tax Liabilities	58.65	1,591.38
Total of Current liabilities	1,310.65	2,821.28
TOTAL EQUITY AND LIABILITIES	7,64,310.45	9,07,409.14



SHREYANS FINANCIAL AND CAPITAL SERVICES LIMITED
CASH FLOW STATEMENT

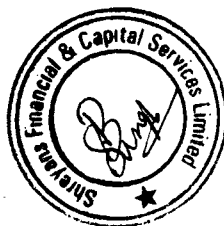
		(Rs. in Hundreds)	
		year ended 31.03.2025	year ended 31.03.2024
(A)	Cash flows from operating activities		
	Profit for the year	9,204.04	10,201.14
	Adjustments for:		
	Interest and finance charges	10.47	8.00
	Dividend Income	(16,596.92)	(16,584.03)
	Remeasurement of actuarial gain/loss	(1,52,324.85)	6,43,890.71
	Operating profit before working capital changes	(1,59,707.26)	6,37,515.82
	Adjustments for :		
	(Increase) / decrease in other current assets	(1,294.41)	20,185.68
	Increase / (decrease) in trade payables	-	-
	Increase / (decrease) in other current Liabilities	34.10	38.90
	Increase / (decrease) in other financial liabilities and provision (excluding provision for tax)	(12.00)	-4,173.16
	Cash generated from operations	(1,60,979.57)	6,53,567.24
	Income tax refund/ (paid)	0.03	-11.50
	Net Cash flow generated from operating activities	(1,60,979.54)	6,53,555.74
(B)	Cash flow from investing activities		
	Revaluation of Investments	1,52,324.85	(6,43,890.71)
	Dividend Income	16,596.92	16,584.03
	Net cash flows (used in) investing activities	1,68,921.77	(6,27,306.68)
(C)	Cash flow from financing activities		
	Interest and finance charges paid	(10.47)	(8.00)
	Net cash flows (used in)/ generated from financing	(10.47)	(8.00)
	Net change in cash and cash equivalents (A+B+C)	7,931.76	26,241.06
	Cash and cash equivalents- opening balance	42,523.89	16,282.84
	Cash and cash equivalents- closing balance	50,455.65	42,523.89
	Notes to cash flow statement:		
	Cash and cash equivalents include :		
	Cash on hand	221.52	431.52
	Balances with banks:	50,234.13	42,092.37
	Cash and cash equivalents at the end of the year	50,455.65	42,523.89



Notes:

- 1 The Company is a single segment company. Therefore disclosure under segment reporting not required.
- 2 The financial results has been prepared in accordance with the Indian Accounting Standard ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and SEBI circular no. CIR/CFD/CMD1/80/2019 dated July 19, 2019.
- 3 The figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and the published 'year to date' un-audited figures upto the third quarter of the relevant financial years. The figures for the previous periods have been regrouped/rearranged wherever necessary.
- 4 Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th May, 2025. The statutory auditors have audited the financial statements for the year ended 31st March, 2025 and have expressed an unmodified/unqualified opinion.

Date: 24.05.2025
Place: Ludhiana



For and on behalf of the Board

(Kirti Kumar Jain)
Executive Director & CEO
DIN: 00932391



VINAY & ASSOCIATES

Chartered Accountants



Office :
18-G, Shaheed Bhagat Singh Nagar,
Pakhawal Road, Ludhiana-141013

Tel.: 0161-4605918
Tel.: 0161-2561533
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PAN : A A C F V 0 5 2 0 C
GSTIN No. : 03AACFV0520C1Z2
E-mail : vinayassociates_ca@yahoo.com

**INDEPENDENT AUDITORS' REPORT ON STATEMENT OF AUDITED
STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED
ON 31ST MARCH, 2025**

To,
**THE BOARD OF DIRECTORS OF
SHREYANS FINANCIAL & CAPITAL SERVICES LTD.
C/O RISHAB PAPERS LTD., VILL. BANAH, DISTT. NAWANSHAR**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **SHREYANS FINANCIAL & CAPITAL SERVICES LIMITED** for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Regulation").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the **PROFIT** and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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

PARTNER
CA VINAY K. SRIVASTAV

Res:- 330 - F, S.B.S. Nagar, Pakhowal Road, LUDHIANA - 141013.
Phone: 0161-2560918, Mobile: 98140-23203

together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Our opinion is not modified in respect of this matter

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these 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 Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 the Company's ability 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 disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results 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.

Date: 24.05.2025

Place: Ludhiana

UDIN: 25548488BMTEVO4521

For Vinay & Associates

Chartered Accountants

FRN: 004462N

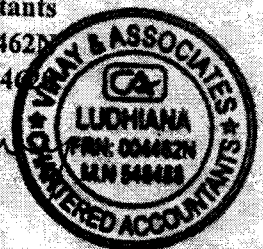
Peer Review No. 0140

Vidisha Vinay

Vidisha Vinay

(Partner)

M. No. 548488



INTEGRATED FILING (FINANCIAL) DISCLOSURES

A. FINANCIAL RESULTS: Enclosed

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: Not Applicable

C. OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable, No Default

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4th quarter): Not Applicable



BRIEF PROFILE OF SECRETARIAL AUDITOR APPOINTED IN BOARD MEETING HELD ON 24th MAY 2025

1. M/s. P. S. Bathla & Associates as Secretarial Auditors of the Company for a period of 5 Years, subject to the approval of Shareholders.

Sr. No.	Particulars	Details
a.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Re-appointment
b.	Date of re-appointment & term of re-appointment	24 th May 2025 Appointment as Secretarial Auditors of the Company for a period of 5 Years subject to the approval of Shareholders of the Company.
c.	Brief profile	Mr. Parminder Singh Bathla (ICSI fellow membership no. 4391, CP No. 2585) is proprietor of M/s. P. S. Bathla & Associates. His Firm i.e. M/s. P. S. Bathla & Associates, Ludhiana is a peer reviewed firm and he is serving as a Secretarial Auditor to various listed and unlisted companies. Mr. Parminder Singh Bathla is a post graduate in commerce and a fellow member of the Institute of Company Secretaries of India. He is also a registered as an Insolvency Professional. He is having a rich experience of 40 years in handling compliances under Companies Act, Corporate Law and related legislations, Secretarial Audit, Due Diligence, Corporate Restructuring advisory services for Merger, Amalgamation, take over, Scrutinizer for E-voting/Postal Ballot.
d.	Disclosure of relationships between directors	Not Applicable



RE-APPOINTMENT OF DIRECTOR OF THE COMPANY

2. Re-appointment of Mr. Kirti Kumar Jain as Executive Director & CEO of Shreyans Financial & Capital Services Limited

1	Reason for Change viz. appointment, resignation, removal, death or otherwise;	Re-appointment
2	Date of Re-appointment & Term of Re- appointment	25 th July, 2025 Re-appointment as an Executive Director and CEO for a period of five years w.e.f. 25 th July, 2025 , subject to the approval of Shareholders of the Company.
3	Brief Profile	Mr. Kirti Kumar Jain has vast experience in the field of administration and management to his credit. He is also holding office of Director in Fountain Tie- up Pvt. Ltd.
4	Disclosure of relationship between directors	Mr. Kirti Kumar Jain is not related to any Director of the Company.



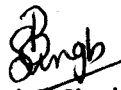
We confirm that, we are not Large Corporate as per the applicability criteria stated as per SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 Dated August 10, 2021 SEBI/ HO/DDHS/ DDHSRACPODI/P/CIR/2023/172 dated October 19, 2023 and subsequent clarifications from the Exchanges issued w.r.t. Ease of doing business and development of corporate bond markets revision in the framework for fund raising by issuance of debt securities by Large Corporates (LCs).

Sr.No.	Particulars	Details
1.	Outstanding Qualified Borrowings at the start of the financial year	NIL
2.	Outstanding Qualified Borrowings at the end of the financial year	NIL
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	N.A.
4.	Incremental borrowing done during the year (qualified borrowing)	NIL
5.	Borrowings by way of issuance of debt securities during the year	NIL

Please acknowledge and take the above on records.

Thanking you,
Yours Faithfully

For Shreyans Financial and Capital Services Limited


Balraj Singh
Company Secretary and Compliance Officer
ACS: 70536

