

SRI AMARNATH FINANCE LIMITED

Regd. Office: 4883-4884, Second Floor, Main Road, Kucha Ustad Dag, Chandni Chowk, Delhi-110006 Phone No.: 011-23953204
Email: amarnath01finance@gmail.com, CIN No. L74899DL1985PLC020194

**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2022**

Sl. No.	Particulars	(Rs. in Lakhs) except EPS					
		Quarter Ended			Six Months Ended		Year End
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Revenue from Operation						
(i)	Interest Income	120.47	121.75	100.22	242.22	217.14	453.20
(ii)	Dividend Income						
(iii)	Rental Income						
(iv)	Other						
(I)	Total Revenue from operation	120.47	121.75	100.22	242.22	217.14	453.20
(II)	Other Income						
(III)	Total Income (I+II)	120.47	121.75	100.22	242.22	217.14	453.20
	Expenses						
(i)	Finance cost						
(ii)	Employee Benefit expense	17.68	17.19	15.41	34.87	29.84	64.78
(iii)	Depreciation & Amortisation expenses	7.16	7.16	10.45	14.31	20.91	41.82
(iv)	Other expenses	15.76	15.61	10.48	31.38	20.50	34.67
(IV)	Total Expenses	40.60	39.96	36.35	80.56	71.25	141.27
(V)	Profit/(Loss) before Exceptional Items and tax (III-IV)	79.87	81.79	63.87	161.66	145.88	311.93
(VI)	Exceptional Items						
(VII)	Profit/(Loss) before Tax (V-VI)	79.87	81.79	63.87	161.66	145.88	311.93
(VIII)	Tax Expense						
	- Current Tax	17.53	18.42	14.32	35.95	32.97	83.01
	- Deferred Tax Liability/(Asset)	(0.25)	(0.25)	(0.47)	(0.50)	(0.94)	(1.88)
(IX)	Profit/(Loss) for the period from continuing operation (VII-VIII)	62.60	63.62	50.02	126.22	113.85	230.81
(X)	Profit/(Loss) from discontinuing operation						
(XI)	Tax Expenses of discontinuing operations						
(XII)	Profit/(Loss) from discontinuing operation after tax (X-XI)						
(XIII)	Profit/(Loss) for the period (IX+XII)	62.60	63.62	50.02	126.22	113.85	230.81
(XIV)	Other Comprehensive Income						
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	62.60	63.62	50.02	126.22	113.85	230.81
(XVI)	Earning per Equity share (for continued operations)						
	Basic (Rs)	0.63	0.64	0.50	1.26	1.14	2.31
	Diluted (Rs)	0.63	0.64	0.50	1.26	1.14	2.31



SRI AMARNATH FINANCE LIMITED

Regd. Office: 4883-4884, Second Floor, Main Road, Kucha Ustad Dag, Chandni Chowk, Delhi-110006 Phone No.: 011-23953204
Email: amarnath01finance@gmail.com, CIN No. L74899DL1985PLC020194

**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2022**

Sl. No.	Particulars	(Rs. In Lakhs)		
		Standalone		
		(Unaudited)	(Unaudited)	(Audited)
		As at	As at	As at
		30.09.2022	30.09.2021	31.03.2022
	ASSETS			
(1)	Financial Assets			
	(a) Cash and cash equivalents	1,646.70	2,529.63	3,010.76
	(b) Loans	5,130.30	3,977.85	3,587.05
	(c) Investments	-	-	-
	(d) Other financial assets	71.46	61.84	94.58
(2)	Non - Financial Assets			
	(a) Deferred tax assets (net)	19.65	18.21	19.15
	(b) Property, Plant and Equipment	77.30	112.53	91.62
	(c) Investments	0.13	0.13	0.13
	(d) Other non-financial assets	0.93	0.99	1.86
	Total assets	6,946.47	6,701.17	6,805.14
	LIABILITIES AND EQUITY			
	LIABILITIES			
(1)	Financial Liabilities			
	(a) Other financial liabilities	9.96	20.15	9.37
	(b) Provisions	6.43	0.65	-
(2)	Non-Financial Liabilities			
	(a) Provisions	41.11	34.58	33.02
(3)	Equity			
	(a) Equity share capital	998.00	998.00	998.00
	(b) Other equity	5,890.97	5,647.79	5,764.75
	Total liabilities	6,946.47	6,701.17	6,805.14

NOTES:

- The above results for the period ended 30.09.2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 04th November, 2022 and subject to limited review by the statutory auditors as indicated above
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The company has adopted to publish extracts of the unaudited standalone results. Pursuant to option available as per regulation 33 of SEBI (LODR) Regulations, 2015. These standalone financial results are available on the website viz. www.sriamarnathfinance.com and on the website of BSE (www.bseindia.com).
The company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with operating segment.
- operating segment.

Place: Delhi
Date : November 04, 2022

For Sri Amarnath Finance Limited

Rakesh Kapoor

Rakesh Kapoor
Managing Director
DIN:00216016



SRI AMARNATH FINANCE LIMITED

Regd. Office: 4883-4884, Second Floor, Main Road, Kucha Ustad Dag, Chandni Chowk, Delhi-110006 Phone No.: 011-23953204

Email: amarnath01finance@gmail.com, CIN No. L74899DL1985PLC020194

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2022

(IN LACS)

	PARTICULARS	30.09.2022	30.09.2021
A.	<u>CASH FLOWS FROM OPERATION ACTIVITIES :</u>		
	Net Profit Before Tax and Extraordinary Items	161.66	145.88
	Adjustments For :		
	Depreciation	14.31	20.91
	Profit/loss on sale of investment/fixed asset		-
	Operating Profit Before Working Capital Changes	175.98	166.79
	Adjustments For :		
	Decrease/(Increase) in financial assets	23.11	(18.10)
	Decrease/(Increase) in non-financial assets	0.93	0.26
	Decrease/(Increase) in loan & advances	(1,543.25)	705.62
	Decrease/(Increase) in other financial liabilities	0.59	10.91
	Decrease/(Increase) in provision (financial)	6.43	-
	Decrease/(Increase) in provision (non-financial)	8.09	(2.82)
	Cash Generated From Operations	(1,328.12)	862.66
	Direct Tax Paid	(35.95)	(32.97)
	Net Cash From Operating Activities	(1,364.06)	829.69
B.	<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
	Purchase of Fixed Assets		-
	Sale of Fixed Assets		-
	Sale of investment		
	Net Cash Used In Investment Activities	-	-
C.	<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
	Net Cash From In Financing Activities	-	-
	NET INCREASE IN CASH & CASH EQUIVALENTS	(1,364.06)	829.69
	CASH & CASH EQUIVALENTS (Opening Balance)	3,010.76	1,699.94
	CASH & CASH EQUIVALENTS (Closing Balance)	1,646.70	2,529.63

Schedules referred to above and notes attached there to form an integral part of Statement of Profit & Loss

This is the Statement of Profit & Loss referred to in our Report of even date.

