

# **RAJENDER KUMAR SINGAL & ASSOCIATES LLP**

## **CHARTERED ACCOUNTANTS**

### **Independent Auditor's review report on review of unaudited quarterly financial result of Sri Amarnath Finance Limited pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015**

The Board of Directors  
Sri Amarnath Finance Limited  
4883-81, Second Floor, Main Road,  
Kuch Ustad Dag, Chandni Chowk,  
New Delhi-110006

1. We have reviewed the unaudited standalone financial results of Sri Amarnath Finance Limited ("the Company") for the quarter and three month ended June 30th, 2022, which are included in the accompanying 'Statement of Standalone Financial Results for the quarter ended June 30th, 2022 (the "Statement")'. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations, 2015"). The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards as notified under the companies (Indian Accounting standard) Rules, 2015 in respect of section 133 of the companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015



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Formerly known as "Rajender Kumar Singal & Associates" (firm regd. No. 271 dated 24.07.2013)  
(ICAI FRN No. : 016379 N) converted and registered as LLP on 02.12.2013 vide LLPIN No. AAB-8994 with Limited Liability

including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR RAJENDER KUMAR SINGAL AND ASSOCIATES LLP.  
CHARTERED ACCOUNTANTS  
FRN No. 016379N**



**CA PANKAJ GUPTA  
(PARTNER)**

**M. No. 094909**

**ICAI Udin No. - 22094909A00JPC6025**

**Place: New Delhi**

**Date: 09.08.2022**