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SRI AMARNATH FINANCE LIMITED

Regd. Off. : 4883-84, Second Floor, Main Road, Kucha Ustad Dag, Chandni Chowk, Delhi-110006

E-mail : sriamarnath@hotmail.com. amarnath01finance@gmail.com

Website : www.sriamarnathfinance.in CIN. L74899DL1985PLC020194

Dated: 27th May, 2026

**To,
DEPARTMENT OF CORPORATE SERVICES
BSE LIMITED**

Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street
Mumbai - 400 001

SCRIP CODE: 538863

KIND ATTN: MANAGER – LISTING DEPARTMENT

SUB: OUTCOME OF BOARD MEETING HELD ON 27th MAY, 2026

Pursuant to provision of Regulation 30 and any other applicable Regulations, if any, of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in their meeting held today i.e., 27th May, 2026 (Commenced at 03:30 P.M. & concluded at 04:00 P.M.) has inter-alia considered and approved the following items:

- i) The Audited Financial Results for the Quarter & Year ended on 31st March, 2026 and also taken on record Audit Report received from Statutory Auditor of the Company.
- ii) Appointment of Internal Auditor for the financial year 2026-2027

The Audited financial results along with the Audit report are enclosed herewith.

You are requested to take the above information on your record and kindly be treated as compliance of SEBI (LODR) Regulation, 2015 from our end.

Yours faithfully

For SRI AMARNATH FINANCE LIMITED

ANKITA SINGHAL
Digitally signed by
ANKITA SINGHAL
Date: 2026.05.27
16:31:11 +05'30'

**ANKITA SINGHAL
COMPANY SECRETARY & COMPLIANCE OFFICER
M. NO.: A75244**

RAJENDER KUMAR SINGAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,

Board of Director of SRI AMARNATH FINANCE LIMITED

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results (the financial statement) of SRI AMARNATH FINANCE LIMITED ("the company") for the year ended 31st March, 2026, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i) is 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 Indian Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31st march 2026.

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 together with the ethical requirements that are relevant to our



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Tel.: 011-23352689, 23325360, 23352673 Telefax: 23322623 Website: www.rksingal.com E-mail: rksingal@rksingal.com

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

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.

Management's Responsibilities for the Standalone Financial Results

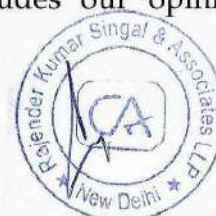
These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the Audited annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss 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.

Other Matter

The statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figure up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

**FOR RAJENDER KUMAR SINGAL AND ASSOCIATES LLP
(CHARTERED ACCOUNTANTS)**

FIRM REG. NO. 016379N



PANKAJ GUPTA

(PARTNER)

M. NO. 094909

UDIN: 26094909BYSJZ07375

Place: New Delhi

Date: 27.05.2026

SRI AMARNATH FINANCE LIMITED

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

**STATEMENT OF AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED ON 31st March, 2026**

(Rs. In Lakhs) except EPS

Sl. No.	Particulars	Quarter Ended			Year End	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
	Revenue from Operation					
(i)	Interest Income	141.74	150.59	125.91	593.90	557.26
(ii)	Dividend Income					
(iii)	Other					
(I)	Total Revenue from operation	141.74	150.59	125.91	593.90	557.26
(II)	Other Income	-	-	0.63	-	0.63
(III)	Total Income (I+II)	141.74	150.59	126.54	593.90	557.89
	Expenses					
(i)	Finance cost	2.96	10.02	1.05	28.76	1.05
(ii)	Employee Benefit expense	30.76	32.51	20.00	104.97	74.58
(iii)	Depreciation & Amortisation expenses	2.25	2.26	3.36	9.02	13.43
(iv)	Other expenses	8.78	10.19	11.53	50.65	54.35
(IV)	Total Expenses	44.75	54.98	35.94	193.40	143.41
(V)	Profit/(Loss) before Exceptional Items and tax (III-IV)	96.99	95.61	90.60	400.50	414.49
(VI)	Exceptional Items					
(VII)	Profit/(Loss) before Tax (V-VI)	96.99	95.61	90.60	400.50	414.49
(VIII)	Tax Expense					
	- Current Tax	26.99	23.70	31.95	104.26	105.59
	- Deferred Tax Liability/(Asset)	(0.50)	0.32	0.22	0.46	0.88
	Total Tax Expense	26.49	24.02	32.17	104.72	106.47
(IX)	Profit/(Loss) for the period from continuing operation (VII-VIII)	70.50	71.59	58.43	295.78	308.01
(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)	70.50	71.59	58.43	295.78	308.01
(XIV)	Other Comprehensive Income					
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	70.50	71.59	58.43	295.78	308.01
(XVI)	Earning per Equity share (for continued operations)					
	Basic (Rs)	0.71	0.72	0.59	2.96	3.09
	Diluted (Rs)	0.71	0.72	0.59	2.96	3.09

Place: Delhi
Date: 27.05.2026

For Sri Amarnath Finance Limited

Rakesh Kapoor

Rakesh Kapoor
Managing Director
DIN.00216016

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**STATEMENT OF AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2026**

Sl. No.	Particulars	(Rs. In Lakhs)	
		Standalone	
		(Audited)	(Audited)
		As at	As at
		31.03.2026	31.03.2025
	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	11.70	4,231.91
	(b) Bank Balance other than (ii) above	3,934.76	48.13
	(c) Loans	3,995.86	3,298.17
	(d) Investments	0.13	0.13
	(e) Other financial assets	109.62	345.57
(2)	Non - Financial Assets		
	(a) Deferred tax assets (net)	18.62	19.08
	(b) Property, Plant and Equipment	20.94	29.96
	(c) Other non-financial assets	0.98	2.39
	Total assets	8,092.61	7,975.34
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
	(a) Borrowings	50.00	250.96
	(b) Other financial liabilities	35.20	28.44
	(c) Provisions	3.58	6.79
(2)	Non-Financial Liabilities		
	(a) Provisions	104.20	85.30
(3)	Equity		
	(a) Equity share capital	998.00	998.00
	(b) Other equity	6,901.63	6,605.84
	Total liabilities	8,092.61	7,975.34

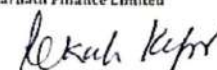
NOTES:

- The above results have been reviewed by the Audit Committee and approved by the board of directors at its meeting held on 27th May, 2026.
- 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, beginning 1st April, 2019, the company has for the first time adopted Ind AS with a transition date of 1st April, 2019.
- 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. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the fourth quarter of the current financial year.
- The company has adopted to publish extracts of the audited 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).

Place: Delhi

Date : 27.05.2026

For Sri Amarnath Finance Limited



Rakesh Kapoor
Managing Director
DIN:00216016

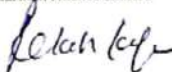
SRI AMARNATH FINANCE LIMITED**Cash Flow Statement for the year ended 31ST MARCH 2026**

(Rs. in Lakhs)

Particulars	For the Year Ended	For the Year Ended
	31 March 2026	31 March 2025
A. Cash Flow From Operating Activities		
Net Profit before tax	400.505	414.486
Adjustments for :		
Depreciation and Amortisation Expenses	9.023	13.425
Interest expense	28.761	1.052
Operating profit before working capital changes	438.290	428.964
Adjustments for		
Decrease/(Increase) in financial assets	235.949	(232.889)
Decrease/(Increase) in non-financial assets	1.405	(0.568)
Decrease/(Increase) in loan & advances	(697.689)	139.899
Decrease/(Increase) in Borrowings	(200.956)	250.956
Decrease/(Increase) in other financial liabilities	6.660	13.802
Decrease/(Increase) in provision (financial)	(3.120)	1.354
Decrease/(Increase) in provision (non-financial)	18.901	21.600
Cash generated from operations	(200.560)	623.118
Income tax paid	(104.263)	(105.594)
Net Cash from operating activities	(304.822)	517.524
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment's	-	-
Net cash from Investment activities	-	-
C. Cash Flow from Financing Activities		
Interest paid	(28.761)	(1.052)
Net cash flow from financing activities	(28.761)	(1.052)
Net Increase/(Decrease) in Cash and Cash Equivalents	(333.583)	516.472
- Cash & Cash equivalent at beginning of the year	4,280.044	3,763.572
- Cash & Cash equivalent at end of the year	3,946.461	4,280.044

Place: Delhi
Date : 27.02.2026

For Sri Amarnath Finance Limited



Rakesh Kapoor
Managing Director
DIN:00216016



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DECLARATION IN TERMS OF REGULATION 33(3) OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015 AS AMENDED

In terms of regulation 33(3) (d) of SEBI, (Listing obligations and Disclosure requirements), Regulations, 2015 amended, we hereby confirm that statutory auditor of the company has given an unmodified opinion on the Annual audited Financial Results (Standalone) of the company for financial year ended on 31st March, 2026.

FOR SRI AMARNATH FINANCE LIMITED

Rakesh Kapoor

**RAKESH KAPOOR
MANAGING DIRECTOR
DIN: 00216016**