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≡≡≡ SRI AMARNATH FINANCE LTD. ≡≡≡

Regd. Office : 4883-84, Kucha Ustad Dag, Chandni Chowk, Delhi-110006

CIN : L74899DL1985PLC020194

Ref. No.

DATED

Dated: 12th November, 2021

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 12TH NOVEMBER, 2021

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., 12th November, 2021 (Commenced at 2:00 P.M. & concluded at 3:25 P.M.) has inter-alia considered and approved:

The Un-Audited Financial Results for the Quarter & Six months ended on 30th September, 2021 and also taken on record Limited Review Report received from Statutory Auditor of the Company.

The unaudited financial results along with the limited review 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.

Thanking You

Yours faithfully
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

**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2021**

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year End
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operation						
(i)	Interest Income	100.22	116.92	95.39	217.14	244.40	486.33
(ii)	Dividend Income						
(iii)	Rental Income						
(iv)	Other			9.53		9.53	9.53
(I)	Total Revenue from operation	100.22	116.92	104.92	217.14	253.92	495.86
(II)	Other Income	-	-	-	-	-	-
(III)	Total Income (I+II)	100.22	116.92	104.92	217.14	253.92	495.86
	Expenses						
(i)	Finance cost	-	-	-	-	-	-
(ii)	Employee Benefit expense	15.41	14.43	15.84	29.84	30.04	62.16
(iii)	Depreciation & Amortisation expenses	10.45	10.45	8.44	20.91	16.21	43.19
(iv)	Other expenses	10.48	10.03	-3.32	20.50	6.76	20.95
(IV)	Total Expenses	36.35	34.91	20.96	71.25	53.01	126.30
(V)	Profit/(Loss) before Exceptional Items and tax (III-IV)	63.87	82.01	83.96	145.88	200.92	369.55
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	63.87	82.01	83.96	145.88	200.92	369.55
(VIII)	Tax Expense						
	- Current Tax	14.32	18.65	13.93	32.97	47.34	102.25
	- Deferred Tax Liability/(Asset)	(0.47)	(0.47)	0.54	(0.94)	0.09	(2.19)
(IX)	Profit/(Loss) for the period from continuing operation (VII-VIII)	50.02	63.83	69.49	113.85	153.49	269.49
(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)	50.02	63.83	69.49	113.85	153.49	269.49
(XIV)	Other Comprehensive Income	-	-	-	-	-	-
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	50.02	63.83	69.49	113.85	153.49	269.49
(XVI)	Earning per Equity share (for continued operations)						
	Basic (Rs)	0.50	0.64	0.70	1.14	1.54	2.70
	Diluted (Rs)	0.50	0.64	0.70	1.14	1.54	2.70

For SRI AMARNATH FINANCE LIMITED

Lokesh Kpm

SRI AMARNATH FINANCE LIMITED

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2021**

Sl. No.	Particulars	(Rs. in Lakhs)		
		Standalone		
		(Unaudited)	(Unaudited)	(Audited)
		As at	As at	As at
		30.09.2021	30.09.2020	31.03.2021
	ASSETS			
(1)	Financial Assets			
	(a) Cash and cash equivalents	2,529.63	2,054.28	1,699.94
	(b) Loans	3,977.85	4,215.28	4,683.48
	(c) Investments	-	-	-
	(d) Other financial assets	61.84	62.58	43.74
(2)	Non - Financial Assets			
	(a) Deferred tax assets (net)	18.21	14.99	17.26
	(b) Property, Plant and Equipment	112.53	160.42	133.44
	(c) Investments	0.13	0.13	0.13
	(d) Other non-financial assets	0.99	0.20	1.25
	Total assets	6,701.17	6,507.88	6,579.23
	LIABILITIES AND EQUITY			
	LIABILITIES			
(1)	Financial Liabilities			
	(a) Other financial liabilities	20.15	7.56	9.24
	(b) Provisions	0.65	48.85	0.65
(2)	Non-Financial Liabilities			
	(a) Provisions	34.58	35.53	37.40
(3)	Equity			
	(a) Equity share capital	998.00	998.00	998.00
	(b) Other equity	5,647.79	5,417.94	5,533.94
	Total liabilities	6,701.17	6,507.88	6,579.23

NOTES:

- The above results for the period ended 30.09.2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2021 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, beginning 1st April, 2019, the company has for the first time adopted Ind AS with a transition date of 1st April, 2019.
- 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.

Place: Delhi
Date : November 12, 2021

For Sri Amarnath Finance Limited

Rakesh Kapoor

Rakesh Kapoor
Managing Director
DIN:00216016

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2021**(IN LACS)**

	PARTICULARS	30.09.2021	30.09.2020
A.	<u>CASH FLOWS FROM OPERATION ACTIVITIES :</u>		
	Net Profit Before Tax and Extraordinary Items	145.88	200.92
	Adjustments For :		
	Depreciation	20.91	16.21
	Profit/loss on sale of investment/fixed asset	-	(9.53)
	Operating Profit Before Working Capital Changes	166.79	207.60
	Adjustments For :		
	Decrease/(Increase) in financial assets	(18.10)	(36.82)
	Decrease/(Increase) in non-financial assets	0.26	2.27
	Decrease/(Increase) in loan & advances	705.62	935.87
	Decrease/(Increase) in other financial liabilities	10.91	3.05
	Decrease/(Increase) in provision (financial)	-	5.62
	Decrease/(Increase) in provision (non-financial)	(2.82)	(3.74)
	Cash Generated From Operations	862.66	1,113.84
	Direct Tax Paid	(32.97)	(47.34)
	Net Cash From Operating Activities	829.69	1,066.51
B.	<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
	Purchase of Fixed Assets	-	(101.15)
	Sale of Fixed Assets	-	32.20
	Sale of investment	-	-
	Net Cash Used In Investment Activities	-	(68.95)
C.	<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
	Net Cash From In Financing Activities	-	-
	NET INCREASE IN CASH & CASH EQUIVALENTS	829.69	997.56
	CASH & CASH EQUIVALENTS (Opening Balance)	1,699.94	1,056.72
	CASH & CASH EQUIVALENTS (Closing Balance)	2,529.63	2,054.28

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.



RAJENDER KUMAR SINGAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

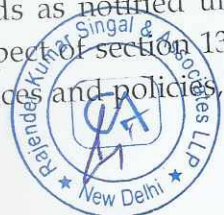
Independent Auditor's review report on review of unaudited quarterly financial result of Sri Amarnath Finance Limited pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

The Board of Directors

Sri Amarnath Finance Limited

4883-81, Second Floor, Main Road,
KuchUstad Dag, Chandni Chowk,
New Delhi-110006

1. We have reviewed the accompanying unaudited standalone financial results of Sri Amarnath Finance Limited ("the Company") for the quarter and six month ended September 30th, 2021, which are included in the accompanying 'Statement of Standalone Financial Results for the quarter ended September 30th, 2021 (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



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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

has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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. 21094909AAAAFB5112

Place: New Delhi

Date: 12.11.2021