



# SRI AMARNATH FINANCE LTD.



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

CIN : L74899DL1985PLC020194

Ref. No. ....

DATED .....

Dated: 04<sup>th</sup> November, 2022

To,  
DEPARTMENT OF CORPORATE SERVICES  
BSE LIMITED  
Phiroze Jeejeebhoy Towers  
25<sup>th</sup> Floor, Dalal Street  
Mumbai - 400 001

**SCRIP CODE: 538863**

**KIND ATTN: MANAGER – LISTING DEPARTMENT**

**SUB: OUTCOME OF BOARD MEETING HELD ON 04<sup>TH</sup> NOVEMBER, 2022**

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., 04<sup>th</sup> November 2022 (Commenced at 2:00 P.M. & concluded at 3:25 P.M.) has inter-alia considered and approved the following items:

- (i) The Un-Audited Financial Results for the Quarter & Six months ended on 30<sup>th</sup> September, 2022 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

**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, 2022**

Sl. No.	Particulars	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
	<b>Revenue from Operation</b>						
(i)	Interest Income	120.47	121.75	100.22	242.22	217.14	453.20
(ii)	Dividend Income						
(iii)	Rental Income						
(iv)	Other						
<b>(I)</b>	<b>Total Revenue from operation</b>	<b>120.47</b>	<b>121.75</b>	<b>100.22</b>	<b>242.22</b>	<b>217.14</b>	<b>453.20</b>
(II)	Other Income						
<b>(III)</b>	<b>Total Income (I+II)</b>	<b>120.47</b>	<b>121.75</b>	<b>100.22</b>	<b>242.22</b>	<b>217.14</b>	<b>453.20</b>
	<b>Expenses</b>						
(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
<b>(IV)</b>	<b>Total Expenses</b>	<b>40.60</b>	<b>39.96</b>	<b>36.35</b>	<b>80.56</b>	<b>71.25</b>	<b>141.27</b>
(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)						
<b>(XIII)</b>	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>62.60</b>	<b>63.62</b>	<b>50.02</b>	<b>126.22</b>	<b>113.85</b>	<b>230.81</b>
(XIV)	Other Comprehensive Income						
<b>(XV)</b>	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>62.60</b>	<b>63.62</b>	<b>50.02</b>	<b>126.22</b>	<b>113.85</b>	<b>230.81</b>
<b>(XVI)</b>	<b>Earning per Equity share (for continued operations)</b>						
	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



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**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
	<b>ASSETS</b>			
(1)	<b>Financial Assets</b>			
	(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)	<b>Non - Financial Assets</b>			
	(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
	<b>Total assets</b>	<b>6,946.47</b>	<b>6,701.17</b>	<b>6,805.14</b>
	<b>LIABILITIES AND EQUITY</b>			
	<b>LIABILITIES</b>			
(1)	<b>Financial Liabilities</b>			
	(a) Other financial liabilities	9.96	20.15	9.37
	(b) Provisions	6.43	0.65	-
(2)	<b>Non-Financial Liabilities</b>			
	(a) Provisions	41.11	34.58	33.02
(3)	<b>Equity</b>			
	(a) Equity share capital	998.00	998.00	998.00
	(b) Other equity	5,890.97	5,647.79	5,764.75
	<b>Total liabilities</b>	<b>6,946.47</b>	<b>6,701.17</b>	<b>6,805.14</b>

**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



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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2022**

**(IN LACS)**

	PARTICULARS	30.09.2022	30.09.2021
<b>A.</b>	<b><u>CASH FLOWS FROM OPERATION ACTIVITIES :</u></b>		
	Net Profit Before Tax and Extraordinary Items	161.66	145.88
	<b>Adjustments For :</b>		
	Depreciation	14.31	20.91
	Profit/loss on sale of investment/fixed asset		-
	Operating Profit Before Working Capital Changes	175.98	166.79
	<b>Adjustments For :</b>		
	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)
	<b>Net Cash From Operating Activities</b>	<b>(1,364.06)</b>	<b>829.69</b>
<b>B.</b>	<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
	Purchase of Fixed Assets		-
	Sale of Fixed Assets		-
	Sale of investment		
	<b>Net Cash Used In Investment Activities</b>	<b>-</b>	<b>-</b>
<b>C.</b>	<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
	<b>Net Cash From In Financing Activities</b>	<b>-</b>	<b>-</b>
	<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	<b>(1,364.06)</b>	<b>829.69</b>
	CASH & CASH EQUIVALENTS (Opening Balance)	3,010.76	1,699.94
	<b>CASH &amp; CASH EQUIVALENTS (Closing Balance)</b>	<b>1,646.70</b>	<b>2,529.63</b>

*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 30<sup>th</sup>, 2022, which are included in the accompanying 'Statement of Standalone Financial Results for the quarter ended September 30<sup>th</sup>, 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. 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.
3. 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. 22094909BCA YDP 4915**

**Place: New Delhi**

**Date: 04.11.2022**