



SRI AMARNATH FINANCE LIMITED

Regd. Off. : 4883-84, Second Floor, Main Road, Kucha Ustad Daag, Chandni Chowk, Delhi-110006
E-mail : sriamarnath@hotmail.com, amarnath01finance@gmail.com
Website : www.sriamarnathfinance.in CIN : L74899DL1985PLC020194

Dated: 10th February, 2024

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 10TH FEBRUARY, 2024

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., 10th February, 2024 (Commenced at 01:00 P.M. & concluded at 02:45 PM) has inter-alia considered and approved the following items:

- (i) The Un-Audited Financial Results for the Quarter & Nine months ended on 31st December, 2023 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.

- (ii) **Took Note of Resolution by Circulation passed on January 30, 2024,**

Where the Board of Directors of the Company have approved and reconstituted the following Committees of the Board with immediate effect:

1. Reconstitution of the Audit Committee by inducting MR. MANISH KAPOOR, Non-Executive Non Independent Director as new Member of the Committee in place of MS. HARLIN ARORA. Post reconstitution, the composition of the Audit Committee shall be as under:

S.no.	Name of Director	Category	Status
1	Rajesh Sabharwal	Independent Director	Chairman
2	Pooja Bedi	Independent Director	Member
3	Manish Kapoor	Non-Executive Non Independent	Member

2. Reconstitution of the Nomination & Remuneration Committee by removing MS. HARLIN ARORA. Post reconstitution, the composition of the Nomination & Remuneration Committee shall be as under:

S.no.	Name of Director	Category	Status
1	Pooja Bedi	Independent Director	Chairperson
2	Rajesh Sabharwal	Independent Director	Member
3	Manish Kapoor	Non-Executive Non Independent	Member

3. Reconstitution of the Stakeholders Relationship Committee by inducting MR. RAKESH KAPOOR, Managing Director as new Member of the Committee in place of MS. HARLIN ARORA. Post reconstitution, the composition of the Stakeholders Relationship Committee shall be as under:

S.no.	Name of Director	Category	Status
1	Pooja Bedi	Independent Director	Chairperson
2	Manish Kapoor	Non-Executive Non Independent	Member
3	Rakesh Kapoor	Managing Director	Member

4. Reconstitution of the Risk Management Committee by inducting MS. POOJA BEDI, Independent Director as new Chairperson and Member of the Committee in place of MS. HARLIN ARORA. Post reconstitution, the composition of the Risk Management Committee shall be as under:

S.no.	Name of Director	Category	Status
1	Pooja Bedi	Independent Director	Chairperson
2	Rajesh Sabharwal	Independent Director	Member
3	Manish Kapoor	Non-Executive Non Independent	Member

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



RAHUL KAPASIYA
COMPANY SECRETARY & COMPLIANCE OFFICER
M. NO.: A70811

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 nine month ended December 31st, 2023, which are included in the accompanying 'Statement of Standalone Financial Results for the quarter ended December 31st, 2023 (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"), as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
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

Regd. Off. : 602, Nilgiri Apartments 9, Barakhamba Road, New Delhi-110 001

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

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 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. - 24094909BKB F001885 .

Place: New Delhi

Date: 10.02.2024

SRI AMARNATH FINANCE LIMITED

Regd. Office: 4883-4884, Second Floor, Main Road, Kucha Usad Dag, Chandni Chowk, Delhi-110006 Phone No.: 011-23953204
Email: amarnath01finance@gmail.com, CIN No. 174899DL1985PLC020194

**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2023**

(Rs. In Lakhs) except EPS

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (audited)
	Revenue from Operation						
(i)	Interest Income	190.42	136.90	125.26	432.55	367.48	488.16
(ii)	Dividend Income	-	-	-	-	-	-
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Other	-	-	0.66	-	0.66	0.66
(I)	Total Revenue from operation	190.42	136.90	125.92	432.55	368.14	488.82
(II)	Other Income	-	-	-	-	-	-
(III)	Total Income (I+II)	190.42	136.90	125.92	432.55	368.14	488.82
	Expenses						
(i)	Finance cost	-	-	-	-	-	-
(ii)	Employee Benefit expense	18.55	17.54	18.42	53.16	53.29	70.33
(iii)	Depreciation & Amortisation expenses	4.90	4.90	7.16	14.70	21.47	28.63
(iv)	Other expenses	9.73	11.65	10.19	37.57	41.57	58.12
(IV)	Total Expenses	33.17	34.08	35.77	105.43	116.33	157.08
(V)	Profit/(Loss) before Exceptional Items and tax (III-IV)	157.24	102.81	90.15	327.12	251.81	331.74
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	157.24	102.81	90.15	327.12	251.81	331.74
(VIII)	Tax Expense						
	- Current Tax	47.53	22.53	21.48	84.81	57.43	73.73
	- Deferred Tax Liability/(Asset)	0.05	0.05	(0.25)	0.14	(0.75)	(1.00)
(IX)	Profit/(Loss) for the period from continuing operation (VII-VIII)	109.66	80.24	68.92	242.16	195.14	259.00
(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)	109.66	80.24	68.92	242.16	195.14	259.00
(XIV)	Other Comprehensive Income	-	-	-	-	-	-
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	109.66	80.24	68.92	242.16	195.14	259.00
(XVI)	Earning per Equity share (for continued operations)						
	Basic (Rs)	1.10	0.80	0.69	2.43	1.96	2.60
	Diluted (Rs)	1.10	0.80	0.69	2.43	1.96	2.60

NOTES:

- The above results for the period ended 31.12.2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10th February, 2024 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.

Place: Delhi

Date : February 10, 2024



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: amar.nath@finance@gmail.com, CIN No. L74899DL1985PLC020194

**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2023**

(Rs. In Lakhs) except EPS

Sl. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (audited)
1	Total income from operations (net)	190.42	136.90	125.92	432.55	368.14	488.82
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	157.24	102.81	90.15	327.12	251.81	331.74
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	157.24	102.81	90.15	327.12	251.81	331.74
4	Net Profit / (Loss) from ordinary activities after tax	109.66	80.24	68.92	242.16	195.14	259.00
5	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	109.66	80.24	68.92	242.16	195.14	259.00
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	109.66	80.24	68.92	242.16	195.14	259.00
7	Equity Share Capital	998.00	998.00	998.00	998.00	998.00	998.00
8	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year) *						
9	Earnings Per Share (Face value of Rs.10 each) (for continuing and discontinued operations)						
	- Basic (not annualized)*	1.10	0.80	0.69	2.43	1.96	2.60
	- Diluted (not annualized)*	1.10	0.80	0.69	2.43	1.96	2.60

NOTES:

- The above unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 10, 2024.
- The above is an extract of the detailed format of the standalone financial results for the Quarter and Nine month ended December 31, 2023 and Annual Financial Results for the year ended March 31, 2023, filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Annual Financial Results are available on the Stock Exchange websites i.e. www.bseindia.com and on company's website
- The Statutory Auditors of the Company has carried Limited Review of the Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Date 10.02.2024
Place: Delhi



For Sri Amarnath Finance Limited

Rakesh Kapoor s/d
Rakesh Kapoor
Managing Director
DIN:00216016