

REGISTERED OFFICE : # 6-3-652, IV Floor, "Kautilya" Amrutha Estates, Somajiguda, Hyderabad - 500 082 Tel. : 040 - 30527777, 30727777, Fax : 040-30526283 bnrsl@bnrsecurities.com www.bnrsecurities.com

February 13, 2020

To,

Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street,fort ,Mumbai -400 001 Fax: 040-40526283

Scrip Code - 523019

Sub: Regulation 30 - Outcome of Board Meeting (Schedule III Part A - (4))

Dear Sir,

We wish to inform you that Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Meeting of the Board of Directors of the Company was held on Thursday, February 13, 2020. The meeting commenced at 4.10 p.m. and interalia the following decisions were taken:

1. Adoption of Unaudited Financial Results for the quarter and nine months ended December 31, 2019.

2. Declaration of Interim Dividend of 10% i.e. Re.1.00 /- per share on face value of Rs 10 per Equity share for the Financial year 2019-20.

3. Approval of Record date for determining the entitlement of the members in respect of Equity shares for the payment of aforesaid Interim Dividend (2019-20) as Thursday, February 27, 2020 for Equity shares.

The meeting was concluded at 5.30 p.m. You are kindly requested to take the same on record.

Thanking you,

Yours Sincerely

For B.N. Rathi Securities Linutes

Hari Narayan Rathi Managing Director (DIN: 00010968)

HYDERABA



B.N. RATHI SECURITIES LIMITED CIN : L65993TG1985PLC005838 Corporate Member : NSE & BSE Depository Participant of Central Depository Service (I) Ltd.

REGISTERED OFFICE : # 6-3-652, IV Floor, "Kautilya" Amrutha Estates, Somajiguda, Hyderabad - 500 082 'Tel. : 040 - 30527777, 30727777, Fax : 040-30526283 bnrsl@bnrsecurities.com www.bnrsecurities.com

To,

February 13, 2020

Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street,fort ,Mumbai -400 001 Fax: 040-40526283

Sub: Regulation 33(3)(a) - Financial results

Scrip Code - 523019

Dear Sir,

Pursuant to Regulation 33(3)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find duly approved Unaudited Financial Result for quarter and nine months ended December 31, 2019 along with Limited Review Report received from our Statutory Auditors M/s. Seshachalam & Co., in the Meeting of Board of Directors of the Company held on Thursday, February 13, 2020.

Kindly acknowledge the receipt and take the same on record.

Thanking you,

Yours faithfully,

For B.N. Rathi Securities Limited

Hari Narayan Rathi Managing Director (DIN: 00010968)

Encl: as above.





Independent Auditor's review report review of Interim Consolidated financial results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors B. N. Rathi Securities Limited

- We have reviewed the accompanying statement of consolidated unaudited financial results of B. N. Rathi Securities Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 2019 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the following subsidiaries:
 - (i) B. N. Rathi Comtrade Private Limited
 - (ii) B. N. Rathi Industries Private Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

CHARTERED

ACCOUNTANTS

For Seshachalam & Co. Chartered Accountants (Firm's Registration No.: 003714S)

T. Bharadwaj Partner (Membership No. 201042) **UDIN:** 20201042AAAAAF8999

Place: Hyderabad Date: February 13, 2020

1-11-256, Street No. 1, "Wall Street Plaza", 6th Floor, Adj. to Begumpet Airport Road, Begumpet, Hyderabad-500 016, Telangana, India. Tel.: 27844610, 27897172, 27897173, 27846130



| | | RESULTS FOR THE Q | | | | | [Rs. in lakhs] |
|-----------------------|---|--|---|--|---|--|---|
| | | | Quarter ended | | Nine-Mont | | Year ended |
| il. No | Particulars | 31-Dec-19 | 30-Sep-19 | 31-Dec-18 | 31-Dec-19 | 31-Dec-18 | 31-Mar-19 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue from operations | | | | | 1 525 (0) | 2,031.96 |
| | a. Equity, brokerage and related income | 424.76 | 487.28 | 465.16 | 1,370.94 | 1,535.69 | |
| | b. Other operating Income | 124.79 | 140.46 | 134.44 | 389.38 | 434.27 | 541.25 |
| п | Other income | 67.03 | 70.77 | 64.53 | 210.91 | 171.57 | 237.09 |
| ш | Total income (I+II) | 616.58 | 698.51 | 664.13 | 1,971.23 | 2,141.53 | 2,810.30 |
| | | | 1 | | | | |
| IV | Expenses | 152.47 | 175.01 | 138.07 | 479.38 | 409.22 | 555.83 |
| | a. Employees benefit expense | 153.47 | | 283.24 | 803.08 | 972.34 | 1,252.80 |
| | b. Brokerage paid | 249.60 | 291.12 | | 42.51 | 29.01 | 44.4 |
| | c. Finance costs | 12.41 | 14.16 | 10.35 6.74 | 15.84 | 16.56 | 14.6 |
| | d. Depreciation and amortisation expense | 5.65 | 5.41 | Contraction Section 1 | 471.82 | 538.30 | 748.9 |
| | e. Other expenses | 155.56 | 161.85 | 164.20 | 1,812.63 | 1,965.44 | 2,616.7 |
| | Total expenses | 576.69 | 647.55 | 602.60 | 1,012,03 | 1,505.44 | 2,010.7 |
| v | Profit before tax (III-IV) | 39.89 | 50.96 | 61.52 | 158.60 | 176.09 | 193.6 |
| | | | | | | | |
| VI | Tax expense: | 11.05 | 14.20 | 16.96 | 43.47 | 47.85 | 67.0 |
| | Current tax | 11.05 | 14.20 | 10.90 | 43.47 | 0.01 | 2.9 |
| | Deferred tax | - | | - | | | |
| VII | Net profit after tax (V-VI) | 28.84 | 36.76 | 44.56 | 115.13 | 128.24 | 123.5 |
| | The second | | | | | | |
| VIII | Other comprehensive income | | | | | (0.07) | F |
| | Items that will not be reclassified to profit or loss | - | | | 0.05 | (0.03) | 5.6 |
| | Total other comprehensive income | | - | | 0.05 | (0.03) | 5.6 |
| | | 20.04 | 2676 | 44.56 | 115.18 | 128.22 | 129.1 |
| | Total comprehensive income for the period (VII+VIII) | 28.84 | 36.76 | 44,50 | 113.10 | 120.22 | |
| | Paid-up equity share capital (Face value of Rs.10/- per share) | 504.00 | 504.00 | 504.00 | 504.00 | 504.00 | 504.0 |
| | | - | - | | - | - | 1,587.3 |
| | Other equity | | | | | | |
| | Earnings per share (EPS) | | | | | | |
| - | Basic and diluted [In Rs] | 0.57 | 0.73 | 0.88 | 2.28 | 2.54 | 2.4 |
| | | | | | | | |
| | | | | | | | |
| lotes: | | | | | 1 (D: | L | - Fabruary 13 |
| votes: | The above unaudited consolidated financial results have been reviewed by the Aud | t Committee and take | n on record and ap | pproved by the Boa | rd of Directors at t | heir meeting held o | on February 13, |
| lotes: | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ | t Committee and take irements) Regulation | n on record and ap s, 2015. The statut | pproved by the Boa ory auditors have o | rd of Directors at t carried out a have o | heir meeting held c carried out a limited | on February 13, d review on the |
| | The above unaudited consolidated financial results have been reviewed by the Aud 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. | t Committee and take irements) Regulation | n on record and ap s, 2015. The statut | pproved by the Boa ory auditors have o | rd of Directors at t carried out a have o | heir meeting held c carried out a limited | on February 13, d review on the |
| | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ | irements) Regulation | n on record and ap s, 2015. The statut | pproved by the Boa ory auditors have o | rd of Directors at t arried out a have o | heir meeting held c carried out a limited | on February 13, d review on the |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. | irements) Regulation | n on record and ar s, 2015. The statut | pproved by the Boa ory auditors have o | rd of Directors at t arried out a have o | heir meeting held c carried out a limited | on February 13, d review on the |
| | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited b) B. N. Rathi Industries Private Limited. | irements) Regulation | n on record and ap s, 2015. The statut | oproved by the Boa ory auditors have o | rd of Directors at t arried out a have o | heir meeting held c | on February 13, d review on the |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requisions of Regulation and Provide the SEBI (Listing Obligations and Disclosure Requisions). The consolidated results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. | irements) Regulation | s, 2015. The statut | ory auditors have o | arried out a nave o | | 1 Teview on the |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. | irements) Regulation | s, 2015. The statut | ory auditors have o | ection 133 of the C | ompany's Act, 201: | 3 ("the Act") rea |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principil | irements) Regulation r: e with the Indian Acco es generally accepted | s, 2015. The statut nunting Standards in India and guide | prescribed under S lines issued by the | ection 133 of the C Securities and Exc | ompany's Act, 201: | : 3 ("the Act") rea |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. | irements) Regulation r: e with the Indian Acco es generally accepted | s, 2015. The statut nunting Standards in India and guide | prescribed under S lines issued by the | ection 133 of the C Securities and Exc | ompany's Act, 201: | : 3 ("the Act") rea |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requisions of Regulation and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principle Financial results for all the periods presented have been prepared in accordance were the substite of the substite of | irements) Regulation | s, 2015. The statut nunting Standards in India and guide d measurement pr | prescribed under S lines issued by the inciples of Ind AS 3 | ection 133 of the C Securities and Exc 4. | ompany's Act, 2011 hange Board of Ind | 3 ("the Act") rea |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordanc with the relevant rules issued thereunder ('IND AS') and other accounting principl Financial results for all the periods presented have been prepared in accordance w Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific elimination the dirication between prepared in accordance w | irements) Regulation with the Indian Accord es generally accepted th the recognition an d retrospective appro | s, 2015. The statut bunting Standards j in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam | ompany's Act, 2013 hange Board of Ind lessees under a sin ie on-balance sheet | i ("the Act") rea ia ('SEBI'). gle model, liabilities with |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Icourtade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting prinicipl Financial results for all the periods presented have been prepared in accordance w Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement | irements) Regulation e with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f or April 0, 2019 th | unting Standards in India and guide d measurement pr ach. Ind AS 116 br eve of the leases fo Group recorrised | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group i Lease liabilities of | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and | ompany's Act, 2011 hange Board of Ind lessees under a sin ie on-balance sheet d right-of-use asset | 3 ("the Act") rea ia ("SEBI"). gle model, liabilities with of Rs. 20.75 lak |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requ consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Icourtade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting prinicipl Financial results for all the periods presented have been prepared in accordance w Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement | irements) Regulation e with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f or April 0, 2019 th | unting Standards in India and guide d measurement pr ach. Ind AS 116 br eve of the leases fo Group recorrised | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group i Lease liabilities of | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and | ompany's Act, 2011 hange Board of Ind lessees under a sin ie on-balance sheet d right-of-use asset | 3 ("the Act") rea ia ("SEBI"). gle model, liabilities with of Rs. 20.75 lak |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requisions of Regulation and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting prinicipl Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modifie eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recognised on the balance sheet. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, tho ised interest expensa | unting Standards in India and guide d measurement pr ach. Ind AS 116 br eve of the leases fo Group recorrised | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group i Lease liabilities of | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and | ompany's Act, 2011 hange Board of Ind lessees under a sin ie on-balance sheet d right-of-use asset | 3 ("the Act") rea ia ("SEBI"). gle model, liabilities with of Rs. 20.75 lak |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requisions of Regulation and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Lomtrade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principlification results for all the periods presented have been prepared in accordance weight the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogning use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated in the set of the consolidated substance of the consolidated substance of the set of the consolidated substance of the consolidated substance of the set of the consolidated substance of the consolidated substance of the consolidated substance of the consolidated substance of the set of the consolidated substance of the set of the consolidate set. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogning the consolidate set of the consolidate set of the consolidate set. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, fo on April 01, 2019, the nised interest expensy- ited financial results. | enting Standards in India and guide d measurement pr ach. Ind AS 116 br ew of the leases fo : Group recognisec o n leases amount | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp | ompany's Act, 2011 hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp | ompany's Act, 2011 hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre | B ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right |
| 1 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requisions of Regulation and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Lomtrade Private Limited b) B. N. Rathi Industries Private Limited. The Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principlification results for all the periods presented have been prepared in accordance weight the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogning use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated in the set of the consolidated substance of the consolidated substance of the set of the consolidate the consolidated substance in the consolidated substance of the consolidated substance in the consolidated substance is the consolidated substance i | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp | ompany's Act, 2011 hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre | B ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp | ompany's Act, 2011 hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp | ompany's Act, 201: hange Board of Ind lessees under a sin te on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0,40 l | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp | ompany's Act, 201: hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0,40 l | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) Drder of the Bo |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp net profit / (loss) a | ompany's Act, 201: hange Board of Ind lessees under a sin te on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0,40 l | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) Drder of the Bo |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. -balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp net profit / (loss) a | ompany's Act, 201: hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0.40 l By (RATHI SE(| 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) Drder of the Bo |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp net profit / (loss) a | ompany's Act, 201: hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0,40 l By (PER N RATHI SEC | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) Drder of the Bo |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp net profit / (loss) a | ompany's Act, 201: hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0,40 l By (PER N RATHI SEC | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) Drder of the Bo |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp net profit / (loss) a | ompany's Act, 201: hange Board of Ind lessees under a sin e on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0,40 l By (PER N RATHI SEC | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) Drder of the Bo CURTIES LIMIT |
| 1 2 3 4 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp net profit / (loss) a | ompany's Act, 2011 hange Board of Ind lessees under a sin te on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0.40 I By O RABAD (5 ²) | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) Drder of the Bo UNTIES LIMIT |
| 1 2 3 4 5 | 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requires consolidated financial results and expressed an unmodified audit opinion thereon. The consolidated results includes results of the wholly - owned subsidiaries namely a) B. N. Rathi Comtrade Private Limited. Dhe Company along with its subsidiaries is herein-after referred to as the Group. These consolidated financial results of the Group have been prepared in accordance with the relevant rules issued thereunder ('IND AS') and other accounting principli Financial results for all the periods presented have been prepared in accordance we Effective April 01, 2019: the Group adopted Ind AS 116, Leases, using the modific eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly: During the quarter and nine month ended 31 December 2019, the Group has recogn use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the consolidated The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited. | irements) Regulation with the Indian Acco es generally accepted ith the recognition an d retrospective appro- tation of Ind AS 116, f on April 01, 2019, the hised interest expens- ited financial results. ted and B. N. Rathi Inc | ounting Standards in India and guide d measurement pr ach. Ind AS 116 bri ew of the leases fo c Group recognisec e on leases amount dustries Private Lin | prescribed under S lines issued by the inciples of Ind AS 3 ings most leases or r which the Group I lease liabilities of ing to Rs. 25,089 a | ection 133 of the C Securities and Exc 4. balance sheet for is the lessee becam Rs. 20.75 lakhs and nd Rs. 78,611, resp net profit / (loss) a | ompany's Act, 2011 hange Board of Ind lessees under a sin te on-balance sheet d right-of-use asset ectively, and depre fter tax of Rs. 0.40 I By O RABAD (5 ²) | 3 ("the Act") rea ia ('SEBI'). gle model, liabilities with of Rs. 20.75 lak ciation on right akhs, Rs. (0.17) Drder of the Bo |



Independent Auditor's review report review of Interim Standalone financial results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors B. N. Rathi Securities Limited

- We have reviewed the accompanying statement of standalone unaudited financial results of B. N. Rathi Securities Limited ("the Company"), for the quarter and nine months ended December 31, 2019 ("the Statement"), 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.
- 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 (Ind AS) 34 "Interim Financial Reporting", prescribed under Section 133 of 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

CHARTERED

ACCOUNTANTS

For Seshachalam & Co. Chartered Accountants (Firm's Registration No.: 003714S)

T. Bharadwaj Partner (Membership No. 201042) **UDIN:** 20201042AAAAAE2309

Place: Hyderabad Date: February 13, 2020



| | | | | | | | [Rs. in lak | | | |
|--|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--|--|--|
| | Particulars | Quarter ended | | | Nine-Mon | Year ended | | | | |
| No. | | 31-Dec-19 (Unaudited) | 30-Sep-19 (Unaudited) | 31-Dec-18 (Unaudited) | 31-Dec-19 (Unaudited) | 31-Dec-18 (Unaudited) | 31-Mar-19 (Audited) | | | |
| I | Revenue from operations | | | | | | | | | |
| | a. Equity, brokerage and related income | 424.76 | 487.29 | 383.32 | 1,321.55 | 1,275.20 | 1,687 | | | |
| | b. Other operating income | 122.64 | 138.92 | 101.04 | 363.41 | 324.76 | 397 | | | |
| II | Other income | 63.74 | 66.34 | 52.55 | 194.14 | 135.58 | 189 | | | |
| II | Total income (I+II) | 611.14 | 692.55 | 536.91 | 1,879.10 | 1,735.54 | 2,274 | | | |
| v | Expenses | | | | | | | | | |
| | a. Employees benefit expense | 150.57 | 172.23 | 116.66 | 456.11 | 345.78 | 47 | | | |
| | b. Brokerage paid | 249.60 | 291.12 | 237.58 | 775.42 | 826.46 | 1,05 | | | |
| | c. Finance costs | 12.20 | 13.60 | 9.45 | 40.57 | 26.60 | 4 | | | |
| | d. Depreciation and amortisation expense | 5.50 | 5.26 | 6.47 | 15.39 | 15.75 | 1 | | | |
| | e. Other expenses | 153.57 | 159.30 | 114.79 | 435.36 | 401.14 | 52 | | | |
| | Total expenses | 571.44 | 641.51 | 484.95 | 1,722.85 | 1,615.73 | 2,10 | | | |
| V | Profit before tax (III-IV) | 39.70 | 51.04 | 51.96 | 156.25 | 119.81 | 16 | | | |
| /1 | Tax expense: | | | | | | | | | |
| | a. Current tax | 11.05 | 14.20 | 14.45 | 43.47 | 33.33 | | | | |
| | Total tax expense | 11.05 | 14.20 | 14.45 | 43.47 | 33.33 | 5 | | | |
| п | Net profit after tax (V-VI) | 28.65 | 36.84 | 37.51 | 112.78 | 86.48 | 11 | | | |
| | | 20.03 | 30.04 | 57.51 | 112.70 | 00,10 | | | | |
| ш | Other comprehensive income Items that will not be reclassified to profit or loss | | | | 0.05 | (0.02) | | | | |
| | Total other comprehensive income | | · · · · | | 0.05 | (0.03) | | | | |
| | | | | | 0.00 | (0.05) | | | | |
| | Total comprehensive income (VII + VIII) | 28.65 | 36.84 | 37.51 | 112.83 | 86.45 | 12 | | | |
| | Paid-up equity share capital (Face value of Rs.10/- per share) Other equity | 504.00 | 504.00 P | 504.00 - | 504.00 - | 504.00 - | 5 1,2 | | | |
| | Earnings per share (EPS) Basic and diluted [In Rs] | 0.57 | 0.73 | 0.74 | 2.24 | 1.72 | | | | |
| tes: | | | | | | | | | | |
| | The above unaudited standalone financial results have been reviewed by the Audit | Committee and taken | on record and appr | oved by the Board | of Directors at the | ir meeting held on | February 1 | | | |
| 1 | 2020 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Req standalone financial results and expressed an unmodified audit opinion thereon. | uirements) Regulation | s, 2015. The statut | ory auditors have o | arried out a have o | carried out a limited | d review on | | | |
| 2 | These standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards notified under section 133 of the Companies Act, 2013 ("the Act") r with relevant rules issued thereunder ('IND AS') and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"). | | | | | | | | | |
| | Effective April 01, 2019: the Company adopted Ind AS 116, Leases, using the mod | | | | | | | | | |
| 3 | eliminating the distinction between operating and financial leases. Upon implement corresponding right-of-use asset also recognised on the balance sheet. Accordingly | tation of Ind AS 116, f | ew of the leases for | which the compan | y is the lessee beca | ame on-balance she | et liabilities | | | |
| 5 | lakhs. During the quarter and nine month ended 31 December 2019, the Company has recognised interest expense on leases amounting to Rs. 25,089 and Rs. 78,611, respectively, and depreciation o | | | | | | | | | |
| 4 | of-use assets amounting to Rs. 2,33,392 and Rs. 6,65,516, respectively in the Stand | | coments in terms | of Indian Accountin | og Standard 108 og | Operating Segme | nte' | | | |
| | The company is primarily engaged in equity broking and related services. There are no other reportable segments in terms of Indian Accounting Standard 108 on 'Operating Segments'. The Company's two wholly owned subsidiaries - B. N. Rathi Comtrade Private Limited and B. N. Rathi Industries Private Limited registered a net profit / (loss) after tax of Rs. 0.40 lakhs, Rs. (0. | | | | | | | | | |
| 5 | lakhs and Rs. 2.83 lakhs, Rs. (0.48) lakhs for the quarter and nine month ended Dec | | | | | | | | | |
| | | | | | | _ | | | | |
| | | | | | | By Or For B.N. Rathi Se | der of the l cupities Li | | | |
| | | | | | CE | CUR | MIA | | | |
| | | | | | E | | 10 LAW | | | |
| | | | | | 15/ | | lari Narayan | | | |
| ce: | lyderabad | | | | 1 2 HYDE | M | anaging Dir DIN: 000 | | | |
| and a second s | ebruary 13, 2020 | | | | | | | | | |