

# AMARNATH SECURITIES LIMITED

CIN NO. L67120GJ1994PLC023254

Regd. Office : Sarthak 1/104, Opp. C.T. Centre, Near Swastik Cross Road, C.G. Road,  
Navrangpura, Ahmedabad-380009, [www.amarnathsecurities.co.in](http://www.amarnathsecurities.co.in)

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To,  
Corporate Services Department  
**The BSE Limited**  
P.J. Towers, 1<sup>st</sup> Floor, Dalal Street,  
Mumbai – 400001

February 14, 2023

Ref.: **Amarnath Securities Limited (Scrip Code: 538465)**

Sub: **Outcome of the Board Meeting held today i.e. February 14, 2023**

Dear Sir / Madam,

Pursuant to regulation 29 and regulation 30 of SEBI (Listing Obligation and disclosure Requirement) Regulation 2015 we would like to inform you that the Board of Directors in their meeting held today which commenced at 2.00 p.m. and concluded at 3.30 p.m. has considered and approved the following:

- ❖ The statement of unaudited financial result for the quarter ended December 31, 2022.
- ❖ Limited Review Report from Statutory Auditor for the quarter ended December 31, 2022.

This above information is also available on the company's website and on the website of the stock Exchange at [www.bseindia.com](http://www.bseindia.com).

Request you to kindly take the information on your records.

Thanking You,  
Yours Sincerely,

**FOR AMARNATH SECURITIES LIMITED**

**NARESH PADIR**  
**WHOLE-TIME DIRECTOR**  
**DIN NO. 08379067**

## AMARNATH SECURITIES LIMITED

CIN : L67120GJ1994PLC023254

1/104, Sarthak, Opp. C.T. Centre, B/h Swastik Cross Road, C.G. Road, ahmedabad - 380009

**UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022**

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			NINE MONTHS ENDED		FINANCIAL YEAR
		31-12-22	30-09-22	31-12-21	31-12-22	31-12-21	ENDED 31/03/2022
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	<b>INCOMES</b>						
I	Revenue from Operations (Net of Taxes)	10.188	15.449	7.731	28.044	17.985	24.385
II	Other Business Income	-	0.208	-	0.208	-	0.032
III	Total Income (I + II)	<b>10.188</b>	<b>15.657</b>	<b>7.731</b>	<b>28.252</b>	<b>17.985</b>	<b>24.417</b>
	<b>EXPENSES.</b>						
(a)	Purchase of Stock in Trade.	-	-	-	-	-	-
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	-	-	-	-	-	-
(c)	Employees Cost.	1.050	1.050	1.050	3.150	3.150	4.200
(d)	Finance Cost	1.063	0.671	-	1.733	0.396	0.001
(e)	Depreciation and Amortisation Expenses	-	-	0.132	-	-	0.528
(f)	Other Expenses	1.312	1.671	1.624	7.256	8.421	11.643
	<b>TOTAL EXPENSES (IV (a to f))</b>	<b>3.425</b>	<b>3.391</b>	<b>2.806</b>	<b>12.139</b>	<b>11.967</b>	<b>16.371</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax. (III-IV)</b>	<b>6.763</b>	<b>12.265</b>	<b>4.925</b>	<b>16.112</b>	<b>6.018</b>	<b>8.046</b>
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
VII	<b>Profit/ (Loss) Before Tax. (V-VI)</b>	<b>6.763</b>	<b>12.265</b>	<b>4.925</b>	<b>16.112</b>	<b>6.018</b>	<b>8.046</b>
VIII	<b>TAX EXPENSES.</b>						
(a)	Current Tax.	-	-	1.273	-	1.543	2.063
(b)	Deferred Tax	-	-	0.007	-	0.044	0.051
	Total Tax Expenses.	-	-	<b>1.280</b>	-	<b>1.587</b>	<b>2.114</b>
IX	<b>NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS.</b>	<b>6.763</b>	<b>12.265</b>	<b>3.645</b>	<b>16.112</b>	<b>4.430</b>	<b>5.931</b>
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	<b>6.763</b>	<b>12.265</b>	<b>3.645</b>	<b>16.112</b>	<b>4.430</b>	<b>5.931</b>
XII	Paid up Equity Share Capital (Amount in lacs) Rs. 10 Face value per share)	300.020	300.020	300.020	300.020	300.020	300.020
XIII	Other Equity Capital (Reserve & Surplus)						
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).						
(i)	Basic.	0.23	0.41	0.12	0.54	0.15	0.20
(ii)	Diluted.	0.23	0.41	0.12	0.54	0.15	0.20
XV	Income from Discontinuing Operations.		-			-	
XVI	Profit/(Loss) from Discontinuing Operations		-			-	
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current	<b>6.763</b>	<b>12.265</b>	<b>3.645</b>	<b>16.112</b>	<b>4.430</b>	<b>5.931</b>

**NOTES:**

- 1 The above Financial Results which are published in accordance with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulation, 2015 have been reviewed and recommended by Audit Committee has been approved by the Board of Director at its Meeting held on 14th February, 2023
- 2 The Company Operates only in One Segment, hence separate Segment wise reporting is not applicable and not given here with.
- 3 The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December, 2022 and have issued an unmodified review report.

Date : 14th February 2023  
Place : Ahmedabad

For Amarnath Securities Limited




Naresh Padhir  
Whole Time Director  
DIN: 08379067



**LIMITED REVIEW REPORT  
ON UNAUDITED IND AS COMPLIANT FINANCIAL RESULTS FOR THE QUARTER AND NINE  
MONTHS ENDED 31/12/2022**

**(Pursuant to Regulation 33 of the SEBI (LODR) 2015 as amended up to the date)**

To  
The Board of Directors,  
Amarnath Securities Limited

1. We have reviewed the accompanying statement of unaudited financial results of **AMARNATH SECURITIES LIMITED** for the quarter and Nine Months ended 31<sup>st</sup> December, 2022 and year to date results for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> December 2022 ("the Statement") together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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 Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized

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accounting practices and policies 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.

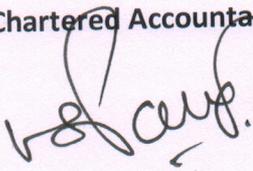
5. We draw attention to the following :

- *The company has loan receivable from multiple parties which were outstanding from previous year. The said loan is transferred to Shivsahaydri Sahkari Patpedhi Limited under portfolio sale agreement. Amount receivable from parties are set off against receipt from Shivsahaydri Sahkari Patpedhi Limited. However, no confirmation from both side are available.*
- *Loan receivables of the other parties are subject to confirmation.*
- Opening Balances of the current financial year have been considered as per previous auditor certified.

Our opinion is **not** modified in respect of this matter.

For S D P M & Co.

Chartered Accountants



Malay Pandit

Partner

M.No. 046482

Place: Ahmedabad

Date: 14.02.2023

UDIN: 23046482BGSJHQ6498