



AMARNATH SECURITIES LIMITED

Regd. Office : 1/104 Sarthak, Opp. C .T .Centre, B/H Swastik Cross Road, C.G Road Ahmedabad Gujarat India ,380009

Web. : www.amarnathsecurities.co.in | Email : info@amarnathsecurities.co.in

[CIN: L67120GJ1994PLC023254](#)

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

Friday , 13 February , 2026

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

Sub: **Outcome of the Board Meeting**

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 i.e. **FEBRUARY 13, 2026** which commenced at **04.00 p.m.** and concluded at **5.45 p.m.** has considered and approved the below:

- ❖ The statement of Unaudited financial result for the quarter and half year ended December 31, 2025
- ❖ Limited Review Report from Statutory Auditor for the quarter and half year ended December 31, 2025

This above information is also available on the company's website and on the website of the stock Exchange at www.bseindia.com .

Request you to kindly take the information on your records.

**Thanking you,
FOR AMARNATH SECURITIES LIMITED**

**CHETAN PATEL
WHOLE-TIME DIRECTOR
DIN NO. 03556088**

AMARNATH SECURITIES LIMITED

CIN No. L67120GJ1994PLC023254

Reg. Office:- 1/104, Sarthak, Opp. C.T. Centre, B/H. Swastik Cross Road, C.G. Road, Ahmadabad - 38009.

Statement of Unaudited Financial Results for Quarter and Nine months ended 31st December, 2025

(Rs. in Lacs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations						
	Interest Income	9.59	10.18	9.80	28.58	29.32	38.93
	Total Revenue from operations	9.59	10.18	9.80	28.58	29.32	38.93
	(b) Other income						
	Dividend Income	-	0.05	-	0.05	-	0.00
	Total other Income	-	0.05	-	0.05	-	0.00
	Total Income	9.59	10.23	9.80	28.63	29.32	38.93
2	Expenses						
	(a) Employee benefits expense	0.58	0.23	0.90	0.81	2.70	2.70
	(b) Finance Costs	0.44	0.86	0.55	1.92	1.57	2.16
	(c) Depreciation and amortization expense	-	-	-	-	-	-
	(d) Other expenses	3.08	3.85	2.45	9.14	5.61	6.83
	Total expenses	4.09	4.95	3.90	11.86	9.88	11.69
	Profit/(Loss) before Exceptional Items and tax (1-2)	5.49	5.28	5.90	16.77	19.44	27.24
3	Exceptional Items						
	Profit/(Loss) before tax	5.49	5.28	5.90	16.77	19.44	27.24
6	Tax expense:						
	(1) Current tax	1.32	1.44	1.54	4.36	5.17	7.30
	(2) Deferred tax	-	-	-	-	-	-
	(3) Short/(Excess) Provision of Income Tax	-	-	-	-	-	0.67
	Total Tax Expenses	1.32	1.44	1.54	4.36	5.17	7.97
7	Profit/(Loss) from ordinary activities after tax	4.17	3.85	4.36	12.41	14.27	19.27
8	Other Comprehensive Income (OCI)						
	Item that will be reclassified to profit or loss	-	-	-	-	-	-
	Gain/(Loss) on recognised on fair valuation of Financial Assets	-	-	-	-	-	-
	Income tax relating to these items	-	-	-	-	-	-
	Total Other Comprehensive Income (OCI)	-	-	-	-	-	-
9	Profit/(Loss) for the Period	4.17	3.85	4.36	12.41	14.27	19.27
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	300.02	300.02	300.02	300.02	300.02	300.02
10	Earning Per Share (EPS) (Not annualised)						
	(1) Basic	0.14	0.13	0.15	0.41	0.48	0.64
	(2) Diluted	0.14	0.13	0.15	0.41	0.48	0.64

Notes:

- The above Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board Of India (Listing obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Friday, February 13, 2026.
- The statutory Auditors of the company have carried out the limited review.
- The company has only one business segment.

For: Amarnath Securities Limited



Chetan Balubhai Patel
Whole-Time Director
(DIN- 03556088)

Place: Ahmadabad
Dated:13.02.2026



H K Shah & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To
The Board of Directors,
AMARNATH SECURITIES LIMITED
[CIN: L67120GJ1994PLC023254]
Ahmedabad

We have reviewed the accompanying statement of unaudited financial results of AMARNATH SECURITIES LIMITED ("The Company") for the quarter ended December 31, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Scope Of Review

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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of Listing Regulation read with circulars issued by SEBI. Our responsibility is to issue a report on these financial results based on our review.

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 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.

Qualified Conclusion

Based on our review conducted as above, with the exception of the matter described in the 'Basis for Qualified Conclusion' para below, 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.



GSTIN 24AACFH1917R1Z6 | PAN AACFH1917R | FRN 109583W | UDYAM UDYAM

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Branch Offices Gujarat, Maharashtra, Tamil Nadu &
Uttar Pradesh

Basis for Qualified Conclusion

1. The company is in the transition phase of change in management and necessary approvals are yet to be taken. Revenue items of incomes (Rs. 9.59 lakhs) are recognized on the basis of balances of advances which are subject to confirmation. Finance costs (Rs. 0.44 lakhs) is also recorded liabilities which are subject to confirmation. Many items of expenses are recorded as current financial assets due to lack of availability of proper documentation. We are unable to quantify the same in absence of lack of availability of relevant records.

Other Matters

1. We have been appointed during the current year to fill in the casual vacancy caused by the resignation of the outgoing auditor dated February 3, 2026. Further, the standalone financial statements for the year ended March 2025 have been audited by the predecessor auditor whose audit report dated May 30, 2025 has expressed an unmodified opinion.
2. We are not informed about any separately issued limited review report by the outgoing auditor. We are also not informed about the information required vide Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 issued by SEBI. In absence of this, our conclusion will require reconciliation as and when they are made available.

For

H K Shah & Co.,
Chartered Accountants
FRN.: 109583W



Prerak

Prerak Shah

Partner

M.No.: 181302

Place: Ahmedabad

Date: February 13, 2026

UDIN: 26181302CDNCEF5410