



# PRABHAT SECURITIES LIMITED

Regd. Off. : 118/610A Kaushal Puri, Kanpur-208012

CIN : L22022UP1982PLC005759

Phones : 91-512-2526347

Email : prabhatsecurities@gmail.com

**Dated: 30.05.2024**

To,

The Calcutta Stock Exchange Ltd.  
7, Lyons Range,  
Kolkata-700001

To,

Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> floor, Plot no. C 62 Opp. Trident  
Hotel Bandra Kurla Complex, Bandra (East), Mumbai

**Ref: Prabhat Securities Limited CIN: L22022UP1982PLC005759  
(ISIN: INE774R01016)**

Dear Sir/madam,

In terms of Regulation 33 and other applicable Regulations of SEBI (LODR) Regulations 2015, Please find enclosed herewith following documents in for your kind perusal:

1. Outcome of the Board Meeting held on Thursday, the 30<sup>th</sup> May, 2024.
2. Audited financial results of the Company for the year ended 31<sup>st</sup> March, 2024, as per clause 33 of the SEBI (LODR) Regulations 2015 along with Assets & Liabilities Statement & Cash Flow Statement.
3. Auditor's Report as per the SEBI (LODR) Regulations 2015
4. Declaration confirming Audit Report is with unmodified opinion.
5. Declaration under Regulation 32 of SEBI (LODR) Regulations, 2015 for the Quarter/Year ended 31.03.2024- Not Applicable

Please take it on your Record and oblige us.

Thanking You

For **Prabhat Securities Limited**

Aparna Srivastava  
Company Secretary cum  
Compliance Officer



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**Ref: Prabhat Securities Limited**

**CIN: L22022UP1982PLC005759 (ISIN: INE774R01016)**

Dear Sir/Ma'am,

**Sub-Outcome of the Board Meeting 30.05.2024-Approval of financial results for the quarter/year ended 31<sup>st</sup> March, 2024**

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In terms of provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (LODR) Regulations, 2015 this is to inform you that the Board of Directors, at their meeting held on Thursday, 30.05.2024, approved Audited standalone financial results of the company for the quarter/year ended 31.03.2024.

A Copy of the said Financial Results, Independent Auditors Report for financial Results in this respect are enclosed.

The meeting Commenced on 30.05.2024 at 02:00 P.M. concluded at 5:30 P.M.

Thanking You

Yours Faithfully

Thanking You  
For **Prabhat Securities Limited**

Aparna Srivastava  
Company Secretary cum  
Compliance Officer

**PRABHAT SECURITIES LIMITED**  
Regd Off-118/610A, Kaushalpuri, Kanpur-  
208002 CIN- L22022UP1982PLC005759

Ph. No. : 0512-2526347, E-Mail- prabhatsecurities@gmail.com

**Statement of Standalone Audited Results for the quarter and year Ended on 31/03/2024**

(Rs. In Lakhs)

Particulars	Quarter ended 31/03/2024	Preceeding Quarter ended 31/12/2023	Corresponding Quarter ended 31/03/2023	Preceeding Quarter ended 31/12/2022	Year Ended	
					31-03-2024	31-03-2023
(Refer Notes Below)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
<b>1. Income from Operations</b>						
(a) Income from Operations	26.01	11.86	15.59	5.89	57.95	51.43
(b) Other Operating Income	-	-	-	-	-	-
Total income from Operations (net)	26.01	11.86	15.59	5.89	57.95	51.43
<b>2. Expenses</b>						
(A) Cost of Shares Purchased	6.28	-	7.80	-	29.22	26.76
(B) Purchase of Stock in Trade	-	-	-	-	-	-
(C) Changes in inventories of Finished Goods, WIP, and stock in trade	-	-	-	-	-	-
(D) Employee benefits expense	1.78	1.76	1.32	2.40	8.32	7.47
(E) Depreciation and amortization expenses	0.19	0.25	0.77	-	0.75	1.07
(F) Other Expenses	4.63	1.86	4.79	1.73	12.20	11.31
Total Expenses	12.88	3.87	14.68	4.13	50.50	46.61
3. Profit / (Loss) from operations before other income, finance costs (1-2)	13.13	7.99	0.91	1.76	7.45	4.82
4. Other Income	-	-	-	-	-	-
5. Profit / (Loss) from ordinary activities before finance costs (3 + 4)	13.13	7.99	0.91	1.76	7.45	4.82
6. Finance Costs	-	-	-0.13	0.03	-	-
7. Profit / (Loss) from ordinary activities after finance costs (5 + 6)	13.13	7.99	1.04	1.73	7.45	4.82
8 Exceptional Items *	-	-	-	-	4.48	-
9. Profit From Ordinary Activities Before Tax (7+8)	13.13	7.99	1.04	1.73	2.97	4.82
10. Tax expense	0.28	2.08	0.78	0.45	1.14	1.25
11. Net Profit / (Loss) from ordinary activities after tax (7 - 8)	12.85	5.91	0.26	1.28	1.84	3.57
12. Extraordinary items (net of tax expense)	-	-	-	-	-	-
13. Net Profit / (Loss) for the Period (11- 12)	12.85	5.91	0.26	1.28	1.84	3.57
14. Paid-up equity share capital (Face Value of Rs 10/- each)	290.00	290.00	290.00	290.00	290.00	290.00
15. Reserve excluding Revaluation Reserves	-	-	-	-	62.37	60.53
16. Earnings Per Share :						
(a) Basic	0.04	0.020	0.00	0.00	0.06	0.09
(b) Diluted	0.04	0.021	0.00	0.00	0.06	0.12

Notes :

1) These Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

2) The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 30.05.2024.

3) The figures for the quarter ended 31st March, 2024 and 31st March 2023 are the balancing figures between the Audited figures in respect of the full financial year the year to date figures upto the third quarter of respective financial year which were subjected to Limited Review by the Statutory Auditors.

4) Company has single business segment named "Finance Investment & Fund based & Non fund based Activities".

Place- Kanpur  
Date-30.05.2024

**For and on behalf of the Board**  
**FORPRABHAT SECURITIES LIMITED**

**RAMA KANT KUSHWAHA**  
**(Managing Director)**  
**DIN:02237714**

# PRABHAT SECURITIES LIMITED

CIN: L22022UP1982PLC005759, Email Id: prabhtsecurities@gmail.com, Phone : 0512-2526347

## Balance Sheet as at 31st March, 2024

(Rs. in Lakhs)

Particulars	Note No	31st March 2024	31st March 2023
<b>I.Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Property, plant and equipment and Intangible assets</b>	1.0		
(i) Property, plant and equipment	1.1	1.54	2.29
(ii) Capital work-in-progress	1.2	-	-
<b>(b) Non-current Investments</b>	2.0		
(i) Investments	2.1	32.10	32.10
(ii) Other Financial Assets	2.2	-	-
<b>(c) Other Non Current Assets</b>	3		
(i) Deferred tax assets (net)	3.1	0.35	0.33
<b>(2) Current assets</b>			
(a) Inventories	4	2.42	11.26
(b) Trade receivables	5	0.00	0.00
(c) Cash and cash equivalents	6.1	0.12	0.14
Bank balances other than (c) above	6.2	32.32	0.01
(d) Other Current Assets	7.1	287.74	315.92
(e) Short-term loans and advances	7.2	-	-
<b>Total</b>		<b>356.58</b>	<b>362.06</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's funds</b>			
(a) Share capital	8	290.00	290.00
(b) Surplus	9	62.37	60.53
<b>(2) Non-current liabilities</b>			
(a) Long-term borrowings	10	0.00	0.52
(a) Deferred tax liability (net)	11	-	-
<b>(3) Current liabilities</b>			
(a) Short Term Borrowings	12	-	-
(b) Trade payables	13	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	13.1	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	13.2	-	-
0	0	-	-
(c) Other current liabilities	14	-	-
Other financial liabilities	15	2.00	9.73
(d) Short-term provisions	16	2.19	1.28
<b>Total</b>		<b>356.58</b>	<b>362.06</b>

Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements.

Place: Kanpur

Date: 30.05.2024

For & On Behalf of the Board

  
  
**Rama Kant Kushwaha**  
 (Managing Director)  
 DIN : 02237714



**PRABHAT SECURITIES LIMITED**  
CIN: L22022UP1982PLC005759, Email Id: prabhtsecurities@gmail.com, Phone : 0512-2526347  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2024	for the year ended March 31, 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and extraordinary items	1.84	3.57
Adjustments for:		
Finance Cost	-	-
Exceptional cost_Loss on Sale of Assets	-	-
Deferred tax	0.02	0.03
Income tax	1.12	1.28
Depreciation and amortisation expense	0.75	1.07
<b>Operating profit / (loss) before working capital changes</b>	<b>3.72</b>	<b>5.94</b>
<b>Changes in working capital:</b>		
<b>Change in Current Liabilities</b>		
Increase /( Decrease) in Trade Payables	-	-
Increase /( Decrease) in Borrowings	(7.73)	(2.07)
Increase /( Decrease) in Other financial liabilities	-	(1.71)
Increase /( Decrease) in Other current liabilities	-	-
Increase /( Decrease) in Other Non-current liabilities	-	-
Increase /( Decrease) in Provisions (except IT)	0.91	1.17
<b>Total</b>	<b>(6.82)</b>	<b>(2.61)</b>
<b>Change in current Assets</b>		
(Increase)/Decrease in Inventory	8.84	8.01
(Increase)/Decrease in Trade receivables	(0.00)	(0.00)
(Increase)/Decrease in Others current financial assets	-	-
(Increase)/Decrease in Other current assets	(2.96)	(6.10)
(Increase) / Decrease in Non current Financial Assets	-	-
<b>Total</b>	<b>5.88</b>	<b>1.91</b>
<b>Net change</b>	<b>(0.94)</b>	<b>(4.53)</b>
<b>CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>2.78</b>	<b>1.41</b>
Less: Taxes paid	1.12	1.28
<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>1.66</b>	<b>0.13</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase) / Decrease in Long Term Loans & Advances	-	-
Purchase of Fixed Assets	-	-
(Increase)/decrease to CWIP	-	-
Proceeds From Sales/written off of Fixed Assets	-	-
<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Procurement of Borrowings	-	-
Repayment of Borrowings	0.52	-
Capital Subsidy under TUF	-	-
Interest paid	-	-
<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>0.52</b>	<b>-</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>1.14</b>	<b>0.13</b>
<b>Cash and Cash equivalents at beginning period</b>	<b>0.16</b>	<b>0.02</b>
<b>Cash and Cash equivalents at end of period</b>	<b>1.30</b>	<b>0.16</b>
<b>D. Cash and Cash equivalents comprise of</b>		
Cash on hand	0.12	0.14
<b>Balances with banks</b>		
In current accounts	32.32	0.01
<b>Total</b>	<b>32.44</b>	<b>0.16</b>

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

Place: Kanpur  
Date: 30.05.2024

For & On Behalf of the Board  
Prabhat Securities Limited

  
Rama Kant Kushwala  
Managing Director  
DIN: 02237714



**R.P.KHANDELWAL & ASSOCIATES-(FRN-001795C)**  
**Chartered Accountants**

**Auditors Report**

Independent Auditor's Report on quarterly and year to Date Standalone Audited Financial Results of the Prabhat Securities Limited pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors,  
Prabhat Securities Limited

Report on the audit of the Financial Results

**Opinion**

We have audited the accompanying statement of quarterly and year to date Financial Results of Prabhat Securities Limited ("the company") for the quarter and year ended March 31, 2024, (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,).)

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:

1. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31<sup>st</sup> March 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.







**R.P.KHANDELWAL & ASSOCIATES-(FRN-001795C)**  
**Chartered Accountants**

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**Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements.

The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted In accordance with Standards on Auditing , specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from







**R.P.KHANDELWAL & ASSOCIATES-(FRN-001795C)**  
**Chartered Accountants**

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional scepticism throughout the audit, we also;

1. Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3){i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management and the Board of Directors.
4. Conclude on the appropriateness of the Management and the Board of Directors, use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
5. However, future events or conditions may cause the Company to cease to continue as a going concern.
6. Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





**R.P.KHANDELWAL & ASSOCIATES-(FRN-001795C)**  
**Chartered Accountants**

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

Date: 30-05-2024

Place :Jaipur

For:-R.P. Khandelwal & Associates  
Chartered Accountants  
FRN No: 001795C



Ronak Khandelwal  
Membership No: 423822  
UDIN:- 24423822BKBHDD4099



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**Ref: Prabhat Securities Limited CIN: L22022UP1982PLC005759 (ISIN:  
INE774R01016)**

**Sub-Declaration of Un-modified opinion with Audited Financial Results for the Year/Quarter ended on  
31.03.2024**

This has reference with the Regulation 33 (3) (d) of SEBI (LODR) 2015 as amended from time to time.

We hereby confirm that the Statutory Auditors of the company M/s R.P. Khandelwal & Associates, Chartered Accountants (FRN: 001759C) has issued Report with un-modified opinion in respect of standalone Financial Results for the Year/Quarter ended 31.03.2024.

Please take it on your Record and oblige us.

**For Prabhat Securities Limited**

**Mr. Rama Kant Kushwaha**

(Managing

Director)

DIN: - 02237714





# PRABHAT SECURITIES LIMITED

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CIN : L22022UP1982PLC005759

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Dated: 30.05.2024

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**Sub-Declaration under Regulation 32 of SEBI (LODR) Regulations, 2015 for the Quarter/Year ended 31.03.2024**

This has reference with the Regulation 32 of SEBI (LODR) 2015 as amended from time to time. We would like to inform you that the proceeds from initial public offer(IPO) raised by the company were fully utilized by the Company by the financial year 2014-2015. After the IPO the Company has not raised any proceeds from public issue, right issue, preferential issue, etc. by using offer document and does not have any unutilized proceeds there from .

**Hence as per Regulation 32 of SEBI (LODR), 2015, the submission of the statement under Reg 32(1) is not applicable for the Company.**

Please take it on your Record and oblige us.

For Prabhat Securities Limited

**Mr. Rama Kant Kushwaha**

(Managing Director)

DIN: - 02237714

**Note 25 : Disclosure as required by Para 20 of Accounting Standard- AS 18 "Related Parties" of the Companies (Accounting Standard) Rules, 2006:-**

**CIN**

**: L23201RJ1986PLC003704**

**Names of related parties and description of relationship :**

**Relevant Para of the CARO 2020 - 3(xiii)**

<b>Sr. No.</b>	<b>Name</b>	<b>Relation</b>
1	RAMA KANT KHUSHWAHA	MANAGING DIRECTOR
2.	APARNA SRIVASTAVA	COMPANY SECRETARY (PRESENT)
3	DIVYA GUPTA	COMPANY SECRETARY (RESIGNED )
4	KAMAL MALANI	CHIEF FINANCIAL OFFICER
5	ASHOK KUMAR SHARMA	RELATIVE OF DIRECTOR
6	VIMAL KUMAR SHARMA	RELATIVE OF DIRECTOR

**Transactions with related parties for the year ended March 31, 2022**

**(Rs. in Lakhs)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Rent charges</b>		<b>Interest Expenses</b>		<b>Salary Expenses</b>	
		<b>2023-24</b>		<b>2023-24</b>	<b>-</b>	<b>2023-24</b>	<b>-</b>
1	RAMA KANT KHUSHWAHA	-	-	-	-	2.40	-
2.	KAMAL MALANI	-	-	-	-	3.60	-
3.	APARNA SRIVASTAVA					0.20	-
4	DIVYA GUPTA	-	-	-	-	1.04	-
5	ASHOK KUMAR SHARMA	1.80	-	-	-	-	-
6	VIMAL KUMAR SHARMA	1.80	-	-	-	-	-
	<b>Total</b>	<b>3.60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.24</b>	<b>-</b>