



# PRABHAT SECURITIES LIMITED

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

CIN : L22022UP1982PLC005759

Phones : 91-512-2526347

Email : prabhatsecurities@gmail.com

**Dated: 28.05.2022**

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 Saturday, 28<sup>th</sup> May, 2022.
2. Audited financial results of the Company for the year ended 31<sup>st</sup> March, 2022, 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 31.03.2022- Not Applicable

Please take it on your Record and oblige us.

Thanking You  
For **Prabhat Securities Limited**

*Kushwaha*

**Mr. Rama Kant Kushwaha**

(Managing Director)

DIN: - 02237714



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CIN : L22022UP1982PLC005759

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**Dated: 28.05.2022**

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

Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> floor, Plot No C 62, Opp. Trident Hotel Bandra Kurla Complex,  
Bandra (E), Mumbai - 400098

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

Dear Sir/Ma'am,

Sub-Outcome of the Board Meeting 28.05.2022-Approval of financial results for the quarter/year ended 31<sup>st</sup> March, 2022

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 today, approved Audited standalone financial results of the company for the quarter/year ended 31.03.2022.

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

The meeting Commenced on 28.05.2022 at 01:15 P.M. concluded at 01:45 P.M.

Thanking You

Yours Faithfully

For **Prabhat Securities Limited**

*Rushwaha*

**Mr. Rama Kant Kushwaha**

(Managing Director)

DIN: - 02237714

**Statement of Audited Results for the Quarter/Year Ended on 31st March, 2022**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Un-Audited	Audited	Audited	Audited
	<b>Revenue From Operations</b>					
(i)	Interest Income	5.65	5.78	34.86	22.94	24.58
(ii)	Dividend Income	-	-	-	-	-
(iii)	Net Gain on fair value changes	-	-	-	-	-
(iv)	Sale of Products/Investment	-	-	-	6.03	2.04
I	<b>Total Revenue from Operations</b>	-	-	34.86	28.97	26.62
II	<b>Other Income</b>	-	-	-	-	27.72
III	<b>Total Income (I+II)</b>	<b>5.65</b>	<b>5.78</b>	<b>34.86</b>	28.97	54.34
	<b>Expenses</b>					
(i)	Purchases of stock-in-trade	-	-	15.92	-	-
(ii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.02	-	-	5.47	17.92
(iii)	Finance Costs	-0.24	0.06	0.11	-	-
(iv)	Impairment on Financial Instruments	-	-	-	-	-
(v)	Employee benefit expenses	3.37	2.55	3.18	10.72	9.96
(vi)	Depreciation, amortization and impairment	-0.13	0.45	0.14	1.22	1.82
(vii)	Other expenses	1.96	2.34	1.09	7.47	5.67
IV	<b>Total Expenses</b>	4.98	5.40	20.44	24.88	35.37
V	<b>Profit (Loss) before tax (III - IV)</b>	0.67	0.38	14.42	4.09	18.97
VI	<b>Tax Expense</b>					
	(1) Current Tax	0.47	0.10	-4.35	1.34	2.29
	(2) Deferred Tax	-	-	-	0.02	0.11
VII	<b>Profit (Loss) for the period (V - VI)</b>	0.20	0.28	18.77	2.73	16.57
VIII	<b>Other Comprehensive Income</b>	-	-	-	-	-
	(A)(i) Items that will not be reclassified to Profit or loss remeasurement of the defined benefit plans	-	-	-27.72	-	-
IX	<b>Total Comprehensive Income (VII + VIII)</b>	0.20	0.28	-8.95	2.73	16.57
X	Paid up Equity Share capital (Face Value of Rs. 10/-each)	290.00	290.00	290.00	290.00	290.00
XI	<b>Other Equity</b>				58.94	56.20
XII	<b>Earning per equity Share (*not annualised)</b>					
	a) Basic (Rs.)	-	-	-	0.05	0.41
	b) Diluted (Rs.)	-	-	-	0.05	0.41

**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 28.05.2022. The Statutory Auditor of the Company have carried out Audit of the aforesaid results and have expressed unmodified audit opinion.
- 3 The figures for the quarter ended 31st March, 2022 and 31st March 2021 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 The second wave of COVID-19 in India has again resulted in decline of the economic growth and increase in volatility in the financial market. However the management has made an assessment of the impact of Covid-19 and has concluded that there is no impact which is required to be recognised in the Un-Audited Financial Statement for the Quarter ended on 30th June, 2021. The Company will closely monitor any material changes arising from future economic conditions and its impact on business.
- 5 The Company is a Non Banking Financial Company. As such, there are no separate reportable segments as per the
- 6 Previous period/year figures have been regrouped, reclassified to make them comparable with those of current period.

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

*Ram Kant Kushwaha*  


**RAMA KANT KUSHWAHA  
(Managing Director)**

**DIN:02237714**

Date: 28/05/2022

**PRABHAT SECURITIES LIMITED**

CIN: L22022UP1982PLC005759, Email Id: prabhatsecurities@gmail.com

**BALANCE SHEET AS AT 31st March 2022**

(Rs. In Lacs)

Particulars	Note No.	As at 31/03/2022 (As per IND AS)	As at 31/03/2021 (As per IND AS)
<b>(1) ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	1	3,35,600	4,57,369
(b) Capital Work-in Progress	1.1	-	-
(c) Intangible assets under developmet			
(b) Financial Assets			
(i) Investments	2	32,10,000	32,10,000
(ii) Other financial assets	3	-	-
(e) Deferred tax assets (net)	4	30,930	32,488
(f) Other Non Current Assets			
<b>Current assets</b>			
(a) Inventories	5	19,26,651	13,87,557
(b) Financial Assets			
(i) Trade receivables	6	345	-
(ii) Cash and cash equivalents	7	470	75
(iii) Bank balances other than (iii) ab	7	2,196	2,80,713
(c) Other current assets	8	3,09,82,710	3,05,58,864
<b>Total Assets</b>		<b>3,64,88,902</b>	<b>3,59,27,066</b>
<b>(2) EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	9	2,90,00,070	2,90,00,070
(b) Other Equity-Reserve and Surplus	10	58,93,784	56,20,185
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Long term Borrowings	12	2,59,450	4,48,615
(b) Deferred tax liabilities (Net)	11	-	-
(c) Other Non Current Liabilities		-	-
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	13	-	2,531
(ii) Trade payables	14	-	-
(iii) Other financial liabilities	15	-	-
(b) Other current liabilities	16	11,44,640	5,07,331
(c) Provisions	17	1,90,957	3,48,334
(d) Current Tax Liabilities (Net)			
<b>Total Equity and Liabilities</b>		<b>3,64,88,901</b>	<b>3,59,27,066</b>

For and on behalf of the Board

FOR PRABHAT SECURITIES LIMITED

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

Date: 28/05/2022

**PRAHAT SECURITIES LIMITED**  
**CIN: L22022UP1982PLC005759, Email Id: prabhatsecurities@gmail.com**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2022**

(Rs. In Lacs)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	DETAILS	AMOUNT	AMOUNT	AMOUNT
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)		2,73,599		16,57,106
<u>Adjusted for :-</u>				
Finance Cost		6		-
Exceptional cost_Loss on Sale of Assets		-		-
Deferred tax		1,558		10,910
Income tax		1,34,402		2,28,640
Depreciation		1,21,769		1,81,979
<b>Operating Profit before Working Capital Changes</b>	<b>Total-A</b>	<b>5,31,334</b>		<b>20,78,635</b>
<b>B Adjusted for:-</b>				
Increase /( Decrease) in Trade Payables		-		-
Increase /( Decrease) in Borrowings		-		-
Increase /( Decrease) in Other financial liabilities		-		-
Increase /( Decrease) in Other current liabilities		6,37,309		35,900
Increase /( Decrease) in Other Non-current liabilities		-		-
Increase /( Decrease) in Provisions (except IT)		-1,57,377		-
Increase /( Decrease) in Current Tax Liabilities (Net)		-		-
	<b>Total-B</b>	<b>4,79,932</b>		<b>35,900</b>
<b>C</b>				
(Increase)/Decrease in Inventory		5,39,094		13,75,937
(Increase)/Decrease in Trade receivables		345		-
(Increase)/Decrease in Others current financial assets		-		-
(Increase)/Decrease in Other current assets		4,23,846		5,09,975
(Increase) / Decrease in Non current Financial Assets		-		-
	<b>Total-C</b>	<b>9,63,285</b>		<b>18,85,912</b>
<b>Cash Generated From Operations</b>		<b>47,981</b>		<b>2,28,623</b>
<b>Net Cash used in Operating Activities Before Extraordinary Items</b>				<b>-</b>
Less:- Extraordinary Items				<b>-</b>
<b>Cash Generated From Operations</b>		<b>47,981</b>		<b>2,28,623</b>
Less:- Taxes Paid		1,34,402		2,28,640
<b>Net Cash Flow/(used)From Operating Activities</b>		<b>-86,421</b>		<b>-17</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		-		4,20,000
<b>Net Cash Flow/(used) in Investing Activities</b>		<b>-86,421</b>		<b>4,19,983</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>				
Procurement of Borrowings				
Repayment of Borrowings		1,91,696		1,72,759
Capital Subsidy under TUF				
Interest paid		6		-
<b>Net Cash Flow/(used) From Financing Activities</b>		<b>-2,78,123</b>		<b>2,47,224</b>
Net Increase/(Decrease) in Cash and Cash Equivalent		-2,78,123		2,47,224
Opening balance of Cash and Cash Equivalent		2,80,788		33,564
<b>Closing balance of Cash and Cash Equivalent</b>		<b>2,666</b>		<b>2,80,788</b>

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

**RAMA KANT KUSHWAHA**  
**(Managing Director)**

**DIN:02237714**

Date: 28/05/2022



**INDEPENDENT AUDITORS' REPORT ON AUDIT OF ANNUAL  
STANDALONE FINANCIAL RESULTS AND REVIEW OF  
QUARTERLY FINANCIAL RESULTS**

**The Board of Directors of  
Prabhat Securities Limited**  
KANPUR

**Report on the audit of the Financial Results**

**Opinion and conclusion**

We have (a) audited the Standalone Financial Results for the year ended 31 March 2022 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March 2022 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying 'Statement of Standalone financial results for the quarter and year ended 31 March 2022' (the Statement) of M/S Prabhat Securities Limited (the Company), being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

**(a) Opinion on Annual Standalone Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March 2022:

- i. is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

**(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March 2022**

With respect to the Standalone Financial Results for the quarter ended 31 March 2022, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March 2022, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, in the manner in which it is to be disclosed, or that it contains any material misstatement.





## **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 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 thereunder, 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.

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

The Statement has been prepared on the basis of the 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 loss 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 52 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 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from 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 SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of the Listing Regulations.
- Conclude on the appropriateness of 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Statement 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in





**R. P KHANDELWAL & ASSOCIATES**  
CHARTERED ACCOUNTANTS (FRN:001795C)

(i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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.

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.

**(c) Review of the Standalone Financial Results for the quarter ended 31 March 2022**

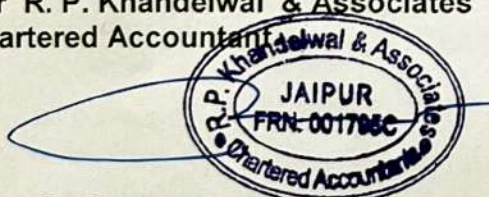
We conducted our review of the Standalone Financial Results for the quarter ended 31 March 2022 in accordance with the Standard on Review Engagements (SRE) 2410 on 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial 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 SAs specified under section 143(10) of the Act 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.

**Other Matters**

The Statement includes the results for the quarter ended 31 March 2022 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified in respect of this matter.

For R. P. Khandelwal & Associates  
Chartered Accountants



(Ram Prakash Khandelwal), Partner  
Firm Reg. No. 001795C  
Membership No. 071002  
UDIN No. 22071002AJUGLU5557  
Place:- Jaipur  
Date: 28.05.2022



# PRABHAT SECURITIES LIMITED

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**Dated:28.05.2022**

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)**

**Sub-Declaration of Un-modified opinion with Unaudited Financial Results  
for the Quarter ended on 31.12.2022**

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 Quarter ended 31.12.2022.

Please take it on your Record and oblige us.

For **Prabhat Securities Limited**


**Mr. Rama Kant Kushwaha**

(Managing  
Director)

DIN: - 02237714



# PRABHAT SECURITIES LIMITED

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

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Dated: 28.05.2022

To,	To,
The Calcutta Stock Exchange Ltd.	Metropolitan Stock Exchange of India Limited
7, Lyons Range,	Vibgyor Towers , 4 <sup>th</sup> floor, Plot no. C 62 Opp. Trident
Kolkata-700001	Hotel Bandra Kurla Complex, Bandra (East), Mumbai

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

**Sub-Declaration under Regulation 32 of SEBI (LODR) Regulations, 2015 for the Quarter/Year ended 31.03.2022**

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 therefrom .

**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