



NAM SECURITIES LTD.

MEMBER : NSE (CM & FO & SX Segments)
F & O Clearing, BSE, MSE, DP : NSDL

Reg. Office : 213 Arunachal Building 19,
Barakhamba Road, New Delhi-110001.
Phones : 011-23731122, 23731144 FAX 23730810
Email : nammf@yahoo.com

Date: November 12, 2021

To,
The Manager
Listing Department
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai – 400001

Subject: Outcome of Board Meeting

Scrip Code: 538395

Dear Sir,

Pursuant to the provision of Regulation 30 & 33 of SEBI (LODR) Regulations, 2015, pleased be informed that the Board of Directors of the Company, at its meeting held on today i.e. on 12th November, 2021, have inter alia, considered and approved the Un-audited Financial Results of the Company along with the Limited Review Report for the quarter and half yearly ended 30th September, 2021.

In this regard, we are enclosing herewith the Un-audited Financial Results of the Company along with the Limited Review Report for the quarter and half yearly ended 30th September, 2021.

The results have been uploaded on Bombay Stock Exchange (<http://www.bseindia.com>) and on the website of the Company at (<http://www.namsecurities.in>)

The Meeting of Board of Directors commenced at 02:00 PM and concluded at 07:15 P.M.

You are requested to take on record of the same.

For: NAM SECURITIES LIMITED

Nam Securities Ltd.

Divya Bisht
Compliance Officer

(Divya Bisht)

Company Secretary & Compliance Officer

RAJ K SRI & CO.

Chartered Accountants

202A, Arunachal Building, Barakhamba Road, New Delhi-110001

Tel: 011-41511319

Limited Review Report on unaudited quarterly financial results for the quarter and half yearly ended 30th September, 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Nam Securities Ltd.

1. We have reviewed the accompanying Statement of unaudited financial results of **Nam Securities Limited** (“the Company”) for the quarter and half yearly ended 30th September, 2021.
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 Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial Statements based on our review.
3. We conducted our review of statement in accordance with the standard on Review Engagement (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’s 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.

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 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.

**For Raj K. Sri & Co.
Chartered Accountants**

**SUMIT
KUMAR
GUPTA**

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by SUMIT
KUMAR GUPTA
Date: 2021.11.12
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**Place: New Delhi
Date: 12.11.2021
UDIN : 21529461AAAAJV1303**

**Sumit Kumar Gupta
Partner
Mem. No. 529461**



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Statement of Un-Audited Financial Results for the Quarter and Half Year Ended 30 September, 2021

Sr. No.	Particulars	Rs. in Lakhs, unless otherwise stated					
		For the Quarter ended			For the Half year ended		For the Year ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Revenue from operation						
a	Net Sales / Income from Operations	2212.78	2250.44	2279.45	4463.22	3956.48	8517.64
b	Fees and commission income	2.92	2.41	1.63	5.33	4.61	13.52
c	Dividend Income	1.31	0.47	1.38	1.78	2.05	30.01
d	Interest Income	2.89	1.25	1.63	4.14	3.40	6.15
	Total Revenue (a+b+c+d)	2219.90	2254.57	2284.09	4474.47	3966.54	8567.32
2	Other Income (Net)	0.00	0.00	0.00	0.00	0.00	0.00
3	Total Income (1+2)	2219.90	2254.57	2284.09	4474.47	3966.54	8567.32
4	Expenses						
a	Finance Cost	0.08	0.03	0.05	0.11	0.06	0.22
b	Fees and commission Expenses	0.00	0.00	0.00	0.00	0.00	0.00
c	Purchase of stock-in-trade	2145.99	2207.66	2240.49	4353.65	4089.36	8726.56
d	Changes in inventories of Stock in Trade	17.51	(20.20)	(6.53)	(2.69)	(208.43)	(340.02)
e	Employees Benefits Expenses	12.02	12.43	12.33	24.45	18.55	43.09
f	Depreciation and amortization expense	2.75	2.75	3.00	5.50	6.00	8.11
g	Other Expenditure	20.07	37.60	14.33	57.67	34.35	93.35
	Total Expenses (a+b+c+d+e+f+g)	2198.42	2240.27	2263.67	4438.69	3939.89	8531.31
	Profit / (Loss) before Exceptional items and Tax (3-4)	21.48	14.30	20.42	35.78	26.65	36.01
5	Exceptional items						
	Exceptional items (Prior Period Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
6	Profit / (Loss) before Tax (5-6)	21.48	14.30	20.42	35.78	26.65	36.01
7	Tax Expenses						
a	Current Tax	4.40	2.75	4.25	7.15	5.50	9.64
b	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses	4.40	2.75	4.25	7.15	5.50	9.64
8	Profit and (Loss) for the period from continuing	17.08	11.55	16.17	28.63	21.15	26.37

	operations (7-8)						
10	Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit / (Loss) from discontinued operations (after tax) (10-11)	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit and (Loss) for the Period (9-12)	17.08	11.55	16.17	28.63	21.15	26.37
14	Other Comprehensive Income / (loss) (OCI)						
(a)	Items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
i.	Income tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
(i)	Income tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
15	Other Comprehensive Income for the period (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive Income for the period (13+15)	17.08	11.55	16.17	28.63	21.15	26.37
17	Paid up Equity Share Capital (FV of Rs. 10 each)	539.20	539.20	305.01	539.20	305.01	539.20
18	Earning per equity Share (EPS)						
	(for Continuing Operations)						
	Basic (Rs.)	0.32	0.21	0.53	0.53	0.69	0.49
	Diluted (Rs)	0.32	0.21	0.53	0.53	0.69	0.49
See the accompanying notes to the financial results							

Notes:

- 1) The Company's operating segments are established in the manner consistent with the components of the Company that are evaluated regularly by the Chief Operating Decision Maker as defined in Ind AS 108 - 'Operating Segments'. The Company is engaged

primarily in the business of broking and financial services and there are no separate reportable segments as per Ind AS 108.

- 2) The unaudited financial results have been reviewed by the Audit Committee and recommended for adoption to the Board of Directors. The Board of Directors of the Company have considered and approved the same at its meeting held on 12 November, 2021.
- 3) The Statutory Auditors have carried out a review of the financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and have issued an unmodified opinion thereon.
- 4) The above financial results have been prepared in accordance with the recognition and measurement principles of Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and SEBI circular dated 5 July 2016.
- 5) Figures for the quarter ended 31 March 2021 are the balancing figures between audited figures in respect of full financial year and the published year to date unaudited figures upto the third quarter of the respective financial year.
- 6) Covid-19 outbreak was declared as a global pandemic by World Health Organisation. Stock broking service, which constitutes the major business of the Company, had been declared as an essential service and accordingly, the Company has been in operation consistently with minimal permitted staff. Accordingly, as of 30 September 2021, based on the facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties which affects its liquidity position and also ability to continue as a going concern. However, the impact assessment of Covid-19 is a continuing process given the uncertainties associated with its nature and duration.

For: Nam Securities Limited

**KIRAN
GOYAL**

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by KIRAN GOYAL
Date: 2021.11.12
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**Place: New Delhi
Date: 12.11.2021**

**(Kiran Goyal)
DIN: 00503357
Managing Director**



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Statement of Assets and Liabilities as at 30 th September, 2021 (Rs. In Lakhs)			
Sr. No.	Particulars	As at 30 September, 2021	As at 31 March 2021
		(Unaudited)	(Audited)
I.	Assets		
1.	Financial Assets		
	Cash and Cash Equivalent	84.62	18.48
	Bank balance other than above	173.75	158.86
	Securities for Trade / Investment	742.49	743.21
	Receivable		
	(i) Trade receivables	0.89	13.05
	Loan	0.00	0.00
	Other financial assets	86.22	93.45
	Sub – Total Financial assets	1087.97	1027.05
2.	Non – financial assets		
	Current tax assets (Net)	0.00	0.00
	Investment Property	0.00	0.00
	Property, plant and equipment	48.96	52.13
	Other Intangible assets	0.00	0.00
	Sub – Total Non – financial assets	48.96	52.13
	Total Assets	1136.93	1079.18
II	Liabilities and Equity		
	Liabilities		
I	Financial Liabilities		
	(a) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	45.14	15.47
	(b) Debt Securities	0.00	0.00
	(c.)Borrowing (Other than debt Securities)	0.00	0.00
	(d) Other financial liabilities	20.97	24.05

Sub Total financial liabilities		66.11	39.52
2	Non – financial liabilities		
	(a) Current tax liabilities (net)	3.79	2.64
	(b) Provisions	11.64	10.26
	© Deferred tax liabilities (net)	8.39	8.39
	(d) Other non – financial liabilities	0.00	0.00
Sub total non – financial liabilities		23.82	21.29
3	Equity		
	(a) Equity share capital	539.20	539.20
	(b) Other equity	507.80	479.17
Sub Total equity		1047.00	1018.37
Total Liabilities and equity		<u>1136.93</u>	<u>1079.18</u>

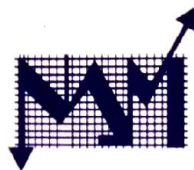
For: Nam Securities Limited

KIRAN
GOYAL

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Statement of Unaudited Cash Flow for the Half Year Ended September 30, 2021

	(Rs. in Lakh)	
	For the half year ended September 30, 2021 (Unaudited)	For the half year ended September 30, 2020 (Unaudited)
A. Cash Flow (used in) / generated from operating activities		
Profit before tax	35.78	26.65
Adjustments for		
- Depreciations and amortization	5.50	6.00
- Shares based payment to employees	-	-
- Finance costs	-	-
- Interest income from loan to subsidiary company	-	-
- Investment	-	-
- Dividend income	1.78	-
- Net gain on fair value change	-	-
- Profit on sales of property, plant and equipment	-	-
- Impairment loss on financial assets	-	-
- Impairment of investment in joint venture	-	-
Change in operating assets and liabilities		
-(increase)/decrease in securities for trade / inventories	0.72	
- (Increase)/decrease in loans	7.23	-
- Increase/(decrease) in other financial assets	(14.89)	(208.97)
- (Increase)/decrease in Non-financial assets	(3.08)	-
- (Increase)/decrease in trade receivables	12.61	(64.45)
- Increase/(decrease) in provision and other liabilities	2.53	253.08
- Increase / (decrease) in trade payable	29.67	29.48
- (Increase) / decrease in bank balances	-	-
Cash generated from operations	77.85	41.79
Income tax paid (net of refunds)	(7.15)	(5.50)
Net cash from operating activities (A)	70.70	36.29
Cash flow from investing activities		
- Purchase of property, plant and equipment and intangible assets	(2.33)	(2.87)

-proceeds from sales of property , plant and equipment	-	-
-Investment in a subsidiary	-	-
-Proceeds from disposal of investment	-	-
- Loan given to a subsidiary	-	-
- Loan repaid by a subsidiary	-	-
- dividend received	(1.78)	-
-Interest received	(0.45)	-
Net cash (used in) investing activities (B)	(4.56)	(2.87)
Cash flow from financing activities		
-proceeds from issue of equity share capital	-	-
Share application money received pending allotments	-	-
Dividends paid	-	-
Tax on dividend paid	-	-
Interest paid on leases liabilities	-	-
Repayment on leases liabilities	-	-
Finance costs	-	-
Net cash used in financing activities (C)	0.00	0.00
Net increase in cash and cash equivalents (A+B+C)	66.14	33.42
-cash and cash equivalent at beginning of the year	18.48	2.18
Cash and cash equivalent at the end of the year	84.62	35.60
Components of cash and cash equivalent		
Cash on hand	0.26	1.83
balance with bank in current account	84.36	33.77
Total cash and cash equivalent	84.62	35.60

For: Nam Securities Limited

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Managing Director