



## 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, 23730810  
Cell.: 8802888834, Email : nammf@yahoo.com

**Date: November 14, 2022**

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 14<sup>th</sup> November, 2022, 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 30<sup>th</sup> September, 2022.

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 30<sup>th</sup> September, 2022.

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 04:00 PM and concluded at 05:30 PM.  
You are requested to take on record of the same.

**For: NAM SECURITIES LIMITED**

*Pradeep Kumar*  
(Pradeep Kumar)  
Compliance Officer





**Independent Auditor's Review Report on the Un-audited Financial Results of the Company for the Quarter ended 30<sup>th</sup> September 2022 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to  
The Board of Directors  
NAM Securities Limited**

1. We have reviewed the accounting statement of unaudited standalone financial results of **M/s NAM Securities Limited** ("the Company") for the quarter ended September 30, 2022 ("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 ("the Regulation") as amended, including relevant circular issued by SEBI from time to time.
2. The preparation of the Statement in according with the recognition and measurement principles laid down in India Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with Circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquire 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, 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement. Our conclusion on the statement is not modified in respect of the above matters.

**For M/s Satya Prakash Garg & Co.  
(Chartered Accountants)**

Satya  
Prakash Garg

Digitally signed by  
Satya Prakash Garg  
Date: 2022.11.14  
16:06:37 +05'30'

**(Satya Prakash Garg)**

**Partner**

**M.No.083816**

**FRN:017544N**

**PEER REVIEWED**

**DATE: 14.11.2022**

**PLACE: NOIDA**

**UDIN: 22083816BDBMRE2332**



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Cell : 880288834, Email : namf@yahoo.com

## Statement of Un-Audited Financial Results of Nam Securities Ltd.

for the Quarter & Half year ended 30<sup>th</sup> September, 2022 (Figures in Rs. In Lacs)

Sr. No.	Particulars	For the Quarter ended Rs. In Lacs			For the Half year ended Rs. In Lacs		For the Year ended Rs. In Lacs
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	<b>Revenue from operation</b>						
a	Net Sales / Income from Operations	1864.38	1894.21	2212.78	3758.59	4463.22	8618.15
b	Other Income	7.49	4.18	7.12	11.67	11.25	27.02
	<b>Total Revenue (a+b)</b>	<b>1871.87</b>	<b>1898.39</b>	<b>2219.90</b>	<b>3770.26</b>	<b>4474.47</b>	<b>8645.17</b>
2	Other Income (Net)	0.00	0.00	0.00	0.00	0.00	0.00
3	<b>Total Income (1+2)</b>	<b>1871.87</b>	<b>1898.39</b>	<b>2219.90</b>	<b>3770.26</b>	<b>4474.47</b>	<b>8645.17</b>
4	<b>Expenses</b>						
a	Finance Cost	0.01	0.02	0.08	0.03	0.11	0.24
b	Fees/Commission Expenses	0.00	0.00	0.00	0.00	0.00	0.00
c	Purchase of stock-in-trade	1842.77	1860.73	2134.44	3703.50	4342.10	8494.69
d	Changes in Inventories of Stock in Trade	(30.29)	(38.61)	29.06	(68.90)	8.86	(60.18)
e	Employees Benefits Expenses	12.41	10.54	12.02	22.95	24.45	48.83
f	Depreciation and amortization expense	2.50	2.00	2.75	4.50	5.50	8.27
g	Other Expenditure	20.13	38.19	20.07	58.32	57.67	93.30
	<b>Total Expenses (a+b+c+d+e+f+g)</b>	<b>1847.53</b>	<b>1872.87</b>	<b>2198.42</b>	<b>3720.40</b>	<b>4438.69</b>	<b>8585.15</b>
5	<b>Profit / (Loss) before Exceptional items and Tax (3-4)</b>	<b>24.34</b>	<b>25.52</b>	<b>21.48</b>	<b>49.86</b>	<b>35.78</b>	<b>60.02</b>
6	Exceptional items (Prior Period Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit / (Loss) before Tax (5-6)</b>	<b>24.34</b>	<b>25.52</b>	<b>21.48</b>	<b>49.86</b>	<b>35.78</b>	<b>60.02</b>
8	<b>Tax Expenses</b>						
a	Current Tax	4.50	5.00	4.40	9.50	7.15	14.75
b	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax Expenses</b>	<b>4.50</b>	<b>5.00</b>	<b>4.40</b>	<b>9.50</b>	<b>7.15</b>	<b>14.75</b>
9	<b>Profit and (Loss) for the period from continuing operations (7-8)</b>	<b>19.84</b>	<b>20.52</b>	<b>17.08</b>	<b>40.36</b>	<b>28.63</b>	<b>45.27</b>



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	<b>Profit / (Loss) from discontinued operations (after tax) (10-11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
13	<b>Profit and (Loss) for the Period (9-12)</b>	<b>19.84</b>	<b>20.52</b>	<b>17.08</b>	<b>40.36</b>	<b>28.63</b>	<b>45.27</b>
14	Other Comprehensive Income / (loss) (OCI)						
a) i)	Items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
ii)	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) i)	Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
ii)	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	<b>Other Comprehensive Income for the period (net of tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>
16	<b>Total Comprehensive Income for the period (13+15)</b>	<b>19.84</b>	<b>20.52</b>	<b>17.08</b>	<b>40.36</b>	<b>28.63</b>	<b>45.27</b>
17	Paid up Equity Share Capital (FV of Rs. 10 each)	539.20	539.20	539.20	539.20	539.20	539.20
18	Earning per equity Share(EPS)-for Continuing Operations						
	Basic (Rs.)	0.37	0.38	0.32	0.75	0.41	0.84
	Diluted (Rs)	0.37	0.38	0.32	0.75	0.41	0.84

**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 14<sup>th</sup> November, 2022.





- 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 2022 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 Organization. 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 2022, 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.

Place: New Delhi  
Date: 14.11.2022



For: Nam Securities Limited

*Kiran Goyal*

(Kiran Goyal)

DIN: 00503357

Managing Director



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## Statement of Assets and Liabilities as at 30 September, 2022

Sr. No.	Particulars	As at 30 September, 2022 Rs. In Lacs	As at 31 March 2022 Rs. In Lacs
		(Unaudited)	(Audited)
<b>I.</b>	<b>Assets</b>		
<b>1.</b>	<b>Financial Assets</b>		
	Cash and Cash Equivalent	14.51	44.14
	Bank balance other than above	133.75	133.75
	Securities for Trade / Investment	872.29	803.39
	Receivable		
	(i) Trade receivables	0.31	1.76
	Loan	0.00	0.00
	Other financial assets	88.77	86.31
	<b>Sub – Total Financial assets</b>	<b>1109.63</b>	<b>1069.35</b>
<b>2.</b>	<b>Non – financial assets</b>		
	Current tax assets (Net)	0.00	0.00
	Investment Property	0.00	0.00
	Property, plant and equipment	46.07	50.57
	Other Intangible assets	0.00	0.00
	<b>Sub – Total Non – financial assets</b>	<b>46.07</b>	<b>50.57</b>
	<b>Total Assets</b>	<b>1155.70</b>	<b>1119.92</b>
<b>II</b>	<b>Liabilities and Equity</b>		
	<b>Liabilities</b>		
<b>1</b>	<b>Financial Liabilities</b>		
	(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	3.39	6.10
	(b) Debt Securities	0.00	0.00
	(c.)Borrowing (Other than debt Securities)	0.00	0.00
	(d) Other financial liabilities	11.99	33.02
	<b>Sub Total financial liabilities</b>	<b>15.38</b>	<b>39.12</b>
<b>2</b>	<b>Non – financial liabilities</b>		
	(a) Current tax liabilities (net)	5.00	2.26
	(b) Provisions	22.92	6.50
	© Deferred tax liabilities (net)	8.39	8.39
	(d) Other non – financial liabilities	0.00	0.00



<b>Sub total non – financial liabilities</b>		<b>36.31</b>	<b>17.15</b>
3	Equity		
	(a) Equity share capital	539.20	539.20
	(b) Other equity	564.81	524.45
<b>Sub Total equity</b>		<b>1104.01</b>	<b>1063.65</b>
<b>Total Liabilities and equity</b>		<b><u>1155.70</u></b>	<b><u>1119.92</u></b>

For: Nam Securities Limited

Place: New Delhi  
Date: 14.11.2022



*Kiran Goyal*

(Kiran Goyal)  
DIN: 00503357  
Managing Director



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### Statement of Unaudited Cash Flow for the Half Year Ended September 30, 2022 (Rs. in Lacs)

Particulars	For the half year ended September 30, 2022 (Unaudited)	For the half year ended September 30, 2021 (Unaudited)
<b>A. Cash Flow (used in) / generated from operating activities</b>		
<b>Profit before tax</b>	<b>49.86</b>	35.78
Adjustments for		
- Depreciations and amortization	4.50	5.50
- Shares based payment to employees	-	-
- Finance costs	-	-
- Interest income from loan to subsidiary company	-	-
- Investment	-	-
- Dividend income	3.30	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 Stock-in-hand	(68.90)	0.72
- (Increase)/decrease in loans	-	7.23
- Increase/(decrease) in other financial assets	(2.46)	(14.89)
- (Increase)/decrease in Non-financial assets	-	(3.08)
- (Increase)/decrease in trade receivables	1.45	12.61
- Increase/(decrease) in provision and other liabilities	(1.87)	2.53
- Increase / (decrease) in trade payable	(2.71)	29.67
- (Increase) / decrease in bank balances		
Cash generated from operations	(16.83)	77.85
Income tax paid (net of refunds)	(9.50)	(7.15)
<b>Net cash from operating activities (A)</b>	<b>(26.33)</b>	70.70
<b>Cash flow from investing activities</b>		
- Purchase of property, plant and equipment and intangible assets	-	(2.33)
-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	(3.30)	(1.78)
-Interest received	-	(0.45)
<b>Net cash (used in) investing activities (B)</b>	<b>(3.30)</b>	<b>(4.56)</b>
<b>Cash flow from financing activities</b>		
-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	-	-
<b>Net cash used in financing activities (C)</b>	<b>0.00</b>	<b>0.00</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(29.63)</b>	<b>66.14</b>
<b>-cash and cash equivalent at beginning of the year</b>	<b>44.14</b>	<b>18.48</b>
<b>Cash and cash equivalent at the end of the year</b>	<b>14.51</b>	<b>84.62</b>
<b>Components of cash and cash equivalent</b>		
Cash on hand	4.33	0.26
balance with bank in current account	10.18	84.36
<b>Total cash and cash equivalent</b>	<b>14.51</b>	<b>84.62</b>

For: Nam Securities Limited

Place: New Delhi  
Date: 14.11.2022



*Kiran Goyal*

(Kiran Goyal)  
DIN: 00503357  
Managing Director