

# NDA SECURITIES LIMITED

(CIN: L74899DL1992PLC050366)

Regd. Office: E-157, S/F, Kalkaji, New Delhi-110019

Tel: 011-46204000, Fax: 011- 46204050, email: legal@ndaindia.com, website: www.ndaindia.com

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June 21, 2021

To  
The Manager (Listing)  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400 001

**Sub: Outcome of the Board Meeting**  
**Ref: NDA Securities Ltd. Code No. 511535**

Dear Sir/ Madam,

1. Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform you that the Board of Directors of the Company, in its meeting held today i.e. 21st June, 2021 at the Registered Office of the Company considered and approved the Audited Financial Results (Consolidated and Standalone) of the Company for the Quarter and year ended on March 31<sup>st</sup>, 2021.

The above information is submitted for your records.

The said meeting of the Board commenced at 4:00 PM and concluded at 6:05 PM.

Thanking you,

For NDA SECURITIES LIMITED

  
Vanshika Rastogi  
Company Secretary  
ACS-36254

**Encl: as above**

# NDA SECURITIES LIMITED

(CIN: L74899DL1992PLC050366)

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Dated: June 21, 2021

To  
The Manager (Listing)  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400 001

**Sub: Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2021**

**Ref: NDA Securities Ltd. Code No. 511535**

Dear Sir/ Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform you that the Board of Directors of the Company i.e. NDA Securities Limited in its meeting held today i.e. 21<sup>st</sup> June, 2021 at the Registered Office of the Company i.e. E- 157, Second Floor, Kalkaji, New Delhi-110019, duly approved the Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended as on 31<sup>st</sup> March, 2021.

A copy of the Standalone and Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2021 along-with Auditor’s Report, Statement of Assets and Liabilities of the Company and a Declaration in respect of Audit Report with unmodified opinion, as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 are enclosed.

The Board Meeting commenced at 4:00 P.M. and concluded at 6:05 P.M.

This is for your information and record.

Thanking you,

Yours faithfully

For NDA SECURITIES LIMITED

  
Vanshika Rastogi  
Company Secretary  
ACS-36254

# NDA SECURITIES LIMITED



Member : National Stock Exchange of India Ltd.  
: Bombay Stock Exchange Ltd.  
: National Securities Depository Ltd.

Registered & Corporate Office : E-157, 2nd Floor, Kalkaji, New Delhi-110019  
Phone : 91-11-46204000 (30 lines)  
Email : info@ndaindia.com, website : www.ndaindia.com  
CIN : L74899DL1992PLC050366

## NDA SECURITIES LIMITED

CIN: L74899DL1992C050366

Registered office: E-157, Second Floor, Kalka Ji, New Delhi- 110019  
Phone: 91-46204000, Fax: 91-11-46204050, Email: info@ndaindia.com  
website: www.ndaindia.com

### Statement of Extract of Audited Standalone and Consolidated Financial Results for the Qtr and Year ended March 31, 2021

(Amount Rs.in Lacs)

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	Unaudited		Audited	Audited	Unaudited			Audited
	31.03.21	31.03.20	31.03.21	31.03.2020	31.03.21	31.03.20	31.03.21	31.03.2020
Total Income	171.33	134.40	573.97	492.42	173.72	138.77	590.04	509.79
Net Profit Before Tax	7.79	-9.30	41.56	-62.65	5.88	-51.10	38.90	-109.60
Net Profit After Tax	7.76	-9.32	41.78	-62.16	5.84	-51.13	39.10	-109.16
Comprehensive income for the period[comprising profit for the period(after tax) and other comprehensive income (after tax)]	-18.10	-4.50	-9.26	-4.60	-18.10	-4.50	-9.26	-4.60
Total Comprehensive income	-10.34	-13.82	32.52	-66.76	-12.26	-55.63	29.84	-113.76
Paid up Equity Share Capital (FV 10/-)	509.22	509.22	509.22	509.22	509.22	509.22	509.22	509.22
Other Equity			233.92	201.40			208.38	178.54
Earning Per Share in Rupees (Per Share of Rs. 10/- each Basic and Diluted)	-0.20	-0.27	0.64	-1.31	-0.24	-1.09	0.59	-2.23

Note: The above is an extract of the detailed format of Quarterly Financial Results with the Stock Exchange under Regulation 33 of SEBI (Listing and Other Disclosure requirements) Regulations, 2015. The Full format of the Quarterly Financial Results are available on the Stock exchange website.(www.bseindia.com) and Company's Website (www.ndaindia.com)

For and on behalf of the Board of Directors  
for NDA Securities Limited



Sanjay Agarwal  
Managing Director  
DIN:00010639

Place: New Delhi  
Date: 21.06.2021

# NDA SECURITIES LIMITED



Member : National Stock Exchange of India Ltd.

: Bombay Stock Exchange Ltd.

: National Securities Depository Ltd.

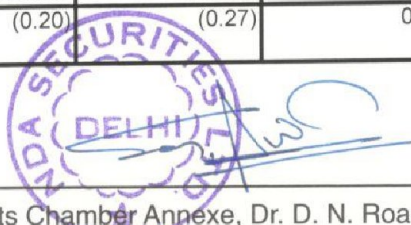
Registered & Corporate Office : E-157, 2nd Floor, Kalkaji, New Delhi-110019

Phone : 91-11-46204000 (30 lines)

Email : info@ndaindia.com, website : www.ndaindia.com

CIN : L74899DL1992PLC050366

NDA SECURITIES LIMITED						
CIN:L74899DL1992PLC050366						
E-157, Second Floor Kalka Ji , NEW DELHI-110019						
Email: info@ndaindia.com, Web Site: www.ndaindia.com:Ph. 01146204000:Fax : 01146204050						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS						
FOR THE QUARTER ENDED ON 31st March 2021 (RS. IN LACS)						
Sr. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	Year Ended
		31.03.2021	31.03.2020	31.12.2020	31.03.2021	31.03.2020
	Audited	Audited	Audited	Audited	Audited	
1	<b>Revenue from operations</b>					
	Brokerage and Commission Income	136.52	101.36	118.95	502.65	426.20
	Interest Income	16.00	8.52	11.85	46.11	41.70
	Sale of Products	-	24.52	-	6.40	24.52
	Other Investment Income	18.81	-	-	18.81	-
	<b>Total Income</b>	<b>171.33</b>	<b>134.40</b>	<b>130.80</b>	<b>573.97</b>	<b>492.42</b>
2	<b>Expenses</b>					
a	Cost of material consumed				-	31.75
b	Purchase of stock-in-trade	0.00	31.75	0.00	-	-
	Change in inventories of finished goods, work in progress and stock in trade	0.00	(7.33)	0.00	7.33	(7.33)
c	Employee Benefit expenses	56.03	42.84	35.46	165.45	179.42
d	Finance Costs	(0.35)	0.44	0.99	4.30	7.81
e	Depreciation and amortisation expenses	2.84	3.92	2.92	12.47	15.69
f	Other expenses					
g	Commission	32.84	18.29	22.77	104.05	87.47
i	Other Misc expenses	72.19	53.79	53.23	238.81	240.26
ii	Total other Expenses	105.03	72.08	76.00	342.86	327.73
	<b>Total Expenses</b>	<b>163.54</b>	<b>143.70</b>	<b>115.37</b>	<b>532.41</b>	<b>555.07</b>
3	<b>Profit before Exceptional item and tax</b>	<b>7.79</b>	<b>(9.30)</b>	<b>15.43</b>	<b>41.56</b>	<b>(62.65)</b>
4	Exceptional Item	-	-	-	-	0
5	<b>Profit before Tax (3-4)</b>	<b>7.79</b>	<b>(9.30)</b>	<b>15.43</b>	<b>41.56</b>	<b>(62.65)</b>
6	<b>Tax Expenses</b>					
	Income Tax	-	-	-	-	-
	Deferred Tax Liability(Liability+/Asset-)	0.03	0.02	0.00	(0.22)	-0.49
	<b>Total Tax Expenses</b>	<b>0.03</b>	<b>0.02</b>	<b>-</b>	<b>(0.22)</b>	<b>(0.49)</b>
7	<b>Net Profit (+)/loss for the period from Continuing Operation (5-6)</b>	<b>7.76</b>	<b>(9.32)</b>	<b>15.43</b>	<b>41.78</b>	<b>(62.16)</b>
8	Profit / Loss from Discontinuing Operation	-	-	-	-	0
9	<b>Net Profit (+)/loss for the period</b>	<b>7.76</b>	<b>(9.32)</b>	<b>15.43</b>	<b>41.78</b>	<b>(62.16)</b>
10	<b>Other Comprehensive Income</b>	<b>(18.10)</b>	<b>(4.50)</b>	<b>4.61</b>	<b>(9.26)</b>	<b>-4.6</b>
11	Tax related to comprehensive income	-	-	-	-	0
12	<b>Net other Comprehensive Income (10-11)</b>	<b>(18.10)</b>	<b>(4.50)</b>	<b>4.61</b>	<b>(9.26)</b>	<b>(4.60)</b>
13	<b>Total Comprehensive Income For the period</b>	<b>(10.34)</b>	<b>(13.82)</b>	<b>20.04</b>	<b>32.52</b>	<b>(66.76)</b>
14	Paid Up Equity Share (F.V. 10/-)	509.22	509.22	509.22	509.22	509.22
15	Earning per shares (EPS) In Rs. Basic and Diluted	(0.20)	(0.27)	0.39	0.64	(1.31)



Mumbai Office : 40, 3rd Floor, Prospects Chamber Annexe, Dr. D. N. Road, Fort, Mumbai - 400001  
Ph.: (022) 22834099, 22842694, 22851387, 9322294954, Fax : (022) 22837301

**Notes:**

- 1 The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board and taken on record in its board meeting held on Monday, 21st of June 2021
- 2 The Entire operation of the company relates to only one reportable segment therefor segment reporting by Ind As 108 is not required
- 3 There were no investor complaints pending/received during the period.
- 4 Previous year figures have been regrouped and rearranged wherever considered necessary. The figures for the quarter ended March 21 are balancing figures between unaudited figures in respect of the Year ended on March .2021 and unaudited figures figures for the quarter ended Dec. 2021
- 5 The Standalone financial results are available on the Company's website [www.ndaindia.com](http://www.ndaindia.com)

For NDA Securities Limited

  
(Sanjay Agarwal)  
Managing Director  
DIN: 00010639

Signed on 21th June, 2021 at New Delhi



**NDA SECURITIES LIMITED**

Registered Office E-157, Second Floor, Kalkaji, , New Delhi-110019

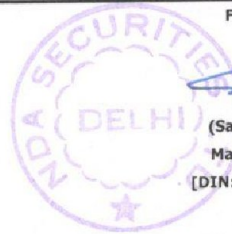
Balance Sheet as at March 31, 2021

Amount Rs Lacs

Particulars	Note No	As at 31st March 2021	As at 31st March 2020
<b>I 'ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	3	294.79	275.69
Other Bank Balance	4	444.75	191.69
Trade receivables	5	52.95	57.43
loans and advances	6	520.57	272.36
Investment	7	-	3.94
Inventories	8	0.20	4.29
Other financial Assets	9	13.09	14.88
<b>Total Financial Assets</b>		<b>1,326.35</b>	<b>820.28</b>
<b>Non Financial assets</b>			
Property plant and Equipments	10	34.00	43.63
Intangible Assets	10	1.50	1.89
Capital work-in-progress			
Investment Properties	11	38.51	38.51
Investment in Subsidiaries	12	75.00	75.00
Financial Assets		-	-
Investments	13	-	44.12
Deferred tax assets (net)	14	8.90	7.31
Other Non Financial Assets	15	83.05	85.37
<b>Total Non Financial Assets</b>		<b>240.96</b>	<b>295.83</b>
<b>Total</b>		<b>1,567.31</b>	<b>1,116.11</b>
<b>II 'EQUITY AND LIABILITIES</b>			
<b>Financial Liabilities</b>			
Trade payables	16	766.49	340.85
Borrowings	17	-	-
Other Financial liabilities	18	11.25	19.94
<b>Total Financial Liabilities</b>		<b>777.74</b>	<b>360.79</b>
<b>Non Financial Liabilities</b>			
Provisions	19	46.43	44.71
Deferred tax liabilities (Net)	20	-	-
Other Non financial liabilities	21		
<b>Total Non Financial Liabilities</b>		<b>46.43</b>	<b>44.71</b>
<b>Equity</b>			
Equity Share Capital	22	509.22	509.22
Other Equity	23	233.92	201.40
<b>Total Equity</b>		<b>743.14</b>	<b>710.62</b>
<b>Total</b>		<b>1,567.31</b>	<b>1,116.11</b>

The accompanying notes are an integral part of these standalone financial statements

For NDA Securities Limited



(Sanjay Agarwal)  
Managing Director  
[DIN:00010639]

Place: New Delhi

Date : 21-06-2021

**NDA SECURITIES LIMITED**

Registered Office : E-157, Second floor, Kalka Ji, New Delhi- 110019


**STANDALONE STATEMENT OF CASH FLOW FOR PERIOD ENDED 31ST MARCH 2021**

Amount Rs. Lacs

Particulars	Year ended on March 31,2021	Year ended on March 31,2020
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Profit before tax and extraordinary items and comprehensive income	32.30	-67.25
Adjustments for:		
Depreciation amortization	12.47	15.69
Finance Cost	4.30	7.81
Bank Guarantee Charges	3.49	3.04
Loss/(Gain) on disposal of Property Plant equipments	0.00	0.21
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	52.56	-40.51
Adjustments for change in assets and liability		
Increase/decrease in Inventories	4.09	-3.96
Increase/decrease in Trade Receivables	4.48	83.28
Increase/decrease in financial Assets Loan and adv	-248.21	-47.37
Increase/decrease in other Financial Assets	1.79	-6.74
Increase/decrease in other Non Financial Assets	2.32	3.61
Increase/decrease in Trade Payables	425.64	-75.34
Increase/decrease in other financial liabilities	-8.69	6.64
Increase/decrease in Mat Receivable		0.00
Increase/decrease in Provisions	1.72	4.55
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(A)</b>	<b>235.70</b>	<b>(75.83)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Sale of investment Property	0.00	0.00
Sale Purchase of Non Current Investment	44.12	0.00
Purchase of Current Investment	3.94	0.31
Purchase of Property, plant and equipments	-2.44	-16.46
Sale of Property, Plant and equipments	0.00	3.00
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>45.61</b>	<b>(13.15)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Finance Cost	-4.30	-7.81
Bank Guarantee Charges	-3.49	-3.04
Secured Short term Borrowing	0.00	-70.00
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(7.79)</b>	<b>(80.85)</b>
Net Change in Cash and Cash Equivalents(A+B+C)	272.16	(169.82)
Opening Cash and Cash Equivalent	467.38	637.20
Closing Cash and Cash Equivalent	739.54	467.38
Closing as per Financial Statements	739.54	467.38

The accompanying notes are an integral part of these standalone financial statements

For and on behalf of the board  
For NDA Securities Limited

  
(Sanjay Agarwal)  
Managing Director  
[DIN:00010639]



Place: New Delhi

Date : 21-06-2021

# NDA SECURITIES LIMITED



Member : National Stock Exchange of India Ltd.  
: Bombay Stock Exchange Ltd.  
: National Securities Depository Ltd.

Registered & Corporate Office : E-157, 2nd Floor, Kalkaji, New Delhi-110019  
Phone : 91-11-46204000 (30 lines)  
Email : info@ndaindia.com, website : www.ndaindia.com  
CIN : L74899DL1992PLC050366

NDA SECURITIES LIMITED						
CIN:L74899DL1992PLC050366						
E-157, Second Floor Kalka Ji , NEW DELHI-110019						
Email: info@ndaindia.com, Web Site: www.ndaindia.com:Ph. 01146204000:Fax : 01146204050						
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS						
FOR THE QUARTER ENDED ON 31st March 2021						
(RS. IN LACS)						
Sr. No.	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	Year Ended
		31.03.2021	31.03.2020	31.12.2020	31.03.2021	31.03.2020
	Audited	Audited	Audited	Audited	Audited	
1	<b>Revenue from operations</b>					
	Brokerage and Commission Income	138.70	105.25	122.57	517.37	441.76
	Interest Income	16.21	9.00	12.17	47.46	43.51
	Sale of Products	-	24.52	-	6.40	24.52
	Other Investment Income	18.81	-	-	18.81	-
	<b>Total Income</b>	<b>173.72</b>	<b>138.77</b>	<b>134.74</b>	<b>590.04</b>	<b>509.79</b>
2	<b>Expenses</b>					
a	Cost of material consumed					
b	Purchase of stock-in-trade	0.00	31.75	0.00	-	31.75
c	Change in inventories of finished goods, work in progress and stock in trade	0.00	(7.33)	0.00	7.33	(7.33)
d	Employee Benefit expenses	57.79	43.56	36.11	169.32	182.71
e	Finance Costs	(0.15)	1.85	1.68	8.57	13.38
f	Depreciation and amortisation expenses	2.98	4.11	3.11	13.18	16.45
g	Other expenses					
i	Commission	32.84	18.29	22.78	104.05	87.47
ii	Other Misc expenses	74.39	97.64	55.22	248.69	294.96
	<b>Total other Expenses</b>	<b>107.23</b>	<b>115.93</b>	<b>78.00</b>	<b>352.74</b>	<b>382.43</b>
	<b>Total Expenses</b>	<b>167.84</b>	<b>189.87</b>	<b>118.90</b>	<b>551.14</b>	<b>619.39</b>
3	<b>Profit before Exceptional item and tax</b>	<b>5.88</b>	<b>(51.10)</b>	<b>15.84</b>	<b>38.90</b>	<b>(109.60)</b>
4	Exceptional Item	-	-	-	-	0
5	<b>Profit before Tax (3-4)</b>	<b>5.88</b>	<b>(51.10)</b>	<b>15.84</b>	<b>38.90</b>	<b>(109.60)</b>
6	<b>Tax Expenses</b>					
	Income Tax	-	-	-	-	-
	Deferred Tax Liability(Liability+/Asset-)	0.04	0.03	0.01	(0.20)	-0.44
	<b>Total Tax Expenses</b>	<b>0.04</b>	<b>0.03</b>	<b>0.01</b>	<b>(0.20)</b>	<b>(0.44)</b>
7	<b>Net Profit (+)/loss for the period from Continuing Operation (5-6)</b>	<b>5.84</b>	<b>(51.13)</b>	<b>15.83</b>	<b>39.10</b>	<b>(109.16)</b>
8	Profit / Loss from Discontinuing Operation	-	-	-	-	0
9	<b>Net Profit (+)/loss for the period</b>	<b>5.84</b>	<b>(51.13)</b>	<b>15.83</b>	<b>39.10</b>	<b>(109.16)</b>
10	<b>Other Comprehensive Income</b>	<b>(18.10)</b>	<b>(4.50)</b>	<b>4.61</b>	<b>(9.26)</b>	<b>-4.6</b>
11	Tax related to comprehensive income	-	-	-	-	0
12	<b>Net other Comprehensive Income (10-11)</b>	<b>(18.10)</b>	<b>(4.50)</b>	<b>4.61</b>	<b>(9.26)</b>	<b>(4.60)</b>
13	<b>Total Comprehensive Income For the period</b>	<b>(12.26)</b>	<b>(55.63)</b>	<b>20.44</b>	<b>29.84</b>	<b>(113.76)</b>
14	Paid Up Equity Share (F.V. 10/-)	509.22	509.22	509.22	509.22	509.22
15	Earning per shares (EPS) In Rs. Basic and Diluted	(0.24)	(1.09)	0.40	0.59	(2.23)



Mumbai Office : 40, 3rd Floor, Prospects Chamber Annex, Dr. D. N. Road, Fort, Mumbai - 400001  
Ph.: (022) 22834099, 22842694, 22851387, 9322294954, Fax : (022) 22837301



**Notes:**

- 1 The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board and taken on record in its board meeting held on Monday, 21st of June 2021
- 2 The Entire operation of the company relates to only one reportable segment therefor segment reporting by Ind As 108 is not required
- 3 There were no investor complaints pending/received during the period.
- 4 Previous year figures have been regrouped and rearranged wherever considered necessary. The figures for the quarter ended March 21 are balancing figures between unaudited figures in respect of the Year ended on March ,2021 and unaudited figures for the quarter ended Dec. 2021
- 5 The consolidated result of the compnay are after incorporation the results of the subsidiary company M/s NDA Commodity Brokers Private Limited (99.999999% subsidiary co.)
- 6 The Consolidated financial results are available on the Company's website [www.ndaindia.com](http://www.ndaindia.com)

**For NDA Securities Limited**

  
(Sanjay Agarwal)  
Managing Director  
DIN: 00010639

Signed on 21th June, 2021 at New Delhi



**NDA SECURITIES LIMITED**

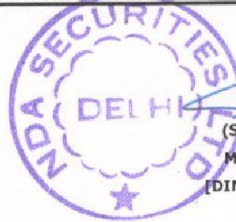
Registered Office E-157, Second Floor, Kalkaji, , New Delhi-110019  
Consolidated Balance Sheet as at March 31, 2021

Amount Rs Lacs

Particulars	Note No	As at 31st March 2021	As at 31st March 2020
<b>I 'ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	3	299.27	277.12
Other Bank Balance	4	444.79	201.90
Trade receivables	5	52.95	57.43
loans and advances	6	521.01	219.94
Investment	7	-	3.94
Inventories	8	0.20	4.29
Other financial Assets	9	13.22	14.88
<b>Total Financial Assets</b>		<b>1,331.44</b>	<b>779.51</b>
<b>Non Financial assets</b>			
Property plant and Equipments	10	36.76	47.11
Intangible Assets	10	1.54	1.92
Capital work-in-progress			
Investment Properties	11	88.51	89.05
Investment in Subsidiaries	12	-	-
Financial Assets			
Investments	13	-	44.12
Deferred tax assets (net)	14	9.30	7.73
Other Non Financial Assets	15	140.55	142.87
<b>Total Non Financial Assets</b>		<b>276.66</b>	<b>332.80</b>
<b>Total</b>		<b>1,608.10</b>	<b>1,112.30</b>
<b>II 'EQUITY AND LIABILITIES</b>			
<b>Financial Liabilities</b>			
'Trade payables	16	766.49	350.67
Borrowings	17	66.00	7.99
'Other Financial liabilities	18	11.58	21.17
<b>Total Financial Liabilities</b>		<b>844.07</b>	<b>379.84</b>
<b>Non Financial Liabilities</b>			
Provisions	19	46.43	44.71
Deferred tax liabilities (Net)	20	-	-
Other Non financial liabilities	21		
<b>Total Non Financial Liabilities</b>		<b>46.43</b>	<b>44.71</b>
<b>Equity</b>			
Equity Share Capital	22	509.22	509.22
Other Equity	23	208.38	178.54
Minority Interest			
<b>Total Equity</b>		<b>717.60</b>	<b>687.76</b>
<b>Total</b>		<b>1,608.10</b>	<b>1,112.30</b>

The accompanying notes are an integral part of these standalone financial statements

For NDA Securities Limited



(Sanjay Agarwal)  
Managing Director  
[DIN:00010639]

Place: New Delhi  
Date : 21-06-2021

## NDA SECURITIES LIMITED

Registered Office : E-157, Second floor, Kalka Ji, New Delhi- 110019

### CONSOLIDATED STATEMENT OF CASH FLOW FOR PERIOD ENDED 31ST MARCH 2021

Amount Rs. Lacs

Particulars	Year ended on March 31,2021	Year ended on March 31,2020
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Profit before tax and extraordinary items and comprehensive income	29.63	-114.20
Adjustments for:		
Depreciation amortization	13.18	16.45
Finance Cost	8.57	13.38
Bank Guarantee Charges	3.49	3.04
Loss/(Gain) on disposal of Property Plant equipments	0.54	0.21
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>55.41</b>	<b>-81.12</b>
Adjustments for change in assets and liability		
Increase/decrease in Inventories	4.09	-3.96
Increase/decrease in Trade Receivables	4.48	119.96
Increase/decrease in financial Assets Loan and adv	-301.07	12.12
Increase/decrease in other Financial Assets	1.66	-6.58
Increase/decrease in other Non Financial Assets	2.32	
Increase/decrease in Trade Payables	415.81	-76.78
Increase/decrease in other financial liabilities	-9.59	6.30
Increase/decrease in Mat Receivable	-1.37	0.00
Increase/decrease in Provisions	1.72	4.55
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(A)</b>	<b>173.47</b>	<b>(25.51)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Sale of investment Property	0.00	0.00
Sale Purchase of Non Current Investment	44.12	0.00
Purchase of Current Investment	3.94	0.31
Purchase of Property, plant and equipments	-2.44	-16.46
Sale of Property, Plant and equipments	0.00	3.00
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>45.61</b>	<b>(13.15)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Finance Cost	-8.57	-13.38
Bank Guarantee Charges	-3.49	-3.04
Secured Short term Borrowing	66.00	-120.00
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>53.94</b>	<b>(136.42)</b>
Net Change in Cash and Cash Equivalents(A+B+C)	273.03	-169.88
Opening Cash and Cash Equivalent	471.03	640.91
Closing Cash and Cash Equivalent	744.06	471.03
Closing as per Financial Statements	744.06	471.03

The accompanying notes are an integral part of these standalone financial statements

For and on behalf of the board  
For NDA Securities Limited

(Sanjay Agarwal  
Managing Direct  
[DIN:00010639]



Place: New Delhi

Date : 21-06-2021



**Auditor's Report on Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

Board of Directors of **NDA Securities Limited**

We have audited the accompanying Statement of Consolidated Financial Results of M/s NDA securities Limited (the Parent) and its subsidiary M/s NDA Commodity Brokers Private Limited and its share of the net (loss) after tax for the year ended 31.03.2021, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31.03.2021 as reported in these financial results have been approved by the Board of Directors of Holding Company but have not been subjected to audit/ review.

**Basis for Opinion**

We conducted our audit in accordance with the auditing Standards of 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 Consolidated 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 Consolidated Financial Results**

These consolidated financial results have been prepared based on the annual financial statements.

This statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended (IND AS), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.



In preparing the consolidated financial results, the respective Board of Directors of the company included in the group are responsible for assessing the ability of the Group to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends the group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the company included in the Group are responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the consolidated 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 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, but not for the purpose of expressing on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Group 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 consolidated 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. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtains sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibility in this regard is further described in section titled "Other Matter" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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 charges 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.

We also performed procedures in accordance with the circular number CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulation, as amended, to the extent applicable.

#### **Other Matters**

The consolidated Financial Statement include the audited Financial Results of a Subsidiary, whose Financial Statements Group's Share of Total Assets of Rs. 115.79 (Lacs) as at March 31, 2021, Group's Share of Total Revenue of Rs. 16.07 (Lacs) for the year and Group's Share of Total net (loss) after tax of Rs. 2.68 (Lacs) for the year respectively, as considered in the Consolidated Financial Statements, which have been audited by their respective Independent Auditors. The Independent Auditors' Reports on Financial Statement of the entity have been furnished to us and our opinion on the consolidated Financial Results, in so far as it

CA Satya Prakash Garg (FCA)

Mob : 9810310487



*Satya Prakash Garg & Co.*  
CHARTERED ACCOUNTANTS

relates to the amounts and disclosures included in respect of the entity, is based solely on the report of such auditors.

Our opinion on the consolidated financial statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Statement certified by the Board of Directors.

The statement includes the results for the quarter needed 31.03.2021, being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

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

SATYA  
PRAKASH  
GARG

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Date: 2021.06.21  
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**(Satya Prakash Garg)**  
**Partner**  
**M.No.083816**

**DATE: 21.06.2021**  
**PLACE: NEW DELHI**  
**UDIN: 21083816AAAAAS7003**



**Auditor's Report on Annual Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

Board of Directors of **NDA Securities Limited**

We have audited the accompanying Statement of Standalone Financial Results of M/s NDA securities Limited for the year ended March 31, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. Are presented and to the best of our information and according to the explanations given to us these standalone financial results:
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the year ended march 31, 2021.

**Basis for opinion**

We conducted our audit in accordance with the auditing Standards of 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 Consolidated 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 Consolidated Financial Results**

These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder 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; and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 intended to liquidate their 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 Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Fraud is higher 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, but not for the purpose of expressing on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- 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 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 standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the dated of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated 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.

We also provide those charges 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 Matter:**

The statement includes the results for the quarter needed 31.03.2021, being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

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

SATYA  
PRAKASH  
GARG

Digitally signed  
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Date: 2021.06.21  
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**(Satya Prakash Garg)**  
**Partner**  
**M.No.083816**

**DATE: 21.06.2021**  
**PLACE: NEW DELHI**  
**UDIN: 21083816AAAAAS7003**

# NDA SECURITIES LIMITED



Member : National Stock Exchange of India Ltd.  
: Bombay Stock Exchange Ltd.  
: National Securities Depository Ltd.

Registered & Corporate Office : E-157, 2nd Floor, Kalkaji, New Delhi-110019  
Phone : 91-11-46204000 (30 lines)  
Email : info@ndaindia.com, website : www.ndaindia.com  
CIN : L74899DL1992PLC050366  
Dated: June 21, 2021

To  
The Manager (Listing)  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400 001

**Sub: Declaration under Regulation 33 of SEBI (LODR) Regulations regarding Unmodified  
Opinion by Auditor**  
**Ref: NDA Securities Ltd. Code No. 511535**

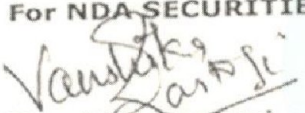
Dear Sir/ Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No.- CIR/ CFD/ CMD/ 56/2016 dated 27<sup>th</sup> May, 2016, this is hereby declared that the Auditors of the Company, M/s Satya Prakash Garg & Co., Chartered Accountants, have issued the Audit Report with unmodified opinion on Consolidated and Standalone Audited Financial Results as prepared under the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the financial year ended on 31<sup>st</sup> March 2021.

Please take the above information in your record.

Thanking You

For NDA SECURITIES LIMITED

  
Vanshika Rastogi  
Company Secretary  
ACS-36254

Encl: As above