

MS SECURITIES

L . I . M . I . T . E . D

Regd. Office : 601-B, Ashiana Plaza, Budh Marg, Patna (Bihar) 800001
Admin. Office : 32, Vaibhav Apartment, Budh Marg, Patna (Bihar) 800001
Tel. No. 9608398301, email : investor@mssl.co.in, website : www.mssl.co.in
CIN NO L08032BR1992PLC004781

14th November, 2022

To,
The Department of Corporate Services
BSE Limited Ground Floor,
P. J. Tower, Dalal Street,
Mumbai-400 001 .

Scrip Code: - 531039

Sub: - Outcome of Board Meeting dated 14th November, 2022.

**Ref: Regulation 30 of SEBI (Listing obligation and Disclosure Requirements)
Regulation, 2015.**

Dear Sir/Madam,

With reference to above subject and in compliance with the SEBI (LODR) 2015, we hereby submit the outcome of the Meeting of the Board of Directors held on today i.e., November 14, 2022 at 02:00 P.M. and concluded on 04:00 P.M.

1. Considered, adopted and approved Unaudited Financial Results for the quarter and half year ended on 30th September, 2022 along with the Limited Review Report thereon. *[The copies of the aforesaid Financial Results along with the Limited Review Reports thereon are enclosed herewith.]*
2. Reviewed business of the company.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For, **MS Securities Limited**

Manoj Kumar Saraf
Managing Director
DIN: 00175213

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Financial results by company							
PART I							(Rs. in Lakhs)
Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2022							
	Particulars	Quarter Ended			Haf Year Ended		Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	
		(30/09/2022)	(30/06/2022)	(30/09/2021)	(30/09/2022)	(30/09/2021)	(31/03/2022)
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operation	2.51	0.85	0.00	3.36	0.00	0.00
	Other income	0.87	0.00	0.85	0.87	0.40	0.85
	Total Revenue (I + II)	3.38	0.85	0.85	4.23	0.40	0.85
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee	0.53	0.13	0.13	0.65	0.24	0.50

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11	Earnings per equity share:						
	(1) Basic	(0.08)	(0.08)	(0.00)	(0.16)	(0.18)	(0.38)
	(2) Diluted	(0.08)	(0.08)	(0.00)	(0.16)	(0.18)	(0.38)

Notes:

1. The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on 14th November, 2022.

2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3. Disclosure of segment wise information is not applicable as the Company has only one business segment.

4. Previous quarter's figures have been re-grouped / re-arranged wherever necessary.

**By Order of the Board of Directors
For MS Securities Ltd**

Date:14.11.2022

Place: Patna

**Manoj Kumar Saraf
Managing Director
DIN: 00175213**

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Statement Of Assets and Liability		
	(Rs. In Lakhs)	
Particulars	Standalone	
	As at 30th Sept 2022	As at 31st March 2022
	Unaudited	Audited
<u>A) Assets</u>		
<u>Non-Current Assets</u>		
Property Plant and Equipment	0.15	0.15
Capital Work in Progress	-	-
Other Intangible Assets	-	-
Intangible assets under Development	-	-
Financial Assets		
i) Investment		
ii) Loan	-	-
iii) Other Financial Assets	-	
Deferred Tax Assets (net)		
Other non-current Assets	-	-
Total Non-Current Assets	0.15	0.15
<u>Current Assets</u>		
Inventories	-	-
Financial Assets		
i) Trade Receivable	-	-
ii) Cash and Cash Equivalentents	2.50	4.85
iii) Bank Balance other than (ii)above	-	
iv) Loans and Advances	45.51	45.51
iv) Investment	27.83	27.83
Other Current Assets	1.85	1.85
Total Curent Assets	77.69	80.04
<u>Total Assets</u>	<u>77.84</u>	<u>80.19</u>
<u>B) Equity and Liabilities</u>		
Equity Share Capital	417.23	417.23

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Other Equity	-355.10	-353.13
Total Equity	62.13	64.10
<u>Non-Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	-	-
Defered Tax Liabilities		-
Total Non-Current Liabilities	62.13	64.10
<u>Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	-	0.38
ii) Trade Payables	-	-
iii) Other Financial Liabilities	-	-
Provisions	-	-
Other Current Liabilities	15.71	15.71
Total Current Liabilities	15.71	16.09
<u>Total Equity and Liabilities</u>	<u>77.84</u>	<u>80.19</u>

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Cash Flow Statement	(Amount in Lacs)	
Particulars	For the period ended on 30.09.2022	For the period ended on 31.03.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	1.11	-15.44
<u>Adjustments for:</u>		
Depreciation		0.05
Preliminary Exps. Written off		
Interest and Dividend Income	0.87	-0.38
Capital Gain		-0.47
Finance Cost		
Dividend Written back/excess provision for taxation	0.00	0.00
Operating Profit before Working Capital Changes	1.98	-16.24
Movements in Working Capital :		
Decrease / (Increase) in Inventories	0.00	0.00
Decrease / (Increase) in Sundry Debtors		0.00
Decrease / (Increase) in Loans and Advances	0.00	0.00
Decrease / (Increase) in Current Assets	0.00	-0.03
(Decrease) / Increase in Trade Payables	0.00	0.00
(Decrease) / Increase in Short Term Provisions		0.00
(Decrease) / Increase in Current Liabilities	0.00	12.79
(Decrease) / Increase in Other Current Liabilities		0.00
Cash (used in) / generated from operations	1.98	-3.48
Direct Taxes Paid (net of refunds)		0.00
Net cash (used in) / generated from operating activities (A)	1.98	-3.48
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Fixed Assets	0.00	0.00

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Purchase of Investment	0.00	0.00	
Sale / Disposal of Fixed Assets	0.86	4.93	
Interest & dividend Received	-0.87	0.38	
Profit on sale of Investment / Assets	0.00	0.00	
Net cash (used in) / generated from investing activities (B)	-0.01	5.31	
C. CASH FLOW FROM FINANCING ACTIVITIES			
(Repayment) / Proceeds From Long Term Borrowings	0.00	0.00	
(Repayment) / Proceeds From Short Term Borrowings	0.00	0.00	
Repayment / (Proceeds) From Long Term Loans & Advances	0.00	0.00	
Proceeds from Issue of Shares	0.00	0.00	
Repayment of loan given to Subsidiary	0.38		
Interest Expense	0.00	0.00	
Dividend Distribution Tax	0.00	0.00	
Net cash (used in) / generated from financing activities (C)	0.38	0.00	
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	2.35	1.83	
Cash and cash equivalents at the beginning of the year	2.30	0.68	
Cash and cash equivalents at the end of the year	4.65	2.51	



Independent Auditor's Review Report on the Quarterly and half year ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
MS Securities Ltd.

1. We have reviewed the accompanying statement of unaudited standalone financial results of MS Securities Ltd. (the "Company") for the quarter and half year 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, as amended (the "Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.

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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad

Date: 14-11-2022



SANKET SHAH
CHARTERED ACCOUNTANT
MEM. NO. 150873
UDIN No.: 22150873BDCYHO3437