

# 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 : 011-46204000 (100 lines)  
Email : info@ndaindia.com, website : www.ndaindia.com  
CIN : L74899DL1992PLC050366

REF: NDASEC/BSE/OUTCOME /2023

Date: 29.05.2023

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. 29<sup>th</sup> May, 2023 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>, 2023.
2. The Appointment of Mrs. Deepti Agarwal (DIN: 00049250), as an Additional Director, with effect from May 29<sup>th</sup>, 2023, subject to the approval of the shareholders of the Company. Brief Profile of Mrs. Deepti Agarwal, is enclosed herewith.

The above information is submitted for your records.

The said meeting of the Board commenced at 4:00 PM and concluded at 5.15 PM.

Thanking you,  
**For NDA Securities Limited**

**Sanjay Agarwal**  
**Managing Director**  
**DIN: 00010639**  
**Encl: as above**

**Annexure A.**

Details as required under Para A of Schedule III (PART A) vide SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding change in Key Managerial Personnel.

**IN RESPECT OF APPOINTMENT OD MRS. DEEPTI AGARWAL AS AN ADDITIONAL DIRECTOR FROM THE WHOLE TIME DIRECTOR OF THE COMPANY**

<b>Particulars</b>	<b>Details</b>
<b>Reason for Change</b>	Appointment
<b>Name of the Director</b>	Mrs. Deepti Agarwal
<b>DIN No.</b>	00049250
<b>Qualification</b>	Post Graduate (M.A)
<b>Experience in specified Field</b>	15 years
<b>Shareholding in the Company</b>	28451 Shares of Rs. 10/- each
<b>Reason for the Appointment</b>	Appointment as an Additional Director of the Company w.e.f. 29.05.2023, after completing the tenure of her directorship as Whole Time Director in the Company.
<b>Effective date of Appointment</b>	29.05.2023

# 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 : 011-46204000 (100 lines)  
Email : info@ndaIndia.com, website : www.ndaIndia.com  
CIN : L74899DL1992PLC050366

REF: NDASEC/BSE/RESULTS/2023

Dated: 29.05.2023

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, 2023**  
**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. 29<sup>th</sup> May, 2023 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, 2023.

A copy of the Standalone and Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2023 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 5.15 P.M.

This is for your information and record.

Thanking you,

Yours faithfully  
**For NDA Securities Limited**

**Sanjay Agarwal**  
**Managing Director**  
**DIN: 00010639**



**Independent Auditor's Report on Audit of 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, 2023, 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 in accordance with the requirements of Regulation 33 of the Listing regulations in this regard; and
- 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, 2023.

#### **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 ended 31.03.2023, 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.

**DATE: 29.05.2023**  
**PLACE: NEW DELHI**

**For J M and Associates**  
**Chartered Accountant(s)**

JOGINDER  
KUMAR  
MITTAL

Digitally signed by  
JOGINDER KUMAR  
MITTAL  
Date: 2023.05.29  
16:50:49 +05:30

**Joginder Kumar Mittal**

M. No. 088237

Firm Reg. No. 011270N

UDIN: 23088327 B6UUSN2619





**Independent Auditor's Report on Audit of 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 of Rs. 3.04 lacs after tax for the year ended 31.03.2023, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results for the year ended 31st March 2023:

- (i) include the results of the following entities : Subsidiary i.e. NDA Commodity Brokers Private Limited
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) Give 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 profit and other financial information of the Group for the year then ended.

**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**

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 its subsidiary are responsible for overseeing the financial reporting process of its subsidiary.

#### **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 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 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.
- 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 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 NDA Commodity Brokers Private Limited's Share of Total Assets of Rs. 90.79 Lacs as at March 31, 2023, NDA Commodity Brokers Private Limited's Share of Total Revenue of Rs. 0.79 Lacs for the year and NDA Commodity Brokers Private Limited's Share of Total net (loss) after tax of Rs. 3.04 Lacs for the year and total comprehensive Loss of Rs. 3.04 Lacs for the year ended March 31, 2023 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 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 ended on 31.03.2023, 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.

DATE: 29.05.2023  
PLACE: NEW DELHI

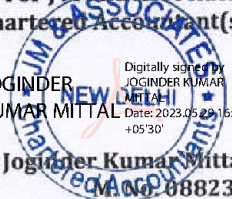
For J M and Associates  
Chartered Accountant(s)

JOGINDER  
KUMAR MITTAL

Joginder Kumar Mittal  
M No. 888237

Firm Reg. No. 011270N

UDIN: 23088327B6UUS05195



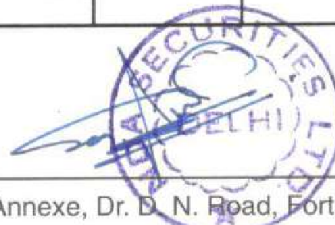
# NDA SECURITIES LIMITED



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 AND YEAR ENDED ON 31st March 2023 (RS. IN LACS)						
Sr. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	Audited	Un- Audited	Audited	Audited	Audited	
1	<b>Revenue from operations</b>					
	Brokerage and Commission Income	97.19	127.12	167.82	510.48	736.36
	Net Gain on fair value changes	(0.13)	0.02	0.00	0.18	-
	Interest Income	18.01	18.49	15.48	58.35	62.88
	Sale of Products	0.00	-	-	-	-
	Other Investment Income	0.89	3.06	2.42	4.20	3.26
	<b>Total Income</b>	<b>115.97</b>	<b>148.69</b>	<b>185.72</b>	<b>573.22</b>	<b>802.50</b>
2	<b>Expenses</b>					
a	Cost of material consumed				-	-
b	Purchase of stock-in-trade	(80.22)	80.22	-13.51	-	-
c	Change in inventories of finished goods, work in progress and stock in trade	76.98	-76.98	13.51	-	-
d	Employee Benefit expenses	41.17	42.66	45.31	167.20	171.19
e	Finance Costs	0.86	0.45	0.79	3.39	3.79
f	Depreciation and amortisation expenses	2.96	3.09	2.8	11.82	10.49
g	Other expenses	0.00	0.00			
i	Commission	16.94	21.50	46.24	98.38	213.65
ii	Other Misc expenses	60.54	63.82	67.04	267.08	317.29
	<b>Total other Expenses</b>	<b>77.48</b>	<b>85.32</b>	<b>113.28</b>	<b>365.45</b>	<b>530.94</b>
	<b>Total Expenses</b>	<b>119.24</b>	<b>134.76</b>	<b>162.18</b>	<b>547.87</b>	<b>716.41</b>
3	<b>Profit before Exceptional item and tax</b>	<b>(3.27)</b>	<b>13.93</b>	<b>23.54</b>	<b>25.35</b>	<b>86.09</b>
4	Exceptional Item	-	-	-	-	-
5	<b>Profit before Tax (3-4)</b>	<b>(3.27)</b>	<b>13.93</b>	<b>23.54</b>	<b>25.35</b>	<b>86.09</b>
6	<b>Tax Expenses</b>					
	Income Tax	1.05	3.62	1.26	11.46	7.98
	Deferred Tax Liability(Liability+/Asset-)	(67.92)	(0.28)	0.11	(68.14)	0.22
	<b>Total Tax Expenses</b>	<b>(66.87)</b>	<b>3.34</b>	<b>1.37</b>	<b>(56.68)</b>	<b>8.20</b>
7	<b>Net Profit (+)/loss for the period from Continuing Operation (5-6)</b>	<b>63.60</b>	<b>10.59</b>	<b>22.17</b>	<b>82.03</b>	<b>77.89</b>
8	Profit / Loss from Discontinuing Operation	-	-	-	-	-
9	<b>Net Profit (+)/loss for the period</b>	<b>63.60</b>	<b>10.59</b>	<b>22.17</b>	<b>82.03</b>	<b>77.89</b>
10	Other Comprehensive Income	0.30	(1.51)	5.21	(10.66)	7.50
11	Tax related to comprehensive income	1.08	-	-	1.08	-
0	<b>Net other Comprehensive Income (10-11)</b>	<b>1.38</b>	<b>(1.51)</b>	<b>5.21</b>	<b>(9.58)</b>	<b>7.50</b>
13	<b>Total Comprehensive Income For the period</b>	<b>64.98</b>	<b>9.08</b>	<b>27.38</b>	<b>72.45</b>	<b>85.39</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	1.25	0.21	0.44	1.61	1.53



**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 29th May ,2023
- 2 The Entire operation of the company relates to only one reportable segment so segment reporting by Ind As 108 is not required
- 3 Earning per share has been calculated on net profit after tax as per Ind As -33. Previous year figures have also rearranged
- 4 Deffered tax assets has been provide for in compliance to IND AS-12 " Income Tax"
- 5 There were no investor complaints pending/received during the period.
- 6 Previous year figures have been regrouped and rearranged wherever considered necessary. The figures for the quarter ended March 23 are balancing figures between audited figures in respect of the Year ended on March 2023 and unaudited figures for the Nine Month Ended Dec. 2022
- 7 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 29th May., 2023 at New Delhi





**NDA SECURITIES LIMITED**

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

Balance Sheet as at MARCH 31, 2023

Amounts in lacs

Particulars	Not e No	As at 31st March 2023	As at 31st March 2022
<b>I 'ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	3	13.67	22.33
Other Bank Balance	4	742.85	612.15
Trade receivables	5	43.20	64.76
loans and advances	6	510.93	568.46
Investment	7	12.68	39.52
Inventories	8	0.38	0.49
Other financial Assets	9	10.41	14.48
<b>Total Financial Assets</b>		<b>1,334.12</b>	<b>1,322.20</b>
<b>Non Financial assets</b>			
Property plant and Equipments	10	36.20	39.26
Intangible Assets	10	4.37	1.54
Capital work-in-progress		-	-
Investment Properties	11	17.04	38.51
Investment in Subsidiaries	12	75.00	75.00
Financial Assets			
Investments	13	-	-
Deferred tax assets (net)	14	74.79	13.08
Other Non Financial Assets	15	83.25	83.15
<b>Total Non Financial Assets</b>		<b>290.65</b>	<b>250.53</b>
<b>Total</b>		<b>1,624.77</b>	<b>1,572.73</b>
<b>II 'EQUITY AND LIABILITIES</b>			
<b>Financial Liabilities</b>			
'Trade payables	16	642.30	605.33
Borrowings	17	14.18	64.26
'Other Financial liabilities	18	16.71	27.80
<b>Total Financial Liabilities</b>		<b>673.19</b>	<b>697.39</b>
<b>Non Financial Liabilities</b>			
Provisions	19	50.60	46.81
Deferred tax liabilities (Net)	20	-	-
Other Non financial liabilities	21		
<b>Total Non Financial Liabilities</b>		<b>50.60</b>	<b>46.81</b>
<b>Equity</b>			
Equity Share Capital	22	509.22	509.22
Other Equity	23	391.76	319.31
<b>Total Equity</b>		<b>900.98</b>	<b>828.53</b>
<b>Total</b>		<b>1,624.77</b>	<b>1,572.73</b>

For NDA Securities Limited

(Sanjay Agarwal)  
Managing Director  
[DIN:00010639]



Place: New Delhi  
Date : 29-05-2023

**NDA SECURITIES LIMITED**

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

**AUDITED STANDALONE STATEMENT OF CASH FLOW FOR YEAR ENDED 31st Mar . 2023**

Particulars	Year Ended on Mar 31,2023	Year ended on March 31,2022
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Profit before tax and extraordinary items and comprehensive income	14.69	93.60
Adjustments for:		
Depreciation amortization	11.82	10.49
Finance Cost	3.39	3.80
Bank Guarantee Charges	4.01	4.69
Loss/(Gain) on disposal of Property Plant equipments	11.97	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>45.89</b>	<b>112.57</b>
Adjustments for change in assets and liability		
Increase/decrease in Inventories	0.11	(0.29)
Increase/decrease in Trade Receivables	21.56	(11.82)
Increase/decrease in financial Assets Loan and adv	57.53	(47.90)
Increase/decrease in other Financial Assets	4.07	(1.39)
Increase/decrease in other Non Financial Assets	(0.10)	(0.10)
Increase/decrease in Trade Payables	36.97	(161.16)
Increase/decrease in other financial liabilities	(11.08)	(16.55)
Increase/decrease in Mat Receivable	7.50	(4.40)
Increase/decrease in Provisions	3.79	0.38
Direct Tax Paid	(11.46)	(7.97)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(A)</b>	<b>154.78</b>	<b>(138.62)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Sale of investment Property	9.50	-
Sale Purchase of Non Current Investment	-	-
Purchase of Current Investment	26.83	(39.52)
Purchase of Property, plant and equipments	(11.60)	(15.79)
Sale of Property, Plant and equipments	-	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>24.74</b>	<b>(55.30)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Finance Cost	(3.39)	(3.80)
Bank Guarantee Charges	(4.01)	(4.69)
Secured Short term Borrowing	-	-
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(7.40)</b>	<b>(8.48)</b>
Net Change in Cash and Cash Equivalent(A+B+C)	172.11	(202.40)
Opening Cash and Cash Equivalent	570.22	739.54
Closing Cash and Cash Equivalent	742.33	570.22
Closing as per Financial Statements	742.33	570.22

For and on behalf of the board  
For NDA Securities Limited

(Sanjay Agarwal)  
Managing Director  
[DIN:00010639]



Place: New Delhi  
Date : 29-05-2023



# 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 AND YEAR ENDED ON 31st March, 2023					
(RS. IN LACS)					
Sr. No.	Particulars	CONSOLIDATED			
		Quarter Ended		Year Ended	Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2022
		Audited	Un-Audited	Audited	Audited
1	<b>Revenue from operations</b>				
	Brokerage and Commission Income	97.19	127.12	167.82	510.48
	Net Gain on fair value changes	(0.13)	0.02	0.00	0.18
	Interest Income	18.22	18.69	15.72	59.15
	Sale of Products	0.00	-	-	-
	Other Investment Income	0.89	3.06	2.42	4.20
	<b>Total Income</b>	<b>116.18</b>	<b>148.89</b>	<b>185.96</b>	<b>574.01</b>
2	<b>Expenses</b>				
a	Cost of material consumed				
b	Purchase of stock-in-trade	(80.22)	80.22	-13.51	-
	Change in inventories of finished goods, work in progress and stock in trade	76.98	-76.98	13.51	-
d	Employee Benefit expenses	41.17	42.66	45.28	167.20
e	Finance Costs	1.46	1.13	1.42	6.02
f	Depreciation and amortisation expenses	3.13	3.26	2.98	12.50
g	Other expenses	0.00	0.00		
i	Commission	16.94	21.50	46.24	98.38
ii	Other Misc expenses	60.82	63.86	67.53	267.57
	<b>Total other Expenses</b>	<b>77.75</b>	<b>85.36</b>	<b>113.77</b>	<b>365.95</b>
	<b>Total Expenses</b>	<b>120.28</b>	<b>135.65</b>	<b>163.45</b>	<b>721.16</b>
3	<b>Profit before Exceptional item and tax</b>	<b>(4.09)</b>	<b>13.24</b>	<b>22.51</b>	<b>22.35</b>
4	Exceptional Item	-	-	-	-
5	<b>Profit before Tax (3-4)</b>	<b>(4.09)</b>	<b>13.24</b>	<b>22.51</b>	<b>22.35</b>
6	<b>Tax Expenses</b>				
	Income Tax	1.05	3.62	1.26	11.46
	Deferred Tax Liability(Liability+/Asset-)	(67.83)	(0.29)	0.12	(68.09)
	<b>Total Tax Expenses</b>	<b>(66.78)</b>	<b>3.33</b>	<b>1.38</b>	<b>(56.63)</b>
7	<b>Net Profit (+)/loss for the period from Continuing Operation (5-6)</b>	<b>62.70</b>	<b>9.91</b>	<b>21.13</b>	<b>78.98</b>
8	Profit / Loss from Discontinuing Operation	-	-	-	-
9	<b>Net Profit (+)/loss for the period</b>	<b>62.70</b>	<b>9.91</b>	<b>21.13</b>	<b>78.98</b>
10	Other Comprehensive Income	1.38	(1.51)	5.21	(9.58)
11	Tax related to comprehensive income	-	-	-	-
0	<b>Net other Comprehensive Income (10-11)</b>	<b>1.38</b>	<b>(1.51)</b>	<b>5.21</b>	<b>(9.58)</b>
13	<b>Total Comprehensive Income For the period</b>	<b>64.07</b>	<b>8.40</b>	<b>26.34</b>	<b>69.40</b>
14	Paid Up Equity Share (F.V. 10/-)	509.22	509.22	509.22	509.22
15	Earning per shares (EPS) In Rs. Basic and Diluted	1.23	0.19	0.41	1.55



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 Consolidated 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 29th May, 2023
- 2 The Entire operation of the company relates to only one reportable segment so segment reporting by IND As 108 is not req.
- 3 Earning per share has been calculated on net profit after tax as per IND As -33. Previous year figures have also rearranged
- 4 Deffered tax assets has been provided for in compliance to IND AS-12 " Income Tax"
- 5 There were no investor complaints pending/received during the period.
- 6 Previous year figures have been regrouped and rearranged wherever considered necessary. The figures for the quarter ended Mar 23 are balancing figures between Audited figures in respect of the Year ended on Mar 2023 and unaudited figures for the Nine Months ended Dec. 2022
- 7 The Consolidated results are after incorporation of the results of Subsidiary Company i.e NDA Commodity Brokers P.Ltd.
- 8 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 29th May., 2023 at New Delhi





**NDA SECURITIES LIMITED**

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

Consolidated Balance Sheet as at March 31, 2023

Amounts in lacs

Particulars	Not e No	As at 31st March 2023	As at 31st March 2022
<b>I 'ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	3	15.04	22.98
Other Bank Balance	4	742.89	612.21
Trade receivables	5	43.20	64.76
loans and advances	6	510.93	568.46
Investment	7	12.68	39.52
Inventories	8	0.38	0.50
Other financial Assets	9	10.50	14.59
<b>Total Financial Assets</b>		<b>1,335.62</b>	<b>1,323.02</b>
<b>Non Financial assets</b>			
Property plant and Equipments	10	37.61	41.33
Intangible Assets	10	4.40	1.57
Capital work-in-progress		-	-
Investment Properties	11	67.04	88.51
Investment in Subsidiaries	12	-	-
Financial Assets			
Investments	13	-	-
Deferred tax assets (net)	14	75.14	13.47
Other Non Financial Assets	15	120.75	120.66
<b>Total Non Financial Assets</b>		<b>304.94</b>	<b>265.54</b>
<b>Total</b>		<b>1,640.56</b>	<b>1,588.56</b>
<b>II 'EQUITY AND LIABILITIES</b>			
<b>Financial Liabilities</b>			
Trade payables	16	642.30	605.33
Borrowings	17	62.18	109.26
Other Financial liabilities	18	16.96	28.05
<b>Total Financial Liabilities</b>		<b>721.44</b>	<b>742.64</b>
<b>Non Financial Liabilities</b>			
Provisions	19	50.60	46.81
Deferred tax liabilities (Net)	20	-	-
Other Non financial liabilities	21	-	-
<b>Total Non Financial Liabilities</b>		<b>50.60</b>	<b>46.81</b>
<b>Equity</b>			
Equity Share Capital	22	509.22	509.22
Other Equity	23	359.30	289.89
<b>Total Equity</b>		<b>868.52</b>	<b>799.11</b>
<b>Total</b>		<b>1,640.56</b>	<b>1,588.56</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 : 29-05-2023

**NDA SECURITIES LIMITED**

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

**CONSOLIDATED STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST MARCH 2023**

Particulars	Year Ended on Mar 31,2023	Year ended on March 31,2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items and comprehensive income	11.68	89.72
Adjustments for:		
Depreciation amortization	12.50	11.16
Finance Cost	6.02	6.97
Bank Guarantee Charges	4.01	4.69
Loss/(Gain) on disposal of Property Plant equipments	11.97	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>46.18</b>	<b>112.55</b>
Adjustments for change in assets and liability		
Increase/decrease in Inventories	0.12	(0.29)
Increase/decrease in Trade Receivables	21.56	(11.81)
Increase/decrease in financial Assets Loan and adv	57.53	(47.45)
Increase/decrease in other Financial Assets	4.10	(1.36)
Increase/decrease in other Non Financial Assets	(0.09)	19.90
Increase/decrease in Trade Payables	36.97	(161.16)
Increase/decrease in other financial liabilities	(11.09)	16.47
Increase/decrease in Mat Receivable	7.50	(4.40)
Increase/decrease in Provisions	3.79	0.38
Direct Tax Paid	(11.46)	(7.98)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(A)</b>	<b>155.11</b>	<b>(85.16)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of investment Property	9.50	-
Sale Purchase of Non Current Investment	-	-
Purchase of Current Investment	26.83	(39.51)
Purchase of Property, plant and equipments	(11.60)	(15.79)
Sale of Property, Plant and equipments	-	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>24.74</b>	<b>(55.30)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance Cost	(6.02)	(6.97)
Bank Guarantee Charges	(4.01)	(4.69)
Secured Short term Borrowing	3.00	(21.00)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(7.03)</b>	<b>(32.67)</b>
Net Change in Cash and Cash Equivalents(A+B+C)	172.82	(173.13)
Opening Cash and Cash Equivalent	570.93	744.06
Closing Cash and Cash Equivalent	743.75	570.93
Closing as per Financial Statements	743.75	570.93

For and on behalf of the board  
For NDA Securities Limited

(Sanjay Agarwal)  
Managing Director  
[DIN:00010639]



Place: New Delhi  
Date : 29-05-2023



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 : 011-46204000 (100 lines)  
Email : info@ndaindia.com, website : www.ndaindia.com  
CIN : L74899DL1992PLC050366

REF: NDASEC/BSE/REG. 33 /2023

Dated: May 29, 2023

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 J M and Associates, 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 2023.

Please take the above information in your record.

Thanking You

**For NDA Securities Limited**

**Sanjay Agarwal**  
**Managing Director**  
**DIN:00010639**  
**Encl: As above**