

# **MS SECURITIES**

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# **L . I . M . I . T . E . D**

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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

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Date: 05<sup>th</sup> November, 2020

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

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 05<sup>th</sup>, 2020 at 11:00 a.m. and concluded on 02:30 p.m.: -

- 1) Considered, adopted and approved Unaudited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2020.
- 2) Reviewed the 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	Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2020						
	Particulars	Quarter Ended			Half 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		
	(30/09/2020)	(30/06/2020)	(30/09/2019)	(30/09/2020)	(30/09/2019)	(31/03/2020)	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>Revenue from Operation</b>	0.00	0.00	0.00	0.00	0.00	
	Other income	11500.20	8625.15	32710.37	20125.35	63998.50	
	<b>Total Revenue (I + II)</b>	11500.20	8625.15	32710.37	20125.35	63998.50	
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	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	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	
	(d) Employee benefits expense	90290.00	67717.50	284362.34	158007.50	556361.10	
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	
	(f) Depreciation and amortisation expense	1385.20	1038.90	3115.58	2424.10	6095.70	
	(g) Other expenses	151682.60	113761.95	614070.79	265444.55	120144.285	
	<b>Total expenses</b>	243357.80	182518.35	901548.71	425876.15	176389.965	
<b>3</b>	<b>Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b>	(231857.60)	(173893.20)	(868838.34)	(405750.80)	(1699901.10)	

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4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) before extraordinary items and tax (V - VI)</b>	(231857.60)	(173893.20)	(868838.34)	(405750.80)	(1699901.10)	(3777558.00)
6	Tax expense - Provision for taxation						
	Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	(130.60)	(97.95)	0.00	(228.55)	0.00	0.00
7	<b>Net Profit / (Loss) for the period</b>	(231727.00)	(173795.25)	(868838.34)	(405522.25)	(1699901.10)	(3777558.00)
8	<b>Other Comprehensive Income/(Loss) (net of tax)</b>	313617.20	235212.90	(687800.28)	548830.10	(1345696.20)	(2990436.00)
9	<b>Total Comprehensive Income/(Loss) for the period</b>	81890.20	61417.65	(1556638.62)	143307.85	(3045597.30)	(6767994.00)
10	<b>Paid up Equity Share Capital (Face value of Rs. 10/- each)</b>	41722500.00	41722500.00	41722500.00	41722500.00	41722500.00	41722500.00
11	<b>Earnings per equity share:</b>						
	<b>(1) Basic</b>	(0.06)	(0.04)	(0.21)	(0.10)	(0.42)	(0.92)
	<b>(2) Diluted</b>	(0.06)	(0.04)	(0.21)	(0.10)	(0.42)	(0.92)

### 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 05<sup>th</sup> November, 2020.
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.
5. In view of the seasonality of the Company's business, the financial results for the Quarter & Half Year ended on September 30, 2020 are not indicative of the full year's performance.

**By Order of the Board of Directors**

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**Date : 05/11/2020**

**Place : Patna**

**For MS Securities  
Limited**



**Manoj  
Saraf  
Managing Director  
(DIN: 00175213)**

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Stamenet Of Assets and Liability		
Particulars	Standalone	
	As at 30th Sept 2020	As at 31st March 2020
	Unaudited	Audited
<b>A) Assets</b>		
<b>Non Current Assets</b>		
Property Plant and Equipement	19,826.00	26,752.00
Capital Work In Progress	-	-
Other Intengible Assets		
Intengible assets under Development		
Financial Assets		
i) Investment		1,42,414.00
ii) Loan	-	-
iii) Other Financial Assets	-	
Deferred Tax Assets (net)		
Other non current Assets	-	-
<b>Total Non Current Assets</b>	<b>19,826.00</b>	<b>1,69,166.00</b>
<b>Current Assets</b>		
Inventories	-	-
Financial Assets		
i) Trade Receivable	-	-
ii) Cash and Cash Equivalents	57,606.20	1,44,322.00
iii) Bank Balance other than (ii)above		
iv) Loans and Advances	45,50,000.00	45,50,000.00
iv) Investment	21,38,431.00	16,68,438.00
Other Current Assets	1,73,091.90	1,76,553.00
<b>Total Curent Assets</b>	<b>69,19,129.10</b>	<b>65,39,313.00</b>
<b>Total Assets</b>	<b>69,38,955.10</b>	<b>67,08,479.00</b>
<b>B) Equity and Liabilities</b>		
Equity Share Capital	4,17,22,500.00	4,17,22,500.00
Other Equity	-3,49,43,299.00	-3,53,52,750.00
<b>Total Equity</b>	<b>67,79,201.00</b>	<b>63,69,750.00</b>
<b>Non Current Liabilities</b>		
Financial Liabilities	-	
i) Borrowings	-	-
Defered Tax Liabilities	-	653.00
<b>Total Non Current Liabilities</b>	<b>-</b>	<b>63,70,403.00</b>
<b>Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables	-	-
iii) Other Financial Liabilities	-	-
Provisions	-	-
Other Current Liabilities	1,59,754.10	3,38,076.00
<b>Total Current Liabilities</b>	<b>1,59,754.10</b>	<b>3,38,076.00</b>
<b>Total Equity and Liabilities</b>	<b>69,38,955.10</b>	<b>67,08,479.00</b>

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Cash Flow Statement		
Particulars	For the period ended on 30.09.2020	For the period ended on 31.03.2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	-405750.80	-3777558.00
<b>Adjustments for:</b>		
Depreciation	2424.10	13546.00
Preliminary Exps. Written off		
Interest and dividend Income	-9001.60	-114996.00
Capital Gain	-45918.00	-26978.00
Profit on sale of fixed assets		-245.00
<b>Operating Profit before Working Capital Changes</b>	<b>-458246.30</b>	<b>-3906231.00</b>
<b>Movements in Working Capital :</b>		
Decrease / (Increase) in Inventories	0.00	0.00
Decrease / (Increase) in Sundry Debtors	0.00	0.00
Decrease / (Increase) in Loans and Advances	-5366.55	318083.00
Decrease / (Increase) in Current Assets		
(Decrease) / Increase in Trade Payables	0.00	0.00
(Decrease) / Increase in Short Term Provisions		
(Decrease) / Increase in Current Liabilities	-46497.00	-174426.00
(Decrease) / Increase in Other Current Liabilities		
Cash (used in) / generated from operations	-510109.85	-3762574.00
Direct Taxes Paid (net of refunds)		
<b>Net cash (used in) / generated from operating activities (A)</b>	<b>-510109.85</b>	<b>-3762574.00</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceed from Disposal of Investment in Shares / Mutual Funds		1848882.00
Disposal of Fixed Asset		6000.00
Interest/Divident received	417782.47	114996.00
Profit on sale of Investment / Assets	5611.38	509333.00
<b>Net cash (used in) / generated from investing activities (B)</b>	<b>423393.85</b>	<b>2479211.00</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(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
Interest Expense		0.00
Dividend	0.00	0.00
<b>Net cash (used in) / generated from financing activities (C)</b>	<b>0.00</b>	<b>0.00</b>
<b>D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)</b>	<b>-86716.00</b>	<b>-1283363.00</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>144322.00</b>	<b>1427685.00</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>57606.00</b>	<b>144322.00</b>



# SUBODH GOEL & CO.

Chartered Accountants

Head Off : 202 Rani Plaza, Exhibition Road, PATNA -800001 (Bihar)

Tel : 0612-2320912 / 2320455

Mob : 9431019121/9334488021

Email : skgoel\_fca@rediffmail.com

skgoelfca@gmail.com

**BRANCH** : AT MAHARASHTRA : 301, Krishna Plaza, A CHS, 3rd Floor, Above Krishna Sweets, Near Railway Station, Thane West - 400602 (Maharashtra), Mob. No. : +91 92233 53651

**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.**

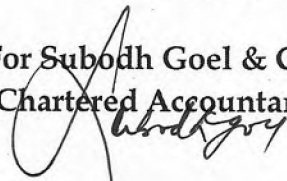
1. We have reviewed the accompanying statement of unaudited standalone financial results of MS Securities Ltd. (the "Company") for the quarter and half year ended September 30, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the 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.

For Subodh Goel & Co.  
(Chartered Accountants)



(Subodh Kumar Goel)  
Membership No.-074835  
(Partner)

Firm Reg. No- 006103C  
UDIN No. 22074835APUWVS9897



Date: 25-08-2022  
Place: Patna