

Date: 9th November, 2022

To, **BSE** Limited P J Towers, Dalal Street, Fort, Mumbai - 400 001

ISIN: INE681R08018 Script ID: 974149

Dear Sir/Madam,

Sub: Adoption of IND AS for the first time and Submission of Financial Results for Quarter ended 30th September, 2022.

This is to inform you that Nirmal Bang Securities Private Limited (the Company) has issued and listed its Non Convertible Debentures on Bombay Stock Exchange on 8th September, 2022 and is bound to comply with the requirements of SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015.

In accordance with Regulation 52 of SEBI(LODR) Regulations, 2015 listed entity shall prepare and submit un-audited or audited quarterly and year to date standalone financial results on a quarterly basis in the format as specified by the Board within forty- five days from the end of the quarter to the recognised stock exchange(s):

Pursuant to SEBI Circular No: CIR/IMD/DF1/69/2016 dated 10th August, 2016 read with Circular No CIR/IMD/DF1/9/2015 dated 27th November, 2015 listed entities adopting INDAS for the first time can submit the financial results for first half year within 75 days of the closure of the said period.

Since the Company is adopting the IND AS for the first time for FY 2021-22, Company shall adopt the financial results for the quarter ended 30th September, 2022 on or before 14th December, 2022 and same shall be submitted to the exchange.

Request you to take the same on record & oblige.

For, Nirmal Bang Securities Private Limited

Namrata Pai Company Secretary & Compliance Officer

Registered Office : B-2, 302, Marathon Innova, Ganpatrao Kadam Marg, Opp. Peninsula Corporate Park, Lower Parel (W), Mumbai - 400013 Tel.: 6273 8000 / 6273 8001 Fax: 6273 8010

CIN NO.: U99999MH1997PTC110659

Member : BSE, NSE, MSEI, MCX, NCDEX, ICEX SEBI Registration No. INZ000202536 Exchange Registered Broker in BSE Currency Segment, Exchange Registered Broker in BSE & NSE Commodity Segment

www.nirmalbang.com

निमय प्रतिभूति और विनिमय बोर्ड Securities and Exchange Board of India

<u>CIRCULAR</u>

CIR/IMD/DF1/69/2016

August 10, 2016

To <u>All Listed Entities</u> <u>All Recognized Stock Exchanges</u>

Dear Sir / Madam,

Sub: Revised Formats for Financial Results and Implementation of Ind AS by listed entities which have listed their debt securities and/or non-cumulative redeemable preference shares

- 1. SEBI vide Circular No. CIR/IMD/DF1/9/2015 dated November 27, 2015, had prescribed formats for publishing financial results for the entities which have listed their debt securities and/or non-cumulative redeemable preference shares ('**listed entities**').
- 2. In continuation to SEBI Circular No. "CIR/CFD/FAC/62/2016" dated July 05, 2016, the listed entities are advised to comply with the following:

Formats for disclosure of financial results:

- 2.1. This has reference to the disclosure of half yearly and annual financial results in terms of Regulation 52 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').
- 2.2. The existing formats prescribed in SEBI Circular dated November 27, 2015, for disclosure of half yearly and annual financial results, shall continue till the period ending on or before December 31, 2016.
- 2.3. For the period ending after December 31, 2016, the disclosure of half yearly and annual financial results, i.e. the Balance Sheet and the Statement of Profit and Loss, shall be as per the formats for Balance Sheet and Statement of Profit and Loss (excluding notes and detailed sub-classification) as prescribed in Schedule III to the Companies Act, 2013. However, Banking Companies and Insurance Companies shall follow the formats as prescribed under their respective Acts/Regulations as specified by their Regulators.
- 2.4. Until Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS Rules') become applicable for a listed entity, the listed entity shall adopt Companies

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(Accounting Standards) Rules, 2006 ('**AS Rules**') as prescribed by the Ministry of Corporate Affairs ('**MCA**').

- 2.5. While publishing the financial results as per Paragraph 2.3 above, the listed entities shall disclose the figures relating to the periods as mentioned below:
 - 2.5.1. For the Statement of Profit and Loss, the figures for the following periods shall be disclosed:

	6 months (Current 6 months) ended	6 months (Corresponding 6 months in the previous year) ended	Year to Date figures ended	Previous year ended
Particulars	(dd/mm/yyyy)	(dd/mm/yyyy)	(dd/mm/yyyy)	(dd/mm/yyyy)
	Audited/ Unaudited*	Audited/ Unaudited*	Audited / Unaudited*	Audited

* Clearly specify whether the figures are audited or unaudited

2.5.2. For the Balance Sheet, the figures for the following periods shall be disclosed:

Particulars	As at (current half year end / year end date) (dd/mm/yyyy)	As at (Previous year end date) (dd/mm/yyyy)		
	Audited / Unaudited*	Audited		

* Clearly specify whether the figures are audited or unaudited

Formats for publication of financial results:

2.6. The financial results to be published in the newspapers, in terms of Regulation 52 (8) of the Listing Regulations, shall be in the format as prescribed in Annexure I.

Implementation of Ind AS:

- 2.7. Listed entities, adopting the Indian Accounting Standards (hereinafter referred as 'Ind AS') in terms of Ind AS Rules, while publishing the half yearly/annual financial results under Regulation 52 (1) of the Listing Regulations, shall ensure that the comparative financial results, filed along with the said half yearly/annual financial results, are also Ind AS compliant.
- 2.8. In order to facilitate smooth transition, the following <u>relaxations</u> are being given <u>for</u> <u>the first half year of the adoption of Ind AS</u>:
 - (i) The timeline for submitting the said financial results would be extended by one month (i.e. the said half yearly financial results can be submitted within 75 days from the end of the half year).

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- (ii) With regard to the comparative financial results for the corresponding half year in the preceding year, the limited review or audit of such comparative half yearly results is not mandatory.
- (iii) With regard to the comparative financial results for the preceding full year, the submission of such comparative full year results is not mandatory. However, if the listed entity opts to submit such comparative full year results, then limited review or audit of such comparative full year results is not mandatory

In the aforementioned cases wherein the comparative half yearly results and/or comparative full year results are not subjected to limited review or audit, the listed entity shall disclose with due prominence that the said comparative results have not been subjected to limited review or audit. The listed entity shall further disclose that the management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

Clarifications with regard to implementation of Ind AS and other issues:

- 2.9. The listed entities in order to comply with the requirements of paragraph 32 of Ind AS 101 'First time Adoption of Ind AS', shall provide a reconciliation of its equity and net profit / loss, in the following manner, for enabling the investors to understand the material adjustments to the Balance Sheet and Statement of Profit and Loss on account of transition from the previous Indian GAAP to Ind AS:
 - (i) Reconciliation of Equity for the previous year (i.e. for the year immediately before Ind AS adoption), shall be provided while submitting the annual financial results for the first year of adoption.

Further, if the listed entity opts to submit comparative full year results along with the financial results for the first half year of the adoption of Ind AS in terms of Paragraph 2.8 (iii) above, then such Reconciliation of Equity for the previous year shall be provided while submitting the aforesaid half yearly financial results also.

- (ii) Reconciliation of net profit / loss shall be provided only for the corresponding half year in the preceding year.
- 2.10.In some circumstances, a listed entity may prepare financial statements for a period different from the normal 12 month period (For instance, a listed company may now be required to prepare financial statements for a period different from the normal 12 month period for coinciding with 31st day of March as prescribed under Section 2 (41) of the Companies Act, 2013).

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In the aforementioned circumstances, the financial results may have comparative information for a shorter or longer period. The listed entity, in such cases, shall disclose a suitable note, with due prominence, that comparative figures presented in the half-yearly / annual financial results are not entirely comparable because of the above reasons.

- 2.11.In case of any technical difficulty in disclosure of any specific item in the formats or implementation of this circular while publishing the financial results, the listed entities, shall be guided by the relevant provisions of the Ind AS Rules / AS Rules, Schedule III to the Companies Act, 2013 and pertinent provisions/guidelines under the relevant Act/Statute under which the listed entity was created, and may make suitable modifications, as applicable. The listed entities shall also provide suitable explanations and clarifications, wherever felt necessary.
- 3. This Circular shall come into force with immediate effect and the contents of the Circular No. CIR/IMD/DF1/9/2015 dated November 27, 2015, shall stand modified to the extent stated under this Circular.
- 4. The Stock Exchanges are advised to bring the provisions of this circular to the notice of listed entities and also to disseminate the same on its website.
- 5. This Circular is being issued in exercise of powers conferred under Section 11 and Section 11A of the SEBI Act, 1992 read with Regulation 52, Regulation 101 (2) and Regulation 102 of the Listing Regulations.
- 6. This circular is available on SEBI website at http://www.sebi.gov.in under the category "Circulars".

Yours faithfully,

Richa Goel Agarwal Deputy General Manager Investment Management Department <u>richag@sebi.gov.in</u>



ANNEXURE I

Format for publishing financial results in newspapers

[Regulation 52 (8), read with Regulation 52 (4), of the SEBI (LODR) Regulations, 2015]

SI. No.	Particulars	Half year ending / Current Year ended	Corresponding half year ended in the previous year (Applicable only in case of half yearly results)	Previous year ended
1.	Total Income from Operations			
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items*)			
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items*)			
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items*)			
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]			
6.	Paid up Equity Share Capital			
7.	Reserves (excluding Revaluation Reserve)			
8	Net worth			
9	Paid up Debt Capital / Outstanding Debt			
10	Outstanding Redeemable Preference Shares *			
11.	Debt Equity Ratio *			
12.	Earnings Per Share (of Rs/- each) (for continuing and discontinued operations) - 1. Basic: 2. Diluted:			
13.	Capital Redemption Reserve *			
14.	Debenture Redemption Reserve *			
15.	Debt Service Coverage Ratio *			
16.	Interest Service Coverage Ratio *			

Note:

- a) The above is an extract of the detailed format of half yearly/annual financial results filed with the Stock Exchanges under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the half yearly/annual financial results are available on the websites of the Stock Exchange(s) and the listed entity. (URL of the filings).
- b) For the items referred in sub-clauses (a), (b), (d) and (e) of the Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to the Stock Exchange(s) (specify names of Stock Exchanges) and can be accessed on the URL (specify URL).
- c) The impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies shall be disclosed by means of a footnote.
- d) # Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind AS Rules / AS Rules, whichever is applicable.
- e) * The pertinent items need to be disclosed if the said disclosure is required as per Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

Format as per SEBI Circular No. CIR/IMD/DF1/9/2015 DATED 27.11.2015

Annexure I

Format for submitting the half yearly financial results by companies other than banks and NBFCs

Particulars 6 months ended (dd/mm/yyyy) Correspondin g 6 months ended in the previous year (dd/mm/yyyy) Year to Date Figurs for Current Period Ended (dd/mm/yyyy) Previous accounting year ended (dd/mm/yyyy) Audited/ Unaudited* Audited / Unaudited* Audited Audited 1. (a) Net Sales/Income from Operations (b) Other Operating Income Expenditure (a). Increase/decrease in stock in trade and work in progress (b). Consumpton of raw materials (c). Purchase of traded goods (d). Employees cost (e). Depreciation (f). Other expenditure (g). Total (Any item exceeding 10% of the total expenditure to be shown separately) Secont for the form Interest and Exceptional tems (3+4) Image: Secont for the form Interest & Secont for the for Intere					(Rs. In Lacs)
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· · · · · · · · · · · · · · · · · · ·	20. Interest Service Coverage Ratio				

Note: Suggested definition for Coverage Ratios: ISCR = Earnings before Interest and Tax / Interest Expense. DSCR = Earnings before Interest and Tax/ (Interest + Principal Repayment). Formula used for actual computation of the ratios shall be disclosed in the footnotes.



Annexure II

Format for submitting the half yearly financial results by banks and NBFCs

				(Rs. In lacs)
Particulars	6 months	Correspondin	Year to Date	Previous
	ended	g 6 months	Figurs for	accounting
	(dd/mm/yyyy	ended in the	Current Period	year ended
)	previous year	Ended	(dd/mm/yyyy)
	,	(dd/mm/yyyy)	(dd/mm/yyyy)	(44,111,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,
	Audited/	Audited/	Audited /	Audited
	Unaudited*	Unaudited*	Unaudited*	/Unaudited*
1. Interest earned (a)+(b)+(c)+(d)	Onadatod	Onadalioa	Onduditod	/ Orladanoa
(a) Interest/disc. on advances/ bills				
(b) Income on investments				
(c) Interest on balances with Reserve				
Bank of India and other interbank funds				
(d) Others				
2. Other Income				
3. Total Income (1+2)				
4. Interest Expended				
5. Operating Expenses (i)+(ii)				
(i) Employees cost				
(ii) Other operating expenses (All items exceeding 10% of the total				
expenditure excluding interest				
expenditure may be shown separately)				
6. Total Expenditure ((4+5) excluding				
provisions and contingencies				
7. Operating Profit before Provisions and				
Contingencies (3-6)				
8. Provisions (other than tax) and Contingencies				
9. Exceptional Items				
10. Profit (+)/ Loss (-) from Ordinary				
Activities before tax (7-8-9)				
11. Tax expense				
12. Net Profit(+)/ Loss(-) from Ordinary				
Activities after tax (10-11)				
13. Extraordinary items (net of tax				
expense)				
14. Net Profit (+)/ Loss (-) for the period (12-13)				
15. Paid-up equity share capital (Face				
Value of the Share shall be indicated)				
16. Reserves excluding Revaluation				
Reserves (as				
per balance sheet of previous accounting				
year)				
17. Analytical Ratios				
(i) Capital Adequacy Ratio				
(ii) Earnings Per Share (EPS)				
18) NPA Ratios				
a) Gross/Net NPA b) % of Gross/Net NPA				
c) Return on Assets				
*atrika off whichover is not applicable	•	1	1	1

*strike off whichever is not applicable

Notes (as per RBI requirements)

 Employee cost under Operating expenses to include all forms of consideration given by the bank in Exchange for services rendered by employees. It should also include provisions for post-employment benefits such as gratuity, pension, other retirement benefits, etc.
 Extraordinary items as defined in Accounting Standard 5 as income or expenses that arise from the ordinary activities

2. Extraordinary items as defined in Accounting Standard 5 as income or expenses that arise from the ordinary activities of the enterprise and therefore, are not expected to recur frequently or regularly.



Annexure III

Format for submitting the half yearly financial results by companies other than Banks and NBFCs eligible for alternative format

ended (dd/mm/yyy y) ing 3 months ended in the previous year (dd/mm/yyy y) Date Figurs for Current previous year (dd/mm/yyy y) Date Figurs for the previous year (dd/mm/yyy y) account previous year Date Figurs for the previous year account of the previous year account previous year account year account previous year account previous year account previous year account previous year account previous yy account year account previous previous previous previous previous previous previous previous previous previous previous previous previous accounting year account previous previous previous previous previous previous previous previous accounting year account previous previous previous previous previous previous previous accounting year account previous previous previous previous previous accounting year account previous previous previous previous accounting year account previous previous previous previous accounting year </th <th></th> <th></th> <th></th> <th></th> <th></th> <th>(Rs. lakh</th>						(Rs. lakh
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2. Cost of sales/services (a) Increase/decrease in stock in trade and work in progress (a) Increase/decrease in stock in trade and work in progress (b) Consumption of raw materials (c) Purchase of traded goods (d) Other expenditure 3 Gross Profit (1-2) 4 General Administrative Expenses 4 General Administrative Expenses 5 5 Selling and Distribution Expenses 6 6. Depreciation 7 7 Operating Profit before interest (3) – (4+5+6) 8 Interest 9 9 Exceptional Items 9 10 Operating Profit after interest and Exceptional Items (7-8-9) 11 Other Income 12 12 Profit (+)/Loss (-) from Ordinary Activities before tax (10-11) 13 Tax Expenses 14 14 Net Profit (+)/Loss (-) from Ordinary 14 Activities after tax (12-13) 15 15 Extraordinary items (net of tax expense) 16 16 Profit (+)/Loss(-) for the period(14-15) 17 17. Paid-up equity share capital (Face 14 18. Paid up Debt Capital 14 19. Reserves excluding Revaluation 14 Reserves as per balance sheet of previous accounting year 12						Audited /Unaudited *
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20. Debenture Redemption Reserve	•					
21. Earnings Per Share (EPS)						
22. Debt Equity Ratio						
23. Debt Service Coverage Ratio						
24. Interest Service Coverage Ratio						
*Strike of whichever is not applicable	24. Interest Service Coverage Ratio					

Notes: (1) Total expenditure incurred on (1) Employee Cost or (2) Any item of expenditure which exceeds 10% of the total expenditure, shall be given as a note.

(2) Suggested definition for Coverage Ratios: ISCR = Earnings before Interest and Tax / Interest Expense. DSCR = Earnings before Interest and Tax/ (Interest + Principal Repayment). Formula used for actual computation of the ratios shall be disclosed in the footnotes.



Annexure IV

Format for the limited review report for companies other than banks and NBFCs

Review Report to

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For XYZ & Co. Chartered Accountants

Signature (Name of the member signing the audit report) (Designation)¹ (Membership Number)

Place of signature Date

¹ Partner or proprietor, as the case may be.



Annexure V

Format for the limited review report for Banks and NBFCs

Review Report to

We have reviewed the accompanying statement of unaudited financial results of ______(Name of the Company) for the period ended _____. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

In the conduct of our Review we have relied on the review reports in respect of non-performing assets received from concurrent auditors of ______ branches, inspection teams of the bank of ______ branches and other firms of auditors of ______ branches specifically appointed for this purpose. These review reports cover ______ per cent of the advances portfolio of the bank. Apart from these review reports, in the conduct of our review, we have also relied upon various returns received from the branches of the bank.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters."

For XYZ & Co. Chartered Accountants

Signature (Name of the member signing the audit report) (Designation)¹ (Membership Number)

Place of signature Date

¹Partner or proprietor, as the case may be.