

Ref. No. :

Date :

Dated..20-05-2025

To

BSE Limited
Phirozjeejeebhoy Towers,
Dalal Street, Mumbai-400001

Ref: Script Code: 531591 and Series-EQ

Sub: - Outcome of Board Meeting.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, This is to inform you that Board at its meeting held on Tuesday 20th May, 2025 initiated at 5.00 PM and concluded at 6.00 PM has approved and take on record the Audited Financial Result for the fourth quarter and financial year ended on 31.03.2025.

The copies of the Audited Financial Results and Audit Report with un-modified opinion for the Audited Standalone Financial Results/statements, with regard to the compliance of statutory compliance are enclosed for information and record.


Kindly acknowledge the receipt of the same.

Please take the above on record.

Thanking you,

Yours Faithfully,

For Bampsl Securities Ltd.


Preena Bajaj
(Company Secretary)

Ref. No. :

Date :

BAMPSL SECURITIES LIMITED						
Statement of Audited Financial Results for the quarter and Year ended 31st March, 2025					Amount (Rupees in Lakhs)	
S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-audited	Audited	Audited	Audited
1	Income from operations					
	(a) Net sales/ income from operations	508.01	663.92	52.02	2,343.00	831.35
	(b) Other operating income	12.98	1.96	1.70	18.86	7.01
		35.01	-	44.92	48.55	63.88
2	Other Income					
	Total income	556.00	665.88	98.64	2,410.41	902.24
3	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	519.70	285.10	52.00	1,923.11	829.74
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10.86)	248.22	(0.03)	272.86	1.90
	(d) Employee benefits expense	3.97	3.73	2.20	15.04	7.26
	(e) Finance costs	-	-	-	-	-
	(f) Depreciation and amortisation expense	0.01	0.01	0.34	0.30	1.36
	(g) Other expenses	2.80	2.06	2.01	16.99	12.93
	Total Expenses	515.62	539.12	56.52	2,228.30	853.19
4	Profit / (Loss) after interest but before exceptional items (1-2)	40.38	126.76	42.12	182.11	49.05
5	Exceptional items	-	-	-	-	-
6	Profit / (Loss) from ordinary activities before tax (4 ± 5)	40.38	126.76	42.12	182.11	49.05
7	Tax					
	Current Tax	9.64	30.81	9.49	46.79	9.69
	Deferred Tax	0.16	-	(0.07)	0.16	(0.07)
	Net Profit / (Loss) from ordinary activities after tax (6 ± 7)	30.58	95.95	32.70	135.16	39.43
8	Other Comprehensive Income	-	-	-	-	-
9	Total Comprehensive Income for the period	30.58	95.95	32.70	135.16	39.43
10	Paid-up equity share capital (Face Value of Rs.10/- each)	3,403.52	3,403.52	3,403.52	3,403.52	3,403.52
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					
12	Earning per Share for continuing operations (not annualized)					
a	Basic earning / (Loss) per share	0.09	0.28	0.10	0.40	0.12
b	Diluted earning / (Loss) per share	0.09	0.28	0.10	0.40	0.12



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- 1 The above audited Financial Results for the year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 20.05.2025.
- 2 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act"), directions/ guidelines issued by the Reserve Bank of India ('RBI') and generally accepted accounting practices in India, in compliance with Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
- 3 The figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current and previous financial year which were subject to limited review by the statutory auditors.
- 4 The Company is registered as NBFC with RBI & at presents there are no reportable segment as per Indian Accounting Standard - 103 on "Operating Segments" in respect of the Company.
- 5 Previous year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current year.

On Behalf of the Board of Directors

Place : New Delhi
Dated : 20.05.2025




Bhisham Kumar Gupta
Managing Director
DIN No. 00110915

Ref. No. :

Date :

BAMPSL SECURITIES LIMITED				
STATEMENT OF ASSETS AND LIABILITIES				
		Amount (Rupees in Lakh)		
		PARTICULARS	As at 31.03.2025 Audited	As at 31.03.2024 Audited
A		ASSETS		
	1	<u>Financial Assets</u>		
		(a) Inventories	192.28	465.14
		(b) Cash and Cash Equivalent	0.80	1.67
		(c) Receivables		
		i) Trade Receivables	282.30	25.72
		(d) Short Term Loans and Advances	268.95	92.27
		(e) Long Term Loans and Advances	3,211.64	3,211.40
		Sub-Total Financial Assets	3,955.97	3,796.20
	2	<u>Non-Financial Assets</u>		
		(a) Current Tax Assets (Net)	9.69	9.69
		(b) Deferred Tax Assets (Net)	1.96	2.13
		(c) Property, Plant and Equipment	28.76	29.06
		Sub-Total Non-Financial Assets	40.41	40.88
		SUB-TOTAL - A	3,996.38	3,837.08
B		LIABILITIES AND EQUITY		
	1	<u>Financial Liabilities</u>		
		(a) Other Financial Liabilities (to be specified)	3.34	3.53
		Sub-Total Financial Liabilities	3.34	3.53
	2	<u>Non-Financial Liabilities</u>		
		(a) Provisions	47.56	23.23
		Sub-Total Non-Financial Liabilities	47.56	23.23
	3	<u>Equity</u>		
		(a) Equity Share Capital	3,403.52	3,403.52
		(b) Reserves and Surplus	541.96	406.80
		Sub-Total Equity	3,945.48	3,810.32
		TOTAL - B	3,996.38	3,837.08



Ref. No. :

Date :

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025			
		Amount (Rupees in Lakh)	
	PARTICULARS	Yearly 31st March 2025	Yearly 31st March 2024
A.	CASH FLOW FROM OPERATING ACTIVITY		
	<u>Net Profit before tax and extraordinary items</u>	182.11	49.05
	Adjustments for Non Cash/ Non Trade Items:		
	Depreciation & Amortization Expenses	0.30	1.36
	Operating Profit before Working Capital Changes	182.41	50.41
	Adjusted for:		
	(Increase)/ Decrease in Trade & Other Receivables	(433.50)	(36.78)
	(Increase)/ Decrease in Inventories	272.86	1.90
	(Increase)/ Decrease in Provisions	0.69	
	Increase /(Decrease) in Trade & Other Liabilities	(0.19)	(4.49)
	Cash generated from Operations	22.27	11.03
	Income Tax (Paid)/ Refund	(23.15)	(9.48)
	NET CASH FLOW FROM OPERATING ACTIVITY - A	(0.87)	1.55
B.	CASH FLOW FROM INVESTING ACTIVITY		
	Purchase of Tangible Assets	-	-
	Cash Advances and Loans Received back	-	-
	NET CASH FLOW FROM INVESTING ACTIVITY - B	-	-
C.	CASH FLOW FROM FINANCING ACTIVITY		
	Other Inflows/ (Outflows) of Cash	-	-
	NET CASH FLOW FROM FINANCING ACTIVITY - C	-	-
D.	<u>Net Increase/ (Decrease) in Cash and</u>	(0.87)	1.55
	<u>Cash Equivalents (A+B+C)</u>		
E.	Cash and Cash Equivalent in the beginning of the year	1.67	0.12
	<u>Cash and Cash Equivalent at the end of the year (D+E)</u>	0.80	1.67



**BAMPSL SECURITIES LIMITED**

Regd. Off. : 100-A, Cycle Market,
Jhandewalan Extn., New Delhi-110055

Ref. No. :
Date: 20.05.2025

Date :

The BSE Limited
Phiroze Jeejeeboy Towers
Dalal street,
Mumbai- 400001
Email Id: corp.relations@bseindia.com

Sub:- Declaration with respect to unmodified opinion of the Statutory Auditors on Audited Financial Results for the Financial year ended 31st March, 2025.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and as amended till date, we hereby confirm that M/s G.C AGARWAL & ASSOCIATES, Chartered Accountants (ICAI Registration No.-017851N), Statutory Auditors of the Company has issued the Audit report with unmodified opinion on the Audited Financial Statement of the Company for the Financial year ended March 31, 2025.

This is for your information and Records.

Thanking You.

For BamPSL Securities Limited


Bisham Kumar Gupta
Managing Director

Independent Auditor's Report on Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
BAMPSL SECURITIES LIMITED

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **BAMPSL SECURITIES LIMITED** ("the Company") for the quarter and the year ended 31st March, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i) is presented in accordance with the requirements of Listing Obligations in this regard, and
- ii) give a true and fair view in conformity with the applicable Ind AS and other Accounting Principles generally accepted in India, of the net profit and other financial information of the Company for the quarter and year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the 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 "Auditors Responsibility for the Audit of the Standalone 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 there under, 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 basis for our opinion.

Management Responsibilities for the Financial Results

The statement has been prepared on the basis of the annual financial statements. The Board of Directors of the company are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit of the company and other financial information in accordance with the applicable Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors is 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 the statement. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Statements, 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 than 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 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 Company's 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 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 Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced.

We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

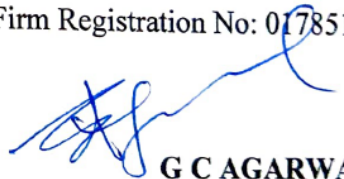
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of full financial year ended 31st March 2025 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, as required under the Listing Regulations.

For G C AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No: 017851N




G C AGARWAL
Partner

M.No.083820

UDIN: 25083820 BM0MLF8150

Place: New Delhi
Date: 20.05.2025