

October 27, 2021

To,
Department of Corporate Services
BSE Limited
P J Towers, Dalal Street,
Fort, Mumbai -400001
Scrip Code: 540725

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, BandraKurla
Complex, Bandra (E), Mumbai 400051
SYMBOL: SHAREINDIA

Sub: Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Re: Submission of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2021

Dear Sir,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at their Meeting held on today i.e. Wednesday, October 27, 2021 have approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on 30th September, 2021.

With regard to the above, please find attached herewith the following:

1. Limited Review Report for the Unaudited Standalone and Consolidated Financial Results.
2. Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2021.

The Board Meeting commenced at **04:00 P.M.** and concluded at **05:05 P.M.**

We request you to take the same on your records.

For **Share India Securities Limited**

For Share India Securities Limited



Company Secretary

Vikas Aggarwal
Company Secretary & Compliance Officer
M.No.: FCS 5512

Enclosure: As Above


**REVIEW REPORT TO THE BOARD OF DIRECTORS OF
SHARE INDIA SECURITIES LIMITED**

1. We have reviewed the accompanying statement of Unaudited Standalone Ind AS Financial Results ("Statement") of **Share India Securities Limited** ("the company") for the quarter and half year ended September 30, 2021 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 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 provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SVP & Associates
Chartered Accountants
FRN: 003838N



Place: New Delhi
Date: 27/10/2021
UDIN: 21089797 AAAAFM3971


CA Sudarshan Kumar
Partner
M. No. 089797

| Standalone Statement of Assets and Liabilities as at 30th September 2021 | | | |
|--|---|----------------------------------|--------------------------------|
| | | (Rs. in Lacs) | |
| | | As at 30-09-2021 Unaudited | As at 31-03-2021 Audited |
| I | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 4,787.72 | 3,749.04 |
| | (b) Capital work-in-progress | - | - |
| | (c) Investment Property | 19.09 | - |
| | (d) Goodwill | - | - |
| | (e) Other intangible assets | 6.02 | 4.45 |
| | (f) Intangible assets under development | - | - |
| | (g) Biological Assets other than Bearer Plants | - | - |
| | (h) Financial assets | - | - |
| | (i) Investments | 3,318.81 | 3,318.81 |
| | (ii) Trade Receivables | - | - |
| | (iii) Loans and Advances | - | - |
| | (iv) Other financial assets | 28,589.10 | 12,388.31 |
| | (j) Deferred tax assets (net) | 713.55 | 654.78 |
| | (j) Other Tax assets (net) | - | - |
| | (k) Other non-current assets | 1,309.35 | 508.11 |
| | Sub-total- Non-Current Assets | 38,743.65 | 20,623.49 |
| 2 | Current assets | | |
| | (a) Inventories | 3,775.47 | 6,453.70 |
| | (b) Financial assets | - | - |
| | (i) Investments | 814.76 | 5,107.32 |
| | (ii) Trade receivables | 286.32 | 165.87 |
| | (iii) Cash and cash equivalents | 32,704.19 | 9,651.20 |
| | (iv) Bank Balance Other than Cash and cash equivalents | 20,227.95 | 20,047.39 |
| | (v) Loans and Advances | - | - |
| | (vi) Other financial assets | 21,668.04 | 12,166.13 |
| | (c) Current Tax assets (net) | 1,727.07 | 2,122.75 |
| | (d) Other current assets | 164.66 | 622.98 |
| | Sub-total- Current Assets | 81,368.46 | 56,337.34 |
| | TOTAL ASSETS | 1,20,112.11 | 76,960.83 |
| II | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share capital | 3,190.66 | 3,190.66 |
| | (b) Other Equity | 27,689.43 | 22,601.02 |
| | Sub-total- Shareholders' Fund | 30,880.09 | 25,791.68 |
| | LIABILITIES | | |
| 2 | Non-current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | - | 0.57 |
| | (ia) Lease Liabilities | 750.58 | - |
| | (ii) Trade Payables:- | - | - |
| | (A) Total Outstanding dues of Micro and Small Enterprises; and | - | - |
| | (B) Total Outstanding dues other than Micro and Small Enterprises | - | - |
| | (iii) Other financial liabilities other than (i) and (ii) above | - | - |
| | (b) Provisions | 93.60 | 93.60 |
| | (c) Deferred tax liabilities (net) | - | - |
| | (d) Other Non-Current liabilities | - | - |
| | Sub-total- Non-Current Liabilities | 844.18 | 94.17 |
| 3 | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 4,424.74 | 8,922.63 |
| | (ia) Liabilities | 104.18 | - |
| | (ii) Trade Payables:- | - | - |
| | (A) Total outstanding dues of micro enterprises and small enterprises; and | - | - |
| | (B) Total outstanding dues other than micro enterprises and small enterprises | 77,334.59 | 33,827.02 |
| | (iii) Other financial liabilities other than (i) and (ii) above | 1,095.64 | 1,081.27 |
| | (b) Other current liabilities | 3,685.15 | 5,374.45 |
| | (c) Provisions | 1,743.54 | 1,869.60 |
| | (d) Other tax liabilities (net) | - | - |
| | Sub-total- Current Liabilities | 88,387.84 | 51,074.97 |
| | TOTAL-EQUITY AND LIABILITIES | 1,20,112.11 | 76,960.83 |

For SHARE INDIA SECURITIES LTD.
For Share India Securities Limited

Parveen Gupta

Director/Authorised Signatory

Parveen Gupta
(Chairman & Managing Director)
DIN: 00013926

Place: Noida
Date: 27th October, 2021

Standalone Financial Results for the Quarter and Half Year Ended on 30th September 2021

| Particulars | | (Rs. in Lacs, except EPS) | | | | | |
|-------------|--|---------------------------|-----------------|------------------|---------------------|------------------|--------------------------|
| | | For the Quarter Ended | | | For Half Year Ended | | For Financial Year Ended |
| | | 30-09-2021 | 30-09-2020 | 30-06-2021 | 30-09-2021 | 30-09-2020 | 31-03-2021 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| I | Revenue from Operations | 16,243.53 | 7,306.18 | 11,751.98 | 27,995.52 | 14,277.46 | 38,279.51 |
| II | Other Income | 68.80 | 7.19 | 50.15 | 118.95 | 9.03 | 80.59 |
| III | Total Revenue (I+II) | 16,312.33 | 7,313.37 | 11,802.13 | 28,114.47 | 14,286.49 | 38,360.10 |
| | Expenses: | | | | | | |
| | (a) Finance costs | 819.92 | 322.48 | 691.23 | 1,511.15 | 609.77 | 1,520.85 |
| | (b) Cost of materials consumed | - | - | - | - | - | - |
| | (c) Purchase of stock-in-trade | 546.31 | 0.46 | 92.97 | 639.28 | 215.95 | 2,715.79 |
| | (d) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 1,171.11 | 129.83 | 577.12 | 1,748.23 | 366.53 | (1,413.76) |
| | (e) Employee benefit expense | 1,528.79 | 1,444.80 | 1,485.04 | 3,013.83 | 3,119.09 | 6,402.27 |
| | (f) Depreciation and amortization expenses | 193.44 | 96.07 | 156.40 | 349.84 | 186.25 | 436.42 |
| | (g) Other expenses | 7,352.59 | 3,809.96 | 5,593.68 | 12,946.27 | 6,783.90 | 20,133.83 |
| IV | Total Expenses | 11,612.16 | 5,803.60 | 8,596.44 | 20,208.60 | 11,281.49 | 29,795.40 |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | 4,700.17 | 1,509.78 | 3,205.70 | 7,905.87 | 3,005.00 | 8,564.70 |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit/(Loss) before tax (V+VI) | 4,700.17 | 1,509.78 | 3,205.70 | 7,905.87 | 3,005.00 | 8,564.70 |
| VIII | Tax expenses: | | | | | | |
| | (a) Current tax | 932.48 | 382.11 | 806.81 | 1,739.29 | 767.26 | 1,838.90 |
| | (b) Deferred tax | (43.04) | (2.58) | (15.73) | (58.77) | (10.91) | (7.06) |
| IX | Profit/(Loss) for the period from continuing operations (VII-VIII) | 3,810.73 | 1,130.25 | 2,414.62 | 6,225.35 | 2,248.64 | 6,732.87 |
| X | Profit/(Loss) from discontinued operations | - | - | - | - | - | - |
| XI | Tax expenses of discontinued operations | - | - | - | - | - | - |
| XII | Profit/(Loss) from discontinued operations (after tax)(X-XI) | - | - | - | - | - | - |
| XIII | Net Profit/(Loss) for the period (IX+XII) | 3,810.73 | 1,130.25 | 2,414.62 | 6,225.35 | 2,248.64 | 6,732.87 |
| XIV | Other Comprehensive Income | | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | - | - | - | - | - | 28.17 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | (7.09) |
| | B (i) Items that will be reclassified to profit or loss | 43.11 | 465.16 | (32.98) | 10.13 | 457.71 | 1,357.78 |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Other Comprehensive Income (A+B) | 43.11 | 465.16 | (32.98) | 10.13 | 457.71 | 1,378.86 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period) | 3,853.84 | 1,595.40 | 2,381.64 | 6,235.48 | 2,706.35 | 8,111.72 |
| XVI | Earning per equity share (Basic): | 11.94 | 3.54 | 7.57 | 19.51 | 7.05 | 21.10 |
| | Earning per equity share (Diluted): | 11.94 | 3.54 | 7.57 | 19.51 | 7.05 | 21.10 |

By the Order of the Board
For Share India Securities Limited

For SHARE INDIA SECURITIES LTD.

Parveen Gupta

Director/Authorised Signatory

Parveen Gupta
(Chairman & Managing Director)
DIN: 00013926

Place: Noida
Date: 27th October, 2021

Standalone Cash Flow Statement for the Half Year ended 30th September, 2021

| PARTICULARS | (Rs. in Lacs) | |
|--|--------------------------------|----------------------------|
| | April 2021 - September 2021 | April 2020 - March 2021 |
| A. Cash Flow from Operating Activities | | |
| Net Profit Before Tax | 7,905.87 | 8,564.70 |
| Adjustments for: | | |
| Depreciation | 349.84 | 436.42 |
| Interest charges | 815.50 | 1,162.48 |
| Remeasurement of Defined Benefit Plan in OCI | - | 18.22 |
| Interest received | (984.57) | (1,869.67) |
| Dividend Income | (477.49) | (945.22) |
| Profit on Sale of Investments | 133.81 | (644.38) |
| Profit on Sale of Investments(OCI) | (748.23) | (253.96) |
| Profit on Sale of Property, Plant & Equipments | - | (7.09) |
| Interest on Financial lease obligation | 41.96 | - |
| Operating profit before working capital changes | 7,036.69 | 6,461.50 |
| Adjustment for: | | |
| Trade receivables | (120.45) | 416.08 |
| Inventories | 2,678.23 | (4,826.19) |
| Trade & Other payables | 43,507.57 | 25,487.85 |
| Other Liabilities & Provisions | (1,674.93) | 3,367.97 |
| Other receivables / Current Assets | (8,647.91) | (9,486.75) |
| Cash generated from Operations before Tax | 42,779.20 | 21,420.45 |
| Direct Tax Paid (Net) | (1,865.35) | (1,073.85) |
| Net Cash Flow from operating activities (A) | 40,913.84 | 20,346.61 |
| B. Cash Flow from Investing Activities | | |
| Purchase of Property, Plant & Equipments | (389.52) | (887.87) |
| Right of Use of Asset | (120.59) | - |
| Sale of Property, Plant & Equipments | - | 11.35 |
| Purchase of investments | (12,000.54) | (51,921.36) |
| Sale of investments | 16,159.30 | 49,860.67 |
| Changes in Loans and Advances | - | 23.45 |
| Interest received | 984.57 | 1,869.67 |
| Fixed Deposits | (5,895.31) | (5,192.88) |
| Capital Advances for new Office | (801.24) | (140.42) |
| Changes in Non Current Financial Assets | (10,486.04) | (9,108.14) |
| Dividend Received | 477.49 | 945.22 |
| Net Gain on fair Valuation of Investment | 10.13 | 1,103.82 |
| Net Cash Flow from investing activities (B) | (12,061.77) | (13,436.50) |
| C. Cash Flow from Financing Activities | | |
| Changes in Long term borrowings | (0.57) | (10.63) |
| Changes in Short term borrowings | (4,497.89) | 428.98 |
| Interest paid | (815.50) | (1,162.48) |
| Interest on financial lease obligation | (41.96) | - |
| Lease liability | (44.32) | - |
| Dividend Paid | (398.83) | (478.83) |
| Net Cash Flow from Financing activities (C) | (5,799.08) | (1,222.96) |
| NET INCREASE / DECREASE IN CASH (A+B+C) | 23,052.99 | 5,687.15 |
| Cash & Cash Equivalent at the beginning of year | 9,651.20 | 3,964.05 |
| Cash & Cash Equivalent at the end of year | 32,704.19 | 9,651.20 |

Place: Noida
Date: 27th October, 2021

By the Order of the Board
For Share India Securities Limited

Parveen Gupta

Director/Authorised Signatory

Parveen Gupta
(Chairman & Managing Director)

DIN: 00013926

**REVIEW REPORT TO THE BOARD OF DIRECTORS OF
SHARE INDIA SECURITIES LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Share India Securities Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associate for the quarter and half year ended September 30th, 2021 ("the Statement") which includes a associate, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015. 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. A review is limited primarily to inquiries of the personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

| Sr. No. | Name of the Entity | Relationship |
|---------|--|--------------------|
| 1. | Share India Capital Services Private Limited | Subsidiary Company |
| 2. | Share India Securities (IFSC) Private Limited | Subsidiary Company |
| 3. | Share India Insurance Brokers Private Limited | Subsidiary Company |
| 4. | Share India Fincap Private Limited (Formerly Windpipe Finvest Private Limited) | Subsidiary Company |
| 5. | Total Securities (IFSC) Private Limited | Subsidiary Company |
| 6. | Total Securities Overseas Limited | Subsidiary Company |
| 7. | Total Commodities (India) Private Limited | Subsidiary Company |
| 8. | Share India Global Pte. Ltd. | Subsidiary Company |
| 9. | Share India Smile Foundation | Subsidiary Company |
| 10. | Share India Commodity Brokers Private Limited | Associate Company |



5. We did not review the financial information of 7(seven) subsidiaries included in the consolidated unaudited financial results, whose financial information reflect total revenues of Rs. 5,892.81 Lacs and Rs. 9,536.11 Lacs, total net profit/(loss) after tax of Rs. 561.73 Lacs and Rs. 1870.95 Lacs and total comprehensive income / loss of Rs. 549.39 Lacs and Rs. 1861.90 Lacs , for the quarter ended September 30, 2021 and for the half year ended September 30, 2021 respectively as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of netprofit/(loss) after tax of Rs. 1.13 Lacs and Rs. 4.40 Lacs and total comprehensive income / loss of Rs. 6.60 Lacs and Rs. 9.44 Lacs for the quarter ended September 30, 2021 and for the half year ended September 30, 2021 respectively as considered in the consolidated unaudited financial results, in respect of 1 (one) associate, whose interim financial statements have not been reviewed by us. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, is based solely on the reports of the other auditors .

6. This consolidated Financial Results also includes the unaudited Financial Results of 2(two) subsidiary whose financial information reflect total revenues of Rs. (8.78) Lacs and Rs.9.16 lacs, total net profit/(loss) after tax of Rs.(18.81) Lacs and Rs.(46.97) Lacs and total comprehensive income / loss of Rs.(17.48) Lacs and Rs.(45.64) Lacs for the quarter ended September 30, 2021 and for the half year ended September 30, 2021 respectively as considered in the consolidated unaudited financial results. These unaudited interim financial information have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such unaudited interim Financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim Financial information are not material to the Group.

7. Based on our review conducted, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.


Place: New Delhi

Date: 27/10/2021

UDIN: 21009797AAAAFN6991



For SVP & Associates
Chartered Accountants
FRN: 003838N


CA Sudarshan Kumar
Partner
M. No. 089797

| Consolidated Statement of Assets and Liabilities as at 30th September 2021 | | | |
|--|---|--------------------|------------------|
| | Particulars | (Rs. in Lacs) | |
| | | As at | As at |
| | | 30-09-2021 | 31-03-2021 |
| | | Unaudited | Audited |
| I | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 4,793.58 | 3,773.58 |
| | (b) Capital work-in-progress | - | - |
| | (c) Investment Property | 19.09 | - |
| | (d) Goodwill | - | - |
| | (e) Other intangible assets | 21.60 | 9.60 |
| | (f) Intangible assets under development | - | - |
| | (g) Biological Assets other than Bearer Plants | - | - |
| | (h) Financial assets | - | - |
| | (i) Investments | 297.20 | 328.23 |
| | (ii) Trade Receivables | - | - |
| | (iii) Loans and Advances | 9,369.82 | 7,809.96 |
| | (iv) Other financial assets | 29,110.70 | 12,900.82 |
| | (j) Deferred tax assets (net) | 843.12 | 778.48 |
| | (j) Other Tax assets (net) | - | - |
| | (k) Other non-current assets | 1,393.10 | 591.86 |
| | Sub-total- Non-Current Assets | 45,848.21 | 26,192.53 |
| 2 | Current assets | | |
| | (a) Inventories | 3,775.47 | 6,453.70 |
| | (b) Financial assets | - | - |
| | (i) Investments | 2,382.52 | 6,383.56 |
| | (ii) Trade receivables | 553.65 | 238.28 |
| | (iii) Cash and cash equivalents | 33,113.87 | 10,419.38 |
| | (iv) Bank Balance Other than Cash and cash equivalents | 20,325.50 | 20,289.88 |
| | (v) Loans and Advances | 2,581.00 | 131.00 |
| | (vi) Other financial assets | 22,054.31 | 12,523.63 |
| | (c) Current Tax assets (net) | 2,637.86 | 2,866.85 |
| | (d) Other current assets | 2,697.97 | 627.20 |
| | Sub-total- Current Assets | 90,122.15 | 59,933.47 |
| | TOTAL ASSETS | 1,35,970.36 | 86,126.00 |
| II | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share capital | 3,190.66 | 3,190.66 |
| | (b) Other Equity | 31,424.42 | 24,847.38 |
| | Sub-total- Shareholders' Fund | 34,615.08 | 28,038.04 |
| | LIABILITIES | | |
| 2 | Non-current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | | |
| | (ia) Lease Liabilities | 750.58 | 0.57 |
| | (ii) Trade Payables:- | | |
| | (A) Total Outstanding dues of Micro and Small Enterprises; and | | |
| | (B) Total Outstanding dues other than Micro and Small Enterprises | | |
| | (iii) Other financial liabilities other than (i) and (ii) above | | |
| | (b) Provisions | 102.57 | 102.57 |
| | (c) Deferred tax liabilities (net) | - | - |
| | (d) Other Non-Current liabilities | - | - |
| | Sub-total- Non-Current Liabilities | 853.15 | 103.15 |
| 3 | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | | |
| | (ia) Lease Liabilities | 12,874.78 | 11,851.94 |
| | (ii) Trade Payables:- | 104.18 | - |
| | (A) Total outstanding dues of micro enterprises and small enterprises; and | | |
| | (B) Total outstanding dues other than micro enterprises and small enterprises | 75,516.07 | 32,091.36 |
| | (iii) Other financial liabilities other than (i) and (ii) above | 2,043.17 | 2,939.55 |
| | (b) Other current liabilities | 7,072.72 | 8,760.57 |
| | (c) Provisions | 2,891.21 | 2,341.40 |
| | (d) Other tax liabilities (net) | - | - |
| | Sub-total- Current Liabilities | 1,00,502.13 | 57,984.82 |
| | TOTAL-EQUITY AND LIABILITIES | 1,35,970.36 | 86,126.00 |

For SHARE INDIA SECURITIES LTD.
For Share India Securities Limited

Parveen Gupta

Director/Authorised Signatory

Parveen Gupta
(Chairman & Managing Director)
DIN: 00013926

Place: Noida
Date: 27th October, 2021

Consolidated Financial Results for the Quarter and Half Year ended on 30th September 2021

| Particulars | | (Rs. in Lacs, except EPS) | | | | | |
|-------------|--|---------------------------|-----------------|------------------|---------------------|------------------|--------------------------|
| | | For Quarter Ended | | | For Half Year Ended | | For Financial Year Ended |
| | | 30-09-2021 | 30-09-2020 | 30-06-2021 | 30-09-2021 | 30-09-2020 | 31-03-2021 |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from Operations | 21,297.41 | 8,224.65 | 14,958.03 | 36,255.44 | 15,875.15 | 44,795.43 |
| II | Other Income | 528.78 | 86.82 | 505.35 | 1,034.13 | 148.83 | 585.95 |
| III | Total Revenue (I+II) | 21,826.20 | 8,311.47 | 15,463.38 | 37,289.57 | 16,023.99 | 45,381.38 |
| | Expenses: | | | | | | |
| (a) | Finance costs | 839.44 | 535.64 | 912.61 | 1,752.05 | 954.04 | 2,496.03 |
| (b) | Cost of materials consumed | - | - | - | - | - | - |
| (c) | Purchase of stock-in-trade | 546.31 | (0.92) | 171.99 | 718.30 | 214.57 | 2,715.79 |
| (d) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 1,246.33 | 129.83 | 501.90 | 1,748.23 | 366.53 | (1,413.76) |
| (e) | Employee benefit expense | 2,249.95 | 1,848.47 | 2,728.85 | 4,978.80 | 3,775.49 | 8,003.72 |
| (f) | Depreciation and amortization expenses | 196.42 | 97.65 | 159.11 | 355.53 | 188.48 | 444.06 |
| (g) | Other expenses | 10,335.72 | 3,884.90 | 6,483.06 | 16,818.78 | 6,929.54 | 22,753.95 |
| (h) | Net loss on derecognition of financial instruments under amortised cost category | - | - | - | - | - | - |
| (i) | Impairment on financial instruments | 45.00 | 4.90 | 6.49 | 51.50 | 5.40 | 38.66 |
| IV | Total Expenses | 15,459.18 | 6,500.47 | 10,964.01 | 26,423.19 | 12,434.05 | 35,038.45 |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | 6,367.02 | 1,811.00 | 4,499.37 | 10,866.38 | 3,589.93 | 10,342.93 |
| VI | Exceptional Items | (699.46) | - | - | (699.46) | - | - |
| VII | Profit/(Loss) before tax (V+VI) | 5,667.56 | 1,811.00 | 4,499.37 | 10,166.92 | 3,589.93 | 10,342.93 |
| VIII | Tax expenses: | | | | | | |
| (a) | Current tax | 1,425.16 | 437.22 | 1,100.17 | 2,525.33 | 887.45 | 2,301.87 |
| (b) | MAT Credit | 6.03 | (11.96) | - | 6.03 | (11.96) | (17.70) |
| (c) | Deferred tax | (42.88) | (1.39) | (15.73) | (58.61) | (10.93) | (10.32) |
| IX | Profit/(Loss) for the period from continuing operations (VII-VIII) | 4,279.24 | 1,387.13 | 3,414.93 | 7,694.16 | 2,725.37 | 8,069.08 |
| X | A. Profit/(Loss) from discontinued operations | - | - | - | - | - | - |
| | B. Tax expenses of discontinued operations | - | - | - | - | - | - |
| XI | Profit/(Loss) from discontinued operations (after tax) (X(A-B)) | - | - | - | - | - | - |
| XII | Profit / (Loss) from Associates (after tax) | 1.13 | (1.46) | 3.28 | 4.40 | 6.22 | 6.05 |
| XIII | Net Profit/(Loss) for the period (IX+XI+XII) | 4,280.36 | 1,385.67 | 3,418.20 | 7,698.57 | 2,731.59 | 8,075.13 |
| XIV | Other Comprehensive Income | | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | - | - | - | - | - | 28.42 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | (7.15) |
| | B (i) Items that will be reclassified to profit or loss | 56.77 | 449.94 | (36.27) | 20.50 | 453.75 | 1,330.10 |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | C (i) Profit from Associates (after tax) | 5.47 | 2.37 | (0.43) | 5.04 | 1.96 | 4.71 |
| | Other Comprehensive Income (A+B+C) | 62.24 | 452.31 | (36.70) | 25.54 | 455.71 | 1,356.07 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period) | 4,342.61 | 1,837.98 | 3,381.50 | 7,724.11 | 3,187.29 | 9,431.20 |
| XVI | Total profit or loss, attributable to | | | | | | |
| | Profit or loss, attributable to owners of parent | 4,280.36 | 1,385.67 | 3,418.20 | 7,698.57 | 2,731.59 | 8,075.13 |
| | Total profit or loss, attributable to non-controlling interests | - | - | - | - | - | - |
| XVII | Total Comprehensive income for the period attributable to | | | | | | |
| | Comprehensive income for the period attributable to owners of parent | 4,342.61 | 1,837.98 | 3,381.50 | 7,724.11 | 3,187.29 | 9,431.20 |
| | Total comprehensive income for the period attributable to non-controlling interests | - | - | - | - | - | - |
| XVIII | Earning per equity share (Basic): | 13.42 | 4.34 | 10.71 | 24.13 | 8.56 | 25.31 |
| | Earning per equity share (Diluted): | 13.42 | 4.34 | 10.71 | 24.13 | 8.56 | 25.31 |

By the Order of the Board
For Share India Securities Limited
For SHARE INDIA SECURITIES LTD.

Parveen Gupta
Director/Authorised Signatory
Parveen Gupta
(Chairman & Managing Director)
DIN: 00013926

Place: Noida
Date: 27th October, 2021

Consolidated Segment Wise Results for the Quarter and Half Year ended on 30th September 2021

| Particulars | | (Rs. in Lacs) | | | | | |
|-------------|--------------------------------|--------------------|------------------|--------------------|---------------------|------------------|--------------------------|
| | | For Quarter Ended | | | For Half Year Ended | | For Financial Year Ended |
| | | 30-09-2021 | 30-09-2020 | 30-06-2021 | 30-09-2021 | 30-09-2020 | 31-03-2021 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| I | Segment Revenue | | | | | | |
| 1 | Share Broking/Trading Business | 20,590.79 | 7,860.83 | 14,527.47 | 35,118.26 | 15,340.47 | 43,088.93 |
| 2 | Ininsurance Business | 50.96 | 78.69 | 35.48 | 86.44 | 108.32 | 265.35 |
| 3 | Merchant Banking Business | 19.49 | 12.86 | 35.96 | 55.45 | 27.49 | 75.86 |
| 4 | NBFC Business | 1,164.96 | 359.09 | 864.47 | 2,029.43 | 547.70 | 1,951.24 |
| 5 | Unallocated | - | - | - | - | - | - |
| | Total | 21,826.20 | 8,311.47 | 15,463.38 | 37,289.57 | 16,023.99 | 45,381.38 |
| II | Segment Results | | | | | | |
| 1 | Share Broking/Trading Business | 6,233.26 | 1,990.12 | 4,611.89 | 10,845.15 | 4,040.35 | 11,005.02 |
| 2 | Ininsurance Business | (3.28) | 50.20 | 7.03 | 3.75 | 52.34 | 122.01 |
| 3 | Merchant Banking Business | 9.04 | 0.21 | 24.18 | 33.22 | (1.38) | 17.67 |
| 4 | NBFC Business | 968.22 | 306.11 | 782.56 | 1,750.78 | 452.66 | 1,694.37 |
| 5 | Unallocated | (0.78) | - | (13.68) | (14.46) | - | (0.10) |
| | Total Profit before Tax | 7,206.46 | 2,346.64 | 5,411.97 | 12,618.43 | 4,543.97 | 12,838.96 |
| | Less: Extraordinary items | 699.46 | - | - | 699.46 | - | - |
| | Less: Finance charges | 839.44 | 535.64 | 912.61 | 1,752.05 | 954.04 | 2,496.03 |
| | Less: Tax Expenses | 1,388.32 | 423.88 | 1,084.44 | 2,472.76 | 864.56 | 2,273.85 |
| | Add: Profit from Associates | 1.13 | (1.46) | 3.28 | 4.40 | 6.22 | 6.05 |
| | Total Profit after tax | 4,280.36 | 1,385.67 | 3,418.20 | 7,698.57 | 2,731.59 | 8,075.13 |
| III | Segment Assets | | | | | | |
| 1 | Share Broking/Trading Business | 1,25,289.66 | 62,259.19 | 91,863.99 | 1,25,289.66 | 62,259.19 | 76,935.09 |
| 2 | Ininsurance Business | 587.52 | 503.97 | 578.99 | 587.52 | 503.97 | 591.74 |
| 3 | Merchant Banking Business | 14.56 | 11.21 | 618.02 | 14.56 | 11.21 | 32.94 |
| 4 | NBFC Business | 10,073.04 | 13,506.63 | 11,518.83 | 10,073.04 | 13,506.63 | 8,561.25 |
| 5 | Unallocated | 5.58 | - | 6.37 | 5.58 | - | 5.00 |
| | Total | 1,35,970.36 | 76,281.01 | 1,04,586.20 | 1,35,970.36 | 76,281.01 | 86,126.00 |
| IV | Segment Liabilities | | | | | | |
| 1 | Share Broking/Trading Business | 92,420.67 | 42,393.51 | 64,178.72 | 92,420.67 | 42,393.51 | 52,971.73 |
| 2 | Ininsurance Business | 25.61 | 8.87 | 14.60 | 25.61 | 8.87 | 32.57 |
| 3 | Merchant Banking Business | 15.25 | 6.43 | 21.27 | 15.25 | 6.43 | 15.08 |
| 4 | NBFC Business | 8,893.61 | 11,501.78 | 8,979.98 | 8,893.61 | 11,501.78 | 5,068.50 |
| 5 | Unallocated | 0.15 | - | 0.15 | 0.15 | - | 0.10 |
| | Total | 1,01,355.28 | 53,910.58 | 73,194.73 | 1,01,355.28 | 53,910.58 | 58,087.97 |

By the Order of the Board
For Share India Securities Limited

For SHARE INDIA SECURITIES LTD.

Parveen Gupta

Director/Authorised Signatory

Parveen Gupta
(Chairman & Managing Director)
DIN: 00013926

Place: Noida
Date: 27th October, 2021

Consolidated Cash Flow Statement for the Half Year ended on 30th September 2021

| PARTICULARS | (Rs. in Lacs) | |
|--|--------------------------------|----------------------------|
| | April 2021 - September 2021 | April 2020 - March 2021 |
| CASH FLOW FROM (USED) IN OPERATING ACTIVITIES | | |
| Profit before Tax | 10,166.92 | 10,342.93 |
| Adjusted for: | | |
| Changes in DTA/MAT Entitlement | - | 0.27 |
| (Excess)/provision for tax related to earlier years(net) | 0.02 | 27.53 |
| Depreciation | 355.53 | 444.06 |
| Provision for Gratuity | - | 23.80 |
| Impairment of financial assets | 32.03 | 10.67 |
| Interest charges | 1,054.88 | 2,136.49 |
| Profit on Sale of Investments | (1,487.25) | (1,163.68) |
| Interest received | (1,974.06) | (3,249.88) |
| Dividend Income | (329.15) | 485.08 |
| Net Gain on Foreign Currency Translation Reserve | 10.38 | (27.68) |
| Interest on Financial Lease obligation | 41.96 | - |
| Exceptional Items | 699.46 | - |
| Operating profit before working capital changes | 8,570.73 | 9,029.59 |
| Adjustment for: | | |
| Changes in Trade receivables | (315.37) | 630.41 |
| Changes in Inventories | 2,678.23 | (4,826.19) |
| Trade & Other payables | 43,424.72 | 23,735.07 |
| Changes in Other Financial Liabilities | (896.38) | 1,370.60 |
| Changes in Other Current Liabilities | (1,687.85) | 5,870.14 |
| Changes in Other Financial Assets/Current Assets | (11,617.24) | (10,031.55) |
| Cash generated from Operations before Tax | 40,156.85 | 25,778.07 |
| Direct Tax Paid (Net) | (2,442.31) | (1,231.59) |
| Net Cash flow from operating activities (A) | 37,714.54 | 24,546.48 |
| B. Cash flow from Investing Activities | | |
| Purchase of Property, Plant & Equipments and Intangibles | (405.65) | (894.65) |
| Right of Use Asset | (120.59) | - |
| Disposal of Property, Plant & Equipments and Intangibles | 18.70 | 4.26 |
| Disposal of investments | 50,597.54 | 65,394.69 |
| Purchase of investments | (45,826.45) | (67,336.77) |
| Changes in Long Term Loans and Advances | (1,591.89) | (1,656.92) |
| Interest received | 1,974.06 | 3,249.88 |
| Changes in Other Financial Assets | (10,495.13) | (9,624.14) |
| Change in non current assets | (801.24) | (140.42) |
| Fixed Deposits | (5,750.37) | (5,131.86) |
| Changes in Loans & Advances | (2,450.00) | (131.00) |
| Dividend Received | 329.15 | (485.08) |
| Net Gain on fair Valuation of Investment | 10.13 | 1,103.82 |
| Investment in Subsidiary | - | 46.56 |
| Revaluation of investment in Associate | 9.44 | 10.76 |
| Net Cash flow from investing activities (B) | (14,502.32) | (15,590.87) |
| C. Cash flow from financing activities | | |
| Change in Borrowings | 1,022.26 | (707.58) |
| Interest paid | (1,054.88) | (2,136.49) |
| Interest on Financial Lease obligation | (41.96) | - |
| Lease liability | (44.32) | - |
| Dividend Paid | (398.83) | (478.83) |
| Change in Non Financial Liabilities | - | - |
| Net Cash flow from Financing activities (C) | (517.73) | (3,322.90) |
| NET INCREASE / DECREASE IN CASH (A+B+C) | 22,694.49 | 5,632.71 |
| Cash & Cash Equivalent at the beginning of year | 10,419.38 | 4,786.67 |
| Cash & Cash Equivalent at the end of year | 33,113.87 | 10,419.38 |

For SHARE INDIA SECURITIES LTD.

Parveen Gupta

Director/Authorised Signatory

Parveen Gupta
(Chairman & Managing Director)
DIN: 00013926

Place: Noida
Date: 27th October, 2021

Notes to Un-audited Standalone & Consolidated Financial Results for the quarter and half year ended 30th September, 2021

1. The Un-audited Standalone & Consolidated financial results of the Company for the quarter and half year ended 30th September, 2021 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their respective meetings held on 27th October, 2021.
2. Limited Review of the Unaudited Financial Results for the quarter and half year ended 30th September, 2021 has been carried out by the statutory auditors.
3. Figures for previous quarter / period have been regrouped and reclassified wherever considered necessary, to confirm to current quarter / period's classification / disclosures.
4. The Board of Directors of the Company in its meeting held today i.e. on 27th October, 2021 declared 2nd Interim Dividend of Rupee 1.25/- (One Rupee and twenty five Paise Only) per equity share of Rs. 10/- each for the financial year 2021-2022
5. The Board of Directors of the Company in its meeting held on July 28, 2021 declared 1st Interim Dividend of Rupee 0.75/- (Seventy Five Paise Only) per equity share of Rs. 10/- each for the financial year 2021-2022;
6. During the quarter ended 30th September, 2021, Share India Insurance Brokers Pvt. Ltd, a wholly owned subsidiary of Share India Securities Ltd, launched its digital platform named "Policysquare.in" on August 17, 2021.
7. During the quarter ended 30th September, 2021, Ms. Jatin Bansal was appointed as an Additional Independent Director w.e.f. 21st August, 2021.
8. The Board of Directors of the Company in its meeting held on September 23, 2021 approved the following:-
 - a) acquisition of 51% shareholding in M/s. Algowire Trading Technologies Private Limited by acquisition of shareholding from existing shareholders of Algowire Trading Technologies Private Limited at a consideration of Rs. 2.142 crores.
 - b) Investment of in the share capital of M/s. Utrade Solutions Private Limited through subscription of fresh share capital of M/s. Utrade Solutions Private Limited to the extent of 63.50% of the post issue share capital of M/s. Utrade Solutions Private Limited at a consideration of Rs. 13.684 crores.
9. During the quarter ended 30th September, 2021, the designation of Mr. Ankit Taak, Mr. Piyush Mahesh Khandelwal, Ms. Sonal Sood and Mr. Jatin Bansal changed from Additional Independent Directors to Independent Directors and Mr. Suresh Arora was appointed as Whole - Time Director at the Annual General Meeting dated 15th September, 2021.
10. Further, Final Dividend of Rupee 0.50 (Fifty Paise Only) per equity share of Rs. 10/- each for the Financial Year 2020-2021 was approved at the Annual General Meeting held on 15th September, 2021.

For Share India Securities Ltd.

Paween Gupta

Director/Audit Signatory

11. Though COVID-19 has caused significant disruptions to businesses across India, yet the company's business has not been adversely impacted owing to nature of its operations.
12. The standalone and consolidated figures for "Revenue from Operations" for the quarter and half year ended 30.09.2020 has been arrived at by deducting Securities Transaction Tax (STT) directly as same is a direct expense, to bring it in line with the results for financial year and quarter ended 31.03.2021. Thus, the standalone and consolidated figures for "Revenue from Operations" for quarter and half year ended 30.09.2020 have been adjusted with the amount of STT and excluding the same from the amount of expenses, to arrive at the comparable figures.

The amounts of STT subtracted from "Revenue from Operations" in the standalone and consolidated figures, for the quarter and half year ended 30.09.2020 are INR 2,252.33 Lacs and INR 4,084.30 Lacs, respectively.

13. Share India Securities Limited including its subsidiary companies M/s. Share India Fincap Private Limited (NBFC) and M/s. Total Commodity India Private Limited are engaged in the business of trading securities and investments wherein interest income and dividend income are a part of operational income.

Therefore, the standalone and consolidated figures for "Revenue from Operations" for the quarter and half year ended 30.09.2020 have been arrived at by including therein both the interest as well as dividend amounts to bring it in line with the results for financial year and quarter ended 31.03.2021. Thus, the standalone and consolidated figures for "Revenue from Operations" for quarter and half year ended 30.09.2020 have been adjusted with the amounts of interest and dividend and excluding the same from the amount of "Other Income".

The amounts of interest income added to "Revenue from Operations" in the standalone figures for the quarter and half year ended 30.09.2020 are INR 383.40 Lacs and INR 702.81 Lacs, respectively, whereas the amounts of interest income added to "Revenue from Operations" in the consolidated figures for the quarter and half year ended 30.09.2020 are INR 383.40 Lacs and INR 716.82 Lacs, respectively, and the amount of dividend income added to "Revenue from Operations" in the standalone figures for the quarter and half year ended 30.09.2020 are Nil, whereas the amounts of dividend income added to "Revenue from Operations" in the consolidated figures for the quarter and half year ended 30.09.2020 are NIL and INR 0.02 Lacs, respectively.

Note for Exceptional Item

Amount of exceptional item of INR 699.46 lacs for the quarter and half year ended 30.09.2021 represents the disputed tax which has been paid in this current period for its wholly owned subsidiary Share India Fincap Private Limited. The demand was disputed and has been settled in this quarter under Direct Tax Vivad se Vishwas scheme as per government regulations

14. The unaudited standalone & consolidated financial results of the Company for the quarter and half year ended 30th September, 2021 are also available on the website of the Stock Exchanges, where the Shares of the Company are listed i.e., www.bseindia.com, www.nseindia.com and on Company's website (www.shareindia.com).

By the Order of the Board
For Share India Securities Limited
For Share India Securities Ltd.

Parveen Gupta
Director/Auth. Signatory

Parveen Gupta
Chairman & Managing Director
DIN: 00013926

Place: Noida

Date: 27.10.2021