

JPT SECURITIES LIMITED

Registered Office: SKIL House, 209, Bank Street Cross Lane, Fort, Mumbai - 400 023.

CIN: L67120MH1994PLC204636; Tel: 022-6619 9000; Fax: 022-2269 6024

E-mail: company.secretary@jptsecurities.com; Website: www.jptsecurities.com

JPT Securities Limited							(Rs. in Lacs)
Statement of Standalone Unaudited Financial Results for the quarter and period ended September 30, 2019							
Sr. No.	Particulars	Quarter ended			half year ended		Year ended
		30.09.2019 Unaudited	30.06.2019 Unaudited	30.09.2018 Unaudited	30.09.2019 Unaudited	30.09.2018 Unaudited	31.03.2019 Audited
I	Income						
	Revenue from operations- Interest Income	16.60	15.32	17.64	31.92	35.09	70.00
	Other Income	-	-	-	-	-	-
	Total Income	16.60	15.32	17.64	31.92	35.09	70.00
II	Expenses						
	(a) Employees benefits expenses	5.90	9.48	4.05	15.38	8.10	34.26
	(b) Finance Cost	0.16	-	-	0.16	-	-
	(c) Depreciation and amortisation expenses	0.99	0.03	-	1.02	-	-
	(d) Net loss on fair value changes	2.76	5.37	5.93	8.13	12.46	13.02
	(e) Other expenses	5.75	5.09	1.21	10.84	7.45	17.81
	Total expenses	15.56	19.97	11.19	35.53	28.01	65.09
III	Profit before exceptional items and tax (III-IV)	1.04	(4.65)	6.45	(3.61)	7.08	4.91
IV	Exceptional items	-	-	-	-	-	-
V	Profit before tax (V-VI)	1.04	(4.65)	6.45	(3.61)	7.08	4.91
VI	Tax Expenses						
	(a) Current Tax	0.49	0.65	3.22	1.14	5.62	5.62
	(b) Deferred Tax	(0.12)	0.11	-	(0.01)	-	0.00
	(c) Income tax for earlier years	-	-	-	-	-	90.02
	Total Tax expenses	0.37	0.76	3.22	1.13	5.62	95.64
VII	Profit for the period/year (VII-VIII)	0.67	(5.41)	3.23	(4.74)	1.46	(90.73)
VIII	Other Comprehensive Income	-	-	-	-	-	-
IX	Total Comprehensive Income	0.67	(5.41)	3.23	(4.74)	1.46	(90.73)
X	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	300.60	300.60	300.60	300.60	300.60	300.60
XI	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	169.41
XII	Earning per share (of Rs. 10 each) (not annualised)						
	Basic	0.02	(0.18)	0.11	(0.16)	0.05	(3.02)
	Diluted	0.02	(0.18)	0.11	(0.16)	0.05	(3.02)

Standalone Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at Sep 30, 2019 (Unaudited)	As at March 31, 2019 (Audited)
ASSETS		
Financial Assets		
Cash and Cash Equivalents	16.22	91.42
Loans	775.00	700.00
Investments	85.24	93.37
Other Financial Assets	75.49	60.52
	951.96	945.31
Non Financial Assets		
Plant, property and Equipments	11.58	-
Deferred Tax Assets	0.04	0.02
	11.62	0.02
Total Assets	963.58	945.33
Liabilities and Equity		
Financial Liabilities		
Borrowings	45.45	25.90
Other Financial Liabilities	164.75	162.53
	210.20	188.43
Non Financial Liabilities		
Provisions	288.11	286.88
	288.11	286.88
Equity		
Equity Share Capital	300.60	300.60
Other Equity	164.67	169.42
	465.27	470.02
Total Equity and Liabilities	963.58	945.33

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STATEMENT OF STANDALONE CASH FLOWS

Particulars	Sep-19	Mar-19
	Unaudited	Audited
Cash flow from Operating Activities		
Net Profit before tax	(3.61)	4.91
Adjustment for:		
Finance Cost	0.16	
Depreciation and Amortization Expenses	1.02	0.01
Operating Profit before Working Capital changes	(2.43)	4.92
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade Receivables		
(Increase)/Decrease in Short-term Loans and Advance	(19.73)	19.59
Increase/(Decrease) in Trade and Other Payable	(0.51)	3.59
Increase/(Decrease) in Provisions	3.09	110.40
Cash generated from Operations	(19.58)	138.50
Direct taxes	-	(90.02)
Cash flow from Operating Activities	(19.58)	48.48
Cash flow from Investing Activities		
Purchase of Fixed Assets	(12.60)	-
(Increase)/Decrease in Investments	-	-
Inter Corporate Deposit	(75.00)	-
Net Cash used in Investment Activities	(75.00)	-
Cash flow from Financing Activities		
Increase/(Decrease) in Short-term Borrowings	19.54	22.01
Interest Cost	(0.16)	
Net Cash used in Financing Activities	19.38	22.01
Net Increase / decrease in Cash & Cash Equivalents	(75.20)	70.49
Cash & Cash Equivalents -Opening	91.42	20.93
Cash & Cash Equivalents -Closing	16.22	91.42

Notes:

- The above Standalone Financial Results were reviewed by Audit Committee and thereafter approved by the Board of Directors in their respective Meeting held on 13-11-19. The Statutory Auditors have carried out "Limited Review" of the above financial results.
- The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind-AS w.e.f April 1, 2019 (with a transition date of April 1, 2018) and accordingly, these financial results have been prepared in accordance with recognition and measurement principals of Ind-AS 34 " Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under and other accounting principles generally accepted in India.
- The Company is operating in Single Segment.
- Reconciliation of Standalone Financial Results with those reported under previous GAAP is as under

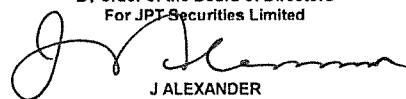
Particulars	Rs in Lacs	
	Quarter ended 30.09.2018	Year ended 31.03.2019
Net Profit before tax as per Previous GAAP	12.38	17.93
Fair Valuation of Non Current Investment	(5.93)	(13.02)
Net Profit before tax as per Ind AS	6.45	4.91

- Reconciliation of other equity with those reported under previous GAAP on the transition date is as under

Particulars	Rs in Lacs
	April 1, 2018
Other Equity as per Previous GAAP	679.88
Fair Valuation of Non Current Investment	(419.74)
Other Equity as per Ind AS	260.14

- The figures for the previous corresponding periods have been regrouped/rearranged, wherever necessary, to make them comparable.

By order of the Board of Directors
For JPT Securities Limited



J ALEXANDER
Chairman
DIN : 00485766

Place: Mumbai
Date : 13/11/2019



BHARAT SHAH & ASSOCIATES

CHARTERED ACCOUNTANT

512, Vyapar Bhavan, 49, P. D'Mello Road, Carnac Bunder, Mumbai - 400 009.
Phones : (022) : 2348 3536 • Telefax : (022) 2348 1027
E-mail : bharatshah23@gmail.com

Independent Auditor's Review Report on Review of Interim Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of JPT SECURITIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **JPT SECURITIES LIMITED** (the 'Company') for the quarter and six months ended September 30, 2019 (the 'Statement'). 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.

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 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company.

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.

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 Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BHARAT SHAH & ASSOCIATES,**
Chartered Accountants
(Firm Reg. No.: 101249W)


(**BHARAT A. SHAH**)
PROPRIETOR

Membership No.32281

UDIN: 19032281AAAABG3074

Place: Mumbai

Date: 13/11/2019



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JPT Securities Limited							
Statement of Consolidated Unaudited Financial Results for the quarter and period ended September 30, 2019							
Sr. No.	Particulars	Quarter ended			half year ended		Year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue from operations- Interest Income	16.60	15.32	17.64	31.92	35.09	70.00
	Other Income	-	-	-	-	-	-
	Total Income	16.60	15.32	17.64	31.92	35.09	70.00
II	Expenses						
	(a) Employees benefits expenses	5.90	9.48	4.05	15.38	8.10	34.26
	(b) Finance Cost	0.16	-	-	0.16	-	-
	(c) Depreciation and amortisation expenses	0.99	0.03	-	1.02	-	-
	(d) Net loss on fair value changes	2.76	5.37	5.93	8.13	12.46	13.02
	(e) Other expenses	5.75	5.09	1.21	10.84	7.45	17.81
	Total expenses	15.56	19.97	11.19	35.53	28.01	65.09
III	Profit before exceptional items and tax (III-IV)	1.04	(4.65)	6.45	(3.61)	7.08	4.91
IV	Exceptional items	-	-	-	-	-	-
	Total Exceptional items	-	-	-	-	-	-
V	Profit before tax (V-VI)	1.04	(4.65)	6.45	(3.61)	7.08	4.91
VI	Tax Expenses						
	(a) Current Tax	0.49	0.65	3.22	1.14	5.62	5.62
	(b) Deferred Tax	(0.12)	0.11	-	(0.01)	-	0.00
	(c) Income tax for earlier years	-	-	-	-	-	90.02
	Total Tax expenses	0.37	0.76	3.22	1.13	5.62	95.64
VII	Profit for the period/year (VII-VIII)	0.67	(5.41)	3.23	(4.74)	1.46	(90.73)
	Share of Profit / (loss) of associates	(0.40)	(0.20)	(0.02)	(0.60)	(0.02)	(3.52)
VIII	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	0.27	(5.61)	3.21	(5.34)	1.44	(94.25)
IX	Other Comprehensive Income						
X	Total Comprehensive Income	0.27	(5.61)	3.21	(5.34)	1.44	(94.25)
XI	Paid-up Equity Share Capital (Face Value of Rs. 10/- per share)	300.60	300.60	300.60	300.60	300.60	300.60
XII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	169.41
XIII	Earning per share (of Rs. 10 each) (not annualised)						
	Basic	0.02	(0.19)	0.11	(0.18)	0.05	(3.14)
	Diluted	0.02	(0.19)	0.11	(0.18)	0.05	(3.14)

Consolidated Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at Sep 30, 2019 (Unaudited)	As at March 31, 2019 (Audited)
ASSETS		
Financial Assets		
Cash and Cash Equivalents	16.22	91.42
Loans	775.00	700.00
Investments	84.84	89.85
Other Financial Assets	75.49	60.51
	951.56	941.79
Non Financial Assets		
Plant, property and Equipments	11.58	-
Deferred Tax Assets	0.04	0.02
	11.62	0.02
Total Assets	963.18	941.81
Liabilities and Equity		
Financial Liabilities		
Borrowings	45.45	25.90
Other Financial Liabilities	164.75	162.53
	210.20	188.43
Non Financial Liabilities		
Provisions	288.11	286.88
	288.11	286.88
Equity		
Equity Share Capital	300.60	300.60
Other Equity	164.27	165.90
	464.87	466.50
Total Equity and Liabilities	963.18	941.81

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STATEMENT OF CONSOLIDATED CASH FLOWS

Particulars	Sep-19	Mar-19
	Unaudited	Audited
Cash flow from Operating Activities		
Net Profit before tax	(3.61)	4.91
Adjustment for:		
Finance Cost	0.16	
Depreciation and Amortization Expenses	1.02	0.01
Operating Profit before Working Capital changes	(2.43)	4.92
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade Receivables		
(Increase)/Decrease in Short-term Loans and Advance	(19.73)	19.59
Increase/(Decrease) in Trade and Other Payable	(0.51)	3.59
Increase/(Decrease) in Provisions	3.09	110.40
Cash generated from Operations	(19.58)	138.50
Direct taxes	-	(90.02)
Cash flow from Operating Activities	(19.58)	48.48
Cash flow from Investing Activities		
Purchase of Fixed Assets	(12.60)	-
(Increase)/Decrease in Investments	-	-
Inter Corporate Deposit	(75.00)	-
Net Cash used in Investment Activities	(75.00)	-
Cash flow from Financing Activities		
Increase/(Decrease) in Short-term Borrowings	19.54	22.01
Interest Cost	(0.16)	
Net Cash used in Financing Activities	19.38	22.01
Net increase / decrease in Cash & Cash Equivalents	(75.20)	70.49
Cash & Cash Equivalents -Opening	91.42	20.93
Cash & Cash Equivalents -Closing	16.22	91.42

Notes:

- The above Consolidated Financial Results were reviewed by Audit Committee and thereafter approved by the Board of Directors in their respective Meeting held on 13-11-19. The Statutory Auditors have carried out "Limited Review" of the above financial results.
- The Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind-AS w.e.f April 1, 2019 (with a transition date of April 1, 2018) and accordingly, these financial results have been prepared in accordance with recognition and measurement principals of Ind-AS 34 " Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under and other accounting principles generally accepted in India.
- The Company is operating in Single Segment.
- Reconciliation of Consolidated Financial Results with those reported under previous GAAP is as under


Particulars	Rs in Lacs	
	Quarter ended 30.09.2018	Year ended 31.03.2019
Net Profit before tax as per Previous GAAP	12.38	17.93
Fair Valuation of Non Current Investment	(5.93)	(13.02)
Net Profit before tax as per Ind AS	6.45	4.91

- Reconciliation of other equity with those reported under previous GAAP on the transition date is as under

Particulars	Rs in Lacs
	April 1, 2018
Other Equity as per Previous GAAP	678.88
Fair Valuation of Non Current Investment	(419.74)
Other Equity as per Ind AS	260.14

- The figures for the previous corresponding periods have been regrouped/rearranged, wherever necessary, to make them comparable.

By order of the Board of Directors
For JPT Securities Limited



J ALEXANDER
Chairman
DIN : 00485766

Place: Mumbai
Date : 13/11/2019



BHARAT SHAH & ASSOCIATES

CHARTERED ACCOUNTANT

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Independent Auditor's Review Report on Review of Interim Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of JPT SECURITIES LIMITED

- 1) We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of JPT SECURITIES LIMITED ('The Parent') ~~and its share of profit/loss after tax and total comprehensive income/loss of its associate for the quarter and six months ended September 30, 2019 (the 'Statement') being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.~~ Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended Sep 30, 2018 and the quarter ended March 31, 2019, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results has become mandatory only from April 01, 2019.
- 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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.
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 Consolidated unaudited financial results in the Statement includes the interim financial results/interim financial information of the following entity which has been reviewed by us:
JPT Shares Services Private Limited- Associate Company
- 5) Based on our review conducted and procedures performed as stated in paragraph 3 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 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,





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CHARTERED ACCOUNTANT

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2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BHARAT SHAH & ASSOCIATES,

Chartered Accountants

(Firm Reg. No. 101249W)

(BHARAT A. SHAH)

PROPRIETOR

Membership No.32281

UDIN: 19032281AAAABH7730

Place: Mumbai

Date: 13/11/2019

