

# 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

<b>JPT Securities Limited</b>							
Statement of Standalone Unaudited Financial Results for the quarter and period ended September 30, 2023							
							(Rs. In Lacs)
Sr. No.	Particulars	Quarter ended			half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Income</b>						
	Revenue from operations- Interest Income	10.59	10.47	12.70	21.06	25.26	47.34
	Other Income	2.47	-	0.22	2.47	0.47	0.44
	<b>Total Income</b>	<b>13.06</b>	<b>10.47</b>	<b>12.92</b>	<b>23.53</b>	<b>25.73</b>	<b>47.78</b>
<b>II</b>	<b>Expenses</b>						
	(a) Employees benefits expenses	3.85	3.85	3.15	7.70	6.32	16.09
	(b) Finance Cost	0.06	0.07	0.11	0.13	0.24	0.43
	(c) Depreciation and amortisation expenses	0.32	0.24	0.36	0.56	0.71	1.42
	(d) Net loss on fair value changes	-	-	-	-	-	-
	(e) Other expenses	8.24	14.28	11.99	22.52	18.74	41.35
	<b>Total expenses</b>	<b>12.47</b>	<b>18.44</b>	<b>15.61</b>	<b>30.91</b>	<b>26.01</b>	<b>59.29</b>
<b>III</b>	<b>Profit before exceptional items and tax (III-IV)</b>	<b>0.59</b>	<b>(7.97)</b>	<b>(2.69)</b>	<b>(7.38)</b>	<b>(0.28)</b>	<b>(11.51)</b>
<b>IV</b>	<b>Exceptional items</b>	-	-	-			-
	<b>Total Exceptional items</b>	-	-	-			-
<b>V</b>	<b>Profit before tax (V-VI)</b>	<b>0.59</b>	<b>(7.97)</b>	<b>(2.69)</b>	<b>(7.38)</b>	<b>(0.28)</b>	<b>(11.51)</b>
<b>VI</b>	<b>Tax Expenses</b>						
	(a) Current Tax	-	-	(0.59)	-	-	-
	(b) Deferred Tax	-	-	(0.02)	-	(0.04)	(0.06)
	(c) Income tax for earlier years	-	-	-			-
	<b>Total Tax expenses</b>	-	-	<b>(0.61)</b>	-	<b>(0.04)</b>	<b>(0.06)</b>
<b>VII</b>	<b>Profit for the period/year (VII-VIII)</b>	<b>0.59</b>	<b>(7.97)</b>	<b>(2.08)</b>	<b>(7.38)</b>	<b>(0.24)</b>	<b>(11.45)</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>	-	-	-	-		-
<b>IX</b>	<b>Total Comprehensive Income</b>	<b>0.59</b>	<b>(7.97)</b>	<b>(2.08)</b>	<b>(7.38)</b>	<b>(0.24)</b>	<b>(11.45)</b>
<b>X</b>	<b>Paid-up Equity Share Capital (Face Value of Rs.10/- per share)</b>	300.60	300.60	300.60	300.60	300.60	300.60
<b>XI</b>	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-	135.95
<b>XII</b>	<b>Earning per share (of Rs. 10 each) (not annualised)</b>						
	Basic	0.02	(0.27)	(0.07)	(0.25)	(0.01)	(0.38)
	Diluted	0.02	(0.27)	(0.07)	(0.25)	(0.01)	(0.38)



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## Standalone Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at 30-Sep-23 (Unaudited)	As at 31-Mar-23 (Audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Cash Equivalents	16.17	15.97
Loans	600.00	600.00
Investments	84.94	82.47
Other Financial Assets	64.97	64.87
	<b>766.09</b>	<b>763.31</b>
<b>Non Financial Assets</b>		
Plant, property and Equipments	3.22	3.12
Deferred Tax Assets	0.90	0.90
	<b>4.12</b>	<b>4.02</b>
<b>Total Assets</b>	<b>770.21</b>	<b>767.33</b>
<b>Liabilities and Equity</b>		
<b>Financial Liabilities</b>		
Borrowings	34.91	26.17
Other Financial Liabilities	19.50	17.98
	<b>54.41</b>	<b>44.15</b>
<b>Non Financial Liabilities</b>		
Provisions	286.63	286.63
	<b>286.63</b>	<b>286.63</b>
<b>Equity</b>		
Equity Share Capital	300.60	300.60
Other Equity	128.57	135.95
	<b>429.17</b>	<b>436.55</b>
<b>Total Equity and Liabilities</b>	<b>770.21</b>	<b>767.33</b>



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## STATEMENT OF STANDALONE CASH FLOWS

Particulars	Sep-23	Mar-23
	Unaudited	Audited
<b>Cash flow from Operating Activities</b>		
Net Profit before tax	(7.38)	(11.51)
Adjustment for:		
Finance Cost	0.13	0.43
Fair Valuation of Investment	(2.47)	2.03
Depreciation and Amortization Expenses	0.56	1.42
<b>Operating Profit before Working Capital changes</b>	<b>(9.16)</b>	<b>(7.63)</b>
<b>Adjustment for Working Capital changes</b>		
(Increase)/Decrease in Trade and other Receivables	0.12	4.38
(Increase)/Decrease in Short-term Loans and Advance	-	-
Increase/(Decrease) in Trade and Other Payable	1.51	4.69
Increase/(Decrease) in Provisions	-	-
<b>Cash generated from Operations</b>	<b>(7.53)</b>	<b>1.44</b>
Direct taxes	-	-
<b>Cash flow from Operating Activities</b>	<b>(7.53)</b>	<b>1.44</b>
<b>Cash flow from Investing Activities</b>		
Purchase of Fixed Assets	(0.65)	-
(Increase)/Decrease in Investments	-	-
Inter Corporate Deposit	-	175.00
Interest received	(0.23)	(10.36)
<b>Net Cash used in Investment Activities</b>	<b>(0.88)</b>	<b>164.64</b>
<b>Cash flow from Financing Activities</b>		
Proceed from Long Term Borrowing	(1.22)	(2.27)
Finance Cost paid	(0.13)	(0.43)
Increase/(Decrease) in Short-term Borrowings	9.96	(165.43)
<b>Net Cash used in Financing Activities</b>	<b>8.61</b>	<b>(168.13)</b>
Net increase / decrease in Cash & Cash Equivalents	0.20	(2.05)
Cash & Cash Equivalents -Opening	15.97	18.02
Cash & Cash Equivalents -Closing	16.17	15.97

### Notes:

- 1 The above Unaudited Standalone Financial Result have been reviewed by the Audit Committee and thereafter Approved by the Board of Director at their Meeting held on 08/11/2023.
- 2 The Limited Review Report for the Quarter and Half year Ended on 30/09/2023 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- 4 The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
- 5 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



Place: Mumbai  
Date : 08/11/2023

*Chintan*  
CHINTAN RAJESH CHHEDA  
Whole time Director  
DIN : 08098371



**Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly and year to date results of the Company**

To

**The Board of Directors**

**JPT SECURITIES LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of **JPT SECURITIES LIMITED** (the Company) for the quarter and half year ended September 30, 2023 (the 'Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under regulation 31(8) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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. Our Responsibility is to express a conclusion on the statement based on our review.

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 recognized 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 JMT & Associates**  
**Chartered Accountants**  
**FRN: 0104167W**



**Jayesh J Shah**

**Partner**

**M.NO.039910**

**DATE: 08.11.2023**

**PLACE: MUMBAI**

**UDIN: 2303991086XVQV8237**





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<b>JPT Securities Limited</b>							
Statement of Consolidated Unaudited Financial Results for the quarter and period ended September 30, 2023							
(Rs. In Lacs)							
Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Income</b>						
	Revenue from operations- Interest Income	10.59	10.47	12.70	21.06	25.26	47.34
	Other Income	2.47	-	0.22	2.47	0.47	0.44
	<b>Total Income</b>	<b>13.06</b>	<b>10.47</b>	<b>12.92</b>	<b>23.53</b>	<b>25.73</b>	<b>47.78</b>
II	<b>Expenses</b>						
	(a) Employees benefits expenses	3.85	3.85	3.15	7.70	6.32	16.09
	(b) Finance Cost	0.06	0.07	0.11	0.13	0.24	0.43
	(c) Depreciation and amortisation expenses	0.32	0.24	0.36	0.56	0.71	1.42
	(d) Net loss on fair value changes	-	-	-	-	-	-
	(e) Other expenses	8.24	14.28	11.99	22.52	18.74	41.35
	<b>Total expenses</b>	<b>12.47</b>	<b>18.44</b>	<b>15.61</b>	<b>30.91</b>	<b>26.01</b>	<b>59.29</b>
III	<b>Profit before exceptional items and tax (III-IV)</b>	<b>0.59</b>	<b>(7.97)</b>	<b>(2.69)</b>	<b>(7.38)</b>	<b>(0.28)</b>	<b>(11.51)</b>
IV	Exceptional items	-	-	-	-	-	-
	<b>Total Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
V	<b>Profit before tax (V-VI)</b>	<b>0.59</b>	<b>(7.97)</b>	<b>(2.69)</b>	<b>(7.38)</b>	<b>(0.28)</b>	<b>(11.51)</b>
VI	<b>Tax Expenses</b>						
	(a) Current Tax	-	-	(0.59)	-	-	-
	(b) Deferred Tax	-	-	(0.02)	-	(0.04)	(0.06)
	(c) Income tax for earlier years	-	-	-	-	-	-
	<b>Total Tax expenses</b>	<b>-</b>	<b>-</b>	<b>(0.61)</b>	<b>-</b>	<b>(0.04)</b>	<b>(0.06)</b>
VII	<b>Profit for the period/year (VII-VIII)</b>	<b>0.59</b>	<b>(7.97)</b>	<b>(2.08)</b>	<b>(7.38)</b>	<b>(0.24)</b>	<b>(11.45)</b>
	Share of Profit / (loss) of associates	(0.13)	(0.06)	-	(0.20)	(0.15)	(0.59)
VIII	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates</b>	<b>0.46</b>	<b>(8.03)</b>	<b>(2.08)</b>	<b>(7.58)</b>	<b>(0.39)</b>	<b>(12.04)</b>
IX	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
X	<b>Total Comprehensive Income</b>	<b>0.46</b>	<b>(8.03)</b>	<b>(2.08)</b>	<b>(7.58)</b>	<b>(0.39)</b>	<b>(12.04)</b>
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	-	-	-	-	-	127.85
XIII	<b>Earning per share (of Rs. 10 each) (not annualised)</b>						
	Basic	0.02	(0.27)	(0.07)	(0.25)	(0.01)	(0.40)
	Diluted	0.02	(0.27)	(0.07)	(0.25)	(0.01)	(0.40)



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## Consolidated Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at 30-Sep-23 (Unaudited)	As at 31-Mar-23 (Audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Cash Equivalents	16.17	15.97
Loans	600.00	600.00
Investments	76.63	74.36
Other Financial Assets	64.97	64.87
	<b>757.78</b>	<b>755.20</b>
<b>Non Financial Assets</b>		
Plant, property and Equipments	3.22	3.12
Deferred Tax Assets	0.90	0.90
	<b>4.12</b>	<b>4.02</b>
<b>Total Assets</b>	<b>761.90</b>	<b>759.22</b>
<b>Liabilities and Equity</b>		
<b>Financial Liabilities</b>		
Borrowings	34.91	26.17
Other Financial Liabilities	19.50	17.98
	<b>54.41</b>	<b>44.15</b>
<b>Non Financial Liabilities</b>		
Provisions	286.63	286.63
	<b>286.63</b>	<b>286.63</b>
<b>Equity</b>		
Equity Share Capital	300.60	300.60
Other Equity	120.26	127.84
	<b>420.86</b>	<b>428.44</b>
<b>Total Equity and Liabilities</b>	<b>761.90</b>	<b>759.22</b>
	-	-



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## STATEMENT OF CONSOLIDATED CASH FLOWS

Particulars	Sep-23	Mar-23
	Unaudited	Audited
<b>Cash flow from Operating Activities</b>		
Net Profit before tax	(7.38)	(11.51)
Adjustment for:		
Finance Cost	0.13	0.43
Fair Valuation of Investment	(2.47)	2.03
Depreciation and Amortization Expenses	0.56	1.42
	(9.16)	(7.63)
<b>Operating Profit before Working Capital changes</b>		
<b>Adjustment for Working Capital changes</b>	0.12	4.38
(Increase)/Decrease in Trade and other Receivables	-	-
(Increase)/Decrease in Short-term Loans and Advance	1.51	4.69
Increase/(Decrease) in Trade and Other Payable	-	-
Increase/(Decrease) in Provisions	(7.53)	1.44
<b>Cash generated from Operations</b>	-	-
Direct taxes	(7.53)	1.44
<b>Cash flow from Operating Activities</b>		
<b>Cash flow from Investing Activities</b>	(0.65)	-
Purchase of Fixed Assets	-	-
(Increase)/Decrease in Investments	-	175.00
Inter Corporate Deposit	(0.23)	(10.36)
Interest Received	(0.88)	164.64
<b>Net Cash used in Investment Activities</b>		
<b>Cash flow from Financing Activities</b>	(1.22)	(2.27)
Proceed from Long Term Borrowing	(0.13)	(0.43)
Finance Cost paid	9.96	(165.43)
Increase/(Decrease) in Short-term Borrowings	8.61	(168.13)
<b>Net Cash used in Financing Activities</b>		
Net increase / decrease in Cash & Cash Equivalents	0.20	(2.05)
Cash & Cash Equivalents -Opening	15.97	18.02
Cash & Cash Equivalents -Closing	16.17	15.97

**Notes:**

- 1 The above Unaudited Consolidated Financial Result have been reviewed by the Audit Committee and thereafter Approved by the Board of Director at their Meeting held on 08/11/2023.
- 2 The Limited Review Report for the Quarter and Half year Ended on 30/09/2023 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- 4 The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
- 5 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



*Chintan*  
**CHINTAN RAJESH CHHEDA**  
Whole time Director  
DIN : 08098371

Place: Mumbai  
Date : 08/11/2023





**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date 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 Consolidated Financial Results of **JPT SECURITIES LIMITED** (The Parent) and its share of **net profit** after tax and total comprehensive **net profit** of its associate for the quarter and half year ended September 30, 2023 (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 (Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under regulation 33() of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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.

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.

The Consolidated unaudited financial results in the Statement includes the interim financial results/interim financial information of the following entity which has not been reviewed by us

**-JPT Shares Services Private Limited- Associate Company.**

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

We have reviewed the Financial results of JPT Shares Services Private Limited- Associate Company, whose Financial result of the entity included in the group are accounted on equity method. In our opinion and according to the Information and explanation given to us by the Management, the Financial results of the Associate are not *Material* to the group.

Our opinion on the Statement is not modified in respect of the above matters.

**For JMT & Associates**  
**Chartered Accountants**  
**FRN: 0104167W**



**Jayesh J Shah**  
**Partner**

**M.NO.039910**

**DATE: 08.11.2023**

**PLACE: MUMBAI**

**UDIN: 230991086XV0W4560**

