



**JMT**  
& associates

CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Railway. Stn.  
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**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**

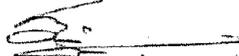
We have reviewed the accompanying statement of unaudited standalone financial results of **JPT SECURITIES LIMITED** (the Company) for the quarter ended December 31, 2023 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and 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

  
**Sanjay Pichholia**  
Partner

**M.NO.122651**

**DATE: 14.02.2024**

**PLACE: MUMBAI**

**UDIN: 24122651BKBGHE5552**



# 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

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2023

Sr. No.	Particulars	(Rs. In Lacs)					
		Quarter ended			Nine months ended		Year ended
		31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.2023 Unaudited	31.12.2022 Unaudited	31.03.2023 Audited
I	<b>Income</b>						
	Revenue from operations- Interest Income	10.59	10.59	11.73	31.64	36.99	47.34
	Other Income	1.43	2.47	-	3.90	0.22	0.44
	<b>Total Income</b>	<b>12.02</b>	<b>13.06</b>	<b>11.73</b>	<b>35.54</b>	<b>37.21</b>	<b>47.78</b>
II	<b>Expenses</b>						
	(a) Employees benefits expenses	3.85	3.85	5.93	11.55	12.24	16.09
	(b) Finance Cost	0.04	0.06	0.11	0.17	0.34	0.43
	(c) Depreciation and amortisation expenses	0.32	0.32	0.35	0.88	1.06	1.42
	(d) Net loss on fair value changes	-	-	0.26	-	-	-
	(e) Other expenses	10.06	8.24	9.04	32.58	27.80	41.35
	<b>Total expenses</b>	<b>14.27</b>	<b>12.47</b>	<b>15.69</b>	<b>45.18</b>	<b>41.44</b>	<b>59.29</b>
III	<b>Profit before exceptional items and tax (III-IV)</b>	<b>(2.25)</b>	<b>0.59</b>	<b>(3.96)</b>	<b>(9.64)</b>	<b>(4.23)</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>(2.25)</b>	<b>0.59</b>	<b>(3.96)</b>	<b>(9.64)</b>	<b>(4.23)</b>	<b>(11.51)</b>
VI	<b>Tax Expenses</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	(0.02)	-	(0.05)	(0.06)
	(c) Income tax for earlier years	-	-	-	-	-	-
	<b>Total Tax expenses</b>	<b>-</b>	<b>-</b>	<b>(0.02)</b>	<b>-</b>	<b>(0.05)</b>	<b>(0.06)</b>
VII	<b>Profit for the period/year (VII-VIII)</b>	<b>(2.25)</b>	<b>0.59</b>	<b>(3.94)</b>	<b>(9.64)</b>	<b>(4.18)</b>	<b>(11.45)</b>
VIII	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	<b>Total Comprehensive Income</b>	<b>(2.25)</b>	<b>0.59</b>	<b>(3.94)</b>	<b>(9.64)</b>	<b>(4.18)</b>	<b>(11.45)</b>
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	-	-	-	-	-	135.95
XII	<b>Earning per share (of Rs. 10 each) (not annualised)</b>						
	Basic	(0.07)	0.02	(0.13)	(0.32)	(0.14)	(0.38)
	Diluted	(0.07)	0.02	(0.13)	(0.32)	(0.14)	(0.38)

### 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 14-02-23. The Statutory Auditors have carried out "Limited Review" of the above financial results.
- The Limited Review Report for the Quarter and nine months ended on 31/12/2023 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
- The figures for the previous corresponding periods have been regrouped/rearranged, wherever necessary, to make them comparable.

Place: Mumbai  
Date : 14/02/2024



By order of the Board of Directors  
For JPT Securities Limited

*Chintan*

CHINTAN RAJESH GHEDA  
Whole- Time Director  
DIN : 08098371



**JMT**  
& associates  
CHARTERED ACCOUNTANTS

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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 Unaudited Consolidated 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 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.
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.
4. The Consolidated unaudited financial results in the Statement includes the interim financial results of the following entity:
  - **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, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial information of Associate **JPT Shares Services Private Limited** included in the statement, whose financial results are included in the Group and are **accounted on equity method**. The Consolidated unaudited Financial Results includes the Group's share of profit/(loss) after tax of Rs. (0.05) Lakhs for the quarter ended December 31,2023 and Rs. (0.25) Lakhs for the Nine Months ended December 31,2023 as considered in the statement in respect of associate based on their Interim Financial Information which have not been reviewed by us. In our opinion and according to the information and explanations given to us by the Management, the financial results of the Associate are **not material** to the Group.

Our conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management.

For JMT & Associates  
Chartered Accountants  
FRN: 0104167W

  
Sanjay Pitchholia  
Partner

M.No.122651

DATE: 14.02.2024

PLACE: MUMBAI

UDIN: 24122651BKKBGHF6499



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

## JPT Securities Limited

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2023

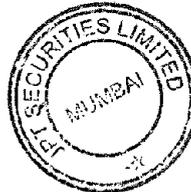
(Rs. in Lacs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Income</b>						
	Revenue from operations- Interest Income	10.59	10.59	11.73	31.64	36.99	47.34
	Other Income	1.43	2.47	-	3.90	0.22	0.44
	<b>Total Income</b>	<b>12.02</b>	<b>13.06</b>	<b>11.73</b>	<b>35.54</b>	<b>37.21</b>	<b>47.78</b>
II	<b>Expenses</b>						
	(a) Employees benefits expenses	3.85	3.85	5.93	11.55	12.24	16.09
	(b) Finance Cost	0.04	0.05	0.11	0.17	0.34	0.43
	(c) Depreciation and amortisation expenses	0.32	0.32	0.35	0.88	1.06	1.42
	(d) Net loss on fair value changes	-	-	0.26	-	-	-
	(e) Other expenses	10.06	8.24	9.04	32.58	27.80	41.35
	<b>Total expenses</b>	<b>14.27</b>	<b>12.47</b>	<b>15.69</b>	<b>45.18</b>	<b>41.44</b>	<b>59.29</b>
III	<b>Profit before exceptional items and tax (III-IV)</b>	<b>(2.25)</b>	<b>0.59</b>	<b>(3.96)</b>	<b>(9.64)</b>	<b>(4.23)</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>(2.25)</b>	<b>0.59</b>	<b>(3.96)</b>	<b>(9.64)</b>	<b>(4.23)</b>	<b>(11.51)</b>
VI	<b>Tax Expenses</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	(0.02)	-	(0.05)	(0.06)
	(c) Income tax for earlier years	-	-	-	-	-	-
	<b>Total Tax expenses</b>	<b>-</b>	<b>-</b>	<b>(0.02)</b>	<b>-</b>	<b>(0.05)</b>	<b>(0.06)</b>
VII	<b>Profit for the period/year (VII-VIII)</b>	<b>(2.25)</b>	<b>0.59</b>	<b>(3.94)</b>	<b>(9.64)</b>	<b>(4.18)</b>	<b>(11.45)</b>
	Share of Profit / (loss) of associates	(0.05)	(0.13)	(0.06)	(0.25)	(0.21)	(0.59)
VIII	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates</b>	<b>(2.30)</b>	<b>0.46</b>	<b>(4.00)</b>	<b>(9.89)</b>	<b>(4.39)</b>	<b>(12.04)</b>
IX	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
X	<b>Total Comprehensive Income</b>	<b>(2.30)</b>	<b>0.46</b>	<b>(4.00)</b>	<b>(9.89)</b>	<b>(4.39)</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	(0.08)	0.02	(0.13)	(0.33)	(0.15)	(0.40)
	Diluted	(0.08)	0.02	(0.13)	(0.33)	(0.15)	(0.40)

### 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 14-02-24. The Statutory Auditors have carried out "Limited Review" of the above financial results.
- The Limited Review Report for the Quarter and nine months ended on 31/12/2023 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
- The figures for the previous corresponding periods have been regrouped/rearranged, wherever necessary, to make them comparable.

Place: Mumbai  
Date : 14/02/2024



By order of the Board of Directors  
For JPT Securities Limited

*Chintan*

CHINTAN RAJESH CHHEDA  
Whole Time Director  
DIN: 08098371