JMT & associates CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Railway Stn., Andheri (East), Mumbai - 400 069. • Tel .: 91 - 22 - 6236 5695 / 3502 7606
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Independent Auditors' 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 financial results of **JPT SECURITIES LIMITED** ("the Company") for the quarter and six months ended **September 30, 2026** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

This statement is the responsibility of the Company's Management and approved by the Board of Directors. It has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting IndAS-34 as 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 express a conclusion on the Statement based on our review.

Emphasis of Matter

During the review it is observed that the Company is facing liquidity issues due to which the Company has not settled statutory dues amounting to Rs. 2.85 crores outstanding for more than six months. Further the Company is handling these pending income tax cases against which actual liability with interest thereon due up to the balance sheet date is not assessed/determined hence the additional tax liabilities if any along with interest under income tax have not been provided in books. As per management representation, the Company is facing temporary liquidity issue which will be resolved soon as all the loans, advances are good and recoverable in full and there is no issue on going concern of the Company. No provision is required in the books which impacts financial results and financial position of the Company as on financial results cut-off date.

Our report is not modified to the extent in these matters.

We conducted our review of the Statement in accordance with the Standard on ReviewEngagements (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.

JMT & ASSOCIATES * MUMBAI * CHARTERED ACCOUNTANTS *

Based on our review conducted and procedures performed as stated in paragraph 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 the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JMT & Associates
CharteredAccountants
FRN No. 104167W

Jayesh Jashvantlal Shah

Digitally signed by Jayesh Jashvantlal Shah
DN: c=IN, st=Maharashtra, 2.5.4.20=db1d6775f673db93ace41972614856984d7c0af26d6d631458950cfb4d9f23e, postalCode=400058, street=SO Jashvantlal Shah 402 yeshomangal L S Road Near RVG Hostel Andheri West Mumbai, pseudonym=47ef3498ca91430 1a88928929e3a56e4, title=7313, serialNumber=33b5c5f496bbef0caaa494a4168d732aee7bac799daa7b447e779c778cda4f55, o=Personal, cn=Jayesh Jashvantlal Shah
Date: 2026.11.14 15:17:57 +05'30'

(Jayesh J Shah)
Partner
Membership No. 039910

JMT & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Place: Mumbai
Date: 14th November, 2026
UDIN: 26039910WYQGUE9761

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 period ended September 30, 2026

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			half year ended	
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I	**Income**					
	Revenue from operations- Interest Income	-	-	-	-	10.47
	Other Income	-	-	-	-	-
	Total Income	-	-	-	-	**10.47**
II	**Expenses**					
	(a) Employees benefits expenses	3.02	3.81	4.04	6.84	8.08
	(b) Finance Cost	-	-	-	-	-
	(c) Depreciation and amortisation expenses	0.09	0.09	0.14	0.17	0.27
	(d) Reversal / Impariment Losses on Financial Assets	(1.50)	-	648.54	(1.50)	648.54
	(e) Reversal / Provision for expected credit loss	-	(47.11)	-	(47.11)	-
	(f) Other expenses	2.99	7.90	3.34	10.89	12.99
	Total expenses	**4.60**	**(35.31)**	**656.06**	**(30.71)**	**669.88**
III	**Profit before exceptional items and tax (III-IV)**	**(4.60)**	**35.31**	**(656.06)**	**30.71**	**(659.41)**
IV	Exceptional items	-	-	-		
	Total Exceptional items	-	-	-		
V	**Profit before tax (V-VI)**	**(4.60)**	**35.31**	**(656.06)**	**30.71**	**(659.41)**
VI	**Tax Expenses**					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	-	-	0.01	-	0.03
	(c) Income tax for earlier years	-	-	-	-	-
	Total Tax expenses	-	-	**0.01**	-	**0.03**
VII	**Profit for the period/year (VII-VIII)**	**(4.60)**	**35.31**	**(656.07)**	**30.71**	**(659.44)**
VIII	**Other Comprehensive Income**	-	-	-	-	
IX	**Total Comprehensive Income**	**(4.60)**	**35.31**	**(656.07)**	**30.71**	**(659.44)**
X	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	300.60	300.60	300.60	300.60	300.60
XI	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
XII	Earning per share **(of Rs. 10 each) (not annualised)**					
	Basic	(0.15)	1.17	(21.83)	1.02	(21.94)
	Diluted	(0.15)	1.17	(21.83)	1.02	(21.94)



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Standalone Statement of Assets and Liabilities

Rs in Lacs

Particulars	As at 30-Sep-26 (Unaudited)	As at 31-Mar-26 (Audited)
ASSETS		
Financial Assets		
Cash and Cash Equivalents	15.84	15.86
Loans	-	-
Investments	0.33	29.22
Other Financial Assets	115.95	40.01
	132.12	**85.09**
Non Financial Assets		
Plant, property and Equipments	0.89	1.07
Deferred Tax Assets	0.79	0.79
	1.68	**1.85**
Total Assets	**133.80**	**86.94**
Liabilities and Equity		
Financial Liabilities		
Borrowings	101.87	85.36
Other Financial Liabilities	27.73	33.67
	129.60	**119.03**
Non Financial Liabilities		
Provisions	285.13	307.25
Long trem	29.21	1.50
	314.33	**308.75**
Equity		
Equity Share Capital	300.60	300.60
Other Equity	(610.73)	(641.45)
	(310.13)	**(340.85)**
Total Equity and Liabilities	**133.80**	**86.94**
	-	



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STATEMENT OF STANDALONE CASH FLOWS

Partciluars	Sep-26	Mar-26
	Unaudited	Audited
Cash flow from Operating Activities		
Net Profit before tax	**30.71**	**(673.82)**
Adjustment for:		
Finance Cost	-	-
Impairment loss/(resversal) on Financial assets	(1.50)	-
Reversal of unused impairment allowance/ECL	(47.11)	-
provision for Impariment		648.54
Depreciation and Amortization Expenses	0.17	0.55
Operating Profit before Working Capital changes	**(17.73)**	**(24.73)**
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade and other Receivables	(75.94)	(0.06)
(Increase)/Decrease in Short-term Loans and Advance	-	-
Increase/(Decrease) in Trade and Other Payable	(0.36)	11.09
Increase/(Decrease) in Provisions	-	-
Cash generated from Operations	**(94.02)**	**(13.71)**
Direct taxes	-	-
Cash flow from Operating Activities	**(94.02)**	**(13.71)**
Cash flow from Investing Activities		
Purchase of Fixed Assets	-	-
Investments	28.89	-
Reversal of unused impairment allowance/ECL	47.11	-
Interest received	-	(10.47)
Net Cash used in Investment Activities	**76.00**	**(10.47)**
Cash flow from Financing Activities		
Proceed from Long Term Borrowing	-	-
Impairment loss/(reversal)on financial assets	1.50	24.10
Increase/(Decrease) in Short-term Borrowings	16.50	-
Net Cash used in Financing Activities	**18.00**	**24.10**
Net increase / decrease in Cash & Cash Equivalents	(0.02)	(0.08)
Cash & Cash Equivalents -Opening	15.85	15.93
Cash & Cash Equivalents -Closing	**15.83**	**15.85**

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 14/11/2026.
2. The Limited Review Report for the Quarter and Half year Endned on 30/09/2026 has been carried out by the Statutory Auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
3. The Company is Operating in Single Segment, so above Unaudited Financial Result are for Single Segment Only.
4. 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

JPT SECURITIES LIMITED MUMBAI

CHINTAN RAJESH CHHEDA
Whole time Director
DIN : 08098371

Place: Mumbai
Date : 14/11/2026