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
Website : www.jmta.co.in • E-mail : contact.jmta@gmail.com

Independent Auditor's Report on the audit of the annual financial results of the Company with the last quarter financial results being balancing figures Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors
JPT Securities Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and Annual Financial Results of **JPT Securities Limited** ("the Company") for the quarter and year ended 31/03/2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

i. is presented in accordance with the requirement of the Listing Regulations in this regards; and
ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the **net loss** and other financial information of the Company for the quarter and year ended March 31, 2026.

Emphasis of Matter

(1) The ICD advanced by the Company to the parties having outstanding balance of Rs. 6.49 crores have defaulted in paying the Principal and Interest. The Company has made 100% provisions in previous quarter as it is considered as a Loss Asset as per the Reserve Bank of India Prudential Norms of Classification of Advances as applicable to NBFC. The above factor along with other matters indicates that a material uncertainty exists on the Company's ability to continue as a going concern. However, the financial results have been prepared on 'going concern' basis based on management's expectation of improvement in the Company's business in future.

JMT & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

(2) 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.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the net profit and other comprehensive profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with relevant rules issued thereunder and in line with the requirement of the Listing Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

JMT & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the company are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

For JMT & Associates
Chartered Accountants
FRN No. 104167W

Jayesh Jashvantlal Shah

Digitally signed by Jayesh Jashvantlal Shah
DN: c=IN, st=Maharashtra, 2.5.4.20=db1d67756573db93ece41972614856 98a4d7c0af26d6d431458950cfb4d9f23a, postalCode=400058, street=SO Jashvantlal Shah 402 yeshomangal L S Road Near RVG Hostel Andheri West Mumbai, pseudonym=47ef3498ca914301a88928929e3 a56a4, title=7313, serialNumber=33b5c5f496bbef0ceae494a4168 d732aee7bac799daa7b447e779c778cda4f55, o=Personal, cn=Jayesh Jashvantlal Shah
Date: 2026.05.28 16:34:10 +05'30'

JMT & ASSOCIATES
MUMBAI
CHARTERED ACCOUNTANTS

Jayesh Shah
Partner
M No. 039910
Place: Mumbai
Date: 28.05.2026
UDIN: 26039910ZBGHNH3631

JMT & associates CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the audit of the annual Consolidated financial results of the Company with the last quarter financial results being balancing figures Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
JPT Securities Limited
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and Annual Consolidated Financial Results of **JPT Securities Limited** ("the Company") and its joint venture (the Company , its subsidiaries and its joint venture together referred to as "the Group") and its share of the **(Loss)** after tax and total comprehensive **(Loss)** for the quarter and year ended 31.03.2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

i. Include the results of the following entity:
Associates
JPT Shares Services Private Limited

ii. are the present in accordance with the requirement of the Listing Regulations in this regards and;

iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net loss and other financial information of the Company for the quarter and year ended March 31, 2026.

Emphasis of Matter

(1) The ICD advanced by the Company to the parties having outstanding balance of Rs. 6.49 crores have defaulted in paying the Principal and Interest. The Company has made 100% provisions in previous quarter as it is considered as a Loss Asset as per the Reserve Bank of India Prudential Norms of Classification of Advances as applicable to NBFC. The above factor along with other matters indicates that a material uncertainty exists on the Company's ability to continue as a going concern. However, the financial results have been prepared on 'going concern' basis based on management's expectation of improvement in the Company's business in future.

JMT & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

(2) 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.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the net profit and other comprehensive profit and other financial information of the Company including its joint venture in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with relevant rules issued thereunder and in line with the requirement of the Listing Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company including its Joint Venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Statement, the respective Board of Directors of the Company and its joint ventures are responsible for assessing the ability of the Company and its joint ventures to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the company and its joint ventures are also responsible for overseeing the financial reporting process of the Company and its joint venture.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Company of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and its Associates included in the Statement of which we are not the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit on which we relied on the Independent Auditor of the Associates. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

We have not reviewed the financial results of JPT Share Services Pvt Ltd (Associate Company) having Share of Loss of **Rs. 0.31 Lakhs**. In our opinion and according to the information and explanations given to us by the Management, the financial results of the Associate is not material to the Group. Our opinion on the statement is not modified in respect of the above matters.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For JMT & Associates
Chartered Accountants
FRN No. 104167W

Jayesh Jashvantlal Shah

Digitally signed by Jayesh Jashvantlal Shah
DN: c=IN, st=Maharashtra, 2.5.4.20=d61d6f7f5f673db9bea41972b14856f6b4d7c0a0bd6d4314589b0cfb4d9f23e, postalCode=400058, street=SO Jashvantlal Shah 402 yesh mangal 1, 5 Road Near RHS Hostel Andheri West Mumbai, pseudonym=47af3498ca9143b1a88928929e3a5ea4, title=2111, serialNumber=73b5c5f49bb0ef0cea494a4168d722aee7bac7968ac7b447e779c77dcda4f55, o=Personal, cn=Jayesh Jashvantlal Shah
Date: 2026.05.28 16:50:05 +05'30'

JMT & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI

Jayesh Shah
Partner
M No. 039910
Place: Mumbai
Date: 28.05.2026
UDIN: 26039910ARIEKZ6749

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 Audited Financial Results for the quarter and year ended March 31, 2026

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	**Income**					
	Revenue from operations- Interest Income	-	-	10.36	10.47	42.01
	Other Income	-	-	-	-	-
	Total Income	**-**	**-**	**10.36**	**10.47**	**42.01**
II	**Expenses**					
	(a) Employees benefits expenses	4.04	4.04	5.34	16.15	16.89
	(b) Finance Cost	-	-	-	-	0.01
	(c) Depreciation and amortisation expenses	0.14	0.14	0.23	0.55	0.91
	(d) Net loss on fair value changes	-	-	-	-	-
	(e) Other expenses	4.34	1.72	27.18	19.06	43.71
	(f) Impairment of investment	-	-	0.44	648.54	0.44
	Total expenses	**8.52**	**5.90**	**33.19**	**684.29**	**61.96**
III	**Profit before exceptional items and tax (III-IV)**	**(8.52)**	**(5.90)**	**(22.83)**	**(673.82)**	**(19.95)**
IV	Exceptional items	-	-	-		-
	Total Exceptional items	**-**	**-**	**-**		**-**
V	**Profit before tax (V-VI)**	**(8.52)**	**(5.90)**	**(22.83)**	**(673.82)**	**(19.95)**
VI	**Tax Expenses**					
	(a) Current Tax	-	-	(1.07)	-	-
	(b) Deferred Tax	0.02	0.02	-	0.06	0.05
	(c) Income tax for earlier years	-	-	-		-
	Total Tax expenses	**0.02**	**0.02**	**(1.07)**	**0.06**	**0.05**
VII	**Profit for the period/year (VII-VIII)**	**(8.54)**	**(5.92)**	**(21.76)**	**(673.88)**	**(20.00)**
VIII	**Other Comprehensive Income**	**-**	**-**	**-**		**-**
IX	**Total Comprehensive Income**	**(8.54)**	**(5.92)**	**(21.76)**	**(673.88)**	**(20.00)**
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	-	-	-	(641.45)	5.37
XII	Earning per share **(of Rs. 10 each) (not annualised)**					50.73
	Basic	(0.28)	(0.20)	(0.72)	(22.42)	(0.67)
	Diluted	(0.28)	(0.20)	(0.72)	(22.42)	(0.67)

JPT SECURITIES LIMITED MUMBAI

JPT SECURITIES LIMITED

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CIN: L67120MH1994PLC204636; Tel: 022-6619 9000; Fax: 022-2269 6024
E-mail: company.secretary@jptsecurities.com; Website: www.jptsecurities.com

Standalone Statement of Assets and Liabilities

Rs in Lacs

Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
ASSETS		
Financial Assets		
Cash and Cash Equivalents	15.86	15.93
Loans	-	600.00
Investments	29.22	29.22
Other Financial Assets	40.01	78.02
	85.09	**723.17**
Non Financial Assets		
Plant, property and Equipments	1.07	1.61
Deferred Tax Assets	0.79	0.85
	1.85	**2.46**
Total Assets	**86.94**	**725.63**
Liabilities and Equity		
Financial Liabilities		
Borrowings	85.36	61.26
Other Financial Liabilities	33.67	26.42
	119.03	**87.68**
Non Financial Liabilities		
Provisions	1.50	1.50
Current Tax	307.25	303.42
	308.75	**304.92**
Equity		
Equity Share Capital	300.60	300.60
Other Equity	(641.45)	32.44
	(340.85)	**333.04**
Total Equity and Liabilities	**86.94**	**725.64**

JPT SECURITIES LIMITED MUMBAI

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STATEMENT OF STANDALONE CASH FLOWS

Partciluars	Mar-26 Audited	Mar-25 Audited
Cash flow from Operating Activities		
Net Profit before tax	**(673.82)**	**(19.95)**
Adjustment for:		
Finance Cost	-	0.01
Contingent provision against standard assets	-	-
Investment written off	-	-
Sundry Balance W/off	-	-
Provision for impariment	648.54	0.44
Depreciation and Amortization Expenses	0.55	0.91
Operating Profit before Working Capital changes	**(24.73)**	**(18.59)**
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade Receivables	(0.06)	1.98
(Increase)/Decrease in Short-term Loans and Advance	-	-
Increase/(Decrease) in Trade and Other Payable	11.09	-
Increase/(Decrease) in Provisions	-	18.29
Cash generated from Operations	**(13.71)**	**1.68**
Direct taxes		-
Cash flow from Operating Activities	**(13.71)**	**1.68**
Cash flow from Investing Activities		
Purchase of Fixed Assets	-	-
(Increase)/Decrease in Investments	-	-
Inter Corporate Deposit	-	(6.45)
Interest Receivables	(10.47)	
Net Cash used in Investment Activities	**(10.47)**	**(6.45)**
Cash flow from Financing Activities		
Proceed from Long Term Borrowing	-	(0.67)
Interest recevied	24.10	(0.01)
Increase/(Decrease) in Short-term Borrowings	-	5.48
Net Cash used in Financing Activities	**24.10**	**4.80**
Net increase / decrease in Cash & Cash Equivalents	(0.08)	0.03
Cash & Cash Equivalents -Opening	0.03	-
Cash & Cash Equivalents -Closing	**(0.05)**	**0.03**

Notes:

1 The above Standalone Financial Results were reviewed by Audit Committee and thereafter approved by the Board of Directors in their respective
2 The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the Companies
3 The Company is operating in Single Segment.
4 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of full financial
5 Company has a policy of classifing the loan and advance as standard, sub-standard, doubt full and loss assets at the end of financial year, similarly

By order of the Board of Directors
For JPT Securities Limited

CHINTAN RAJESH CHHEDA
Digitally signed by CHINTAN RAJESH CHHEDA
Date: 2026.05.28 15:45:38 +05'30'

CHINTAN RAJESH CHHEDA
Whole-time Director
DIN : 08098371

JPT SECURITIES LIMITED MUMBAI

Place: Mumbai
Date : 28-05-2026

JPT SECURITIES LIMITED

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JPT Securities Limited

Statement of Consolidated Audited Financial Results for the quarter and year ended March 31, 2026

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	**Income**					
	Revenue from operations- Interest Income	-	-	10.36	10.47	42.01
	Other Income	-	-	-	-	-
	Total Income	**-**	**-**	**10.36**	**10.47**	**42.01**
II	**Expenses**					
	(a) Employees benefits expenses	4.04	4.04	5.34	16.15	16.89
	(b) Finance Cost	-	-	-	-	0.01
	(c) Depreciation and amortisation expenses	0.14	0.14	0.23	0.55	0.91
	(d) Net loss on fair value changes	-	-	-	-	-
	(e) Other expenses	4.34	1.72	27.18	19.06	43.71
	(f) Impairment of investment	-	-	-	648.54	-
	Total expenses	**8.52**	**5.90**	**32.75**	**684.29**	**61.52**
III	**Profit before exceptional items and tax (III-IV)**	**(8.52)**	**(5.90)**	**(22.39)**	**(673.82)**	**(19.51)**
IV	Exceptional items	-	-	-	-	-
	Total Exceptional items	**-**	**-**	**-**		**-**
V	**Profit before tax (V-VI)**	**(8.52)**	**(5.90)**	**(22.39)**	**(673.82)**	**(19.51)**
VI	**Tax Expenses**					
	(a) Current Tax	-	-	(1.07)	-	-
	(b) Deferred Tax	0.02	0.02	-	0.03	0.05
	(c) Income tax for earlier years	-	-	-	-	-
	Total Tax expenses	**0.02**	**0.02**	**(1.07)**	**0.03**	**0.05**
VII	**Profit for the period/year (VII-VIII)**	**(8.54)**	**(5.92)**	**(21.32)**	**(673.85)**	**(19.56)**
	Share of Profit / (loss) of associates	**(0.22)**	**0.03**	**(0.28)**	**(0.31)**	**(0.44)**
VIII	**Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates**	(8.76)	(5.89)	(21.60)	(674.17)	(20.00)
IX	**Other Comprehensive Income**	**-**	**-**	**-**		**-**
X	**Total Comprehensive Income**	**(8.76)**	**(5.89)**	**(21.60)**	**(674.17)**	**(20.00)**
XI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	300.60	300.60	300.60	300.60	300.60
XII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	(641.43)	50.73
XIII	Earning per share **(of Rs. 10 each) (not annualised)**					
	Basic	(0.29)	(0.20)	(0.72)	(22.43)	(0.67)
	Diluted	(0.29)	(0.20)	(0.72)	(22.43)	(0.67)

JPT SECURITIES LIMITED MUMBAI

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CIN: L67120MH1994PLC204636; Tel: 022-6619 9000; Fax: 022-2269 6024
E-mail: company.secretary@jptsecurities.com; Website: www.jptsecurities.com

Consolidated Statement of Assets and Liabilities

Rs in Lacs

Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
ASSETS		
Financial Assets		
Cash and Cash Equivalents	15.86	15.93
Loans	-	600.00
Investments	28.90	29.22
Other Financial Assets	40.01	78.02
	84.77	**723.17**
Non Financial Assets		
Plant, property and Equipments	1.07	1.61
Deferred Tax Assets	0.82	0.85
	1.88	**2.46**
Total Assets	**86.66**	**725.63**
Liabilities and Equity		
Financial Liabilities		
Borrowings	85.36	61.26
Other Financial Liabilities	33.67	26.42
	119.03	**87.68**
Non Financial Liabilities		
Provisions	1.50	1.50
Current Tax	307.25	303.42
	308.75	**304.92**
Equity		
Equity Share Capital	300.60	300.60
Other Equity	(641.73)	32.44
	(341.13)	**333.04**
Total Equity and Liabilities	**86.66**	**725.64**

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STATEMENT OF CONSOLIDATED CASH FLOWS

Partciluars	Mar-26	Mar-25
	Audited	Audited
Cash flow from Operating Activities		
Net Profit before tax	(673.82)	(75.41)
Adjustment for:		
Finance Cost	-	0.19
Fair Valuation of Investment	-	(0.02)
Perpaid Expense	(0.06)	6.16
Provsion of imperment	648.54	38.56
Depreciation and Amortization Expenses	0.55	1.26
Operating Profit before Working Capital changes	(24.79)	(29.25)
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade Receivables	-	14.56
Increase/(Decrease) in Trade and Other Payable	11.09	6.45
Cash generated from Operations	(13.71)	(8.24)
Direct taxes		-
Cash flow from Operating Activities	(13.71)	(8.24)
Cash flow from Investing Activities		
Purchase of Fixed Assets	-	(0.66)
Interest Received	-	10.36
Inter Corporate Deposit	(10.47)	(31.62)
Net Cash used in Investment Activities	(10.47)	(21.92)
Cash flow from Financing Activities		
Proceed from Long Term Borrowing	24.10	(2.50)
Interest paid	-	(0.19)
Increase/(Decrease) in Short-term Borrowings	-	32.80
Net Cash used in Financing Activities	24.10	30.11
Net increase / decrease in Cash & Cash Equivalents	(0.08)	(0.05)
Cash & Cash Equivalents -Opening	15.92	15.97
Cash & Cash Equivalents -Closing	15.84	15.92

Notes:

1 The above Consolidated Financial Results were reviewed by Audit Committee and thereafter approved by the Board of Directors in their respective Meeting held on 28th May,2026.

2 The Consolidated Financial Results have have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Acconting 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 accrdance 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.

3 The Company is operating in Single Segment.

4 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of full financial year and published year to date figures up the third quarter of respective financial year. The figures for the previous periods and for the year ended March 31, 2025 have been regrouped and rearranged to make them comparable with those of current year.

5 Company has a policy of classifing the loan and advance as standard, sub-standard, doubt full and loss assets at the end of financial year, similarly NBFC provisioning. Norms are also considered at the end of financial year only.

By order of the Board of Directors
For JPT Securities Limited

CHINTAN RAJESH CHHEDA
Digitally signed by CHINTAN RAJESH CHHEDA
Date: 2026.05.28 15:46:15 +05'30'

JPT SECURITIES LIMITED MUMBAI

CHINTAN RAJESH CHHEDA
Whole-time Director
DIN : 08098371

Place: Mumbai
Date : 28-05-2026

JPT SECURITIES LIMITED

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Certificate under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 from the Whole Time Director in lieu of Chief Executive Officer and Chief Financial Officer

We, Mr. Chintan Chheda, Whole Time Director in lieu of Chief Executive Officer and Mr. Arun Sahu, Chief Financial Officer of JPT Securities Limited, hereby certify to the best of our knowledge and belief that the Audited Financial Results along with Auditors report for the quarter and year ended March 31, 2026, prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Date: May 28, 2026
Place: Mumbai

Chintan Chheda
Whole Time Director

Arun Sahu
Chief Financial Officer