

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

November 12, 2024

To,
The Manager,
Listing Department,
BSE Ltd.
P J Towers, Dalal Street,
Mumbai -400001, India

BSE Security Code: 530985

Sub: Outcome of Board Meeting held on Tuesday, November 12, 2024

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015, we wish to inform you that the Board of Directors, at its meeting held today i.e. November 12, 2024, inter alia, transacted the following:

1. Approved the Un-Audited Standalone and Consolidated Financial Results for the Quarter and half year ended September 30, 2024 along with the Limited Review Report (Standalone and Consolidated) issued by M/s. JMT & Associates, Chartered Accountant, Statutory Auditors of the Company in accordance with the Regulation 33 of the SEBI (LODR) Regulations, 2015.

2. On recommendation of Nomination and Remuneration Committee (NRC), approved the appointment of Mr. Yogendra Shah, aged 48 years, as an Additional Non-Executive Independent Director of the Company with immediate effect i.e. (November 12, 2024). He is a Chartered Accountant by profession having an experience of more than 2 decades in the field of corporate finance, accountancy, financing, banking, treasury management (inland and foreign), equity financing, business strategy. Earlier he was associated with the leading companies in the fields of Auditing, Construction, Ship Building and Oil & Gas Sector.
(Annexure I)

Meeting commenced at 14:55 Hours and concluded at 15:25 Hours.



ANNEXURE I

Particulars	Mr. Yogendra Shah (DIN: 07856995)
Reason for change viz. appointment	In compliance with the provisions of Sections 149, 150 and 152 and other applicable provisions of the Companies Act, 2013 ("Act") and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and on the recommendation of the Nomination and Remuneration Committee (NRC) and subject to the approval of shareholders, the Board of Directors in its meeting held on November 12, 2024 approved to appoint Mr. Yogendra Shah as an Additional Non-executive Independent Director of the Company for the first term of 5 (Five) Years, effective from November 12, 2024.
Effective Date of appointment	November 12, 2024
Brief Profile	Mr. Yogendra Shah is a Chartered Accountant by profession having an experience of more than 2 decades in the field of corporate finance, accountancy, financing, banking, treasury management (inland and foreign), equity financing, business strategy. Earlier he was associated with the leading companies in the fields of Auditing, Construction, Ship Building and Oil & Gas Sector.
Disclosure of relationship between Directors	No relationship exist with any other Directors/ KMP

Thanking you,
Yours truly,

For JPT Securities Limited

Chintan Chheda
Whole Time Director





CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Rly. Stn.,
Andheri (East), Mumbai - 400 069. • Tel.: 91 - 22 - 2684 8347 / 2682 2238
Telefax : 2682 2238 • Website : www.jmta.co.in • E-mail : contact@jmta.co.in

Independent Auditors' Limited Review Report on unaudited standalone quarterly and year to date results of the Company

Review report 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 ended September 30, 2024 ("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 ("the Regulations") as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting (Ind AS-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 issue a report on these financial statements 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 no issue on going concern of the Company. There is 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 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 provides 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 accounting standards 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 No. 104167W

SANJAY PICHHOLIA
Partner

Mumbai, November 12, 2024

Membership No. 122651
UDIN: 24122651BKBG MU8198

JPT SECURITIES LIMITED

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JPT Securities Limited							
Statement of Standalone Unaudited Financial Results for the quarter and period ended September 30, 2024							
Sr. No.	Particulars	Quarter ended			half year ended		(Rs. In Lacs)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue from operations- Interest Income	10.59	10.47	10.59	21.06	21.06	42.08
	Other Income	-	0.01	2.47	0.01	2.47	0.02
	Total Income	10.59	10.48	13.06	21.07	23.53	42.10
II	Expenses						
	(a) Employees benefits expenses	3.85	3.85	3.85	7.70	7.70	15.40
	(b) Finance Cost	-	0.01	0.06	0.01	0.13	0.19
	(c) Depreciation and amortisation expenses	0.22	0.23	0.32	0.45	0.56	1.25
	(d) Net loss on fair value changes	-	-	-	-	-	-
	(e) Provision for expected credit loss	-	-	-	-	-	46.67
	(f) Other expenses	3.83	4.67	8.24	8.50	22.52	62.10
	Total expenses	7.90	8.76	12.47	16.66	30.91	125.61
III	Profit before exceptional items and tax (III-IV)	2.69	1.72	0.59	4.41	(7.38)	(83.51)
IV	Exceptional items	-	-	-	-	-	-
	Total Exceptional items	-	-	-	-	-	-
V	Profit before tax (V-VI)	2.69	1.72	0.59	4.41	(7.38)	(83.51)
VI	Tax Expenses						
	(a) Current Tax	0.64	0.43	(0.59)	1.07	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Income tax for earlier years	-	-	-	-	-	-
	Total Tax expenses	0.64	0.43	-	1.07	-	-
VII	Profit for the period/year (VII-VIII)	2.05	1.29	0.59	3.34	(7.38)	(83.51)
VIII	Other Comprehensive Income	-	-	-	-	-	-
IX	Total Comprehensive Income	2.05	1.29	0.59	3.34	(7.38)	(83.51)
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	-	-	-	-	-	52.44
XII	Earning per share (of Rs. 10 each) (not annualised)						
	Basic	0.07	0.04	0.02	0.11	(0.25)	(2.78)
	Diluted	0.07	0.04	0.02	0.11	(0.25)	(2.78)



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Standalone Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at 30-Sep-24 (Unaudited)	As at 31-Mar-24 (Audited)
ASSETS		
Financial Assets		
Cash and Cash Equivalents	15.87	15.92
Loans	600.00	600.00
Investments	29.66	29.13
Other Financial Assets	92.62	71.57
	738.16	716.62
Non Financial Assets		
Plant, property and Equipments	2.07	2.52
Deferred Tax Assets	0.90	0.90
	2.97	3.42
Total Assets	741.13	720.04
Liabilities and Equity		
Financial Liabilities		
Borrowings	78.06	56.46
Other Financial Liabilities	18.99	24.44
	97.05	80.90
Non Financial Liabilities		
Provisions	287.70	286.63
	287.70	286.63
Equity		
Equity Share Capital	300.60	300.60
Other Equity	55.78	51.91
	356.38	352.51
Total Equity and Liabilities	741.13	720.04



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STATEMENT OF STANDALONE CASH FLOWS

Particulars	Sep-24	Mar-24
	Unaudited	Audited
Cash flow from Operating Activities		
Net Profit before tax	4.41	(83.52)
Adjustment for:		
Finance Cost	0.01	0.19
Fair Valuation of Investment	-	(0.02)
Investment W/off		6.17
provision for Impairment		46.67
Depreciation and Amortization Expenses	0.45	1.26
Operating Profit before Working Capital changes	4.87	(29.25)
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade and other Receivables	-	14.56
(Increase)/Decrease in Short-term Loans and Advance	-	6.46
Increase/(Decrease) in Trade and Other Payable	(5.45)	-
Increase/(Decrease) in Provisions	-	-
Cash generated from Operations	(0.58)	(8.23)
Direct taxes	-	-
Cash flow from Operating Activities	(0.58)	(8.23)
Cash flow from Investing Activities		
Purchase of Fixed Assets	-	(0.66)
(Increase)/Decrease in Investments	-	-
Inter Corporate Deposit	-	-
Interest received	(21.06)	(21.26)
Net Cash used in Investment Activities	(21.06)	(21.92)
Cash flow from Financing Activities		
Proceed from Long Term Borrowing	(0.67)	(2.51)
Finance Cost paid	(0.01)	(0.19)
Increase/(Decrease) in Short-term Borrowings	22.28	32.80
Net Cash used in Financing Activities	21.60	30.10
Net increase / decrease in Cash & Cash Equivalents	(0.04)	(0.05)
Cash & Cash Equivalents -Opening	15.91	15.96
Cash & Cash Equivalents -Closing	15.87	15.91

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 12/11/2024.
- 2 The Limited Review Report for the Quarter and Half year Endned on 30/09/2024 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 : 12/11/2024

CHINTAN RAJESH CHHEDA
Whole time Director
DIN : 08098371





CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Rly. Stn.,
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Independent Auditors' Limited Review Report on unaudited consolidated quarterly and year to date results of the Company

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 subsidiaries/Join Venture (the Parent and its associates together referred to as "the Group"), and its share of the **net loss** after tax of its associates for the quarter and half year ended **September 30, 2024** ("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.

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 Holding Company is facing temporary liquidity issue which will be resolved soon as all the loans, advances are good and recoverable in full and there no issue on going concern of the Company. There is 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.

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 Statement includes the results of the following entities:

Associate Company

JPT Share Services Pvt. Ltd

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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 have *not reviewed* the financial results of JPT Share Services Pvt Ltd (Associate Company) having Share of Profit/(Loss) (Rs. 0.03 Lacs). 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.



For **JMT & Associates**

Chartered Accountants

FRN No. 104167W

SANJAY PICHHOLIA

Partner

Membership No. 122651

UDIN: 24122651BKBG MV6473

Mumbai, November 12, 2024

JPT SECURITIES LIMITED

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JPT Securities Limited							
Statement of Consolidated Unaudited Financial Results for the quarter and period ended September 30, 2024							
Sr. No.	Particulars	Quarter ended			Half year ended		(Rs. In Lacs)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue from operations- Interest Income	10.59	10.47	10.59	21.06	21.06	42.08
	Other Income	-	0.01	2.47	0.01	2.47	0.02
	Total Income	10.59	10.48	13.06	21.07	23.53	42.10
II	Expenses						
	(a) Employees benefits expenses	3.85	3.85	3.85	7.70	7.70	15.40
	(b) Finance Cost	-	0.01	0.06	0.01	0.13	0.19
	(c) Depreciation and amortisation expenses	0.22	0.23	0.32	0.45	0.56	1.25
	(d) Net loss on fair value changes	-	-	-	-	-	-
	(e) Provision for expected credit loss	-	-	-	-	-	38.56
	(e) Other expenses	3.83	4.67	8.24	8.50	22.52	62.10
	Total expenses	7.90	8.76	12.47	16.66	30.91	117.50
III	Profit before exceptional items and tax (III-IV)	2.69	1.72	0.59	4.41	(7.38)	(75.40)
IV	Exceptional items	-	-	-	-	-	-
	Total Exceptional items	-	-	-	-	-	-
V	Profit before tax (V-VI)	2.69	1.72	0.59	4.41	(7.38)	(75.40)
VI	Tax Expenses						
	(a) Current Tax	0.64	0.43	(0.59)	1.07	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Income tax for earlier years	-	-	-	-	-	-
	Total Tax expenses	0.64	0.43	(0.59)	1.07	-	-
VII	Profit for the period/year (VII-VIII)	2.05	1.29	(0.13)	3.34	(7.38)	(75.40)
	Share of Profit / (loss) of associates	(0.03)	(0.08)	-	(0.11)	(0.20)	(0.52)
VIII	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	2.02	1.21	0.46	3.23	(7.58)	(75.92)
IX	Other Comprehensive Income	-	-	-	-	-	-
X	Total Comprehensive Income	2.02	1.21	0.46	3.23	(7.58)	(75.92)
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	-	-	-	-	-	51.91
XIII	Earning per share (of Rs. 10 each) (not annualised)						
	Basic	0.07	0.04	0.02	0.11	(0.25)	(2.53)
	Diluted	0.07	0.04	(0.00)	0.11	(0.25)	(2.53)



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Consolidated Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at 30-Sep-24 (Unaudited)	As at 31-Mar-24 (Audited)
ASSETS		
Financial Assets		
Cash and Cash Equivalents	15.87	15.92
Loans	600.00	600.00
Investments	29.03	29.14
Other Financial Assets	92.62	71.57
	737.53	716.63
Non Financial Assets		
Plant, property and Equipments	2.07	2.52
Deferred Tax Assets	0.90	0.90
	2.97	3.42
Total Assets	740.50	720.05
Liabilities and Equity		
Financial Liabilities		
Borrowings	78.06	56.46
Other Financial Liabilities	18.99	24.44
	97.05	80.90
Non Financial Liabilities		
Provisions	287.70	286.63
	287.70	286.63
Equity		
Equity Share Capital	300.60	300.60
Other Equity	55.15	51.92
	355.75	352.52
Total Equity and Liabilities	740.50	720.05
	-	-



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STATEMENT OF CONSOLIDATED CASH FLOWS

Particulars	Sep-24	Mar-24
	Unaudited	Audited
Cash flow from Operating Activities		
Net Profit before tax	4.41	(75.41)
Adjustment for:		
Finance Cost	0.01	0.19
Investment W/off		6.17
provision for impairment		38.56
Fair Valuation of Investment	-	(0.02)
Depreciation and Amortization Expenses	0.45	1.26
Operating Profit before Working Capital changes	4.87	(29.25)
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade and other Receivables	-	14.56
(Increase)/Decrease in Short-term Loans and Advance	-	6.45
Increase/(Decrease) in Trade and Other Payable	(5.45)	-
Increase/(Decrease) in Provisions	-	-
Cash generated from Operations	(0.58)	(8.24)
Direct taxes	-	-
Cash flow from Operating Activities	(0.58)	(8.24)
Cash flow from Investing Activities		
Purchase of Fixed Assets	-	(0.66)
(Increase)/Decrease in Investments	-	-
Inter Corporate Deposit	-	(31.62)
Interest Received	(21.06)	10.35
Net Cash used in Investment Activities	(21.06)	(21.93)
Cash flow from Financing Activities		
Proceed from Long Term Borrowing	(0.67)	(2.51)
Finance Cost paid	(0.01)	(0.19)
Increase/(Decrease) in Short-term Borrowings	22.28	32.80
Net Cash used in Financing Activities	21.60	30.10
Net increase / decrease in Cash & Cash Equivalents	(0.04)	(0.06)
Cash & Cash Equivalents -Opening	15.91	15.97
Cash & Cash Equivalents -Closing	15.87	15.91

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 12/11/2024.
- 2 The Limited Review Report for the Quarter and Half year Ended on 30/09/2024 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 : 12/11/2024

CHINTAN RAJESH CHHEDA
Whole time Director
DIN : 08098371

