



**To the Board of Directors of
JPT SECURITIES LIMITED**

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the **net loss** and other comprehensive income and other financial information for the quarter and the year ended March 31, 2024.

Emphasis of Matter

During the audit 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 balance sheet date.



In view of inadequate information and status of tax dues, we are unable to comment on adequacy of statutory liability provided in books as on balance sheet 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 ("the Act"). Our responsibilities under those SAs 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 statements under the provisions of the Act, 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 on the annual financial results.

Management's Responsibilities for the Financial Results

These quarterly and the year ended financial results have been prepared on the basis of the interim financial statements.

The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Financial results, the Board of Directors are responsible for assessing the Company's ability 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial results 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 these Financial results.

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 Financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results

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 Matters

The annual financial results include the results for the quarter ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



Place: Mumbai
Date: May 29, 2024

FOR JMT & ASSOCIATES
Chartered Accountants
(FRN No. 104167W)

Sanjay Pichholia
Partner

Membership No. 122651
UDIN : 24122651BKBGIS2774

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, 2024

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue from operations- Interest Income	10.44	10.59	10.36	42.08	47.34
	Other Income	-	1.43	0.44	0.02	0.44
	Total Income	10.44	12.02	10.80	42.10	47.78
II	Expenses					
	(a) Employees benefits expenses	3.84	3.85	3.85	15.40	16.09
	(b) Finance Cost	0.03	0.04	0.08	0.19	0.43
	(c) Depreciation and amortisation expenses	0.38	0.32	0.35	1.25	1.42
	(d) Net loss on fair value changes	3.88	-	-	-	-
	(e) Provision for Expected Credit Loss	46.87	-	-	46.67	-
	(f) Other expenses	29.52	10.06	13.80	62.10	41.35
	Total expenses	84.32	14.27	18.08	125.61	59.29
III	Profit before exceptional items and tax (III-IV)	(73.88)	(2.25)	(7.28)	(83.51)	(11.51)
IV	Exceptional items	-	-	-	-	-
	Total Exceptional items	-	-	-	-	-
V	Profit before tax (V-VI)	(73.88)	(2.25)	(7.28)	(83.51)	(11.51)
VI	Tax Expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	-	-	(0.02)	-	(0.06)
	(c) Income tax for earlier years	-	-	-	(0.00)	-
	Total Tax expenses	-	-	(0.02)	(0.00)	(0.06)
VII	Profit for the period/year (VII-VIII)	(73.88)	(2.25)	(7.26)	(83.51)	(11.45)
VIII	Other Comprehensive Income	-	-	-	-	-
IX	Total Comprehensive Income	(73.88)	(2.25)	(7.26)	(83.51)	(11.45)
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	-	-	-	-	135.95
XII	Earning per share (of Rs. 10 each) (not annualised)					
	Basic	(2.46)	(0.07)	(0.24)	(2.78)	(0.38)
	Diluted	(2.46)	(0.07)	(0.24)	(2.78)	(0.38)



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Standalone Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at 31.03.2024 Audited	As at 31.03.2023 Audited
ASSETS		
Financial Assets		
Cash and Cash Equivalents	15.92	15.97
Loans	600.00	600.00
Investments	29.13	82.47
Other Financial Assets	71.57	64.87
	716.62	763.31
Non Financial Assets		
Plant, property and Equipments	2.52	3.12
Deferred Tax Assets	0.90	0.90
	3.42	4.02
Total Assets	720.04	767.33
Liabilities and Equity		
Financial Liabilities		
Borrowings	56.46	26.17
Other Financial Liabilities	24.44	17.95
	80.90	44.12
Non Financial Liabilities		
Provisions	286.63	286.63
	286.63	286.63
Equity		
Equity Share Capital	300.60	300.60
Other Equity	51.91	135.95
	352.51	436.55
Total Equity and Liabilities	720.04	767.30



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STATEMENT OF STANDALONE CASH FLOWS

Particulars	Mar-24	Mar-23
	Audited	Audited
Cash flow from Operating Activities		
Net Profit before tax	(83.52)	(11.51)
Adjustment for:		
Finance Cost	0.19	0.43
Fair Valuation of Investment	(0.02)	2.03
Dividend	(0.00)	-
Investment Woff	6.17	-
Provision for Impairment	46.67	-
Depreciation and Amortization Expenses	1.26	1.42
Operating Profit before Working Capital changes	(29.25)	(7.63)
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade Receivables	14.56	4.38
(Increase)/Decrease in Short-term Loans and Advance	-	-
Increase/(Decrease) in Trade and Other Payable	6.46	4.69
Increase/(Decrease) in Provisions	-	-
Cash generated from Operations	(8.23)	1.44
Direct taxes	-	-
Cash flow from Operating Activities	(8.23)	1.44
Cash flow from Investing Activities		
Purchase of Fixed Assets	(0.66)	-
(Increase)/Decrease in Investments	-	-
Inter Corporate Deposit	-	175.00
Interest Receivables	(21.26)	(10.36)
Net Cash used in Investment Activities	(21.92)	164.64
Cash flow from Financing Activities		
Proceed from Long Term Borrowing	(2.51)	(2.27)
Finance Cost paid	(0.19)	(0.43)
Increase/(Decrease) in Short-term Borrowings	32.80	(165.43)
Net Cash used in Financing Activities	30.10	(168.13)
Net increase / decrease in Cash & Cash Equivalents	(0.05)	(2.05)
Cash & Cash Equivalents -Opening	15.96	18.01
Cash & Cash Equivalents -Closing	15.91	15.96

Notes:

- 1 The above Standalone Financial Results were reviewed by Audit Committee and thereafter approved by the Board of Directors in their respective Meeting held on 29th May,2024.
- 2 The above Standalone Financial Results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- 3 The Company is operating in Single Segment.
- 4 The figures for the quarter ended March 31, 2024 and March 31, 2023 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, 2023 have been regrouped and rearranged to make them comparable with those of current year.

By order of the Board of Directors
For JPT Securities Limited



Chintan
CHINTAN RAJESH CHHEDA
Whole- Time Director
DIN : 08098371



**To the Board of Directors of
JPT SECURITIES LIMITED**

Opinion

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

- a. Include the results of the following entity:
Associate Company
JPT Share Services Pvt. Ltd
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the **net loss** and other comprehensive income and other financial information for the quarter and the year ended March 31, 2024.

Emphasis of Matter

During the audit 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 balance sheet date.

In view of inadequate information and status of tax dues, we are unable to comments on adequacy of statutory liability provided in books as on balance sheet 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 ("the Act"). Our responsibilities under those SAs 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 statements under the provisions of the Act, 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 on the annual financial results.

Management's Responsibilities for the Financial Results

These quarterly and the year ended financial results have been prepared on the basis of the interim financial statements.

The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial results, the Board of Directors are responsible for assessing the Company's ability 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial results 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 these Financial results.

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 Financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results

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 Matters

The annual financial results include the share of profit/loss accounted in consolidated accounts under equity method and the associate has incurred losses Rs. 1.21 lakhs and no revenue has been earned during the year. The financial statements of associate Company are audited by other independent auditors and we have relied on the same.

The annual financial results include the results for the quarter ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



Place: Mumbai
Date: May 29, 2024

FOR JMT & ASSOCIATES
Chartered Accountants
(FRN No. 104167W)

Sanjay Pichholia
Partner
Membership No. 122651
UDIN : 24122651BKBGIT5708

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JPT Securities Limited

Statement of Consolidated Audited Financial Results for the quarter and year ended March 31, 2024

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue from operations- Interest Income	10.44	10.59	10.36	42.08	47.34
	Other Income	-	1.43	0.44	0.02	0.44
	Total Income	10.44	12.02	10.80	42.10	47.78
II	Expenses					
	(a) Employees benefits expenses	3.84	3.85	3.85	15.40	16.09
	(b) Finance Cost	0.03	0.04	0.08	0.19	0.43
	(c) Depreciation and amortisation expenses	0.38	0.32	0.35	1.25	1.42
	(d) Net loss on fair value changes	3.88	-	-	-	-
	(e) Provision for Expected Credit Loss	38.56	-	-	38.56	-
	(f) Other expenses	29.52	10.06	13.80	62.10	41.35
	Total expenses	76.21	14.27	18.08	117.50	59.29
III	Profit before exceptional items and tax (III-IV)	(65.77)	(2.25)	(7.28)	(75.40)	(11.51)
IV	Exceptional items	-	-	-	-	-
	Total Exceptional items	-	-	-	-	-
V	Profit before tax (V-VI)	(65.77)	(2.25)	(7.28)	(75.40)	(11.51)
VI	Tax Expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	-	-	(0.02)	-	(0.06)
	(c) Income tax for earlier years	-	-	-	(0.00)	-
	Total Tax expenses	-	-	(0.02)	(0.00)	(0.06)
VII	Profit for the period/year (VII-VIII)	(65.77)	(2.25)	(7.28)	(75.40)	(11.45)
	Share of Profit / (loss) of associates	(0.27)	(0.05)	(0.28)	(0.52)	(0.59)
VIII	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	(66.04)	(2.30)	(7.52)	(75.92)	(12.04)
IX	Other Comprehensive Income					
X	Total Comprehensive Income	(66.04)	(2.30)	(7.52)	(75.92)	(12.04)
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	-	-	-	127.85	139.88
XIII	Earning per share (of Rs. 10 each) (not annualised)					
	Basic	(2.20)	(0.08)	(0.25)	(2.53)	(0.40)
	Diluted	(2.20)	(0.08)	(0.25)	(2.53)	(0.40)



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Consolidated Statement of Assets and Liabilities

Particulars	Rs in Lacs	
	As at 31.03.2024 Audited	As at 31.03.2023 Audited
ASSETS		
Financial Assets		
Cash and Cash Equivalents	15.92	15.97
Loans	600.00	600.00
Investments	29.14	74.36
Other Financial Assets	71.57	64.87
	716.63	755.20
Non Financial Assets		
Plant, property and Equipments	2.52	3.12
Deferred Tax Assets	0.90	0.90
	3.42	4.02
Total Assets	720.05	759.22
Liabilities and Equity		
Financial Liabilities		
Borrowings	55.46	26.17
Other Financial Liabilities	24.44	17.98
	80.90	44.15
Non Financial Liabilities		
Provisions	286.63	286.63
Current Tax	-	-
	286.63	286.63
Equity		
Equity Share Capital	300.60	300.60
Other Equity	51.92	127.84
	352.52	428.44
Total Equity and Liabilities	720.05	759.22



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STATEMENT OF CONSOLIDATED CASH FLOWS

Particulars	Mar-24	Mar-23
	Audited	Audited
Cash flow from Operating Activities		
Net Profit before tax	(75.41)	(11.51)
Adjustment for:		
Finance Cost	0.19	0.43
Fair Valuation of Investment	(0.02)	2.03
Investment Woff	6.17	-
Provision for Impairment	38.56	-
Depreciation and Amortization Expenses	1.26	1.42
Operating Profit before Working Capital changes	(29.25)	(7.63)
Adjustment for Working Capital changes		
(Increase)/Decrease in Trade Receivables	14.56	4.38
Increase/(Decrease) in Trade and Other Payable	6.45	4.69
Cash generated from Operations	(8.24)	1.44
Direct taxes	-	-
Cash flow from Operating Activities	(8.24)	1.44
Cash flow from Investing Activities		
Purchase of Fixed Assets	(0.66)	-
Interest Received	10.35	(10.36)
Inter Corporate Deposit	(31.62)	175.00
Net Cash used in Investment Activities	(21.92)	164.64
Cash flow from Financing Activities		
Proceed from Long Term Borrowing	(2.51)	(2.27)
Finance Cost paid	(0.19)	(0.43)
Increase/(Decrease) in Short-term Borrowings	32.80	(165.43)
Net Cash used in Financing Activities	30.10	(168.13)
Net increase / decrease in Cash & Cash Equivalents	(0.06)	(2.06)
Cash & Cash Equivalents -Opening	15.97	18.02
Cash & Cash Equivalents -Closing	15.91	15.97

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 29th May, 2024.
- The above Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- The Company is operating in Single Segment.
- The figures for the quarter ended March 31, 2024 and March 31, 2023 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, 2023 have been regrouped and rearranged to make them comparable with those of current year.

By order of the Board of Directors
For JPT Securities Limited



Chintan
CHINTAN RAJESH CHHEDA
Whole- Time Director
DIN : 08098371

Place: Mumbai
Date : 29-05-2024