



# Alka Securities Limited

10, Maitri, NS Rd. No. 10, JVPD Scheme,  
Juhu, Vile Parle West, Mumbai - 400 049  
www.alkasecurities.com +91-022-2670 8941

CIN: L65910MH1994PLC165204

Date: 25/07/2024

To,  
The Corporate Relations Department  
BSE Limited,  
Mumbai

**Subject: Clarification for the resubmission of Outcome of the Board Meeting and Approval of Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended 30th September, 2023 with reference to the Letter dated 24-04-2024**

Ref: Alka Securities Limited (Scrip Code: 532166)

Dear Sir/Madam,

We, hereby bring to your attention an inadvertent clerical error in the financial results of our company for the quarter and half year ended 30th September, 2023 as submitted earlier to the Exchange were signed by the CFO of the company therefore in accordance with the regulations, we have attached the revised financial results along with this letter duly signed by the Authorized Director of the company for your records and information.

We assure you that the error was purely clerical in nature and did not impact the substance of the financial results. The necessary corrections have been duly reviewed and approved by our Board of Directors.

We sincerely apologize for any inconvenience caused due to this error and appreciate your prompt attention to this matter.

Thank you for your cooperation.

Yours sincerely,  
For Alka Securities Limited

Sonal Anil Vichare  
Director  
DIN: 09372274

# PSV Jain & Associates

Chartered Accountants

105 , Shri Yashwant Shopping Centre, Kasturba Road No 7 Borivali (East), Mumbai – 400 006

Email: pramodj.82@gmail.com

Contact: +91 8976358144, +91 22-28861982



**Independent Auditor's Review Report on unaudited standalone financial results for the quarter and half year ended on September 30, 2023 of ALKA SECURITIES LTD pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
Alka Securities Ltd  
Mumbai

We have reviewed the accompanying statement of unaudited standalone quarterly financial results of Alka Securities Limited for the period ended September 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus 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 PSV Jain & Associates  
Chartered Accountants

FRN131505W

CA Dularesh Kumar Jain

Membership Number- 1372

UDIN- 23137264BGXYZT15339

Place- Mumbai

Date: 11/11/2023



# ALKA SECURITIES LTD

R/O: 205 SECOND FLOOR CTS NO-458, DISHA CONSTRUCTION SUBHASH ROAD, ESQUARE, CTS NO 458, SUBHASH ROAD, VILL PARLE (East) Mumbai-400 057  
CIN- L65910MH1994PLC165204

Part 1: Statement of Un-Audited Financials Statement for the Quarter and year ended 30-09-2023

	Particulars	Current Quarter	Preceding 3	Corresponding 3	Year to date	Corresponding year	Year Ended
		ending	months ended	months ended in the	( Six Months	to date ended in	
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Un-Audited)	(Un-audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue From Operations						
a	Sales/Income from operation	2.40	2.58	18	1.60	18	25.60
b	Other operating income	0 -	-		0	0	93.95
II	Other Income	5.00	8	3.65	16.68	3.65	0
III	<b>Total Income (+II)</b>	<b>7.40</b>	<b>10.58</b>	<b>21.65</b>	<b>18.28</b>	<b>21.65</b>	<b>119.55</b>
IV	Expenses						
a	Purchases of Stock-in-Trade						14.70
b	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0	2.79	8.66	2.79	8.66	15.41
c	Employee benefits expense	2.10	2.85	5.72	4.35	5.72	20.75
d	Finance Costs	0	0	0	0	0	0.01
e	Depreciation and amortisation expenses	0.00	0	0.75	0	0.75	2.29
f	Other Expenses	3.91	3.84	4.61	7.75	4.61	59.94
	<b>Total Expenses (a to f)</b>	<b>6.01</b>	<b>9.48</b>	<b>19.74</b>	<b>14.89</b>	<b>19.74</b>	<b>113.09</b>
V	Profit/(loss) before exceptional items and tax (I-IV)	1.39	1.10	1.91	3.39	1.91	6.46
VI	Exceptional Items debit / (Credit)						
VII	Profit/ (loss) before tax(V-VI)	1.39	1.10	1.91	3.39	1.91	6.46
VIII	Tax Expense:						
	(1) Current Tax			0.25			0.5
	(2) Deferred Tax						
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)						
X	Profit/(Loss) from discontinued operations						
XI	Tax expenses of discontinued operations						
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)						
XIII	Profit/(Loss) for the period (IX+XII)	1.39	1.1	1.66	3.39	1.91	5.96
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassifies to profit or loss						
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)						
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic						
	(2) Diluted						
XVII	Earnings per equity (for discounted operation)						
	(1) Basic						
	(2) Diluted						
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic						0.01
	(2) Diluted						0.01

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 11/10/2022 and also Limited Review were carried out by the Statutory Auditors.
- Previous period figures have been regrouped/rearranged wherever considered necessary.
- Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

Date :- 11/11/2023  
Place :- MUMBAI

Alka Securities Ltd

  
Sonal Anil Vichare  
(DIN:09372274)  
Director

**ALKA SECURITIES LTD**  
**R/O: MAITRI, PLOT NO 10, ROAD NO 10, JVPD SCHEME, JUHU, MUMBAI - 40 0049**  
**CIN- L65910MH1994PLC165204**

Standalone Statement of Assets and Liabilities for the period ended 30-09-2022		
Particulars	Current Quarter ending	Corresponding 3 months ended Previous year
	30-09-2023 (Un-Audited)	30-09-2022 (Un-Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	10.89	8.79
(b) Capital work-in-progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets		
(f) Intangible assets under development plants		
(h) Financial Assets		
(i) Investments	19.16	
(ii) Trade receivables		
(iii) Loans		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
<b>Current assets</b>		
(a) Inventories	9.50	15.41
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	52.13	82
(iii) Cash and cash equivalents	7.03	2.69
(iv) Bank balances other than(iii) above	0	0
(v) Loans	128.01	13
(vi) Others (to be specified)	1.00	
(c) Current Tax Assets (Net)	1.44	
(d) Other current assets	14.48	8.23
<b>Total Assets</b>	<b>244</b>	<b>130</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	959.40	959.40000
(b) Other Equity	-955.67	-1,038.00
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	39.65	18.9
(ii) Trade payables those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables those specified in item (c)	200.26	152.99
(b) Other current liabilities		
(c) Provisions		37.18
(d) Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>244</b>	<b>130</b>

Alka Securities Ltd

  
**Sonal Anil Vichare**  
**(DIN:09372274)**  
**Director**

**Date : - 11/11/2023**  
**Place : - MUMBAI**


ALKA SECURITIES LTD  
R/O: MAITRI, PLOT NO 10, ROAD NO 10, JVPD SCHEME, JUHU, MUMBAI - 40 0049  
CIN- L65910MH1994PLC165204

**Standalone Cashflow statement**

Particulars	As At 30.09.2023	As At 30.09.2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	3.39	1.91
Net Profit before Taxation		1
Add: Deferred Tax		0
Add: Dep		
Add: Int		
Less : Profit/loss on sale of assets (other income)		
Operating profit before working capital changes	3.39	1
Increase /(Decrease) in Current Liabilities		
(Increase) / Decrease in Sundry Debtors		
(Increase) / Decrease in Loans & Advances (Operating Assets)		
(Increase) / Decrease in Fixed Assets		
(Increase)/ Decrease in Other Assets		
(Increase)/ Decrease in Inventory		
Less : Income Tax paid		
<b>Cash generated from operations</b>	0	1
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Redemption of Investment	-0.82	0
<b>Net cash from investing activities</b>	(0.82)	0
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Share Capital	0	0
Increase / (Decrease) in unsecured loans		
<b>Net cash from financing activities</b>	0	0
<b>Net Increase in Cash &amp; Cash Equivalents</b>	3	1
<b>Opening Balance - Cash &amp; Cash Equivalents</b>	2.69	0
<b>Closing Balance - Cash &amp; Cash Equivalents</b>	7.03	2.69

**Date : - 11/11/2023**  
**Place : - MUMBAI**

**Alka Securities Ltd**

  
**Sonal Anil Vichare**  
(DIN:09372274)  
Director



The aforesaid financial results were reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 11th Nov 2023.

The Auditors have issued a Limited Review for the same aforesaid financial results for the quarter ended 30th September 2023 and the report was placed before the Board and same was noted

This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Company Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning 1st April 2017, Company has for the first time adopted IND AS with a transition 1st April 2016.

The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular Dated July 2015 , IND AS and Schedule III of the company Act, 2013 applicable to companies that are required or comply with Ind As.

The reconciliation of the net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given in Annexure I.

**Alka Securities Ltd**



Sonal Anil Vichare  
(DIN:09372274)  
Director

**Date : - 11/11/2023**

**Place : - MUMBAI**

## LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF ALKA SECURITIES LTD

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Alka Securities Ltd ("the Company"), for the quarter and half year ended 30<sup>th</sup> Septembers, 2023 being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. This statement includes the results of the following entities:

Sr no	Name of the Company
1	E&D Market Desk Private Limited

5. These interim financial results and other financial information have not been reviewed by their auditors and our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such un-reviewed management certified financial results and other financial information.
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards as specified under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Account) Rules, 2014 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, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P S V JAIN & ASSOCIATES  
Chartered Accountants  
registration number:  
CA Dularesh Kumar Jain



Partner  
Membership number: 137264  
UDIN: 23137264BGXYZT1539  
Place: Mumbai  
Date: 11/11/2023

# ALKA SECURITIES LTD

R/O: 205 SECOND FLOOR CTS NO-458, DISHA CONSTRUCTION SUBHASH ROAD, ESQUARE, CTS NO 458, SUBHASH ROAD, VILL PARLE (East) Mumbai-400 057  
CIN- L65910MH1994PLC165204

## Part 1: Statement of Un-Audited Consolidated Financials Statement for the Quarter and year ended 30-09-2023

Particulars	Current Quarter ending	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date (Six Months ended)	Corresponding year to date ended in the previous year	Year Ended
	30-09-2023 (Un-Audited)	30-06-2023 (Un-audited)	30-09-2022 (Un-Audited)	30-09-2023 (Un-Audited)	30-09-2022 (Un-Audited)	31-03-2023 (Audited)
I Revenue From Operations						
a Sales/Income from operation	10.60	11.15		18.37		105.67
b Other operating income	0 -	-		0		20.60
II Other Income	5.00	8		16.68		0
III <b>Total Income (+II)</b>	<b>15.60</b>	<b>19.15</b>		<b>35.05</b>		<b>126.27</b>
IV Expenses						
a Purchases of Stock-in-Trade						14.70
b Changes in inventories of finished goods, Stock in-Trade and work-in progress	0	2.79		2.79		15.41
c Employee benefits expense	8.25	8.70		16.35		25.19
d Finance Costs	0	0.02		0.02		0.01
e Depreciation and amortisation expenses	0.00	0		0		2.29
f Other Expenses	5.03	5.32		10.35		61.28
<b>Total Expenses (a to f)</b>	<b>13.28</b>	<b>16.83</b>		<b>29.51</b>		<b>118.89</b>
V Profit/(loss) before exceptional items and tax (I-IV)	2.32	2.32		5.54		7.38
VI Exceptional Items debit / (Credit)						
VII Profit/ (loss) before tax(V-VI)	2.32	2.32		5.54		7.38
VIII Tax Expense:						
(1) Current Tax						0.5
(2) Deferred Tax						
IX Profit/(Loss) for the period from continuing operations (VII-VIII)						
X Profit/(Loss) from discontinued operations						
XI Tax expenses of discontinued operations						
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)						
XIII Profit/(Loss) for the period (IX+XII)	2.32	2.32	0	5.54		6.88
XIV Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
B. (i) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassifies to profit or loss						
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)						
XVI Earnings per equity (for Continuing operation):						
(1) Basic						
(2) Diluted						
XVII Earnings per equity (for discounted operation)						
(1) Basic						
(2) Diluted						
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	0.01	0.01	0.01	0.01	0.01	0.01
(2) Diluted	0.01	0.01	0.01	0.01	0.01	0.01

### Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 11/11/ 2023 and also Limited Review were carried out by the Statutory Auditors.
- Previous period figures have been regrouped/rearranged wherever considered necessary.
- Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

Date : - 11/11/2023  
Place : - MUMBAI

Alka Securities Ltd



Sonal Anil Vichare  
(DIN:09372274)  
Director



**ALKA SECURITIES LTD**

R/O: 205 SECOND FLOOR CTS NO-458, DISHA CONSTRUCTION SUBHASH ROAD, ESQUARE, CTS NO 458, SUBHASH ROAD, VILL PARLE (East) Mumbai-400 057

CIN- L65910MH1994PLC165204

Consolidated Statement of Assets and Liabilities for the period ended 30-09-2022		
Particulars	Current Quarter ending	Corresponding 3 months ended Previous year
	30-09-2023 (Un-Audited)	30-09-2022 (Un-Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	10.89	8.79
(b) Capital work-in-progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets		
(f) Intangible assets under development plants		
(h) Financial Assets		
(i) Investments	26.26	
(ii) Trade receivables		
(iii) Loans		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
<b>Current assets</b>		
(a) Inventories	9.50	15.41
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	60.52	82
(iii) Cash and cash equivalents	8.27	2.69
(iv) Bank balances other than (iii) above	0	0
(v) Loans	128.28	13
(vi) Others (to be specified)	2.18	
(c) Current Tax Assets (Net)	1.44	
(d) Other current assets	15.19	8.23
<b>Total Assets</b>	<b>263</b>	<b>130</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	969.40	959.40000
(b) Other Equity	-952.39	-1,038.00
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	44.51	18.9
(ii) Trade payables those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables those specified in item (c)	200.26	152.99
(b) Other current liabilities		
(c) Provisions	0.75	37.18
(d) Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>263</b>	<b>130</b>

0

Date :- 11/11/2023

Place :- MUMBAI

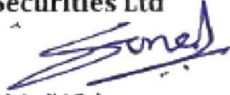
Alka Securities Ltd


Sonal Anil Vichare  
(DIN:09372274)  
Director

Particulars	As At 30.09.2023	As At 30.09.2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	5.54	
Net Profit before Taxation		
Add: Deferred Tax	0	
Add : Dep		
Add: Int		
Less : Profit/loss on sale of assets (other income)		
Operating profit before working capital changes	5.54	
Increase /(Decrease) in Current Liabilities		
(Increase) / Decrease in Sundry Debtors		
(Increase) / Decrease in Loans & Advances (Operating Assets)		
(Increase) / Decrease in Fixed Assets		
(Increase)/ Decrease in Other Assets		
(Increase)/ Decrease in Inventory		
Less : Income Tax paid		
<b>Cash generated from operations</b>	0	0
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Redemption of Investment		0
<b>Net cash from investing activities</b>	0.00	0
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	0	0
Increase / (Decrease) in Share Capital		
Increase / (Decrease) in unsecured loans		
<b>Net cash from financing activities</b>	0	0
<b>Net Increase in Cash &amp; Cash Equivalents</b>	3	1
<b>Opening Balance - Cash &amp; Cash Equivalents</b>	5.58	2.69
<b>Closing Balance - Cash &amp; Cash Equivalents</b>	8.27	2.69

Date : - 11/11/2023  
Place : - MUMBAI

Alka Securities Ltd

  
Sonal Anil Vichare  
(DIN:09372274)  
Director

The aforesaid financial results were reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 11th Nov 2023.

The Auditors have issued a Limited Review for the same aforesaid financial results for the quarter ended 30th September 2023 and the report was placed before the Board and same was noted

This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Company Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning 1st April 2017, Company has for the first time adopted IND AS with a transition 1st April 2016.

The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular Dated July 2015 , IND AS and Schedule III of the company Act, 2013 applicable to companies that are required or comply with Ind As.

The reconciliation of the net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given in Annexure I.

**Alka Securities Ltd**



Sonal Anil Vichare  
(DIN:09372274)  
Director

**Date : - 11/11/2023**

**Place : - MUMBAI**