







**SKP SECURITIES LIMITED**  
REGD. OFF : 1702-1703, BioWonder, 789 Anandapur, Kolkata 700107  
CIN- L74140WB1990PLC049032

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

(Rs in lacs)

PARTICULARS	Quarter Ended			Half Year ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (unaudited)	30.09.2023 (unaudited)	31.03.2024 (Audited)
<b>1 Revenue from Operations</b>						
(a) Interest Income	137.18	103.03	44.22	240.21	75.65	253.60
(b) Brokerage and Fee Income	900.77	733.33	582.94	1,634.10	1,065.77	2,549.92
(c) Net Gain on Fair Value Changes	87.58	150.44	70.59	238.02	127.19	284.06
<b>Total Revenue from Operations</b>	<b>1,125.53</b>	<b>986.80</b>	<b>697.75</b>	<b>2,112.33</b>	<b>1,268.61</b>	<b>3,087.58</b>
<b>2 Other Income</b>	0.06	0.01	-	0.07	0.12	0.41
<b>3 Total Income (1+2)</b>	<b>1,125.59</b>	<b>986.81</b>	<b>697.75</b>	<b>2,112.40</b>	<b>1,268.73</b>	<b>3,087.99</b>
<b>4 Expenses</b>						
(a) Finance Cost	20.08	11.91	7.53	31.99	14.00	30.97
(b) Brokerage and Fee Expenses	268.35	228.69	168.73	497.04	324.84	758.88
(c) Employee Benefits Expenses	174.07	168.16	155.18	342.23	299.33	612.14
(d) Depreciation and Amortisation Expenses	13.09	12.81	13.04	25.90	25.47	51.40
(e) Other Expenses	114.78	156.72	102.28	271.50	240.31	479.91
<b>Total Expenses</b>	<b>590.37</b>	<b>578.29</b>	<b>446.76</b>	<b>1,168.66</b>	<b>903.95</b>	<b>1,933.30</b>
<b>5 Profit before Exceptional Items and Tax</b>	<b>535.22</b>	<b>408.52</b>	<b>250.99</b>	<b>943.74</b>	<b>364.78</b>	<b>1,154.69</b>
<b>6 Exceptional Items</b>	-	-	-	-	-	-
<b>7 Profit before Tax</b>	<b>535.22</b>	<b>408.52</b>	<b>250.99</b>	<b>943.74</b>	<b>364.78</b>	<b>1,154.69</b>
<b>8 Tax Expenses</b>						
Current Tax	103.60	73.54	41.78	177.14	60.89	241.72
Income Tax of earlier year	-	-	-	-	-	-
Deferred Tax	36.32	14.33	14.38	50.65	23.84	48.42
<b>9 Net Profit for the Period</b>	<b>395.30</b>	<b>320.65</b>	<b>194.83</b>	<b>715.95</b>	<b>280.05</b>	<b>864.55</b>
<b>10 Other Comprehensive Income (net of tax)</b>						
Items that will not be reclassified to Profit or Loss	2.21	2.20	(1.96)	4.41	(3.41)	18.03
Income tax relating to items that will not be reclassified to Profit or Loss	(0.50)	(0.61)	0.53	(1.11)	0.95	(4.48)
<b>11 Total Comprehensive Income (Net of tax)</b>	<b>397.01</b>	<b>322.24</b>	<b>193.40</b>	<b>719.25</b>	<b>277.59</b>	<b>878.10</b>
<b>12 Paid-up Equity Share Capital of Rs. 10/- each</b>	<b>680.88</b>	<b>680.88</b>	<b>680.88</b>	<b>680.88</b>	<b>680.88</b>	<b>680.88</b>
<b>13 Other Equity</b>						<b>3,502.70</b>
<b>14 Earning per Share (of Rs.10/- each) (not annualised):</b>						
a) Basic	5.81	4.71	2.86	10.52	4.11	12.70
b) Diluted	5.81	4.71	2.86	10.52	4.11	12.70

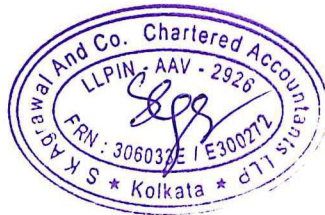
**Notes :**

- The above Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th October 2024
- The statutory auditors have expressed an unmodified audit opinion on these results.
- Since the Company is operating under one broad business segment, segment reporting is not required.
- Previous periods figures have been regrouped/ rearranged wherever found necessary.

For and on behalf of the Board

Naresh Pachisia  
Managing Director  
DIN:00233768

Place of Signature : Kolkata  
Dated: 26th October, 2024



**SKP SECURITIES LIMITED**  
**CIN: L74140WB1990PLC049032**

**REGD. OFF : 1702-1703, BioWonder, 789 Anandapur, Kolkata 700107**

**UNAUDITED BALANCE SHEET AS AT 30.09.2024**

(Rs in lacs)

Particulars		As at 30th Sept, 2024(Unaudited)	As at 31st March, 2024(Audited)
<b>I. ASSETS</b>			
(1) <b>Financial Assets</b>			
(a) Cash and cash equivalents		5.28	6.03
(b) Bank Balances Other than (a) above		3,233.97	2,279.92
(c) Receivables			-
(i) Trade Receivables		578.51	312.99
(d) Loans		2,381.12	1,217.98
(d) Investments		1,343.35	947.69
(e) Other Financial Assets		343.78	1,359.01
<b>Total Financial Assets</b>		<b>7,886.01</b>	<b>6,123.62</b>
(2) <b>Non - Financial Assets</b>			
(a) Property, plant and equipment		1,051.86	1,040.69
(b) Other Intangible Assets		0.75	0.93
(c) Other non Financial Assets		13.47	14.10
<b>Total Non Financial Assets</b>		<b>1,066.08</b>	<b>1,055.72</b>
<b>Total Assets</b>		<b>8,952.09</b>	<b>7,179.34</b>
<b>II. EQUITY AND LIABILITIES</b>			
(1) <b>Financial Liabilities</b>			
(a) Payables			
(i) Trade Payables			
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		2,266.91	2,512.33
(b) Borrowings (other than Debt Securities)		1,138.10	-
(c) Other Financial Liabilities		177.01	151.38
<b>Total Financial Liabilities</b>		<b>3,582.02</b>	<b>2,663.71</b>
(2) <b>Non - Financial Liabilities</b>			
(a) Current Tax Liabilities (Net)		344.81	176.07
(b) Provisions		2.20	-
(c) Deferred Tax Liabilities (Net)		171.56	119.80
(d) Other Non Financial Liabilities		50.81	36.18
<b>Total Non Financial Liabilities</b>		<b>569.38</b>	<b>332.05</b>
(3) <b>Equity</b>			
(a) Equity share capital		680.88	680.88
(b) Other equity		4,119.81	3,502.70
<b>Total Equity</b>		<b>4,800.69</b>	<b>4,183.58</b>
<b>Total Equity and Liabilities</b>		<b>8,952.09</b>	<b>7,179.34</b>

Place of Signature : Kolkata

Dated: 26th October, 2024

  
**Naresh Pachisia**  
 Managing Director  
 DIN:00233768





**UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPT 2024**

(Rs in lacs)

Particulars	Year	Year
	ended 30th Sept,2024(Unaudited)	ended 31st March, 2024 (Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	943.74	1,154.69
Adjustments to reconcile Profit before Tax to Cash Flow provided by Operating Activities :		
Finance costs	31.99	30.97
Depreciation & amortisation expense	25.90	51.40
Loss on sale/discard of property, plant and equipment	0.16	-
Dividend received	(0.05)	(0.07)
Net gain on Remeasurement of defined benefits plan	-	-
Advances written off	-	-
Profit on sale of investments measured at FVTPL	(21.01)	(37.34)
Net loss/(gain) on fair valuation measured at FVTPL	(210.65)	(246.72)
Provision for Gratuity (Net)	2.20	7.10
Allowance for Expected Credit Loss	-	2.46
Bad debts written off	0.23	0.12
<b>Operating Profit before Working Capital changes</b>	<b>772.51</b>	<b>962.61</b>
Adjustments to reconcile Operating Profit to Cash Flow provided by changes in Working Capital :		
Increase/(Decrease) in Trade Payables, other liabilities (financial and non financial) and provisions	(205.15)	170.89
Payment of Gratuity	-	-
Decrease/(Increase) in Trade receivables, Loans, other bank balances and other assets (financial and non	(1,365.21)	(516.51)
<b>Cash Generated from Operations</b>	<b>(797.85)</b>	<b>616.99</b>
Less: Tax Expense	(8.39)	(163.64)
<b>Net Cash Generated / (Used) - Operating Activities</b>	<b>(806.24)</b>	<b>453.35</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Additions to property, plant and equipment	(37.60)	(44.19)
Sale of property, plant and equipment	0.55	-
Purchase of Investments	(2,738.80)	(5,925.25)
Sale of Investments	2,577.31	5,842.32
Dividend income	0.05	0.07
<b>Net Cash Generated / (Used) - Investing Activities</b>	<b>(198.49)</b>	<b>(127.05)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of long term Borrowings (Net)	-	(265.97)
Finance Cost	(31.99)	(30.97)
Dividend Paid	(102.13)	(68.09)
<b>Net Cash Generated / (Used) - Financing Activities</b>	<b>(134.12)</b>	<b>(365.03)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(1,138.85)</b>	<b>(38.73)</b>
<b>Opening Cash and Cash Equivalents</b>	<b>6.03</b>	<b>44.76</b>
<b>Closing Cash and Cash Equivalents</b>	<b>(1,132.82)</b>	<b>6.03</b>

**Notes:**

1) The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in the Indian Accounting Standard (Ind AS)-7 on Statement of Cash Flows.


2) Cash and Cash Equivalents consists of: (Rs in lacs)

Particulars	As on 30th Sept, 2024	As on 31st March, 2024
	a) Balance with Banks on Current Accounts	0.86
b) Cash on hand	4.22	5.03
c) Stamps on hand	0.20	0.23
<b>Closing cash and cash equivalents</b>	<b>5.28</b>	<b>6.03</b>
Bank Overdraft	(1,138.10)	-
<b>Closing cash and cash equivalents for the purpose of Cash flow statement</b>	<b>(1,132.82)</b>	<b>6.03</b>

3) Change in liability arising out of Financing activities

Particulars	Borrowings	
	Non Current	Current
As on 01.04.2023	-	-
Cash Flows during the year	-	-
Others	-	-
As on 01.04.2024	-	-
Cash Flows during the year	-	-
<b>As at 30.09.2024</b>	<b>-</b>	<b>-</b>

Place of Signature : Kolkata  
Dated: 26th October, 2024

  
Naresh Pachisia  
Managing Director  
DIN:00233768

