

ALKA SECURITIES LTD

R/o: 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 no L65910MH1994PLC165204

Date: 11/11/2023

To,
The Corporate Relations Department
BSE Ltd,
Mumbai

Sub: Outcome of the Board Meeting and Approval of Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended 30th September, 2023

Ref: Alka Securities Limited (Scrip Code: 532 166)

Dear Sir,

With reference to the captioned matter, we would like to inform the Exchange of the outcome of the Board Meeting of the Directors of Alka Securities Limited held on 11th November, 2023 at 4.30 pm and concluded at 06.35 pm

1. The Board accepted the Standalone and Consolidated “Unaudited Financial Results” for the Quarter and Half year ended 30th September, 2023.

Kindly take the above information on your records.

Thanking you,
Yours Faithfully,

For Alka Securities Ltd

Mahendra Pandey
Whole-time Director and CFO

ALKA SECURITIES LTD

R/o: 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 no L65910MH1994PLC165204

Date: 11/11/2023

To,
The Corporate Relations Department
BSE Ltd,
Mumbai

Sub: Declaration pursuant to Regulation 52(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Alka Securities Limited (Scrip Code: 532 166)

Declaration pursuant to Regulation 52(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016 dated May 25, 2016, we hereby state that the Limited Review Report in respect of the Standalone and Consolidated “unaudited financial results” for the Quarter and Half year ended 30th September, 2023 is with unmodified opinion.

For Alka Securities Ltd

Mahendra Pandey
Whole-time Director and CFO

PSV Jain & Associates



Chartered Accountants

Office No. 105, Shree Yashwant Shopping Centre,
Kasturba Road No. 7, Borivali (East), Mumbai - 400 066.

Email : pramodj.82@gmail.com

Contact : 8976358144

INDEPENDENT AUDITORS REPORT

To,
The Board of Directors of
Alka Securities Limited

1. We have reviewed the accompanying Unaudited Standalone Financial Results of Alka Securities Ltd for the quarter and half year ended September 30, 2023 being submitted by the company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/IMD/DFI/69/2016 dated August 10, 2016.

This statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared on the basis of the related Standalone Audited Financial Statement which have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read accounting principles accepted in India. Our responsibility is to express an opinion on the Statement based on our audit.

2. We conducted our review in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. This Standards require that we plan and perform the review to obtain reasonable assurance about whether the Statement is free from material misstatement. A review limited primarily to inquires of Company personnel and analytical procedures applied to financial date and thus provide less assurance than as audited. We have not performed an audit and accordingly, we do not express as audit opinion.

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 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	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	Total Income (I+II)	7.40	10.58	21.65	18.28	21.65	119.55
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
	Total Expenses (a to f)	6.01	9.48	19.74	14.89	19.74	113.09
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:

- 1) 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.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary.
- 3) 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

Alka Securities Ltd



MAHENDRA PANDEY
DIRECTOR & CFO
DIN- 00157790

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 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)
ASSETS		
Non-current assets		
(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		
(g) Biological Assets other than bearer		
(h) Financial Assets		
(i) Investments	19.16	
(ii) Trade receivables		
(iii) Loans		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
Current assets		
(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
Total Assets	244	130
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	959.40	959.40000
(b) Other Equity	-955.67	-1,038.00
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	39.65	18.9
(ii) Trade payables		
(iii) Other financial liabilities (other than		
(b) Provisions		
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	200.26	152.99
(iii) Other financial liabilities (other than		
(b) Other current liabilities		
(c) Provisions		37.18
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	244	130

0

Date : - 11/11/2023

Place : - MUMBAI

Alka Securities Ltd



MAHENDRA PANDEY
DIRECTOR & CFO
DIN- 00157790

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

Particulars	As At 30.09.2023	As At 30.09.2022
CASH FLOWS FROM OPERATING ACTIVITIES	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		
Cash generated from operations	0	1
CASH FLOWS FROM INVESTING ACTIVITIES		
Redemption of Investment	-0.82	0
Net cash from investing activities	-0.82	0
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	0	0
Increase / (Decrease) in unsecured loans		
Net cash from financing activities	0	0
Net Increase in Cash & Cash Equivalents	3	1
Opening Balance - Cash & Cash Equivalents	2.69	0
Closing Balance - Cash & Cash Equivalents	7.03	2.69

Date : - 11/10/2022
Place : - MUMBAI

Alka Securities Ltd



MAHENDRA PANDEY
DIRECTOR & CFO
DIN- 00157790

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.

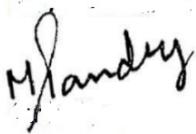
The Auditors have issued a Limited Review for the same aforesaid financial results for the quarter ended 30th September 2023 and the report was placed before the Board and same was noted

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



MAHENDRA PANDEY
DIRECTOR & CFO
DIN- 00157790

Date : - 11/10/2022

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 30th 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	Total Income (I+II)	15.60	19.15		35.05		126.27
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
	Total Expenses (a to f)	13.28	16.83		29.51		118.89
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:

- 1) 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.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary.
- 3) 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



MAHENDRA PANDEY
DIRECTOR & CFO
DIN- 00157790

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)
ASSETS		
Non-current assets		
(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		
(g) Biological Assets other than bearer		
(h) Financial Assets		
(i) Investments	26.26	
(ii) Trade receivables		
(iii) Loans		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
Current assets		
(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
Total Assets	263	130
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	969.40	959.40000
(b) Other Equity	-952.39	-1,038.00
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	44.51	18.9
(ii) Trade payables		
(iii) Other financial liabilities (other than		
(b) Provisions		
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	200.26	152.99
(iii) Other financial liabilities (other than		
(b) Other current liabilities		
(c) Provisions	0.75	37.18
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	263	130

0

Date : - 11/11/2023

Place : - MUMBAI

Alka Securities Ltd



MAHENDRA PANDEY
DIRECTOR & CFO
DIN- 00157790

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.

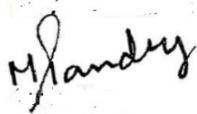
The Auditors have issued a Limited Review for the same aforesaid financial results for the quarter ended 30th September 2023 and the report was placed before the Board and same was noted

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



MAHENDRA PANDEY
DIRECTOR & CFO
DIN- 00157790

Date : - 11/11/2023

Place : - MUMBAI