



**MEHTA
SECURITIES
LTD.**

Regd. Office: 2, Law Garden Apt., Scheme 1, Opp. Law Garden, Ellisbridge, Ahmedabad-380006 Ph.: (079)26561000

Date: 14. 11.2024

CIN NO: L67120GJ1994PLC022740

To,
BSE Limited
Department of Corporate Services,
Phiroze Jeejibhoy Towers,
Dalal Street, Fort,
Mumbai-400001

SCRIP CODE:: 511738

Re : Disclosure pursuant to Regulation 30 read with Schedule III and Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Sub: Outcome of Board Meeting held on Thursday, 14th November, 2024

Dear Sir/Madam,

We would like to inform you that the Board at its Meeting held today inter-alia, considered and approved the Statement of Standalone Un-audited Financial Results including the Statement of Assets and Liabilities and Statement of Cash Flow Statement for the Quarter and half year ended on 30th September, 2024, along with the Limited Review Report of the Statutory Auditors thereon, attached herewith.

The Board Meeting commenced at 03:00 P.M. and concluded at 03:45 P.M.

We request you to take the same on records.

Thanking you,

Yours faithfully,

For Mehta Securities Limited

Bhavna D. Mehta
(Bhavna D. Mehta)
Chairperson & Managing Director
DIN : 01590958



Independent Auditors' report on review of standalone unaudited financial results of Mehta Securities Limited pursuant to Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015

To,
**The Board of Directors of
Mehta Securities Limited**

- 1) We have reviewed the accompanying statement of unaudited financial results (the 'Statement') of **Mehta Securities Limited** (the Company) for the quarter ended 30th September, 2024 attached herewith, being submitted by the company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by SEBI from time to time. 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.
- 2) 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 an analytical procedure 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.
- 3) The Statement, which is the responsibility of the Company's Management and approved by the Company'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 ('the Act'), read with the relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 4) 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

For, ASIM RAVINDRA & ASSOCIATES
CHARTERED ACCOUNTANTS



(RAVINDRA MEHTA)

Partner

M.No. 43051

FRN: 118775W

Date: 14/11/2024
Place: Ahmedabad

UDIN: 24043051BKFKH5533

MEHTA SECURITIES LIMITED

CIN: L67120GJ1994PLC022740

Registered Office: 002 LAW GARDEN APART SCHEME-1, OPP. LAW GARDEN ELLISBRIDGE, AHMEDABAD-380 006. (Gujarat)

Email address : mehtasec@gmail.com & Website: www.mehtasecurities.com

Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended 30/09/2024

(Amount in lakhs.)

Particulars	Quarter Ended			Half Year Ended		Year ended 31/03/2024
	3 months ended 30/09/2024	Preceding 3 months ended 30/06/2024	Corresponding 3 months ended in the previous year 30/09/2023	Year to date figure for current period 30/09/2024	Year to date figure for the previous year ended 30/09/2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue From Operations	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	14.04	3.79	14.04	17.83	15.19	26.10
Total Income (I+II)	14.04	3.79	14.04	17.83	15.19	26.10
Expenses						
(i) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Fees and Commission expenses	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Net Loss on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Net Loss on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00	0.00
(v) Impairment on financial instruments	0.00	0.00	0.00	0.00	0.00	0.00
(vi) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
(vii) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
(viii) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0.00	0.00	0.00	0.00	0.00	0.00
(ix) Employee benefits expense	3.07	2.24	2.54	5.31	6.13	16.80
(x) Depreciation and amortisation expenses	0.39	0.39	0.52	0.77	1.04	2.11
(xi) Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.53	1.64	1.79	3.17	3.79	18.18
(i) Annual Listing fees	0.00	3.84	0.00	3.84	3.84	3.84
(ii) Professional and Consulting Exp	1.25	2.36	0.00	3.61	0.00	0.00
(ii) SEBI Fees	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses (IV)	6.23	10.46	4.85	16.70	14.80	40.93
Profit/(loss) before exceptional items and tax (III-IV)	7.81	(6.67)	9.19	1.13	0.39	(14.82)
Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
Profit/(Loss) before tax (V+VI)	7.81	(6.67)	9.19	1.13	0.39	(14.82)
Tax Expense:						
(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Profit/(Loss) for the period from continuing operations (VII-VIII)	7.81	(6.67)	9.19	1.13	0.39	(14.82)
Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
Profit/(Loss) for the period (IX+XII)	7.81	(6.67)	9.19	1.13	0.39	(14.82)
Other Comprehensive Income (net of tax)						
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be re classifies to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	7.81	(6.67)	9.19	1.13	0.39	(14.82)
Paid-up Equity Share Capital (Face value of Rs.10/- each)	308.94	308.94	308.94	308.94	308.94	308.94
Reserve Excluding Revaluation reserve as per Balance sheet of Previous Accounting Year						229.58
Earnings per equity (for Continuing operation):						
(1) Basic	0.25	(0.22)	0.30	0.037	0.013	(0.48)
(2) Diluted	0.25	(0.22)	0.30	0.037	0.013	(0.48)
Earnings per equity (for discounted operation)						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00



Notes:

- 1) The above Unaudited Financial results for the quarter/half year ended as on 30th septmber 2024 were reviewed and recommended by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th, November, 2024 and also Limited Review were carried out by the Statutory Auditors.
- 2) The above results have been prepared in accordance with the Companies (Indian Accounting Standered) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.
- 3) The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 4) Previous year figures have been regrouped wherever necessary.
- 5) The Company is having one segment only and therefore Segmental Reporting is not applicable.
- 6) The above financial results are on standalone basis.
- 7) The quarter/half year Financial results are available on stock exchange website :www.bseindia.com and also on Company's website : www.mehtasecurities.com.

Date : - 14/11/2024
Place : - Ahmedabad

For and on behalf of Board of Directors
MEHTA SECURITIES LIMITED

Bhavna D. Mehta
BHAVNA D MEHTA
Chairperson & Managing Director
(DIN : 01590958)



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CIN: L67120GJ1994PLC022740

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Standalone Statement of Assets and Liabilities as on 30/09/2024

Particulars	(Amount in Lakhs.)	
	As at half Year ended(Unaudited) (30/09/2024)	As at Previous year ended(Audited) (31/03/2024)
ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalents	1.33	1.33
(b) Bank balances other than cash and cash equivalents	9.12	3.17
(c) Derivative Financial Instruments		
(d) Receivables		
(I) Trade receivables		
(II) Other Receivables		
(e) Loans		
(f) Investments	1185.23	1201.16
(g) Other Financial Assets (to be specified)		
(2) Non-Financial Assets		
(a) Inventories		
(b) Current tax assets(net)		
(c) Deferred tax Assets(net)		
(d) Investment Property		
(e) Biological Assets other than bearer plants		
(f) Property, Plant and Equipment	4.23	4.64
(g) Capital work-in-progress		
(h) Intangible assets under development		
(i) Goodwill		
(j) Other Intangible Assets	3.34	3.70
(k) Other Non-financial assets(to be specified)	3.87	2.09
Total Assets	1207.13	1216.09
LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(a) Derivative Financial Instruments		
(b) Payable		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of other than micro enterprises and small enterprises	616.50	621.64
(II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of other than micro enterprises and small enterprises		
(c) Debt Securities		
(d) Borrowing (other than Debt Securities)		
(e) Deposits		
(f) Subordinated Liabilities		
(g) Other Financial Liabilities(to be specified)	46.16	51.16
(2) Non-Financial Liabilities		
(a) Current tax liabilities (net)		
(b) Provisions	4.76	4.73
(c) Deferred tax liabilities (net)		
(d) Other Non-financial assets(to be specified)	0.05	0.05
(3) Equity		
(a) Equity Share capital	308.94	308.94
(b) Other Equity	230.71	229.58
Total Liabilities and Equity	1207.13	1216.09

For and on Behalf of Board of directors

MEHTA SECURITIES LIMITED

Bhavna D Mehta

BHAVNA D. MEHTA

(Chairperson & Managing Director)

DIN: 01590958

Date: 14/11/2024

Place: Ahmedabad



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CIN: L67120GJ1994PLC022740

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UNAUDITED CASH FLOW STATEMENT for half year ended 30th September, 2024

(Amt In lakhs)

Cash Flow Statement		Half Year Ended	
		As on 30-09-2024	As on 30-09-2023
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	1.13	0.39
	Adjustments for:		
	Depreciation	0.77	1.04
	Provision for Exp.	0.00	0.00
	(Profit)/loss on sale of Assets	0.00	0.00
	Interest Income	(0.03)	0.00
	Dividend Income	(17.78)	(15.16)
	Operating Profit before Working Capital Changes	(15.90)	(13.72)
	Adjustments for:		
	Decrease/(Increase) in Current Liabilities	(5.00)	(5.09)
	Increase/(Decrease) in other current assets	(1.78)	(1.52)
	(Increase)/Decrease in Trade Receivables	0.00	0.00
	Change in Short term Provision	0.03	0.00
	Change in Short term Loan & Advances	0.00	0.70
	Change in Current Investment	20.75	37.50
	(Increase)/Decrease in Trade Payables	(5.14)	(25.81)
	Cash generated from operations	(7.04)	(7.95)
	Income Tax paid	0.00	0.00
	Net Cash flow from Operating activities	(7.04)	(7.95)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	0.00	0.00
	Change in Investments	(4.83)	0.00
	Interest Income	0.03	0.00
	Dividend Income	17.78	15.16
	Net Cash used in Investing activities	12.99	15.16
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long term Borrowings	0.00	0.00
	Bank charges	0.00	0.00
	Interest received	0.00	0.00
	Net Cash used in financing activities	0.00	0.00
	Net increase in cash & Cash Equivalents (A+B+C)	5.95	7.21
	Cash and Cash equivalents at the beginning of the period	4.51	4.12
	Cash and Cash equivalents at the end of the period	10.45	11.33

For and on behalf of Board of Directors

MEHTA SECURITIES LIMITED

Bhavna D. Mehta

BHAVNA D. MEHTA

(Chairperson & Managing Director)

(DIN : 01590958)



Date: 14/11/2024

Place: Ahmedabad