

Limited Review Report

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors of
SKP Securities Limited

1. We have reviewed the accompanying statement of unaudited financial results of SKP Securities Limited ("the Company"), for the quarter ended 31st December, 2020 and year to date from 1st April 2020 to 31st December 2020 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This 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 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 conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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 G.P. Agrawal & Co.
Chartered Accountants
Firm's Registration No.302082E

Sunita Kedia

(CA. Sunita Kedia)

Partner

Membership No. 060162

UDIN: 21060162AAAAA08503

Date:30th January, 2021
Place of Signature: Kolkata



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(Rs in Lacs)

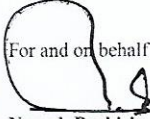
PARTICULARS	Quarter Ended			Nine month ended		Year ended
	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1 Revenue from Operations						
(a) Interest Income	23.47	30.96	30.19	79.93	81.18	110.36
(b) Brokerage and Fee Income	275.48	324.54	251.56	851.05	696.94	980.98
(c) Net Gain on Fair Value Changes	101.56	29.26	35.37	196.43	69.76	11.01
Total Revenue from Operations	400.51	384.76	317.12	1,127.41	847.88	1,102.35
2 Other Income	4.17	0.01	0.06	4.22	0.19	5.79
3 Total Income (1+2)	404.68	384.77	317.18	1,131.63	848.07	1,108.14
4 Expenses						
(a) Finance Cost	1.36	1.47	1.49	4.45	8.58	15.93
(b) Brokerage and Fee Expenses	46.34	72.68	55.62	188.48	142.53	224.63
(c) Net loss on Fair Value Changes	-	-	-	-	-	80.83
(d) Employee Benefits Expenses	103.69	113.31	100.70	310.64	289.15	374.98
(e) Depreciation and Amortisation Expenses	13.00	15.45	6.77	42.93	20.20	60.36
(f) Other Expenses	96.02	96.51	140.25	289.64	347.32	349.69
Total Expenses	260.41	299.42	304.84	836.14	807.78	1,106.42
5 Profit before Exceptional Items and Tax	144.27	85.35	12.34	295.49	40.29	1.72
6 Exceptional Items	-	-	-	-	-	-
7 Profit before Tax	144.27	85.35	12.34	295.49	40.29	1.72
8 Tax Expenses						
(a) Current Tax	26.08	16.25	4.87	55.33	15.26	8.85
(b) Deferred Tax Expense/(Credit)	(3.11)	9.04	(2.61)	(6.04)	(15.22)	21.81
9 Net Profit for the Period	121.30	60.06	10.08	246.20	40.25	(28.94)
10 Other Comprehensive Income (net of tax)						
(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(5.04)
(b) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	1.40
11 Total Comprehensive Income (Net of tax)	121.30	60.06	10.08	246.20	40.25	(32.58)
12 Paid-up Equity Share Capital of Rs. 10/- each	340.44	340.44	340.44	340.44	340.44	340.44
13 Other Equity						1,814.82
14 Earning per Share (of Rs.10/- each) (not annualised):						
a) Basic	3.56	1.76	0.26	7.23	0.95	(1.08)
b) Diluted	3.56	1.76	0.26	7.23	0.95	(1.08)

Notes :

- 1) The above Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th January 2021 and 30th January 2021 respectively
- 2) Statutory auditors have carried out limited review of the aforesaid financial results.
- 3) Since the Company is operating under one broad business segment, segment reporting is not required.
- 4) Nature of Capital Market in which the Company operates is such that quarterly results are not indicative of likely annual results.
- 5) Previous periods figures have been regrouped/ rearranged wherever found necessary.

Place of Signature : Kolkata
Date: 30th January 2021



For and on behalf of the Board

Naresh Pachisia
Director
(DIN 00233768)