



Alka Securities Limited

Registered Address: SHP NO - 205 / Second Floor / Cts No-458, Disha Construction, Subhash Road, E-Square, Cts No 458, Vill, Vileeparle (East), Mumbai-400057
CIN: L65910MH1994PLC165204; **Email Id:** info@alkasecurities.com
Website: www.aslventure.com

Date: 30th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra - 400001.

Scrip Code: 532166
BSE Symbol: ALKASEC

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Reference: Submission of Audited Financial Results for the Quarter and Year ended 31st March, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir/Madam,

This is to inform you that pursuant to **Regulation 30** of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held today i.e. **Friday 30th May, 2025**, at the Registered Office of the Company at Maitri, Plot No. 10, Road No. 10, JVPD Scheme, Juhu, Mumbai, Maharashtra, 400049 has inter-alia considered and approved the following business items:

1. Approved the Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2025, as recommended by the Audit Committee together with the Report of Auditors on the said Results.

Pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

- a) the Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2025 together with Auditors Report with unmodified opinions on the aforesaid Results.
- b) a Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the aforesaid Results.

The meeting of the Board of Directors commenced at 2:00 p.m. and concluded at 5:30 p.m.

This is for your information and record.

Thanking you.

Yours Faithfully,

For Alka Securities Limited

Mahendra Pandey
Managing Director
DIN: 00157790



P S V Jain & Associates

Chartered Accountants

Office No. 105 , Shri Yashwant Shopping Centre

Kasturba Road No 7 Borivali (East), Mumbai – 400 006

Email : pramodj.82@gmail.com , shobhitjain2005@gmail.com

Contact : +91 8976358144 , 9220955615

INDEPENDENT AUDITOR’S REPORT

To the Board of Directors of **Alka Securities Limited**
Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Alka Securities Limited** (“*the Company*”) for the quarter ended and year ended 31 March 2025 (“the Statement” or “standalone annual financial results”), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other financial information for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures

that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the management and Board and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For PSV Jain & Associates
Chartered Accountants
Firm Registration Number: 131505W



Mr. Dularesh Kumar Jain
Partner
Membership No. : 137264
UDIN: **25137264BMICBY4575**
Place: Mumbai
Date: 30/05/2025

ALKA SECURITIES LIMITED

CIN: L65910MH1994PLC165204

Registered Office: 205, Second Floor, CTS No. 458, Disha Construction,
Subhash Road, Vill Parle (East), Mumbai-400057

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a) Revenue from operations	24.53	5.01	11.93	32.39	27.48
	b) Other income	2.50	-	6.09	23.71	26.35
	Total income	27.03	5.01	18.02	56.10	53.83
2	Expenses					
	a) Purchase of stock in trade	-	-	15.44	-	18.23
	b) Changes in inventories of stock in trade	18.37	1.59	(13.15)	24.26	(13.15)
	c) Employee benefits expense	3.99	3.59	2.60	15.58	15.97
	d) Finance costs	-	-	-	-	0.02
	e) Depreciation and amortisation expense	0.24	0.24	4.73	0.96	4.73
	f) Other expenses	2.55	1.25	11.31	14.20	26.38
	Total expenses	25.16	6.67	20.93	55.00	52.18
3	Profit / (Loss) before exceptional Items and tax (1-2)	1.87	(1.67)	(2.91)	1.10	1.65
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	1.87	(1.67)	(2.91)	1.10	1.65
6	Tax expense					
	a) Current tax	0.47	-	-	0.28	0.43
	b) Deferred tax	-	-	-	-	-
7	Profit / (Loss) after Tax (5-6)	1.40	(1.67)	(2.91)	0.82	1.22
8	Other comprehensive income					
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	Total other comprehensive income / (loss) for the year	-	-	-	-	-
9	Total comprehensive income / (loss) for the period/year (7+8)	1.40	(1.67)	(2.91)	0.82	1.22
10	Paid up equity share capital (face value of Rs. 10 per share)	959.40	959.40	959.40	959.40	959.40
11	Other equity	-	-	-	(951.06)	(951.88)
12	Earnings per equity share (face value of Rs. 10 per share)					
	Basic (Rs.)	0.01	(0.02)	(0.03)	0.01	0.01
	Diluted (Rs.)	0.01	(0.02)	(0.03)	0.01	0.01

Note:

- The audited standalone financial results have been reviewed and approved by the board of directors at their meeting held on 30th May 2025. In compliance with the securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a A115 limited review of the above results has been carried out by the statutory auditors of the company.
- The audited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.
- The company has a single reportable segment for the purpose of Ind AS-108.

4. Standalone Statement of Assets & Liabilities

(Rs. in lakhs)

Particulars	As at 31-Mar-25	As at 31-Mar-24
ASSETS:		
Non-current assets		
Property, Plant and Equipment	55.45	49.16
Financial assets		
Loans & advances	-	-
Other financial assets	36.24	36.24
Non-Current tax assets (Net)	-	-
Deferred tax assets	1.44	1.44
Other non-current assets	-	-
Total non-current assets	93.13	86.84
Current assets		
Inventories	-	24.26
Financial assets		
Trade receivables	49.25	18.86
Cash and cash equivalents	0.43	2.20
Other financial assets	53.58	67.38
Current tax assets (Net)	-	-
Other current assets	8.84	15.81
Total current assets	112.10	128.51
Total assets	205.23	215.35
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	959.40	959.40
Reserve and Surplus	(951.06)	(951.88)
Total-Shareholders' Funds	8.34	7.52
Non-current liabilities		
Financial liabilities		
Borrowings	47.44	56.98
Lease Liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total non-current liabilities	47.44	56.98
Current liabilities		
Financial liabilities		
Borrowings	-	-
Lease Liabilities	-	-
Trade payables	-	-
(a) Total outstanding dues of MSME	-	-
(b) Total outstanding dues of creditors other than MSME	149.20	149.91
Other financial liabilities	0.25	0.79
Other current liabilities	-	0.15
Total - Current liabilities	149.45	150.85
TOTAL - EQUITY AND LIABILITIES	205.23	215.35

5. Standalone Statement Of Cash Flows:

(Rs. in lakhs)

Particulars	For the year ended	
	31-Mar-25	31-Mar-24
Cash flow from operating activities		
Profit / (loss) before tax	1.10	1.65
Adjustment to reconcile profit before tax to net cash flows:		
Other non cash expenses	-	-
Depreciation and amortisation expense	0.96	4.73
Income from Investments	-	(4.37)
Finance cost	-	0.02
Operating cash flows before working capital changes	2.06	2.03
Movements in working capital :		
Changes in Inventories	24.26	(13.15)
Changes in trade receivables	(30.39)	34.90
Changes in other assets	6.97	2.93
Changes in financial assets	13.80	(37.38)
Changes in trade payables	(0.71)	26.58
Changes in financial liabilities	(0.54)	0.59
Changes in other liabilities	(0.15)	(0.82)
Changes in provisions	-	-
Cash generated from / (used in) operations	15.30	15.68
Income taxes paid / Refund - Net	(0.28)	(0.43)
Net cash flow from / (used in) operating activities (A)	15.02	15.25
Cash flow from investing activities:		
Purchase of fixed assets, including intangible assets	(7.25)	(45.73)
Proceeds from sale of fixed assets	-	-
Purchase of investments	-	(26.18)
Investment/ (redemption) in fixed deposits	-	-
Interest received	-	4.37
Net cash flow (used in) investing activities (B)	(7.25)	(67.54)
Net cash flow from financing activities:		
Proceeds from borrowings	(9.54)	42.76
Payment of lease liability	-	-
Repayment of Borrowings	-	-
Finance cost paid	-	(0.02)
Dividend paid on equity shares	-	-
Tax on equity dividend paid	-	-
Net proceeds from issuance of equity shares to non-controlling interest	-	-
Net cash flow from financing activities (C)	(9.54)	42.74
Net (decrease) / increase in cash and cash equivalents (A+B+C)	(1.77)	(9.55)
Cash and cash equivalents at the beginning of the year	2.20	11.75
Cash and cash equivalents at the end of the year	0.43	2.20
Cash and cash equivalents comprise of:		
Cash on hand	0.06	0.16
Balance with banks		
- in current accounts	0.37	2.04
-deposits with original maturity of less than three months		
	0.43	2.20

*The above statement of cash flow has been prepared under the 'Indirect Method'.

For and on behalf of the Board of Directors
For ALKA SECURITIES LIMITED



Mahendra Pandey
Managing Director *

DIN: 00157790

Place: Mumbai
Date: 30th May 2025



Alka Securities Limited

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Date: 30th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra - 400001.

Scrip Code: 532166
BSE Symbol: ALKASEC

Subject: Declaration of unmodified opinion on the Audited Financial Results (Standalone) for 31st March, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, **Mahendra Pandey, Managing Director** of New Light Apparels Limited, having registered office at Maitri, Plot No. 10, Road No. 10, JVPD Scheme, Juhu, Mumbai, Maharashtra, 400049, hereby declare that the Statutory Auditors of the Company, M/s. PSV Jain & Associates, Chartered Accountants (Firm Registration No. 131505W) have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the financial year ended 31st March, 2025.

Kindly take this declaration on your record.

Thanking You.

For Alka Securities Limited

Mahendra Pandey
Managing Director
DIN: 00157790