



**SSPN FINANCE LTD.**

A BSE Listed Company

**To,  
The Listing Department  
The Bombay Stock Exchange Limited  
Dalal Street,  
Mumbai – 400 001**

Dear Sirs,

**Sub: Financial Results**

Scrip Code: 539026

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith quarterly and yearly Audited Financial Statements for the Financial Year ended 31<sup>st</sup> March, 2024.

Thanking you,

Yours faithfully,

**SSPN FINANCE LIMITED**

Sachin Vadgave  
Director  
DIN09331430





**SSPN FINANCE LTD.**

A BSE Listed Company

**To,  
The Listing Department  
The Bombay Stock Exchange Limited  
Dalal Street,  
Mumbai – 400 001**

Dear Sirs,

**Sub: Declaration of unmodified opinion**

Scrip Code: 540809

Pursuant to applicable regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note, there are no adverse remarks in the audit report as issued by the Statutory Auditors of the Company.

Thanking you,

Yours faithfully,

**SSPN FINANCE LIMITED**

Sachin Vadgave  
Director  
DIN 09331430



# JAIN ANIL & ASSOCIATES

CHARTERED ACCOUNTANTS

1603, Gaurav Heights,  
Dahanukarwadi,  
Kandivali west,  
Mumbai - 400067

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SSPN FINANCE LIMITED

#### Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of **SSPN FINANCE LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

<b>Sr. No.</b>	<b>Key Audit Matter</b>	<b>Auditor's Response</b>
1	<p><b>Revenue recognition</b></p> <p>The Company's contracts with customers include contracts with multiple products and services. The Company derives income from giving loans to individuals and companies at a rate on interest which is approved by the board of directors.</p>	<p><b>Principal Audit Procedures Performed</b></p> <p>Our audit procedures related to the (1) identification of distinct performance obligations.</p>

### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibilities for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 financial statements.

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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 made by the management.
- Conclude on the appropriateness of management's 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 Company's ability to continue as a going concern. 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 financial statements 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 financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## **Report on Other Legal and Regulatory Requirements**

1. As required by Section 143(3) of the Act, based on our audit we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our

knowledge and belief were necessary for the purposes of our audit.

- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
    - ii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm Regn No. 0115987W)**

**SD/-**

**ANIL  
JAIN  
Proprietor  
M.No. 039803**

Date : 30.05.2024

Place : Mumbai

## ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1 (f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Infosys Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting **SSPN FINANCE LIMITED IAL** (the “Company”) as of March 31, 2024 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

### **Management’s Responsibility for Internal Financial Controls**

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the “ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **Auditor’s Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with

generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

**For JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm Regn No. 0115987W)**

**SD/-**

**ANIL  
JAIN  
Proprietor  
M.No. 039803**

Date : 30.05.2024

Place : Mumbai



## ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

**(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SSPN FINANCE LIMITED of even date)**

i. In respect of the Company's fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

ii. The Company is in the business of providing software services and does not have any physical inventories. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the Company.

iii. According to the information and explanations given to us, the Company has granted unsecured loans to four bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which:

(a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.

(b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.

(c) There is no overdue amount remaining outstanding as at the year-end.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable. There were no loans granted during the year under Section 185 of the Act.

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2024 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

vii. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

(b) There are no dues of Income Tax, Sales Tax, Service Tax, Excise Duty, Value Added Tax and Goods and Service Tax which have not been deposited as at March 31, 2024.

viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.

ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**For JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm Regn No. 0115987W)**

**SD/-**

**ANIL JAIN Proprietor  
M.No. 039803**

Date : 30.05.2024

Place : Mumbai



**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>SSPN FINANCE LIMITED, MUMBAI.</b>			
<b>BALANCE SHEET AS AT 31ST MARCH 2024</b>			
		<b>31/03/2024</b>	<b>31/03/2023</b>
<b>EQUITY AND LIABILITIES</b>		<b>Amt. In Rs.</b>	<b>Amt. In Rs.</b>
<b>Shareholders' Funds</b>			
Share Capital	2	37,864,000	37,864,000
Reserves and Surplus	3	5,884,266	5,805,888
		<b>43,748,266</b>	<b>43,669,888</b>
Deferred Tax Liabilities		<b>0</b>	<b>0</b>
<b>CURRENT LIABILITIES</b>			
Short Term Borrowings	4	11,185,468	11,790,000
Other Current Liabilities	5	7,155,473	7,685,771
		<b>18,340,941</b>	<b>19,475,771</b>
<b>TOTAL OF EQUITY AND LIABILITIES</b>		<b>62,089,207</b>	<b>63,145,659</b>
<b>Non-Current Assets</b>			
<u>Fixed Assets</u>			
Tangible Assets	6	82,835	82,834
Non- Current Investment	7	4,795,000	4,795,000
Deferred Tax Assets		12,452	16,916
		<b>4,890,287</b>	<b>4,894,751</b>
<b>Current Assets</b>			
Short Term Loans and Advances	8	48,713,100	48,958,200
Trade Receivable	9	7,562,062	7,743,468
Cash and Cash Equivalent	10	669,044	931,107
other Current Assets	11	251,914	618,133
		<b>57,196,120</b>	<b>58,250,909</b>
<b>TOTAL OF ASSETS</b>		<b>62,086,407</b>	<b>63,145,659</b>



**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>Accounting Policies and Notes to the Accounts 1 to 16</b>		
The notes referred to above form an integral part of these financial statements.		
This is the Profit & Loss Account referred to in our report of even date.		
<b>AUDITORS REPORT</b>		
<b>As per our report of even date.</b>	<b>For and on behalf of Board of Directors</b>	
<b>For Jain Anil &amp; Associates</b>	of SSPN Finance Limited	
<b>CHARTERED ACCOUNTANTS</b>		
<b>(Firm Regn No. 0115987W)</b>		
<b>Anil Jain</b>	<b>Bhupesh Kumar</b>	<b>Sachin R Vadgave</b>
<b>(Proprietor)</b>	<b>DIN :07642783</b>	<b>DIN :09331430</b>
<b>(M. No.039803)</b>	<b>Director</b>	<b>Director</b>
<b>UDIN:</b>		
<b>Place: Mumbai</b>		
<b>Date :</b>		



## SSPN FINANCE LTD.

A BSE Listed Company

<b>PROFIT &amp; LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024</b>			
<b>PARTICULARS</b>		<b>31/03/2024</b>	<b>31/03/2023</b>
		<b>Amt. In Rs.</b>	<b>Amt. In Rs.</b>
<b>CONTINUING OPERATIONS</b>			
<b>INCOME</b>			
Revenue from Operations	<b>12</b>	2,573,362	2,591,597
Other Income		2,180	116,324
		<b>2,575,542</b>	<b>2,707,921</b>
<b>EXPENSES</b>			
Employees Benefit Expenses	<b>13</b>	978,850	0
Financial Expenses		888,750	0
Depreciation & Amortisation	<b>6</b>	0	12,304
Other Expenses	<b>14</b>	627,900	2,690,522
<b>Total Expenses</b>		<b>2,495,500</b>	<b>2,702,826</b>
<b>Profit before Exceptional items</b>		<b>80,041</b>	<b>5,095</b>
<b>Exceptional Items</b>			
Preliminary Exp written off		0	0
<b>Profit Before Tax</b>		<b>80,041</b>	<b>5,095</b>
Provision for Current Tax		0	0
Income Tax Previous Years		0	0
Deferred Tax(Current)		1,662	1,849
Balance carried to Balance Sheet		<b>78,379</b>	<b>3,247</b>
<b>Earning per Equity Share</b>			
<b>Basic</b>		0.02	0.00
<b>Diluted</b>	15	0.02	0.00
<b>Accounting Policies and Notes to the Accounts</b>			
	1 to 16		
The notes referred to above are from an integral part of these financial statements.			
This is the Balances Sheet referred to in our report of even date.			
<b>AUDITORS REPORT</b>			
<b>As per our report of even date.</b>		<b>For and on behalf of Board of Directors</b>	
<b>For Jain Anil &amp; Associates</b>		of SSPN Finance Limited	
<b>CHARTERED ACCOUNTANTS</b>			
<b>(Firm Regn No. 0115987W)</b>			
<b>Anil Jain</b>		<b>Bhupesh Kumar</b>	<b>Sachin R Vadgave</b>
<b>(Proprietor)</b>		<b>DIN :07642783</b>	<b>DIN :09331430</b>
<b>(M. No.039803)</b>		<b>Director</b>	<b>Director</b>
<b>UDIN:</b>			
<b>Place: Mumbai</b>			
<b>Date :</b>			



**SSPN FINANCE LTD.**  
A BSE Listed Company

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31st March 2024**

<b>2: SHARE CAPITAL</b>		
	As at March 31, 2024	As at March 31, 2023
<b>Authorised Capital</b>		
40,00,000 Equity Shares of Rs. 10 each	40,000,000	4,00,00,000
<b>Issued Subscribed and Paid up Capital</b>		
3786400 Equity Shares of Rs.10/- each fully paid up in cash	37,864,000	37,864,000
Issued during the Year	Nil	Nil
Shares Bought back during the year	Nil	Nil
<b>Total of issued Subscribed and paid-up Share Capital</b>	<b>37,864,000</b>	<b>37,864,000</b>

**B. Details of Shareholders holding more than 5% equity shares of the company**

Equity Shares of Rs. 10 Each fully paid	As at March 31, 2024		As at March 31, 2023
	No Share	% Holding	% Holding
1. Shri Chandu K. Jain	11,000	0.29	0.2905
2. Shri Keshrimal B. Jain	650,000	17.17	17.17
3. Smt. Sangita C. Jain	400	0.01	0.0106
4. Chandu K. Jain HUF	404,500	10.68	10.683
5. Ashok Kumar Singh	304,000	8.03	8.0287

**C. Term/ Right attached to equity shares**

The Company has only one class of shares having a par value of Rs. 10 Per Share.

Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the equity shares will be entitled to receive remaining assets of the Company, after distribution of all the preferential amounts.

The distribution will be in proportion to the number of equity shares held by the shareholders.

**3. RESERVES AND SURPLUS**

	As at March 31, 2024	As at March 31, 2023
<b>Share Premium Account</b>		
Opening Balance	0	0
Less: Bonus issue	0	0
Closing Balance	<b>0</b>	<b>0</b>
<b>Surplus in Statement of Profit and Loss</b>		
Opening Balance	5,805,888	5,802,641
Add: Profit /(Loss) for the year	78,379	3,247
Add: others	0	0
Add: Income Tax Refund	0	0
Closing Balance	<b>5,884,267</b>	<b>5,805,888</b>
<b>Total of Reserves and Surplus</b>	<b>5,884,267</b>	<b>5,805,888</b>

**4: LONG TERM BORROWINGS**

	For the year ended	
	As at March 31, 2024	As at March 31, 2023
<b>Unsecured</b>		
From Directors, Shareholders, Relatives & Others	275,000	275,000
From Corporates	10,910,468	11,515,000
		0
<b>Total of Long Term Borrowings</b>	<b>11,185,468</b>	<b>11,790,000</b>



**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>5: OTHER CURRENT LIABILITIES</b>		<b>For the year ended</b>	
	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	
Duties & Taxes Payables	129,375	85,500	
Provision for Tax	0	387,855	
Sundry Creditors	0	0	
Other Payable	1,097,598	1,283,916	
Advance received	5,928,500	5,928,500	
<b>Total of Other Current Liabilities</b>	<b>7,155,473</b>	<b>7,685,771</b>	
<b>7: NON- CURRENT INVESTMENT</b>		<b>For the year ended</b>	
	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	
<b>Non Trade Investment (unquoted),at cost</b>			
<b>Long Term</b>			
Investment in Shares: Globe Commercial Limited (21,600 Shares of Rs. 10 each)	395,000	395,000	
Investment in A A Plus	4,400,000	4,400,000	
<b>Total of Non- Current Investments</b>	<b>4,795,000</b>	<b>4,795,000</b>	
<b>8: SHORT TERM LOANS AND ADVANCES</b>		<b>For the year ended</b>	
	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	
(Unsecured, Unconfirmed but Considered Good)	48,713,100	48,958,200	
Advances recoverable in Cash or in kind			
Deposit		0	
Due from director			
<b>Total Short Term Loans and Advances</b>	<b>48,713,100</b>	<b>48,958,200</b>	
<b>9: TRADE RECEIVABLE</b>		<b>For the year ended</b>	
	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	
<b>(Unsecured &amp; Considered Goods)</b>			
Sundry Debtors	7,562,062	7,743,468	
<b>Total of Trade Receivable</b>	<b>7,562,062</b>	<b>7,743,468</b>	
<b>10: CASH AND CASH EQUIVALENTS</b>		<b>For the year ended</b>	
	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	
Cash on Hand	655,570	918,078	
<b>Balance With scheduled Bank - In Current Account</b>			
Balance With Bank in Current Account	13,474	13,029	
<b>Total of Cash and Cash equivalents</b>	<b>669,044</b>	<b>931,107</b>	
<b>11: OTHER CURRENT ASSETS</b>		<b>For the year ended</b>	
	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	
TDS Receivable F.Y.20-21	0	179,878	
TDS Receivable F.Y.21-22	0	170,514	
TDS Receivable F.Y.22-23	12078	267,741	
TDS Receivable F.Y.23-24	239835.78	0	
<b>Total of other Current Assets</b>	<b>251,913.78</b>	<b>618,133.00</b>	



## SSPN FINANCE LTD.

A BSE Listed Company

### SSPN FINANCE LIMITED

**13<sup>th</sup> Annual Report -2023-24**

#### NOTE NO. 6 ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2024

FIXED ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	ORIGINAL	Additions	TOTAL	Upto	Depreciation	TOTAL	WDV	WDV
	COST			31.03.2023	for the year	AS ON 3/31/2024	AS ON 3/31/2024	AS ON 3/31/2023
COMPUTER & PRINTERS	348,250.00	0.00	348,250.00	330,837.50	0.00	330,837.50	17,412.50	17,412.50
Vehicle	475,000.00	0.00	475,000.00	409,577.03	-	409,577.03	65,422.77	65,422.77
<b>TOTAL</b>	<b>823,250.00</b>	<b>0.00</b>	<b>823,250.00</b>	<b>740,414.53</b>	<b>0.00</b>	<b>740,414.53</b>	<b>82,835.27</b>	<b>82,835.27</b>





**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2024</b>		
<b>12 REVENUE FROM OPERATIONS</b>		
<b>Particulars</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>
Interest received on Loans	2,533,362	2,591,597
Advisory Fees	40,000	
	<b>2,573,362</b>	<b>2,591,597</b>
<b>13. EMPLOYEE BENEFIT EXPENSES</b>		
	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>
Director Remuneration	120,000	-
Employee Benefit Expenses	804,000	-
Staff Welfare Expense	54,850	-
<b>Total of Employee Benefit Expenses</b>	<b>978,850</b>	<b>-</b>
<b>14. OTHER EXPENSES</b>		
	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>
Bank Charges	446	785
Travelling Charges	33710	0
Rent		0
Interest		855000
Office Expenses	88751	85450
Printing and Stationery	53180	41250
Telephone Expenses	23980	16445
Electricity Exp	22365	18545
Business Promotion Expenses	19511	17654
Listing Fees		16975
Registrar and Transfer Agent Fees	41300	40120
Misc Expenses	2565	0
Professional Fees	25780	102450
Audit Fees	15540	15000
Market making expenses		12450
postage & courier charges	30160	26467
BSE Fine	188556	1313212
Petrol exp	37334	49754
Service charges	9945	51120
Donation		0
Car Hiring Charges	34777	27845
Late Filling Fees		0
<b>Total of other Expenses</b>	<b>627,900</b>	<b>2,690,522</b>



**SSPN FINANCE LTD.**  
A BSE Listed Company

CIN NO: L65923MH2012PLC225735

**CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2024**

	Particulars	Year ended	Year ended
		31.03.2024	31.03.2023
		Amount (Rs.)	Amount (Rs.)
(A)	Cash Flow from Operating Activities:		
	Net Profit \ (Loss) after tax and extraordinary items	78,379	3,247
	Adjustments for:		
	Deferred Tax	1662	1,849
	Depreciation	0	12,304
	Other Receipts	0	0
	Interest Expenses		0
	Operating Profit /Loss Before Working Capital Changes:	80,041	17,400
	Changes in Working Capital		
	Adjustments for (Increases )/Decrease in Operating Assets		
	Loans and Advances	245,100	464,350
	Trade Receivable	181,406	-824,224
	Other Non- Current Assets	366,219	-29,761
	Deposits	0	-
	Adjustments for (Increases )/Decrease in Operating Liabilities		
	Short Term Borrowings	-604,532	1,760,500
	Other Current Liabilites	-530,298	-620,757
	<b>Cash Generated From operations</b>	<b>-342,105</b>	<b>750,108</b>
	Direct Tax Paid (Net of Refunds)		
	<b>Net Cash Flow from Operating Activities (A)</b>	<b>-262,063</b>	<b>767,508</b>
(B)	<b>Cash Flow From Investing Activities</b>		
	Purchases of Investment	0	0
	Investment in Fixed Deposit		
	<b>Net Cash used in Investment activities (B)</b>	<b>0</b>	<b>0</b>
(C)	<b>Cash Flow From Financing Activities</b>		
	Interest paid on Borrowings		
	Proceeds From Issue of Shares		
	Shares Issue Expenases		
	Listing Expenses		
	Increase/ Decrease in Borrowing	0	-
	<b>Net Cash used in from Financing Activities (C)</b>	<b>-</b>	<b>-</b>
	Net Change in cash and cash equivalents (A+B+C)	-262,064	767,508
	Opening Cash and Bank Balance	931,110	163,601
	Cash and Cash equivalents at end of year	<b>669,044</b>	<b>931,109</b>



**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>AUDITORS REPORT</b>	For and on behalf of Board of Directors		
<b>As per our report of even date.</b>			
<b>For Jain Anil &amp; Associates</b>			
<b>CHARTERED ACCOUNTANTS</b>			
<b>(Firm Regn No. 0115987W)</b>	<b>Bhupesh Kumar</b>	<b>Sachin R Vadgave</b>	
	<b>DIN :07642783</b>	<b>DIN :09331430</b>	
	<b>Director</b>	<b>Director</b>	
<b>Anil Jain</b>			
<b>(Proprietor)</b>			
<b>(M. No.039803)</b>			
<b>UDIN:</b>			
<b>PLACE : MUMBAI</b>			
<b>Date :</b>			



**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>SSPN FINANCE LIMITED</b>						
ANNEXURE 'A' ANNEXED TO AND FORMING PART OF FORM NO. 3CD						
DEPRECIATION ALLOWABLE AS PER I.T. ACT 1961.						
FIXED ASSETS		GROSS BLOCK			Depreciation for the year	NET BLOCK
		ORIGINAL COST	Additions	TOTAL		WDV AS ON 31.03.2024
	%					
COMPUTER & PRINTERS	40%	1,094.00	0.00	1,094.00	0.00	1,094.00
Vehicle	15%	110,017.97	0.00	110,017.97	16,502.69	93,515.27
<b>TOTAL</b>		<b>111,111.97</b>	<b>0.00</b>	<b>111,111.97</b>	<b>16,502.69</b>	<b>94,609.27</b>



**SSPN FINANCE LTD.**  
A BSE Listed Company

CIN : L65923MH2012PLC225735											
ANNEXURE I TO CLAUSE 33 OF LISTING AGREEMENT											
AUDITED FINANCIAL RESULT FOR THE PERIOD ENDED 31ST MARCH, 2024											
											Rs. In Lacs
Sr No	PARTICULARS	Half Year Ended		Half Year Ended		Half Year Ended		For the Year Ended			
		Half Year Ended		Half Year Ended		Half Year Ended		For the Year Ended			
		3/31/2024	9/30/2023	3/31/2023	9/30/2022	3/31/2022	9/30/2021	3/31/2024	3/31/2023	3/31/2022	3/31/2021
		Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Audited	Audited	Audited
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Revenue from operations	26	9	12	14	7	19	35	26	26	37
II	Other Income	0	-	1	0	0	-	0	1	0	0
III	<b>Total Revenue (I+II)</b>	<b>26</b>	<b>9</b>	<b>13</b>	<b>14</b>	<b>7</b>	<b>19</b>	<b>35</b>	<b>27</b>	<b>26</b>	<b>37</b>
IV	<b>Expenses</b>										
	a) Cost of Material consumed	-	-	-	0	-	-	-	-	-	-
	b) Purchase of Stock in trade	-	-	-	0	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	0	-	-	-	-	-	-
	d) Employees benefits expense	10	2	-	0	1	9	12	-	10	14
	e) Finance Cost	9	-	-	0	9	-	9	-	9	-
	f) Depreciation and amortisation expenses	-	0	0	0	-0	0	0	0	-	0
	g) Other Expenses	6	6	15	12	-1	7	12	27	6	15
	Total Expenses	25	8	15	12	8	17	33	27	25	30
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>1</b>	<b>1</b>	<b>-2</b>	<b>2</b>	<b>-1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>8</b>
VI	Exceptional Items	-	-	-0	0	-	-	-	-0	-	-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>1</b>	<b>1</b>	<b>-2</b>	<b>2</b>	<b>-1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>8</b>
VIII	Extraordinary items	-	-	-	0	-	-	-	-	-	-
IX	<b>Profit Before Tax (VII-VIII)</b>	<b>1</b>	<b>1</b>	<b>-2</b>	<b>2</b>	<b>-1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>8</b>
X	<b>Tax expense</b>										
	a. Current Tax	-	-	-	0	-1	1	-	-	-	2
	b. Deferred Tax	-	-	-	0	0	0	-	-	0	-0
	c. Prior Year Tax	-	-	0	0	-	-	-	0	-	-
	Total Expenses	-	-	0	0	-1	1	-	0	0	2
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>1</b>	<b>1</b>	<b>-2</b>	<b>2</b>	<b>-1</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>6</b>



**SSPN FINANCE LTD.**  
A BSE Listed Company

XII	Profit / (Loss) from discontinuing operations	-	-	-	0	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	0	0	-1	1	-	0	1	
XIV	Profit / (Loss) from discontinuing operations (after Tax) ( XII-XIII)	-	-	-	0	-	-	-	-	-	
XV	Profit (Loss) for the period (XI + XIV)	1	1	-2	2	-1	1	2	0	1	6
XVI	Paid-up Equity Share Capital ( Face Value Rs. 10 Each)	379	379	379	379	379	379	379	379	379	379
XVII	Reserve excluding Revaluation Reserves as per balance sheet	52	52	59	52	52	52	52	58	58	52
XVIII (A)	i) Earnings Per Share (before extraordinary items)	0.02	0.02	-0.05	0	-0	0	0	0	0	0
XVIII (B)	ii) Earnings Per Share (after extraordinary items)	0	0	-	0	-0	0	0	-	0	0
	(of Rs.10/- each) (not annualised): Basic										

(a) The aforementioned results were reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on November 14, 2023

(c) There was no Investor Complaint pending as on 30TH SEPTEMBER 2023

(d) The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.

<b>As per our report of even date.</b>	<b>For and on behalf of Board of Directors</b>	
<b>For Jain Anil &amp; Associates</b>	of SSPN Finance Limited	
<b>CHARTERED ACCOUNTANTS</b>		
<b>(Firm Regn No. 0115987W)</b>		
<b>Anil Jain</b>	<b>Bhupesh Kumar</b>	<b>Sachin R Vadgave</b>
<b>(Proprietor)</b>	<b>DIN :07642783</b>	<b>DIN :09331430</b>
<b>(M. No.039803)</b>	<b>Director</b>	<b>Director</b>
<b>UDIN:</b>		
<b>Place: Mumbai</b>		
<b>Date :</b>		



**SSPN FINANCE LTD.**  
A BSE Listed Company

	<i>Rs. In Lacs</i>	
	As at 31st March 2024	As at 31st March 2023
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>		
(a) Share capital	379	379
(b) Reserves and surplus	59	58
(c) Money received against share warrants		
<b>Sub-total-shareholders funds</b>	<b>437</b>	<b>437</b>
<b>2. Share application money pending allotment</b>		
<b>3. Minority Interest</b>		
<b>4. Non-Current liabilities</b>		
(a) long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities		
(d) Long-term provisions		
<b>Sub-total-Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings	112	118
(b) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		
(c) Other Current liabilities	72	77
(d) Short-term provisions		
<b>Sub-total-Current Liabilities</b>	<b>183</b>	<b>195</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>621</b>	<b>631</b>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	1	1
(b) Non-current investments	48	48
(c) Deferred tax assets (net)	0	-
(d) Long-term loans and advances		
(e) Other non-current assets	-	-



**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>Sub-total-Non-current assets</b>	49	49
<b>2. Current assets</b>		
(a) Current Investments		
(b) Inventories		
(c) Trade receivables	76	77
(d) Cash and Bank Balances	7	9
(e) Short-term loans and advances	487	490
(f) Other current assets	3	6
<b>Sub-total-Current assets</b>	572	583
<b>TOTAL-ASSETS</b>	<b>621</b>	<b>631</b>
<b>For Jain Anil &amp; Associates</b>	of SSPN Finance Limited	
<b>CHARTERED ACCOUNTANTS</b>		
<b>(Firm Regn No. 0115987W)</b>		
<b>Anil Jain</b>	<b>Bhupesh Kumar</b>	<b>Sachin R Vadgave</b>
<b>(Proprietor)</b>	<b>DIN :07642783</b>	<b>DIN :09331430</b>
<b>(M. No.039803)</b>	<b>Director</b>	<b>Director</b>
<b>UDIN:</b>		
<b>Place: Mumbai</b>		
<b>Date :</b>		





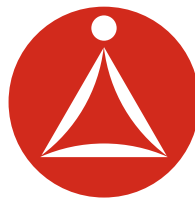
**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2024</b>		<b>Rs.In Lacs</b>	
<b>Particulars</b>	<b>Year ended</b>	<b>Year ended</b>	
	<b>31.03.2024</b>	<b>31.03.2023</b>	
	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>	
(A) <b>Cash Flow from Operating Activities:</b>			
Net Profit \ (Loss) after tax and extraordinary items	1	0	
Adjustments for:			
Deferred Tax	0	0	
Depreciation	-	0	
Other Receipts	-	-	
Interest Expenses	-	-	
Operating Profit /Loss Before Working Capital Changes:	1	0	
Changes in Working Capital			
Adjustments for (Increases )/Decrease in Operating Assets			
Loans and Advances	2	5	
Trade Receivable	2	-8	
Other Non- Current Assets	4	-0	
Deposits	-	-	
Adjustments for (Increases )/Decrease in Operating Liabilities	-		
Short Term Borrowings	-6	18	
Other Current Liabilites	-5	-6	
<b>Cash Generated From operations</b>	<b>-3</b>	<b>8</b>	
Direct Tax Paid (Net of Refunds)			
<b>Net Cash Flow from Operating Activities (A)</b>	<b>-3</b>	<b>8</b>	
(B) <b>Cash Flow From Investing Activities</b>			
Purchases of Investment	-	-	
Investment in Fixed Deposit			
<b>Net Cash used in Investment activities (B)</b>	<b>-</b>	<b>-</b>	
(C) <b>Cash Flow From Financing Activities</b>			
Interest paid on Borrowings			
Proceeds From Issue of Shares			
Shares Issue Expenases			
Listing Expenses			
Increase/ Decrease in Borrowing	-	-	



**SSPN FINANCE LTD.**  
A BSE Listed Company

<b>Net Cash used in from Financing Activities (C)</b>	-	-
Net Change in cash and cash equivalents (A+B+C)	-3	8
Opening Cash and Bank Balance	9	2
<b>Cash and Cash equivalents at end of year</b>	<b>7</b>	<b>9</b>
<b>As per our report of even date.</b>	<b>For and on behalf of Board of</b>	
<b>For Jain Anil &amp; Associates</b>	<b>of SSPN Finance Limited</b>	
<b>CHARTERED ACCOUNTANTS</b>		
<b>(Firm Regn No. 0115987W)</b>		
<b>Anil Jain</b>	<b>Bhupesh Kumar</b>	<b>Sachin R Vadgave</b>
<b>(Proprietor)</b>	<b>DIN :07642783</b>	<b>DIN :09331430</b>
<b>(M. No.039803)</b>	<b>Director</b>	<b>Director</b>
<b>UDIN:</b>		
<b>Place: Mumbai</b>		
<b>Date :</b>		



## SSPN FINANCE LTD.

A BSE Listed Company

Starting	YEAR	Total Depricati on as per company	Depricati on as per company	depricati on as per IT	Total Depricati on as Per IT	Perm mem ant differenc es	differenc es	for the year	total deferred Liabilites		Rate OF TAXES
first year	AY 12-13	3,890	3,890	32,850	32,850		28,960	8,949	DL	ASSET	30.9
secon	AY 13-14	21,969	18,079	117,615	150,465		99,536	30,757	DL	ASSET	30.9
th	AY 14-15	123,511	101,542	188,921	339,386		87,379	27,787	DL	ASSET	31.8
for	ay 15-16	560,807	437,296	108,031	447,417		-329,265	-101,743	DA	LIABIITES	30.9
fif	ay 16-17	588,352	27,545	70,466	517,883		42,921	13,263	DL		30.9
sixth	ay 17-18	612,788	24,436	51,352	569,235		26,916	8,317	DL		30.9
seven	ay 18-19	650,976	38,188	39,218	608,453		1,030	265	DL		25.75
eight	ay 19-20	675,491	24,515	32,829	641,282		8,314	2,162	DL		26
nine	ay 20-21	696,125	20,634	27,601	668,883		6,967	1,811	DL		26
TEN	ay 21-22	713,493	17,368	22,841	691,724	0	5,473	-11,577	DA		26
ELEVEN	AY 22-23	728,110	14,618	19,415	711,139	0	4,797	1,247	DL		26
TWELVE	AY 23-24	740414.5	12304.18	19414.94	730554	0	7110.759	1848.797	DL		26
THIRTEEN	AY 24-25	740,415	-	16,503	747,057	0	16,503	4,462	DL		27.04
			740,415	747,057			6,641	-12,452	DA		