

MSE/2024-25/03

30th May, 2024

To,
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSE)
Vibgyor Towers, 4th floor,
Plot No C 62, G - Block, Opp. Trident Hotel,
BandraKurla Complex, Bandra (E),
Mumbai - 400 098, India

(MSE Scrip Code: SPMLINDIA, Series: BE)

Sub: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

With reference to the above subject, we hereby inform you that the meeting of the Board of Directors held on Thursday, the 30th day of May, 2024, at 12:30 P.M. and concluded at 04:00 P.M. The Board inter alia has considered and approved the following:

- (a) In compliance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Standalone and Consolidated Audited Financial Results for the fourth quarter/year ended 31st March, 2024. The copy of the said results along with Audit Report submitted by the Statutory Auditors of the Company are enclosed as along with **Annexure - A**
- (b) Appointment of M/s Deepak Dhir & Associates, Practicing Company Secretary, as a Secretarial Auditor of the Company for the Financial Year 2024-25. Brief Profile enclosed as **Annexure - B**
- (c) To Consider and recommend the appointment M/s KSMJ & Associates, Chartered Accountants, (ICAI Firm Registration No. 018405C) as an Internal Auditor of the Company for FY 2024-25. Brief Profile enclosed as **Annexure-C**
- (d) To accept and consider resignation of Mr. Ravi Garg, Company Secretary & compliance Officer of the Company from the close of business hours of 30th May, 2024. The requisite details as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III thereof and SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is enclosed as **Annexure- D**.

Kindly take the above on record and dissemination.

Thanking you,

For SPML India Limited


(Ravi Garg)
Company Secretary
M. No 12759




(Manoj Kumar Gangwal)
Director
DIN : 06659068

End: a/a

SPML INDIA LIMITED

Regd. Off. 113, Park Street, Poddar Point, South Block, 3rd Floor, Kolkata -700016
Corp. Off. 504,27-Saraswati House, Nehru Place, New Delhi-110019
Ph +91-9711308513 Website: www.spmlindia.net Email: cs@spmlindia.net CIN No L51109WB1988PLC092362



INDEPENDENT AUDIT REPORT

To

**The Board of Directors of SPML India Limited
Report on the Audit of the Standalone Financial Results**

Opinion

We have audited the accompanying standalone annual financial results of SPML India Limited (hereinafter referred to as the "Company") for the year ended 31 March 2024 ('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 Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended 31 March 2024.

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 ("the Act"). Our responsibilities under those SAs 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 financial statements under the provisions of the Act, 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 Directors' 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 and the Board of Directors 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 comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 annual financial results, 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone 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 of Directors.
- Conclude on the appropriateness of the 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.



S P M L & Associates

Chartered Accountants

Other Matters

- (a) The standalone annual financial results include the results for the quarter ended 31 March 2024 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.
- (b) Further, the company have adopted only applicable Ind – AS and most of the same is not applicable at present. Our conclusion is not qualified in respect of these matters.
- (c) The Company was registered as NBFC under RBI through CoR NO B-05.07060. However, the RBI has cancelled the Certificate of Registration vide Order No DNBC.RO.KOL.No.349/03.03.008/2019-20 dated August 23, 2019 under section 45-IA (6) of the RBI Act, 1934 due to non-fulfillment of compliance related to Net owned fund .

Our opinion on the standalone annual financial results is not modified in respect of the above matters.

For S P M L & Associates

Chartered Accountants

FRN: 0136549W

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Date: 2024.05.30
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CA Mahesh Gattani

Partner

M No : 092132

Place: New Delhi

Date: 30-05-2024

SPML INDIA LIMITED

Registered Office: 113, PARK STREET, PODDAR POINT, SOUTH BLOCK, 3RD FLOOR, KOLKATA - 700016

Tel: +91-9711308513; Email: cs@spmlindia.net

CIN: L51109WB1988PLC092362

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE FOURTH QUARTER AND YEAR ENDED MARCH 31, 2024

(Amount in Lakhs)

Sl. No.	PARTICULARS	Quarter ended			For Year Ended	
		March 31,	December 31,	March 31,	March 31,	March 31,
		2024	2023	2023	2024	2023
1	Income from Operations					
a	Interest Income	3.57	5.10	5.67	19.36	20.59
b	Profit from Investment	-	-	-	-	-
c	Professional & Consultancy Services	-	-	-	-	-
d	Other Financial Services	-	-	-	-	-
2	Other Income	0.29	-	0.11	0.30	0.11
3	Total Income (1+2)	3.85	5.10	5.78	19.66	20.70
4	Expenditure :					
a	Finance Cost	0.00	-	-	0.02	0.00
b	Employee Benefit Expenses	4.00	4.67	5.97	21.42	22.92
c	Provisions	-	-	-	-	-
d	Provision for decline in value of investment	-	-	-	-	-
e	Depreciation and Amortisation Expenses	-	-	-	-	-
f	Other Expenditure	1.02	1.62	3.04	6.10	5.68
	Total Expenses	5.02	6.29	9.01	27.54	28.60
5	Profit before tax (3-4)	(1.16)	(1.19)	(3.23)	(7.88)	(7.90)
6	Tax Expenses					
a	Current Tax	-	-	-	-	-
b	Income Tax for earlier years	2.15	-	2.42	2.15	3.98
c	Deferred Tax	-	-	-	-	-
	Total Tax Expenses	2.15	-	2.42	2.15	3.98
7	Net profit / (Loss) for the period (5-6)	(3.32)	(1.19)	(5.65)	(10.03)	(11.88)
8	Other Comprehensive Income					
a	(i) items that will not be classified to Profit and Loss account	-	-	-	-	-
	(ii) Income Tax Relating to items that will not be classified to Profit and Loss account	-	-	-	-	-
b	(i) items that will be classified to Profit and Loss account	-	-	-	-	-
	(ii) Income Tax Relating to items that will be classified to Profit and Loss account	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	(3.32)	(1.19)	(5.65)	(10.03)	(11.88)
10	Paid-up Equity Share Capital (Face value per Share Rs.10 each)	1,043.84	1,043.84	1,043.84	1,043.84	1,043.84
11	Earnings Per Share (EPS) - (in Rs) *					
a	Basic (Rs)	-0.03	-0.01	-0.05	-0.10	-0.11
b	Diluted (Rs)	-0.03	-0.01	-0.05	-0.10	-0.11
	* not annualised					

For and on behalf of Board of Director of
SPML India Limited



Sushil Kumar Sethi
Managing Director
DIN: 00062927

Date : 30-05-2024
Place: New Delhi

SPML INDIA LIMITED

Registered Office: 113, PARK STREET, PODDAR POINT, SOUTH BLOCK, 3RD FLOOR, KOLKATA – 700016

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CIN: L51109WB1988PLC092362

AUDITED STANDALONE BALANCE SHEET

Particulars	As at March 31, 2024	As at March 31, 2023
	Audited	Audited
ASSETS		
Non-current assets		
(a) Financial assets		
(i) Investments	1,818.52	1,818.50
(ii) Other non-current financial assets	0.90	0.90
(b) Deferred Tax Assets	-	-
	1,819.42	1,819.40
Current assets		
(a) Inventories	3.42	3.42
(b) Financial assets		
(i) Other Current Financial Assets	0.28	0.10
(ii) Cash and cash equivalents	3.65	5.10
(iii) Loans & Advance	387.09	438.49
(c) Other current assets	1.96	2.07
	396.40	449.18
TOTAL ASSETS	2,215.81	2,268.58
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,043.84	1,043.84
(b) Other Equity	1,168.75	1,178.78
Total Equity	2,212.58	2,222.61
LIABILITIES		
Non- Current liabilities		
(a) Financial liabilities		
(i) Other financial liabilities	-	-
(ii) Provisions	-	-
	-	-
Current liabilities		
(a) Financial liabilities		
(i) Short term borrowings	-	40.16
(b) Other current liabilities	3.23	5.81
(c) Current Tax Liabilities	-	-
	3.23	45.97
Total liabilities	3.23	45.97
TOTAL EQUITY AND LIABILITIES	2,215.81	2,268.58

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STATEMENT OF STANDALONE CASH FLOW STATEMENT FOR THE 4TH QUARTER & YEAR ENDED 31TH MARCH 2024

(Amount in Lakhs)

Particulars		As at 31st March 2024	As at 31st March 2023
A	Cash flows from operating activities		
	Profit before tax	(7.88)	(7.90)
	Adjustments:		
	Depreciation	-	-
	Profit on Sale of Shares	-	-
	Loss on Sale of Shares	-	-
	Interest income	-	-
	Interest and financing charges	0.02	0.00
	Operating cash flows before working capital changes	(7.86)	(7.90)
	Adjustments for		
	Decrease/ (Increase) in inventories	-	-
	Decrease/(Increase) in Trade and Other Current Assets	51.34	31.84
	(Decrease)/Increase in Trade payables	-	-
	(Decrease)/Increase in Current Liabilities and provisions	(42.74)	(20.39)
	Cash generated from operations	0.74	3.56
	Income-tax (paid)	2.15	3.98
	Net cash from operating activities	(1.41)	(0.42)
B	Cash flows from investing activities		
	Purchase of tangible and intangible asset	-	-
	Proceeds from sale of Investment	-	-
	Changes in Non Current Assets	-	-
	Movement in Other Non-Current Assets	(0.02)	-
	Movement in Loan and Advances	-	-
	Interest received	-	-
	Net cash from investing activities	(0.02)	-
C	Cash flows from financing activities		
	Increase in Provisions	-	-
	Change in Other Financial Liabilities	-	-
	Finance Charges	(0.02)	(0.00)
	Net cash from financing activities	(0.02)	(0.00)
	Net increase in cash and cash equivalents	(1.45)	(0.42)
	Cash and cash equivalents at the beginning of the year	5.10	5.52
	Cash and cash equivalents at the end of the year	3.65	5.10
	Cash and cash equivalents	3.65	5.10

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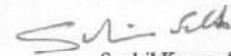
EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE FOURTH QUARTER AND YEAR ENDED MARCH 31, 2024

Sl. No.	PARTICULARS	For Quarter Ended			For Year Ended	
		March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
		Audited	Unaudited	Audited	Audited	Audited
1	Total Income from Operations	3.85	5.10	5.78	19.66	20.70
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(1.16)	(1.74)	(3.23)	(7.88)	(7.90)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(3.32)	(1.74)	(5.65)	(10.03)	(11.88)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(3.32)	(3.30)	(5.65)	(10.03)	(11.88)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(3.32)	(3.30)	(5.65)	(10.03)	(11.88)
6	Equity Share Capital	1,043.84	1,043.84	1,043.84	1,043.84	1,043.84
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				1,168.75	1,178.78
11	Earnings Per Share (EPS) - (in Rs)					
	Basic (Rs)	-0.03	-0.03	0.14	-0.11	0.47
	Diluted (Rs)	-0.03	-0.03	0.14	-0.11	0.47

Note:

The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the websites of the Stock Exchange(s) and the listed entity.

For and on behalf of Board of Directors



Sushil Kumar Sethi

Managing Director

DIN: 00062927

Date : 30-05-2024

Place: New Delhi

Notes on Financial Statements for Q-IV FOR FY 2023 - 2024

- 1 The above financial results for the 4th quarter and Year ended 31.03.2024 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on Thursday May 30th, 2024.
- 2 The main source of income of the company is by way of Interest on Loans and Advance given by it , which is generally received / accrued in every quarter of the year.
- 3 The Consolidated financial results of the Company comprising the Company and results of its subsidiary 20th Century Engineering Ltd
- 4 Pursuant to the Taxation Laws (Amendment) Bill 2019, passed on 25th November 2019, the company had exercised the option permitted u/s 115BAA of the Income Tax Act, 1961 ,to compute income tax at revised rate (i.e.25.17%) from current financial year
- 5 The identification of business segment is done in accordance with the system adopted for internal financial reporting to the Board of Directors and management structures. The Company's primary business is investment which in the context of IndAS is considered the only primary business segment. Hence, no segmental reporting is required.
- 6 Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period classification.

**INDEPENDENT AUDIT REPORT****The Board of Directors of SPML India Limited
Report on the Audit of the Consolidated Financial Results****Opinion**

We have audited the accompanying consolidated annual financial results of SPML India Limited (hereinafter referred to as the "Holding Company") and its subsidiaries listed in Annexure 1 (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2024 ("consolidated annual financial results"), attached herewith, being submitted by the Holding 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 consolidated annual financial results:

- a. include the annual financial results of the entities listed in Annexure 1
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2024.

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 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group 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 financial statements under the provisions of the Act, 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.



In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group is responsible for overseeing the financial reporting process of each entity.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated annual financial results, 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the entity has adequate internal financial controls with reference to consolidated 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 consolidated annual financial results made by the Management and Board of Directors of the Holding Company.
- Conclude on the appropriateness of the 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the consolidated annual financial results. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters:

- (a) The consolidated annual financial results include the results for the quarter ended 31 March 2024 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.
- (b) Further, the company have adopted only applicable Ind – AS and most of the same is not applicable at present. Our conclusion is not qualified in respect of these matters.
- (c) The Company was registered as NBFC under RBI through CoR NO B-05.07060. However, the RBI has cancelled the Certificate of Registration vide Order No DNBC.RO.KOL.No.349/03.03.008/2019-20 dated August 23, 2019 under section 45-IA (6) of the RBI Act, 1934 due to non-fulfillment of compliance related to Net owned fund .

Our opinion on the consolidated annual financial results is not modified in respect of the above matters.

For S P M L & Associates

Chartered Accountants

FRN: 0136549W

MAHESH
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by MAHESH
KUMAR GATTANI
Date: 2024.05.30
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CA Mahesh Gattani

Partner

M No : 092132

Place: New Delhi

Date: 30-05-2024

Annexure – I : SPML India Ltd

List of Entities included in consolidated financial results

1. 20th Century Engineering Ltd

SPML INDIA LIMITED

Registered Office: 113, PARK STREET, PODDAR POINT, SOUTH BLOCK, 3RD FLOOR, KOLKATA – 700016

Tel: +033-02264-0307/08; Email: info.spmlindia@gmail.com

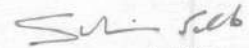
CIN: L51109WB1988PLC092362

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE FOURTH QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs in Lakhs)

Sl. No.	PARTICULARS	Quarter ended			For Year Ended	
		March 31,	December 31,	March 31,	March 31,	March 31,
		2024	2023	2023	2024	2023
1	Income from Operations					
a	Interest Income	5.24	6.80	9.16	26.14	30.39
b	Profit from Investment	-	-	-	-	-
c	Professional & Consultancy Services	-	-	-	-	-
d	Other Financial Services	-	-	-	-	-
2	Other Income	0.29	-	0.11	30.33	0.13
3	Total Income (1+2)	5.53	6.80	9.27	56.47	30.52
4	Expenditure :					
a	Finance Cost	0.00	-	-	0.04	0.00
b	Employee Benefit Expenses	4.00	4.67	5.97	21.42	22.92
c	Provisions	-	-	-	-	-
d	Provision for decline in value of investment	-	-	-	-	-
e	Depreciation and Amortisation Expenses	-	-	-	-	-
f	Other Expenditure	1.79	1.95	3.36	7.66	7.06
	Total Expenses	5.79	6.62	9.33	29.12	29.98
5	Profit before tax (3-4)	(0.26)	0.19	(0.07)	27.35	0.55
6	Tax Expenses					
a	Current Tax	1.32	-	0.80	1.32	2.12
b	Income Tax for earlier years	1.94	-	2.42	1.94	3.98
c	Deferred Tax	-	-	-	-	-
	Total Tax Expenses	3.26	-	3.22	3.26	6.10
7	Net profit / (Loss) for the period (5-6)	(3.52)	0.19	(3.29)	24.09	(5.55)
8	Other Comprehensive Income					
a.	(i) items that will not be classified to Profit and Loss account	-	-	-	-	-
	(ii) Income Tax Relating to items that will not be classified to Profit and Loss account	-	-	-	-	-
b.	(i) items that will be classified to Profit and Loss account	-	-	-	-	-
	(ii) Income Tax Relating to items that will be classified to Profit and Loss account	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	(3.52)	0.19	(3.29)	24.09	(5.55)
10	Paid-up Equity Share Capital (Face value per Share Rs.10 each)	1,043.84	1,043.84	1,043.84	1,043.84	1,043.84
11	Earnings Per Share (EPS) - (in Rs) *					
a	Basic (Rs)	-0.03	0.00	-0.03	0.23	-0.05
b	Diluted (Rs)	-0.03	0.00	-0.03	0.23	-0.05
	* not annualised					

For and on behalf of Board of Director of
SPML India Limited



Sushil Kumar Sethi
Managing Director
DIN: 00062927

Dated: 30/05/2024
Place: New Delhi

SPML INDIA LIMITED

Registered Office: 113, PARK STREET, PODDAR POINT, SOUTH BLOCK, 3RD FLOOR, KOLKATA – 700016

Tel: +033-02264-0307/08; Email: info.spmllindia@gmail.com

CIN: L51109WB1988PLC092362

AUDITED CONSOLIDATED BALANCE SHEET

Particulars	As at March 31, 2024	As at March 31, 2023
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Financial assets		
(i) Investments	1,827.56	1,827.54
(ii) Other non-current financial assets	100.90	100.90
(c) Deferred Tax Assets	-	-
	1,928.46	1,928.44
Current assets		
(a) Inventories	11.67	11.67
(b) Financial assets		
(i) Other Current Financial Assets	0.28	0.10
(ii) Cash and cash equivalents	9.16	21.59
(iii) Loans & Advance	503.70	534.59
(c) Other current assets	2.74	3.05
	527.55	571.00
TOTAL ASSETS	2,456.01	2,499.44
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	991.84	991.84
(b) Other Equity	1,323.16	1,311.12
Total Equity	2,315.00	2,302.95
Minority Interest	128.84	116.80
LIABILITIES		
Non- Current liabilities		
(a) Financial liabilities		
(i) Other financial liabilities	-	-
(ii) Provisions	-	-
	-	-
Current liabilities		
(a) Financial liabilities		
(i) Short term borrowings	-	64.06
(b) Other current liabilities	6.39	9.20
(c) Current Tax Liabilities	5.77	6.43
	12.16	79.69
Total liabilities	12.16	79.69
TOTAL EQUITY AND LIABILITIES	2,456.01	2,499.44

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Tel: +033-02264-0307/08; Email: info.spmlindia@gmail.com

CIN: L51109WB1988PLC092362

STATEMENT OF CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR FOR THE FOURTH QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs In Lacs)

Particulars		As at March 31, 2024	As at March 31, 2023
A	Cash flows from operating activities		
	Profit before tax	27.35	(0.05)
	Adjustments:		
	Depreciation	-	-
	Profit on Sale of Shares	-	-
	Loss on Sale of Shares	-	(3.98)
	Interest income		
	Interest and financing charges	0.00	0.00
	Operating cash flows before working capital changes	27.35	(4.02)
	Adjustments for		
	Decrease/ (Increase) in inventories	-	-
	Decrease/(Increase) in Trade and Other Current Assets	31.02	58.91
	(Decrease)/Increase in Trade payables	-	-
	(Decrease)/Increase in Current Liabilities and provisions	(67.52)	(39.61)
	Cash generated from operations	(9.16)	15.28
	Income-tax (paid)	3.26	1.98
	Net cash from operating activities	(12.42)	13.30
B	Cash flows from investing activities		
	Purchase of tangible and intangible asset	-	-
	Purchase on Investment (Conversion Form loan)	-	-
	Proceeds from sale of Investment	-	-
	Changes in Non Current Assets	(0.02)	-
	Movement in Other Non-Current Assets		
	Movement in Loan and Advances	-	-
	Interest received	-	-
	Net cash from investing activities	(0.02)	-
C	Cash flows from financing activities		
	Increase in Provisions	-	-
	Change in Other Financial Liabilities	-	-
	Finance Charges	(0.00)	(0.00)
	Net cash from financing activities	(0.00)	(0.00)
	Net increase in cash and cash equivalents	(12.43)	13.30
	Cash and cash equivalents at the beginning of the year	21.59	8.29
	Cash and cash equivalents at the end of the year	9.16	21.59
	Cash and cash equivalents	9.16	21.59

SPML INDIA LIMITED

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Tel: +033-02264-0307/08; Email: info.spmlindia@gmail.com

CIN: L51109WB1988PLC092362

EXTRACT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024


Sl. No.	PARTICULARS	For the Quarter Ended			For Year Ended	
		March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
		Audited	Unaudited	Unaudited	Audited	Audited
1	Total Income from Operations	5.53	6.80	9.27	56.47	30.52
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(0.26)	0.19	(0.07)	27.35	0.55
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(0.26)	0.19	(0.07)	27.35	0.55
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(3.52)	0.19	(3.29)	24.09	(5.55)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(3.52)	0.19	(3.29)	24.09	(5.55)
6	Equity Share Capital	1,043.84	1,043.84	1,043.84	1,043.84	1,043.84
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	1,253.78
8	Earnings Per Share (EPS) - (in Rs)					
	Basic (Rs)	-0.03	0.00	-0.03	0.23	-0.05
	Diluted (Rs)	-0.03	0.00	-0.03	0.23	-0.05

Note:

- The above Un-audited financial results for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on May 25th, 2024.

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of Un-audited Quarterly Financial Results are available on the websites of the Stock Exchange (MSEI) and on the website of the Company (www.spmlindia.net).

**For & on behalf of Board of Directors of
SPML India Limited**



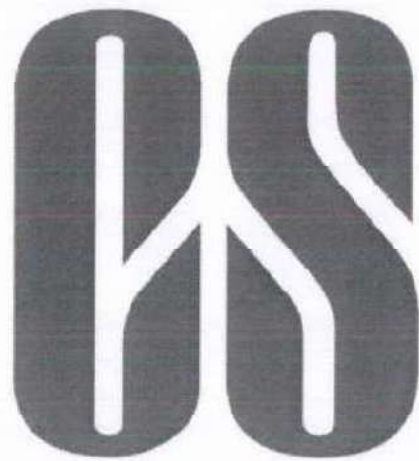
**Sushil Kumar Sethi
Managing Director
DIN: 00062927**

Dated: 30/05/2024

Place: New Delhi

Notes :

- 1 The above financial results for the quarter ended 31.03.2024 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on May 30th,2024
- 2 The main source of income of the company is by way of Interest on Loans and Advance given by it , which is generally received / accrued in every quarter of the year.
- 3 The Consolidated financial results of the Company comprising the Company and results of its subsidiary 20th Century Engineering Ltd
- 4 Pursuant to the Taxation Laws (Amendment) Bill 2019, passed on 25th November 2019, the company had exercised the option permitted u/s 115BAA of the Income Tax Act, 1961 ,to compute income tax at revised rate (i.e.25.17%) from current financial year
- 5 The identification of business segment is done in accordance with the system adopted for internal financial reporting to the Board of Directors and management structures. The Company's primary business is investment which in the context of IndAS is considered the only primary business segment. Hence, no segmental reporting is required.
- 6 Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period classification.



Deepak Dhir & Associates

Company Secretaries

CONTENTS

About us

Vision

Mission

**Client Service
Model**

Services

About us

M/s Deepak Dhir & Associates, Company Secretaries, is a firm with a dynamic Company Secretaries rendering comprehensive professional services for more than three years in the fields of Corporate Laws, Securities Laws, Compliance Management, Secretarial and Management Consultancy Services, to provide business solutions to Corporate Sector. The Firm is committed to meet the challenges of the Corporate Sector in the 21st Century.

Our main object is to provide various value-added services to Corporate Sector Manufacturing as well as Service Industries under one roof that includes Management Consultancy for Legal and Secretarial Audit, Compliance of Corporate Governance, Corporate Advisory Services.

We understand the challenges of the global economy. We have cultivated the culture, passion for technical and interpersonal skills, and follow the ethics required to deliver Professional Services, taking into consideration the preferences of clients.

We deliver Business Solutions at all stages of the growth cycle right from conception.

Our commercial approach is reinforced by our reputation for good transaction management and close client involvement.

We foster proactive and friendly working arrangements with our clients and also anticipate the business and legal needs of our clients from time to time.

Vision

"Our Vision is to be Client Driven and Globally accepted Professional Service Provider with high standards of Excellence."

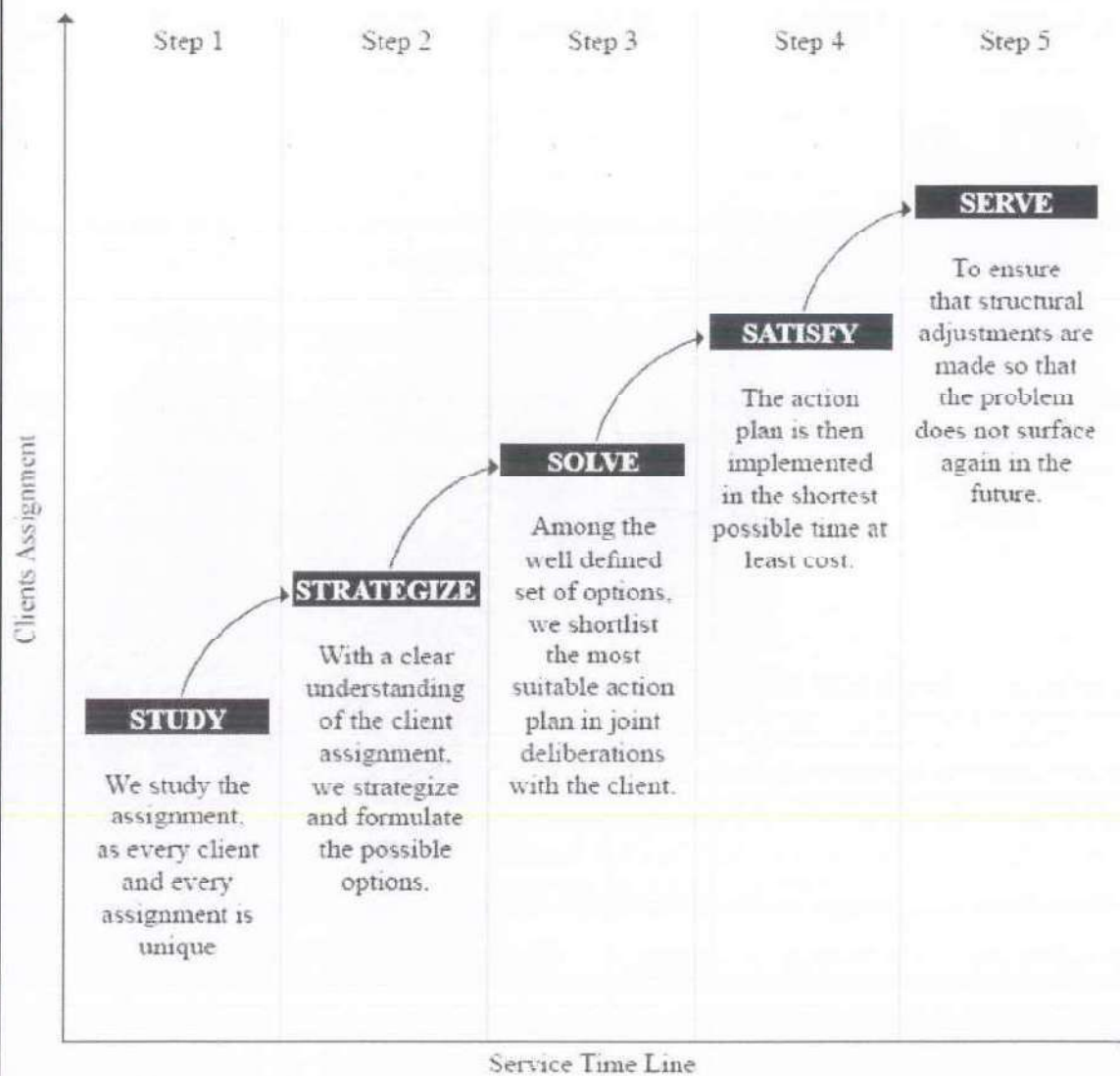
Mission

"Committed to achieve the high Standards of quality Services and to provide client defined services on Global basis through trained, motivated and highly skilled personnel."

"What the mind can conceive, it can be achieved"



Client Service Model





Key Services Provided

- **Setup of New Establishment/Venture**
- **Restructuring of Organization**
- **Corporate Secretarial Services**
- **Corporate Compliance Management**
- **Consultancy Services for FEMA**
- **Secretarial Audit**
- **Corporate Advisory Services**
- **Legal Licenses/ Registration**



1. Setup of New Establishment/Venture

- Incorporation of Private/Public Limited or One Person Company
- Formation of Charitable Corporate Entities not for Distribution of Profits
- Incorporation of LLP
- Formation of Partnership Firm
- Drafting of Memorandum of Association & Articles of Association
- Registration of Charitable Trusts and Societies
- Incorporation of Subsidiary Cos. of Foreign Body Corporate

2. Restructuring of Organization

- Conversion of Public Company into Private Company or vice versa
- Conversion of Private/ Public Company into LLP or vice versa
- Conversion of One Person Company into Private/ Public Company
- Conversion of Partnership Firms into Private/ Public Company

3. Corporate Secretarial Services

- Alteration in MOA and AOA
- Shifting of Registered Office from One State to another State
- Compliance related with Condonation of delay for registration or satisfaction of Charge
- Change of Name of the Company
- Change of Object Clause of the Memorandum
- Allotment of Shares and Securities and related Compliance
- Increase in Authorised Share Capital
- Buy-Back of Shares
- Striking off the name of the Company under Fast Track Exit Mode
- Compliance related with preparation of Scrutinizer's Report for General Meetings or Postal Ballot
- Compliances related with Stamping of Share Certificates
- Compounding of offences under Companies Act, 2013
- Revival of Company with the approval of NCLT
- Preparation of Search Report
- Compliance related with Creation/Modification/Satisfaction of Charge
- Filing of Financial Statement in XBRL Format
- Maintaining the Statutory Books and Registers
- Preparation and Filing of Annual Report and Returns
- Appointment and Remuneration of Directors and Key Managerial Personnel
- Drafting of various Resolutions, Agendas, Notices and Minutes of the Board and Shareholders' Meetings

- Preparation and filing of various E-Forms with MCA as required under Companies Act, 2013
- Other matters relating to Companies Act, 2013 and Rules made thereunder.
- The above is tentative list not exhaustive.

4. Corporate Compliance Management

- Corporate Compliance Management involves a full process of research and analysis as well as investigation and evaluation.
- DD & Associates provide services for ensuring Compliance of:-
- Corporate and Economic Laws – Companies Act, Accounting Standards, Secretarial Standards, FEMA, Competition Act, MSME Development Act, etc.
- Securities Laws – SEBI Act, SCRA Act, Depository Act, SEBI (LODR) Regulations, Guidelines, Circulars, Rules, etc.
- Pollution Environment related Laws
- Industry specific Laws – Banking, Insurance, Chit Funds, Electricity Power Generation and Transmission, etc.

5. Consultancy Services for FEMA

- Opening of Liaison and branch offices in India
- Liaison with Reserve Bank of India / Secretariat of Industrial Approvals / Foreign Investment Promotion Board – obtaining necessary approvals
- Filing of FCCPR with Reserve Bank of India under FEMA
- Obtaining permissions from Reserve Bank of India under FEMA

6. Secretarial Audit

- Secretarial Audit of Listed Companies and bigger Companies as per Section 204 of Companies Act, 2013 and rules there under
- Audit of Secretarial and related records maintained by Companies
- Submit the Secretarial Audit Report to the Board of Directors of the Company
- Securities Audit as per Listing Agreement

7. Corporate Advisory Services

- Carrying out Due Diligence
- To handle Inspection, Inquiry and Investigation under Companies Act.
- Appearance before Nation Company Law Tribunal (NCLT) and NCLAT
- Appearance before Regional Director for necessary approvals
- Advising on retainer basis to small and medium scale companies for whom appointment of Company Secretary in whole time employment is not mandatory.
- Advising Large Scale Companies and Listed Companies for ensuring legal compliance

- Liaisoning Services with regulatory authorities' viz. Registrar of Companies, Regional Director, Ministry of Corporate affairs, etc. to obtain required approvals under the Companies Act, 1956 and Companies Act, 2013

8. Legal Licenses/Registration

- Income Tax Permanent Account Number (PAN)
- Import Export Code (IEC)
- Goods & Services Tax Registration and filing thereof
- Digital Signature Certificate
- FSSAI Registration

9. Intellectual Property Rights (IPR)

- Filing of Trademark Application and submission of replies under objection, if any
- Appearance related to Trademark opposition matters with the Registrar
- Patent, Copyrights etc.

10. Investor Relation and Others

- Dematerialization of securities of the Company (Creation of ISIN)
- Corporate & Individual Demat Accounts and their management
- Filing of Claim of shares and dividend related to IEPF
- Suggestion to the Investors related to transfer, transmission, transposition of shares, duplicate issue of shares, Remat, Demat etc.

List of Clients:

Atul Punj Group
 Vedanta Limited
 KBUNL (Subsidiary of NTPC)
 BRBCL (Subsidiary of NTPC)
 Alankit (Registrar and Share Transfer Agent)
 Grace Group
 Life MedCare Group
 Loyal Solutions Group
 Admix Innovation Group
 Neeraj Bhagat & Co. (Renowned Chartered Accountants' Firm)
 AJS& Co. LLP (Renowned Chartered Accountants' Firm)
 Platinum Partners (Bengaluru based Law Firm)
 Umesh Chandra Sahoo (Orissa based Law Firm)
 Other Medium & Small Enterprises
 Associated with various Chartered Accountant's Firm

Contact us:

**M/s Deepak Dhir & Associates
(Company Secretaries)**

Registered Address:

G-17, Anupam Complex, Plot No. 9-10, A-Block
Paschim Vihar Opp. Jawala Heri Market, New Delhi-110063
Contact No.: +91 11 45019978
Mr. Deepak Dhir: +91-7503304860
Email Id.: csdeepakdhir@gmail.com

PROFILE

1.	Name of Firm	K S M J & ASSOCIATES Chartered Accountants
2.	Address of Registered Office	Head Office: 97, Janta Colony, Behind of bus stand, Ward no. 13 Deoli, Tonk, Rajasthan-304804 Mobile No. : 99531-96878, 92521-86878 Landline No. : 0141-2401496 E-Mail : manish.jain8188@gmail.com ksmjandassociates@gmail.com
		Branch Offices: 1. 16, Second Floor, Laxman colony, New Sanganer Road, Shyam Nagar, Jaipur, Rajasthan-302019.
3.	Constitution of Firm	Partnership Firm
4.	Registration No. with ICAI	018405C
5.	Year of Establishment	2013
6.	PAN No.	AASFK6212G
7.	Unique Code no.	1009885
8.	GST No.	Unregistered
9.	Name, Qualifications of the Partner	CA. Manish Kumar Jain B.Com, FCA, Membership No. 419441
		CA. Kapil Gupta B.Com, ACA Membership No. 543230
		CA. Saloni Jain B.Com, ACA Membership No. 417895
10.	Articles	One

11.	Semi-Qualified Staff	One
12.	Other Staff	Four
13.	Area of Specialization of the Firm	<ul style="list-style-type: none"> • Statutory Audit • Tax Audit • Concurrent Audit • Information System (IS) Audit • Internal Audit • Revenue Audit / Income -Expenditure Audit • Computerized Accounting Services • Taxation & Accounting • Management Consultancy Services • Project & Bank Finance • Income Tax Planning & Implementation • Stock & Debtors Audit • Company Law Matters • TDS Matters • Goods and Service Tax Audit and services

➤ **INTRODUCTION:-**

The firm M/s KSMJ & Associates was established in 2013 for providing professional services relating to auditing, taxation, management consultancy etc. At present the firm is having Three partners namely-

<u>Name of Partner</u>	<u>No. of Experience</u>
❖ Mr. Manish Kumar Jain	8 Years
❖ Mrs. Saloni Jain	8 Years
❖ Mr. Kapil Gupta	3 Years

The firm is registered with the Institute of Chartered Accountants of India, New Delhi vide their registration No. 018405C. The firm is engaged in various activities of Project Consultancy Services, Management Consultancy Services, Auditing & Taxation and General Consultancy etc. since last 4 years. During this short period the firm has gained lot of experience & built-up a cliental base. Many successful assignments being handled by the firm.

➤ **Area of Operations :-**

The firm is engaged in various activities in different fields as detailed below:-

A. Auditing & Taxations:-

- ❖ Internal / Concurrent audits of firms / Companies
- ❖ Statutory audit of companies
- ❖ Tax audit under IT Act
- ❖ Management & Systems audits
- ❖ Verification of Fixed Assets
- ❖ Stock Audit
- ❖ Information System (IS) Audit
- ❖ Revenue Audit
- ❖ Income-Expenditure Audit

B. Internal & Project Audits:-

- ❖ To develop MIS Systems for the client according to his requirement.
- ❖ Financial planning & revenue budgeting.
- ❖ Monitoring / analysis of variance in revenue budgeting.
- ❖ System Analysis & updating.
- ❖ Accounts & inventory control.

C. General Consultancy:-

- ❖ Income Tax.
- ❖ Company law matters.
- ❖ Goods and Service Tax.
- ❖ TDS Matters.

D. Accounting & other Services:-

- ❖ Computerized Accounting Services with package system.

Clientele / Work Experience Profile

DETAIL OF AUDIT CONDUCTED

- Under my umbrella Private Limited
- Acugro Private Limited
- Dreamplay Entertainment Private Limited
- Sorbijli Solutions Private Limited
- Weone Business Solutions Private Limited
- Mysiri Sericulture Private Limited
- Lamico Systems & Processes Private Limited
- Siddhyanga Technologies Private Limited
- Victaman Services Private Limited
- RGS Enterprises
- Nitesh Traders
- IP vision Microsystems
- SS Cement Concrete Products

DETAIL OF GOVT. AND SEMI GOVT AUDIT CONDUCTED

- Audit of Village forest protection and management committee, Jodhpur
- Audit of Village forest protection and management committee, Jalore
- Audit of Village forest protection and management committee, Chattargarh
- Audit of Village forest protection and management committee, Mount Abu

DETAILS OF INTERNAL / PROJECT / MANAGEMENT / SYSTEM AUDIT CONDUCTD

- SPML Infra Limited
- Zoom Industrial Services Limited

Annexure-D

Disclosure required under Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015, are as under:-

SI No	Particulars	Details
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Mr. Ravi Garg has tendered his resignation from the position of Company Secretary & Compliance Officer (Key Managerial Personnel) of the Company vide his email letter dated 30th March, 2024. He has decided to move on due to his personal reasons and to pursue opportunities outside the Company.
2	Date of appointment/cessation applicable) & term of appointment	He will be relieved from the services of the Company with effect from close of business hour on 30 th May, 2024,
3	Brief profile (in case of appointment)	Not Applicable
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

SPML INDIA LIMITED

Regd. Off. 113, Park Street, Poddar Point, South Block, 3rd Floor, Kolkata -700016

Corp. Off. 504,27-Saraswati House, Nehru Place, New Delhi-110019

Ph +91-9711308513 Website: www.spmlindia.net Email: cs@spmlindia.net CIN No L51109WB1988PLC092362