

# SPT SECURITIES LIMITED

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11, CLIVE ROW, 2ND FLOOR, ROOM NO. 1, KOLKATA - 700 001

Member :

National Stock Exchange of India Ltd.

SEBI Regn. No. : INB 230759433

Membership Code : 07594



Depository Participant

National Securities Depository Ltd.

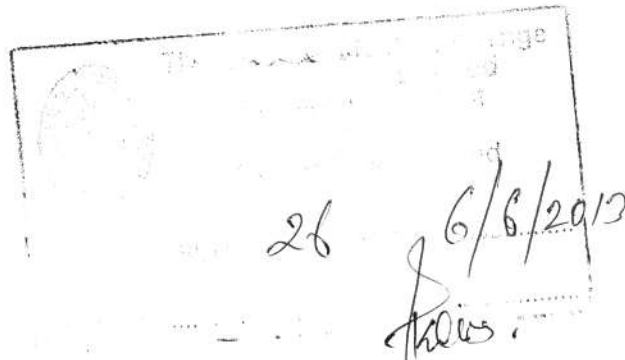
DPID IN 302357

SEBI Regn. No. IN-DP-NSDL-192-2001

Date: 06.06.2013

To  
The Secretary,  
The Calcutta Stock Exchange Limited.  
7, Lyons Range,  
Kolkata-700 001

Sir,




**Sub: Annual Report of the Company for the year ended 31<sup>st</sup> March 2013**

In accordance with the listing agreement with the exchange, we are enclosing herewith Six copies of Annual Report of the Company for the year ended 31<sup>st</sup> March 2013.

Please acknowledge receipt the same and oblige.

Thanking you,

Yours faithfully,  
For **SPT Securities Limited**,

  
(Director)

Encl.: as above



**Narendra Goyal & Company**

CHARTERED ACCOUNTANTS

**Auditor's Report**

16, N. S. Road

Second Floor

Kolkata - 700 001

Dial : 2230-7175, 2231-1265

e-mail : ngc.narendra@hotmail.com

To the Members of

**SPT Securities Limited.**

**Report on Financial Statements:**

We have audited the accompanying financial statements of SPT Securities Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2013, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statement:**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

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SPT SECURITIES LTD.

*S. Kumar*  
Director



# Narendra Goyal & Company

CHARTERED ACCOUNTANTS

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- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2013;
- b) in the case of the Statement of Profit and Loss, of the profit for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

## Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
2. As required by section 227(3) of the Act, we report that:
  - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
  - c) the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) in our opinion, the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956;
  - e) on the basis of written representations received from the directors as on March 31, 2013, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2013, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.

For Narendra Goyal & Company

Chartered Accountants

FRN: 315180E

(CA N.K Goyal)

(Partner)

Membership No. :300-52455

Place: Kolkata

Date: 31<sup>st</sup> May 2013

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SPT SECURITIES LTD.

*S. K. S. S. S.*

Director

**Annexure to Auditor's Report**

Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date.

1. (a) The company has maintained proper records to show full particulars, including quantitative details and situation of its fixed assets;  
  
(b) We have been informed that the fixed assets of the company are physically verified by the management at reasonable intervals and the procedure of such verification, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No discrepancies were noticed on such verification.  
  
(c) No substantial part of fixed assets have been disposed off by the company during the year under review.
2. (a) Physical verification/reconciliation of inventory (shares & securities), as applicable has been conducted at reasonable intervals by the management during the year;  
  
(b) In our opinion, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.  
  
(c) The company has maintained proper records of inventory and no discrepancies were noticed on physical verification.
3. (a) The company has not granted any unsecured/secured loans to companies, firms or other parties covered in the register maintained under section 301 of the Act. The company has taken unsecured loans from two directors, covered in the register maintained under section 301 of the Act. The maximum amount involved during the year and the year-end balance of such loans aggregates to Rs.5400000/- (8575000) and Rs.NIL (Rs.NIL) respectively.



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**SPT SECURITIES LTD.**

*S. Kumar*  
**Director**

**Narendra Goyal & Company**  
CHARTERED ACCOUNTANTS

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(b) In our opinion, the rate of interest and other terms and conditions of such loans are prima-facie not prejudicial to the interest of the company.

4. According to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods (shares) and services. During the course of our audit, no major weakness has been noticed in the underlying internal control system.

5. (a) According to the information and explanations given to us, particulars of contracts or arrangements referred to in section 301 of the Act have duly been entered in the register maintained under that section.

(b) Aforesaid transactions made in pursuance of such contracts or arrangements have been made at prices which are reasonable having regard to the prevailing market prices at the relevant time;

6. The company has not accepted any deposits under the provisions of section 58A, 58AA or any other provisions of the Act and the rules framed there under.

7. The company has an internal audit system commensurate with its size and nature of its business;

8. Maintenance of cost records has not been prescribed by the Central Government under clause (d) of sub-section (1) of section 209 of the Act.

9. (a) According to the books and records as produced and examined by us in accordance with generally accepted auditing practices in India and also based on Management representations, undisputed statutory dues in respect of Provident Fund, Employees' State Insurance dues, Investor Education and Protection Fund, Income Tax, Sales Tax,

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SPT SECURITIES LTD.

*S. Kumar*

Director



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Wealth Tax, Service Tax, Custom Duty, Excise duty, cess And other material statutory dues have generally been regularly deposited by the company during the year with appropriate authorities. There are no undisputed statutory dues as referred to above as at 31st March, 2013 outstanding for a period of more than six months from the date they became payable.

(b) According to the records of the company and information and explanations given to us, there are no disputed Sales Tax, Income Tax, Wealth Tax, Service Tax, Custom duty, excise duty or Cess due as on the Balance Sheet date except for the following due in respect of Income Tax which have not been deposited due to disputes pending as on the Balance Sheet date. The detail of such due is given below:

Nature of Statute	Nature of Dues	Amount	Period to which it relates	Forum where dispute is pending
Income Tax Act	Income Tax	990573	A.Y 2009-10	CIT (A) VI

10. The company does not have any accumulated losses as at 31<sup>st</sup> March 2013, although it has incurred cash loss of Rs NIL(PY Rs.1313625) during the financial year ended On that date.

11. According to the records of the company, it has not defaulted in repayment of its dues to any financial institution or bank or to debenture holders during the year.

12. According to the information and explanations given to us, the company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.

13. In our opinion, considering the nature of activities carried on by the company during the year, the provisions of any special statute applicable to chit fund/nidhi/mutual benefit fund/societies are not applicable to it.



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EPT SECURITIES LTD.

*S. Kumar*  
Director



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14. The Company is maintaining proper records for purchases of shares, securities, debentures and other investments and timely entries have been made therein. The Shares, securities, debentures and other investments have generally been held by the company in its own name except to the extent, exemption has been granted under section 49 of the Companies Act, 1956.
15. According to the information and explanations given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions.
16. We have been informed by the management that no term loans have been raised during the year.
17. According to information and explanations given to us by the management the funds raised on short-term basis have not been used for long term investment. However the company has invested of Rs.6998/- (Rs. 30944/-) out of its own resources for the purchase of Fixed Assets.
18. The company has not made any preferential allotment of shares to parties or companies covered in the register maintained under section 301 of the Act.
19. The company has not issued any debentures.
20. The company has not raised any money through a public issue during the year.
21. Based upon the audit procedure performed and information and explanations given by the management, we report that no fraud on or by the company has been noticed or reported during the course of our audit for the year ended 31<sup>st</sup> March, 2013.

16 N.S. Road,  
Kolkata - 700 001.

Dated: 31<sup>st</sup> May 2013.

For NARENDRA GOYAL & CO.  
Chartered Accountants  
[FRN 315180E]  
KOLKATA  
(CA N.K. Goyal)  
Partner  
(Membership No.300-52455)

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SPT SECURITIES LTD.

Director

**SPT SECURITIES LTD.**  
Balance Sheet as at 31st March, 2013

Particulars	Note No.	As at 31st March, 2013	As at 31st March, 2012
		Rs	Rs
<b>EQUITY AND LIABILITIES</b>			
1 Shareholders' funds	2	50042500.00	50042500.00
(a) Share capital	3	12698536.13	12585728.00
(b) Reserves and surplus		-	-
(c) Money received against share warrants		62741036.13	62628228.00
2 Share application money pending allotment		-	-
3 Non-current liabilities		-	-
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other long-term liabilities		-	-
(d) Long-term provisions		-	-
4 Current liabilities		-	-
(a) Short-term borrowings	4	472983.92	444443.00
(b) Trade payables	5	2310627.31	1087769.00
(c) Other current liabilities		-	-
(d) Short-term provisions		2783611.23	1532212.00
<b>TOTAL</b>		<b>65524647.36</b>	<b>64160440.00</b>
<b>B ASSETS</b>			
1 Non-current assets			
(a) Fixed assets	6	4668322.00	5250511.00
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(v) Fixed assets held for sale		4668322.00	5250511.00
(b) Non-current investments	7	85890.00	85890.00
(c) Deferred tax assets (net)	1 (f)	1039572.00	1105819.00
(d) Long-term loans and advances	8	12103405.98	12245150.00
(e) Other non-current assets		-	-
2 Current assets		13228867.98	13436859.00
(a) Current investments	9	29523853.00	18630409.00
(b) Inventories	10	318142.00	276561.00
(c) Trade receivables	11	17785462.38	26566100.00
(d) Cash & Bank Balances		-	-
(e) Short-term loans and advances		-	-
(f) Other current assets		47627457.38	45473070.00
<b>TOTAL</b>		<b>65524647.36</b>	<b>64160440.00</b>
Earning Per Share (Basic & Diluted)		(+ )0.02	(- ) 0.29
As per accompanying notes forming part of the financial statements	1		

In terms of our report attached of even date

For Narendra Goyal & Co.  
Chartered Accountants  
FRN No 315180E

CAN K Goyal

Partner

Membership No 300-052455

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Place Kolkata  
Date : 31st May 2013

**SPT SECURITIES LTD.**

Place : Kolkata  
Date : 31st May 2013

For and on behalf of the Board of Directors

Director

Director



## SPT SECURITIES LTD

## Statement of Profit and Loss for the year ended 31st March, 2013

Particulars	Note No.	For the year ended 31st March, 2013	For the year ended 31st March, 2012
		Rs	Rs
<b>CONTINUING OPERATIONS</b>			
Revenue from operations	12	8456051.35	9041425.00
Other income	13	1079418.78	1729366.00
<b>Total revenue (1+2)</b>		<b>9535470.13</b>	<b>10770791.00</b>
<b>Expenses</b>			
(a) Purchases of stock-in-trade		-	-
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
(c) Employee benefits expense	14	360389.00	390546.00
(d) Finance costs	15	364315.00	3222.00
(e) Depreciation and amortisation expense	6	589187.00	699835.00
(f) Other expenses	16	8042524.00	11583313.00
<b>Total expenses</b>		<b>9356415.00</b>	<b>12676916.00</b>
<b>Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)</b>		<b>179055.13</b>	<b>(1906125.00)</b>
Exceptional items	17	-	(107335.00)
<b>Profit / (Loss) before extraordinary items and tax (5 + 6)</b>		<b>179055.13</b>	<b>(2013460.00)</b>
Extraordinary items		-	-
<b>Profit / (Loss) before tax (7 + 8)</b>		<b>179055.13</b>	<b>(2013460.00)</b>
<b>Tax expense:</b>			
(A) Current Tax Expense		-	-
(B) Deferred tax Assets/(-)Liability		(66247.00)	567294.00
<b>Profit / (Loss) from continuing operations (9 +10)</b>		<b>112808.13</b>	<b>(1446166.00)</b>
<b>Earning Per Share (Basic &amp; Diluted)</b>		<b>(+)0.02</b>	<b>(-) 0.29</b>
As per accompanying notes forming part of the financial statements	1		

In terms of our report attached of even date

For Narendra Goyal &amp; Co

Chartered Accountants

FRN No 315180E

CA N K Goyal

Partner

Membership No 300-052455

For and on behalf of the Board of Directors

Director

Director

Place : Kolkata

Date : 31st May 2013

Place : Kolkata

Date : 31st May 2013

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SPT SECURITIES LTD.

Director

SPT SECURITIES LTD.  
Cash Flow Statement for the year ended 31st March, 2013

Particulars	For the year ended 31st March, 2013		For the year ended 31st March, 2012	
	Rs	Rs	Rs	Rs
<b>Flow from operating activities</b>				
Profit / (Loss) before extraordinary items and tax	179055.13		(2013460.00)	
<b>Adjustments for:</b>				
Depreciation and amortisation	589187.00		699835.00	
(Profit) / loss on sale / write off of assets			107335.00	
Finance costs	364315.00		3222.00	
Interest income	(1074211.21)		(1053209.00)	
Dividend income	(24836.63)		(107430.00)	
Profit on redemption of Reliance Liquid Fund Units			(528763.00)	
Net (gain) / loss on sale of investments				
Operating profit / (loss) before working capital changes		33509.29		(2363707.00)
<b>Changes in working capital:</b>				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(10893444.00)		(715956.00)	
Trade receivables	(41581.00)		1937711.00	
Long-term loans and advances			2438985.00	
Prepaid expenses	197074.00			
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	28540.92		102190.00	
Other current liabilities	1222858.31		(466801.00)	3296129.00
Cash flow from extraordinary items				
Net income tax (paid) / refunds	(109674.81)		(43214.00)	(43214.00)
<b>Net cash flow from / (used in) operating activities (A)</b>		(9562717.29)		889208.00
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets, including capital advances	(6998.00)		(30944.00)	
Proceeds from sale of fixed assets			229500.00	
Refund of Electricity Deposits	54344.83		10594592.00	
- Maturity of Term Deposits				
Proceeds from sale of long-term investments				
- Others				
Interest received	1074211.21		1053209.00	
- Others				
Dividend received	24836.63		107430.00	
- Others			528763.00	
Profit from redemption of Reliance Liquid Fund Units				
<b>Net cash flow from / (used in) investing activities (B)</b>		1146394.67		11953787.00
<b>C. Cash flow from financing activities</b>				
Repayment of long-term borrowings			(584398.00)	
Repayment of other short-term borrowings			(3222.00)	
Finance cost	(364315.00)			
<b>Net cash flow from / (used in) financing activities (C)</b>		(364315.00)		(587620.00)



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SPT SECURITIES LTD.

Sukumar  
Director

Particulars	For the year ended 31st March, 2013		For the year ended 31st March, 2012	
	Rs	Rs	Rs	Rs
Increase / (decrease) in Cash and cash equivalents (A+B+C)		(8780637.62)		12255375.00
Cash and cash equivalents at the beginning of the year		26566100.00		1254723.00
Cash and Cash Equivalents at the end of the year		17785462.38		13510098.00
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet		17785462.38		26566100.00
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3		5314053.86		13056002.00
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		12471408.52		13510098.00
Add: Current investments considered as part of Cash and cash equivalents				
Cash and cash equivalents at the end of the year Comprises of :		211012.81		161993.00
(a) Cash on hand				
(b) Cheques, drafts on hand				
(c) Balances with banks	5090192.58		13339495.00	
(i) In current accounts				
(ii) In EEFC accounts		5090192.58		13339495.00
(iii) In deposit accounts with original maturity of less than 3 months		12848.47		8610.00
(iv) In earmarked accounts (give details) (Refer Note (ii) below)				
(d) Others (stamps in hand)				
(e) Current investments considered as part of Cash and cash equivalents		5314053.86		13510098.00

See accompanying notes forming part of the financial statements  
In terms of our report attached of even date

For Narendra Goyal & Co.  
Chartered Accountants  
FRN No 315180E

CA N K Goyal  
Partner  
Membership No 300- 052455

Place : Kolkata  
Date : 31st May 2013

For and on behalf of the Board of Directors

Director

Director

Place : Kolkata  
Date : 31st May 2013

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SPT SECURITIES LTD.

Director

SPT SECURITIES LTD.  
Notes forming part of the financial statements

Particulars	As at 31st March, 2013		As at 31st March, 2012	
	Number of shares	Rs	Number of shares	Rs
Authorised Equity shares of ₹ 10 each with voting rights	5250000	52500000.00	5250000	52500000.00
Issued, Subscribed and fully paid up Equity shares of ₹ 10 each with voting rights	5001500	50015000.00	5001500	50015000.00
Add: Forfeited Shares Issued	9600	27,500.00	9600	27500.00
<b>Total</b>		<b>50042500.00</b>		<b>50042500.00</b>

Particulars								
<b>Notes:</b>								
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:								
Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2013								
- Number of shares	5001500	-	-	-	-	-	-	5001500
- Amount (Rs)	50015000.00	-	-	-	-	-	-	50015000.00
Year ended 31 March, 2012								
- Number of shares	5001500	-	-	-	-	-	-	5001500
- Amount (Rs)	50015000.00	-	-	-	-	-	-	50015000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2013		As at 31st March, 2012	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
(a) Equity shares with voting rights				
Anita Tosniwal	269700	5.39%	269700	5.39%
Gita Devi Tosniwal	444700	8.89%	444700	8.89%
Sujata Tosniwal	480600	9.61%	480600	9.61%
Surya Prakash Tosniwal	324900	6.50%	324900	6.50%
Yadav Prasad Tosniwal	547200	10.94%	547200	10.94%
Harsh Tosniwal	335600	6.71%	-	-
Sneha Maheswari	371600	7.43%	-	-
Suman Tosniwal	-	-	-	-

Note : 3 Reserves and surplus

Particulars	As at 31st March, 2013	As at 31st March, 2012
	Rs	Rs
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	12585728.00	14031894.00
Add: Profit / (Loss) for the year	112808.13	(1446166.00)
<b>Total</b>	<b>12698536.13</b>	<b>12585728.00</b>



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SPT SECURITIES LTD.

*S. Maheswari*  
Director

SPT SECURITIES LTD.  
Notes forming part of the financial statements

Trade payables

Particulars	As at 31st March, 2013	As at 31st March, 2012
	Rs	Rs
Trade payables:		
Acceptances		
Other than Acceptances	472983.92	444443.00
<b>Total</b>	<b>472983.92</b>	<b>444443.00</b>

Note : 5 Other current liabilities

Particulars	As at 31st March, 2013	As at 31st March, 2012
	Rs	Rs
Other payables		
(i) Statutory remittances	17493.00	17050.00
(ii) Trade / security deposits received from Clients	1119000.00	780620.00
(iii) Others :		
Liability for Expenses	112761.43	290099.00
Temporary Book O/D	1061372.88	-
<b>Total</b>	<b>2310627.31</b>	<b>1087769.00</b>



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SPT SECURITIES LTD.

*S. K. Saha*  
Director

**SPT SECURITIES LTD.**  
Notes forming part of the financial statements

Gross block											
A.	Tangible assets	Balance as at 1st April, 2012	Additions	Disposals	Acquisitions through business combinations	Reclassified as held for sale	Revaluation increase	Effect of foreign currency exchange differences	Borrowing cost capitalised	Other adjustments	Balance as at 31st March, 2013
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	(a) Buildings	1395788.00	-	-	-	-	-	-	-	-	1395788.00
	(b) Furniture and Fixtures	14400.00	-	-	-	-	-	-	-	-	14400.00
	(c) Vehicles	2456270.00	-	-	-	-	-	-	-	-	2456270.00
	(d) Office equipment	2492194.00	6,998.00 (19,442.00)	-	-	-	-	-	-	-	2499192.00
	(e) Others - Computer	7453971.00	-	-	-	-	-	-	-	-	7453971.00
	Printer	310899.00	(11,502.00)	-	-	-	-	-	-	-	310899.00
	<b>Total</b>	<b>14123522.00</b>	<b>6,998.00</b>	<b>427,965.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14130520.00</b>
	<b>Previous year</b>	<b>14520543.00</b>	<b>30,944.00</b>	<b>427,965.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14123522.00</b>

Accumulated depreciation and impairment											
B.	Tangible assets	Balance as at 1st April, 2012	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Eliminated on reclassification as held for sale	Impairment losses recognised in statement of profit and loss	Reversal of impairment losses recognised in Statement of Profit and Loss	Other adjustments	Balance as at 31st March, 2013	Balance as at 31st March, 2012	Net block
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	(a) Buildings	323740.00	22751.00	-	-	-	-	-	346491.00	1049297.00	1072048.00
	(b) Furniture and Fixtures	13385.00	912.00	-	-	-	-	-	14297.00	103.00	1015.00
	(c) Vehicles	1403663.00	229686.00	-	-	-	-	-	1633349.00	822921.00	1052607.00
	(d) Office equipment	723504.00	118711.00	-	-	-	-	-	842215.00	1656977.00	1768690.00
	(e) Others - Computer	6250112.00	195146.00	-	-	-	-	-	6445258.00	1008713.00	1203859.00
	Printer	158607.00	21981.00	-	-	-	-	-	180588.00	130311.00	152292.00
	<b>Total</b>	<b>8873011.00</b>	<b>589187.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9462198.00</b>	<b>4568322.00</b>	<b>5250511.00</b>
	<b>Previous year</b>	<b>8264306.00</b>	<b>699635.00</b>	<b>91130.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8873011.00</b>	<b>5250511.00</b>	<b>6256237.00</b>



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**SPT SECURITIES LTD.**

*Signature*  
**Director**

**Notes:** 1) Depreciation on Fixed Assets amounting to Rs. 14123522/- (Previous year Rs. 14123522/-) has been calculated on the basis of straight line method rates as prescribed in Schedule XIV of the companies Act, 1956 and the same amounting to Rs. 589187/- (Previous year Rs. 699635/-) except for in Computer where depreciation is charged on WDV.  
2) Depreciation has been calculated on pro-rata basis from the date of commissioning / use of respective assets.



**SPT SECURITIES LTD.**  
Notes forming part of the financial statements

**Note : 8 Long-term loans and advances**

Particulars	As at 31st March, 2013	As at 31st March, 2012
	Rs	Rs
Security deposits		
Secured, considered good	-	-
Unsecured, considered good ( As per Note (i) Below)	9884479.17	9938824.00
Doubtful	-	-
Less: Provision for doubtful deposits	-	-
	9884479.17	9938824.00
Prepaid expenses - Unsecured, considered good	103972.00	295833.00
Advance income tax Including TDS and refunds due net of Provision (As per note (ii))	2114954.81	2005280.00
Balances with government authorities		
Unsecured, considered good -		
Service Tax credit receivable	-	5213.00
<b>Total</b>	<b>12103405.98</b>	<b>12245150.00</b>

**Note (i)**

**Security Deposit (Unsecured, Considered Good.)**

Deposit with NSDL- I	1000000.00	1000000.00
Deposit with NSDL- II	4500000.00	4500000.00
Deposit with NSE for VSAT	200000.00	200000.00
Deposit with NSE	1100000.00	1100000.00
Capital for F & O Segment	-	-
Margin with N.S.E. against Futures & Options	2700000.00	2700000.00
Telephone Deposit	2000.00	2000.00
IFD Deposit	100000.00	100000.00
Deposit against lease line	190934.00	190934.00
Electricity Deposit	91545.17	145890.00
<b>Total</b>	<b>9884479.17</b>	<b>9938824.00</b>

**Note (ii)**

**Advance Income Tax**

Advance Income Tax	827206.00	827206.00
TDS	1554331.81	1444657.00
Assessed Income Tax Refund Due	368647.00	368647.00
	2750184.81	2640510.00
<b>Less:</b>		
Provision For Tax		
As per last Account	635230.00	635230.00
During the year	-	-
	635230.00	635230.00
<b>Total</b>	<b>2114954.81</b>	<b>2005280.00</b>



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**SPT SECURITIES LTD.**

*Sharmistha*  
Director

**SPT SECURITIES LTD.**  
Notes forming part of the financial statements

**9 Inventories (Shares & Securities)**

Particulars	As at 31st March, 2013		As at 31st March, 2012	
	Qty	Amount	Qty	Amount
		Rs		Rs
<b>Stock in Trade (Shares)</b>				
Bajaj Hindusthan Ltd.	24000	454800.00	24000	707520.00
Balrampur Chini Mills Ltd.	16000	697600.00	16000	851040.00
Century Extrusion Ltd.	28707	34448.00	30000	64446.00
Indrsprastha Medical Corp Ltd.	-	-	3000	106050.00
Jupiter Bioscience Ltd	10000	39700.00	9000	83250.00
Tata Motors Ltd.	40100	6125275.00	43000	6677167.00
Tata Steels Ltd	70100	21930785.00	21000	9614661.00
Zee Entertainment Enterprises Ltd.	-	-	500	7375.00
Arvind Limited	-	-	500	41200.00
Bharatiya Global Infomedia Ltd.	-	-	34000	227800.00
Essar Oil Ltd.	4000	211800.00	4000	211800.00
First Source Solutions Ltd.	-	-	2000	19100.00
Sujana Towers Ltd.	-	-	2500	19000.00
DCHL	6500	29445.00	-	-
HEIL	5	-	-	-
<b>Total</b>	<b>199412</b>	<b>29523853.00</b>	<b>189500</b>	<b>18630409.00</b>



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**SPT SECURITIES LTD.**

*S. Kumar*

Director

**SPT SECURITIES LTD.**  
Notes forming part of the financial statements

10 Trade receivables

Particulars	As at 31st March, 2013	As at 31st March, 2012
	Rs	Rs
Trade receivables outstanding for a period exceeding six months from the date the same were due for payment		
Secured, considered good	-	-
Unsecured, considered good	80953.00	125893.00
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
	80953.00	125893.00
Other Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	237189.00	150668.00
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
	237189.00	150668.00
<b>Total</b>	<b>318142.00</b>	<b>276561.00</b>

Note: Trade receivables include debts due from director which amounted to Rs 272 ( P.Y Rs 278)



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*S. K. and*

Director

**SPT SECURITIES LTD.**  
Notes forming part of the financial statements

**11 Cash and Bank Balances**

Particulars	As at 31st March, 2013	As at 31st March, 2012
	Rs	Rs
<b>(a) Cash and Cash Equivalents</b>		
Cash in hand	211012.81	161993.00
Cheques, drafts on hand	-	-
Balances with banks	5090192.58	13339495.00
(i) In current accounts	-	8610.00
(ii) In EEFC accounts	12848.47	-
Others (Stamps in Hand and Brokers note)	5314053.86	13510098.00
<b>Total</b>		
<b>(b) Other Bank Balances</b>		
Balances with bank In Term Deposit Accounts	12471408.52	13056002.00
	12471408.52	13056002.00
	17785462.38	26566100.00
<b>Total</b>		

**Notes:**

(i) Other bank balances include deposits amounting to Rs 10288388 (As at 31 March, 2012 Rs 76,00,000) which have an original maturity of more than 12 months.



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*S. S. Sanyal*  
Director

SPT SECURITIES LTD.  
Notes forming part of the financial statements

Note : 12 Revenue from operations

	Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
		Rs	Rs
(a)	Net Revenue from Sale of products [as per note (i) below]	(1230592.86)	(5260558.00)
(b)	Sale of services [as per note (ii) below]	577996.71	589952.00
(c)	Other operating revenues [as per note (iii) below]	9108647.50	13712031.00
	<b>Total</b>	<b>8456051.35</b>	<b>9041425.00</b>

Note	Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
		Rs	Rs
(i)	Sale of products comprises :		
	Traded goods	7560110147.10	7839665826.00
	(A) Sale of Shares & Securities	7572234183.96	7845642340.00
	(B) Purchase of Shares & Securities	(12124036.86)	(5976514.00)
	(C) = (A) - (B)	29523853.00	18630409.00
	(D) Stock-in-trade at the end of the year	18630409.00	17914453.00
	(E) Stock-in-trade at the beginning of the year	10893444.00	715956.00
	(F) = (D) - (E)	(1230592.86)	(5260558.00)
	<b>Net Revenue from Sale of Product</b>	<b>577996.71</b>	<b>589952.00</b>
(ii)	Sale of services comprises :		
	Depository Service Charges	577996.71	589952.00
	<b>Total - Sale of services</b>	<b>577996.71</b>	<b>589952.00</b>
(iii)	Other operating revenues comprise:		
	Futures & Options Trading	7704776.50	12078842.00
	Brokerage	1403871.00	1633189.00
	<b>Total - Other operating revenues</b>	<b>9108647.50</b>	<b>13712031.00</b>



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*Santosh*

SPT SECURITIES LTD.  
Notes forming part of the financial statements

13 Other income

	Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
		Rs	Rs
(a)	Interest income	1074211.21	1053209.00
(b)	Dividend income: from long-term investments others	24836.63 (19629.06)	107430.00 568727.00
(d)	Other non-operating income		
	<b>Total</b>	<b>1079418.78</b>	<b>1729366.00</b>

Note	Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
		Rs	Rs
(i)	Interest income comprises: Interest from banks on: Deposits (TDS Rs 109675/-, (PY Rs 104755)) Interest on income tax refund Other interest Interest on excess application money refunded	1074211.21 - - - 1074211.21	1047544.00 5443.00 - 222.00 1053209.00
	<b>Total - Interest income</b>		
(ii)	Other non-operating income comprises: Sundry balances written off ST Tax Round Off Profit on Redemption of Reliance Liquid Fund Units Prior period items (net) (Refer Note (iii) below)	455.24 2.70 - (20087.00)	835.00 - 528763.00 39129.00
	<b>Total - Other non-operating income</b>	<b>(19629.06)</b>	<b>568727.00</b>
(iii)	Details of Prior period items (net)		
	Prior period income (A)	-	29176.00
	Excess of Provision Written Back	5793.00	-
	Brokerage	-	114863.00
	Unpaid Transaction charges Written Back	5793.00	144039.00
	<b>Total (A)</b>		
	Prior period expenses (B)	18700.00	-
	Professional Fees	-	7261.00
	SEBI Turnover fees	-	17466.00
	Brokerage Charges	7180.00	7440.00
	Electricity Charges	-	4,000.00
	Computer Maintenance charges	-	68743.00
	F.D Interest excess accounted for	25880.00	104910.00
	<b>Total (B)</b>	<b>(20087.00)</b>	<b>39129.00</b>
	<b>Net Prior period items (A-B)</b>		



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SPT SECURITIES LTD.

Director



**SPT SECURITIES LTD.**  
Notes forming part of the financial statements

**Note : 14 Employee benefits expense**

Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
	Rs	Rs
Salaries	351000.00	332000.00
Staff welfare expenses	9389.00	58546.00
<b>Total</b>	<b>360389.00</b>	<b>390546.00</b>

Note : Salaries include Remuneration to Director Nil (Nil) during the year

**Note : 15 Finance costs**

Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
	Rs	Rs
(a) Interest expense on: Borrowings		2519.00
- Interest on Loans	364315.00	703.00
- Interest on Bank Overdraft	-	
<b>Total</b>	<b>364315.00</b>	<b>3222.00</b>



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SPT SECURITIES LTD.

*Sukumar*  
Director

**SPT SECURITIES LTD.**  
Notes forming part of the financial statements

Note : 16 Other expenses

Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
	Rs	Rs
Listing Fees	17500.00	35848.00
Donation	500.00	-
Security Transaction Tax	4263435.00	6000282.00
Transaction Charges	1203686.00	2094661.00
Telecommunication Charges	252852.00	351449.00
Depository Charges	-	700.00
Travelling & Conveyance Expenses	6980.00	71071.00
NSDL & CDSL Annual fee	53250.00	67648.00
SEBI Fees	140795.32	295055.00
Sub-Brokerage	130612.00	273415.00
Commission	203050.00	197885.00
NSDL Fees (Depository Charges)	194850.68	229972.00
VSAT Charges	152000.00	153103.00
Subscription	212360.00	200000.00
SEBI Turnover Charges	93984.00	61915.00
Repairs and Maintenance - Buildings	6042.00	5724.00
Repairs and Maintenance - Others	-	25655.00
Filing Fees	1000.00	2000.00
Rent	-	6000.00
Rates and Taxes	16013.00	22746.00
Professional Fees	20000.00	61700.00
Computer Expenses	4670.00	13030.00
Vehicle Running & Maintenance	67811.00	108675.00
Insurance	36121.00	36582.00
Bank Charges & Guarantee Commission	454636.00	587019.00
General Expenses	15643.00	15801.00
Fines & Penalties	33364.00	26510.00
Advertisement	13446.00	12075.00
Postage & Telegram	9524.00	32509.00
Printing & Stationery	84101.00	98109.00
Generator Expenses	3965.00	10396.00
Licence Fees & Software Setup Charges	158343.00	215593.00
Electricity Expenses	103290.00	206773.00
Miscellaneous expenses	30700.00	-
Payments to auditors (As per Note (i) below)	58000.00	63412.00
<b>Total</b>	<b>8042524.00</b>	<b>11583313.00</b>

Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
	Rs	Rs
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	40000.00	40000.00
For taxation matters	10000.00	10000.00
For company law matters	-	5000.00
For - Others ( DP Audit fees)	8000.00	8412.00
<b>Total</b>	<b>58000.00</b>	<b>63412.00</b>



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**SPT SECURITIES LTD.**

*S. S. Narayana*  
Director

**SPT SECURITIES LTD.**  
Notes forming part of the financial statements

Note : 17 Exceptional items

Particulars	For the year ended 31st March, 2013	For the year ended 31st March, 2012
	Rs	Rs
Gain (Loss) on sale of Fixed Assets	-	(107335)
Gain (Loss) on Sale of Investments	-	-
Total	-	(107335)



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**SPT SECURITIES LTD.**

*S. Subramanian*  
Director

Note '1' (NOTES ON ACCOUNTS)

1. SIGNIFICANT ACCOUNTING POLICIES:

(a) Accounting System:

The company has followed Mercantile System of Accounting. The transactions of Shares & Securities and Future & Options are Accounted for upto last Pay-in / Pay-out date of N.S.E.

(b) Fixed Assets & Depreciation:

- (i) Fixed Assets are carried at cost.
- (ii) Depreciation on Fixed assets has been charged on the basis of Straight Line Method rates as prescribed in schedule XIV of the Companies Act, 1956 except for in case of Computers where wdv is followed.
- (iii) Depreciation on fixed assets has been accounted for on pro-rata basis from the date of commissioning/use of respective assets and upto the date of its sale.

(c) Valuation of Stocks of Shares & Securities:

- i) Stocks of shares and securities are valued at cost or market price whichever is less as on the date of Balance Sheet. Further, where shares are delisted, market value on last traded date has been considered for the purpose of valuation of closing stock.
- ii) The cost of stocks includes brokerage but does not include stamp duty and postage, which is charged to revenue.
- iii) Stock of Futures and option is not accounted for under Inventories and the margin there against is shown under the Head "Trade Payables" on the basis of M to M margin lying with N.S.E. Provision for losses on account of unsettled transactions, are also accounted for in the Statement of Profit & Loss.

(d) Sales/Purchases:

Sales / Purchase includes sale / purchase of shares and Securities transacted on delivery basis and also the net amount difference arising out of transactions settled during the same clearing.

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SPT SECURITIES LTD.

*S. K. Mittal*  
Director



- (e) Provision for Gratuity:  
Provision for Gratuity has not been computed as no employees have completed five years of service as on 31.03.2013.

- (f) Accounting for Taxes on Income:  
Income Tax comprises current tax and deferred tax charge. Deferred tax is recognised on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are recognized only if there is reasonable certainty that sufficient future taxable income will be available against, which such deferred tax assets will be realised. Such assets are reviewed as at each Balance Sheet date to reassess realisability thereof. The Details of such assets and liabilities is given as under:

<u>Deferred Tax Liability</u>				Nature	Treatment in account
Depreciation	Amount	Rate	Deferred Tax Amount		
-----	-----	-----	-----	Assets	-----
Opening Balance	-	-	1105819 (538525)	Assets	Shown at the face of the Balance Sheet.
Business loss to be c/f	287115	30.9%	88719	Reversal of DTA	Shown below the line at Profit & Loss Account.
	(1136069)	(30.9%)	(351045)	(Assets)	
Unabsorbed Depreciation Loss to be c/f	-	-	-	-	- Do -
	(795369)	(30.9%)	(245769)	(Assets)	- Do -
Current timing difference in depreciation	72724 (95534)	30.9% (30.9%)	22472 (29520)	Asset Liability	- Do - - Do -
Closing Balance			1039572 (1105819) =====	Assets Assets =====	Shown at the face of the Balance Sheet.

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SPT SECURITIES LTD.

*Submanul*  
Director



(g) Impairment of Assets :

An asset is treated as impaired when the carrying cost of Assets exceeds its recoverable value. An impairment loss is Charged for when the asset is identified as impaired. The Impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. However the management has not identified the quantum of impairment as it feels that the overall value of all the Assets taken together exceeds the book value thereof.

(h) Segment Reporting:

The Company has identified business segments as its primary segment and geographic segments as its secondary segment. Business segments are primarily Capital Market and Depositary Participant. Revenues and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis of associated revenues of the segment and manpower efforts. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as unallocable. Fixed assets that are used interchangeably amongst segments are not allocated to primary and secondary segments.



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SPT SECURITIES LTD.

*S. Kumar*  
Director



Information about Business Segments:

	Capital Market		Depository Participation		Consolidated Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<u>REVENUE</u>						
External Sales	7560110147	8299679707	577997	589952	756088144	8300269659
Inter Segment Sales	-	-	-	-	-	-
Total Revenue	7560110147	8299679707	577997	589952	756088144	8300269659
<u>RESULT</u>						
Segment Result	45190	(2042225)	133865	28765	179055	(2013460)
Unallocated Corporate Expenses	-	-	-	-	-	-
Operating Profit	-	-	-	-	179055	(2013460)
Interest Expenses	-	-	-	-	364315	3222
Interest Income (Including Dividend)	-	-	-	-	1099048	1053209
<u>Exceptional Item:</u>						
Profit/(Loss) on Sale of Investments (Net)	-	-	-	-	-	-
Profit/(Loss) on sale of Fixed Assets	-	-	-	-	NIL	(107335)
Liabilities Written Back	-	-	-	-	455	835



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SPT SECURITIES LTD.

*Sukhmani*  
Director

	Capital Market		Depository Participation		Consolidated Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year

<u>Income Tax</u>						
Earlier year	-	-	-	-	-	-
Current year	-	-	-	-	66247	(567294)
Deferred	-	-	-	-	-	-
Provision Written Back	-	-	-	-	-	-
Fringe Benefit Tax	-	-	-	-	-	-
Extraordinary (Expenses)/Income	-	-	-	-	-	-
Prior Period item	-	-	-	-	(20087)	39129
Net Profit	-	-	-	-	112808	(1446166)

OTHER INFORMATION:

Segment Assets	65180058	62937061	344589	1223379	65524647	64160440
Unallocataed Corporate Assets	-	-	-	-	-	-
Total Assets	65180058	62937061	344589	1223379	65524647	64160440
Segment Liabilities	2767928	1490949	15683	39626	2783611	1530575
Unallocated Corporate Liabilities	-	-	-	-	-	-
Total Liabilities	2767928	1490949	15683	39626	2783611	1530575
Capital Expenditure (Gross)	6998	30944	-	-	6998	30944
Depreciation	577719	687491	12344	11468	589187	699835
Non cash expenses Other than depreciation	-	-	-	-	-	-

Total Assets Exclude

Advance Tax & TDS	-	-	-	-	2750185	2640510
-------------------	---	---	---	---	---------	---------

Total Liabilities Exclude:

Unsecured Loans	-	-	-	-	-	-
Provision for Tax/ Fringe Benefit Tax	-	-	-	-	635230	635230
Provision for Gratuity	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	-	1039572	1105819

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Subram  
Director



(i) Related Party Disclosure:

Information given in accordance with the requirements of Accounting Standard 18 on Related Party Disclosures issued by the Institute of Chartered Accountants of India.

Name of the transacting related party	Description of the relationship between Parties	Nature of Transaction	Volume of Transactions	Amount outstanding at the Balance Sheet Date	Provision for doubtful Debts due from such parties at the Balance Sheet	Amount to written of or written back in the period in respect of debt due
			Rs.	Rs.		
Smt. Anita Tosniwal	Wife of a Director	Purchase of Shares Depository Charges Sale of Shares	NIL 73.05 59076	-	NIL	NIL
Smt. Gita Devi Tosniwal	Mother of Directors	Purchase of Shares Depository Charges Sale of Shares	3267379 534.84 3703573	-	"	"
Smt. Sujata Tosniwal	Wife of a Director	Purchase of Shares Depository Charges Sale of Shares	NIL 73.05 34427	-	"	"
Smt. Suman Tosniwal	Wife of a Director	Purchase of Shares Depository Charges	NIL Nil	-	"	"
Sri. Mohanlal Tosniwal	Father of Directors	Depository Charges Purchase of Shares Sale of Shares	165.19 1906682 1470074	-	"	"
Sri. Roop Chand Tosniwal	Director	Depository Charges Sales of Shares	51.70 NIL	-	"	"
Sri. Yadav Prasad Tosniwal	Director	Purchase of Shares Depository Charges Sale of Shares	NIL 237.05 1120611	-	"	"
S.P. Tosniwal	Director	Depository Charges Purchase of Shares Sale of Shares	358.47 NIL 105419	-	"	"
Harsh Tosniwal	Son of a Director	Purchase of Shares Depository Charges Sale of Shares	NIL 65.18 14860	-	"	"
Miss. Dipika Tosniwal	Daughter of a Director	Sale of Shares Depository Charges	NIL 7.87	-	"	"
S.P. Tosniwal (HUF)	Director's HUF	Depository Charges Purchase of Shares Sale of Shares	NIL NIL NIL	-	"	"
M/s Roop Chand Tosniwal & Sons (HUF)	Directors HUF	Purchase of Shares Depository Charges	Nil 7.87	-	"	"
M/s Mohan Lal Tosniwal & Sons	Directors are co-Percenors	Depository Charges Purchase of Shares Sale of Shares	55.08 NIL 325777	-	"	"

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*Sukhmani*  
Director



Name of the transacting related party	Description of the relationship between Parties	Nature of Transaction	Volume of Transactions	Amount outstanding at the Balance Sheet Date	Provision for doubtful Debts due from such parties at the Balance Sheet	Amount to written of or written back in the period in respect of debt due
---------------------------------------	---	-----------------------	------------------------	--	---	---

			Rs.	Rs.		
M/s. Yadav Prasad Tosniwal & Sons (HUF)	Directors HUF	Purchase of Shares Depository Charges Sale of Shares	115416 173.05 623463	-	"	"
M/s. Mohan Lal Tosniwal Charitable Trust	Directors Trust	Depository Charges	Nil			

	2012-2013 ----- Rs.	2011-2012 ----- Rs.
<b>j). EARNING PER SHARE (E.P.S.)</b>		
a) Net Profit available for equity share holders	112808	(-)1446616
b) Weighted average number of equity shares	5001500	5001500
c) Basic & Diluted Earning Per Share	0.02	(-)0.29

**2. Contingent Liabilities not provided for in accounts:**

Rs. 27500000/- (Previous Year - Rs.45000000/-) being related to unexpired Bank guarantees as on the Balance Sheet date.

3. (i) Amount due to Small Scale Industrial under takings - NIL  
(Previous Year - NIL)

(ii) Amount outstanding Exceeding 30 days and Rs.1 Lac to Small Scale Industrial undertaking - NIL (Previous Year - NIL)



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**SPT SECURITIES LTD.**

*S. Kumar*  
Director

4. Information of Stock, Purchases and Sales of Shares

Particulars -----	Opening Stock -----	Purchases -----
	Value (Rs) -----	Value (Rs) -----
Shares & Securities	18630409.00 (17914453.00)	7572234183.96 (7845642340.00)
	Sales -----	Closing Stock -----
	Value (Rs) -----	Value (Rs) -----
	7560110147.10 (7839665826.00)	29523853.00 (18630409.00)

5. There was no employee in the company, who was in receipt of remuneration exceeding Rs.6000000/- (Rs.6000000/-) per annum or Rs.500000/- (Rs.500000/-) per month, where employed for part of the year.
6. The management feels that the decline in the value of Investment is temporary in nature, thus provision for diminution in the value of investment has not been provided for.
7. Other information pursuant to paragraph 3,4C and 4D of Part II of Schedule VI of the Companies Act, 1956. - Not applicable.
8. Previous year figures have been regrouped/rearranged, wherever necessary, to comply with revised Schedule VI requirements.
9. Figures in bracket indicate previous year and negative figures at various places, as the case may be

In terms of our attached report of even date.

For NARENDRA GOYAL & CO.

Chartered Accountants

[FRN - 315180E]

KOLKATA

(CA N.K. Goyal)

Partner

(M.No.300-52455)

Directors

1. for Mr.

2. S. Kumar

3. \_\_\_\_\_

16 N.S. Road  
Kolkata-700001

Dated: 31<sup>st</sup> May, 2013

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SECURITIES LTD.

*S. Kumar*

**M/S. SPT SECURITIES LIMITED**

STATUS: Company  
PAN NO.: AADCS8015P

A.Y. 2013-2014  
P.Y. 2012-2013

**Computation of Taxable Income**

	Rs	Rs
<b>A</b>		
<b><u>As per Books:</u></b>		
<b><u>Income From Business:</u></b>		
Profit as per Statement Profit & Loss	179,055.13	
Add : Depreciation as per Company Act	589,187.00	
Add : Fines & Penalty	33,364.00	
Add:IRPY Expenses	25,880.00	
Add: Disallowance U/S 14A	429.00	
Add:Donation	500.00	
	<u>828,415.13</u>	
Less: Depreciation as per Income Tax Act	516,463.00	
" : Dividend (treated seperately)	<u>24,837.00</u>	
		287,115.13
Business Loss Setoff from loss of A.Y 2010-11		287,115.13
<b><u>Income From Other Sources</u></b>		
Dividend ( Treated seperately)		
<b>Taxable Income</b>		<u>NIL</u>
Rounded off		NIL
Tax @ 30.9% 'A'		NIL
<b>B</b>		
<b><u>As per Mat:</u></b>		
Net Profit as per Profit & Loss Account	179,055.13	
Add:Disallowance U/S 14A	429.00	
Less:Dividend( Rs 24837/- exempt u/s 10(34))	24,837.00	
less: Lower of Book Depreciation or Book Loss of A.Y 2012-13	<u>154,647.13</u>	
		-
Rounded off		-
Mat @ 19.055% 'B'		-
Tax payable 'A' or 'B' whichever is higher		-
Less: TDS		109,675.00
Refundable		<u>(109,675.00)</u>
Note:		
<u>For MAT to be c/f</u>		
<u>A.Y 2012-13</u>		
Book Loss or Depreciation ,whichever is lower	699835.00	
Less: utilised during the year	<u>154647.13</u>	
A.Y 2013-14	<u>545187.87</u>	

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**SPT SECURITIES LTD.**

*Sukhendu*  
Director