

**PNY SABHA FINANCE LIMITED**  
**BALANCE SHEET AS AT 31-MARCH-2024**

(Amount ₹ in lakhs)

Particulars	Notes	As at March 31, 2024	As at March 31, 2023
<b>I EQUITY &amp; LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	3	5,013.86	4,929.65
(b) Reserves and surplus	4	(3,719.48)	(3,374.92)
		<b>1,294.38</b>	<b>1,554.73</b>
<b>2 Share application money pending allotment</b>			
		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	5	10,090.25	9,278.11
(b) Other long-term liabilities	6	2.50	2.50
(c) Long-term provisions	7	85.87	47.48
		<b>10,178.62</b>	<b>9,328.09</b>
<b>4 Current liabilities</b>			
(a) Short-term borrowings	8	3,886.65	4,660.61
(b) Other current liabilities	9	452.01	403.41
(c) Short-term provisions	10	1,811.31	1,682.29
		<b>6,149.97</b>	<b>6,746.31</b>
<b>TOTAL</b>		<b>17,622.97</b>	<b>17,629.13</b>
<b>II ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant & Equipment and Intangible assets			
i) Property, Plant & Equipment	11	379.83	488.82
ii) Intangible assets	12	16.31	22.00
(b) Deferred tax assets (net)	13	1,332.90	1,321.93
(c) Long-term loans and advances	14	651.27	171.08
(d) Other non-current assets	15	705.27	714.48
		<b>3,085.58</b>	<b>2,718.31</b>
<b>2 Current assets</b>			
(a) Cash & Cash equivalents	16	193.30	133.72
(b) Short-term loans and advances	14	13,722.12	13,874.74
(c) Other current assets	15	621.97	902.36
		<b>14,537.39</b>	<b>14,910.82</b>
<b>TOTAL</b>		<b>17,622.97</b>	<b>17,629.13</b>

Company Overview	1
Summary of significant accounting policies	2
Additional Information	25 to 55

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached  
**For T.V.GANESA IYER & CO**  
Firm registration number: 000856S  
Chartered Accountants

For and on behalf of the board of directors  
**PNY SABHA FINANCE LIMITED**

**REKHA RAMACHANDRAN, FCA**  
Partner  
Membership No: 236116

**M.S.Predeep**  
[Managing Director]  
(DIN: 00323900)

**P.U.Divakaran**  
[Chairman]  
(DIN:01608147)

**Vasudevan M**  
[Independent Director]  
(DIN:08812262)

**Ambika N Nair**  
[ CFO ]

Place: Thrissur  
Date: 03-09-2024

Place: Thrissur  
Date: 03-09-2024

**PNY SABHA FINANCE LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-MARCH-2024**

(Amount ₹ in lakhs)

Particulars	Notes	Year ended March 31, 2024	Year ended March 31, 2023
<b>INCOME</b>			
<b>I</b> Revenue from operations	17	2,400.39	2,155.29
<b>II</b> Other income	18	87.75	10.05
<b>III TOTAL INCOME ( I + II )</b>		<b>2,488.14</b>	<b>2,165.34</b>
<b>IV EXPENSES</b>			
Employee benefits expense	19	1,045.05	961.99
Finance costs	20	1,333.15	1,346.99
Depreciation and amortisation expenses	21	67.97	70.18
Other expenses	22	268.47	253.52
Provision and writtenoff	23	129.02	31.83
<b>TOTAL EXPENSES</b>		<b>2,843.66</b>	<b>2,664.51</b>
V Profit before exceptional and extraordinary items and tax (III-IV)		(355.52)	(499.17)
VI Exceptional item		-	-
VII Profit before extraordinary items and tax ( V- VI)		(355.53)	(499.17)
VIII Extraordinary Items		-	-
<b>IX PROFIT /(LOSS)BEFORE TAX (VII-VIII)</b>		<b>(355.53)</b>	<b>(499.17)</b>
<b>X TAX EXPENSES</b>			
Current tax		-	-
Deferred tax		(10.97)	(129.64)
<b>TOTAL TAX EXPENSE</b>		<b>(10.97)</b>	<b>(129.64)</b>
XI Profit / (Loss) From Continuing Operations (IX-X)		<b>(344.56)</b>	(369.53)
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax)(XII - XIII)		-	-
<b>XV PROFIT/ (LOSS) (XI+XIV)</b>		<b>(344.56)</b>	<b>(369.53)</b>
<b>XVI Earnings Per Equity Share [Nominal Value Of Share Rs.10]</b>			
Basic & Diluted earning per share	24		
Computed on the basis of profit from continuing operations		(0.70)	(0.81)
Computed on the basis of total profit for the year		(0.70)	(0.81)

Company Overview

1

Summary of significant accounting policies

2

Additional Information

25 to 55

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For and on behalf of the board of directors

**For T.V.GANESA IYER & CO**

**PNY SABHA FINANCE LIMITED**

Firm registration number: 000856S

Chartered Accountants

**REKHA RAMACHANDRAN, FCA**

Partner

Membership No: 236116

**M.S.Predeep**

[Managing Director]

(DIN: 00323900)

**P.U.Divakaran**

[Chairman]

(DIN:01608147)

**Vasudevan M**

[Independent Director]

(DIN:08812262)

**Ambika N Nair**

[ CFO ]

Place: Thrissur

Date: 03-09-2024

Place: Thrissur

Date: 03-09-2024