



November 14, 2024

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Scrip Code: 530289

Sub: Intimation on the outcome of the Board Meeting held on November 14, 2024 and disclosure under Regulation 30 of SEBI Listing Regulations

In continuation of our letter dated November 06, 2024, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has inter alia Approved the Unaudited Financial Statements (Standalone and Consolidated), and took on record the Limited Review Report for the Second quarter and Half year ended September 30, 2024.

Further, please note that the Auditor has qualified his opinion on the provision of Gratuity and Leave encashment has not been done as per actuarial valuation as required under IndAS 19, the consequent impact of the same on profit and loss is not ascertainable. Company will obtain actuarial report as on 31.03.2025 and Audited Results will be unqualified.

The Meeting of the Board of Directors commenced at 01.00 P.M and concluded at 07.53 P.M.

We request you to take the above on your record.

Thanking you,
Yours faithfully,

For S P CAPITAL FINANCING LTD

Sonali Sudhir Bapardekar
Company Secretary & Compliance Officer
M.No. A66065

Encl: as above

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT OF INTERIM FINANCIAL RESULTS

The Board of Directors, SP Capital Financing Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of **SP Capital Financing Limited** ('the Company'), for the quarter/half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

1. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read ("the Act") with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
3. *Basis of Qualified Opinion:*
As stated in Note No.5 to the Statements, the provision for Gratuity and Leave encashment has not been done as per actuarial valuation as required under Ind AS 19 "Employee Benefits"; the consequent impact of the same on profit and loss is not ascertainable. However, the Company has made the provision for gratuity and leave encashment on estimated basis.
4. Based on our review conducted as stated in paragraph 3 above, except for the effects/possible effects of our observation stated in para 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
M/s. J M T & ASSOCIATES
Chartered Accountants
ICAI Firm Regn No. 104167W




(Amar Bafna)
Partner

Membership No. 048639
UDIN : 24048639BKCCVV5960

Place : Mumbai
Dated : November 14, 2024

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Six Months Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	143.13	92.90	62.59	236.03	62.59	246.30
(ii)	Dividend Income	11.37	2.21	2.85	13.58	2.85	8.80
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	154.50	95.11	65.43	249.61	65.43	255.10
II	Other Income	-	12.00	2.33	12.00	2.33	-
III	Total Income (I+II)	154.50	107.11	67.76	261.61	67.76	255.10
	Expenses						
(i)	Finance Costs	57.87	43.89	36.05	101.76	36.05	101.47
(ii)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work -in-Progress	-	-	-	-	-	-
(v)	Employee Benefits Expenses	11.09	7.54	0.15	19.23	6.15	30.97
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	12.68	16.28	7.92	28.96	7.92	48.80
IV	Total Expenses	82.25	67.71	50.12	149.96	50.12	181.34
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	72.25	39.40	17.64	111.65	17.64	73.76
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	72.25	39.40	17.64	111.65	17.64	73.76
VIII	Tax Expenses:						
(1)	Current Tax	15.00	10.00	4.88	25.00	4.88	20.00
(2)	Deferred Tax	-	-	-	-	-	2.61
(3)	Tax of earlier years	-	-	-	-	-	-
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	57.25	29.40	12.76	86.65	12.76	56.37
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	57.25	29.40	12.76	86.65	12.76	56.37
XIV	Other Comprehensive Income						
A (i)	Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
B (i)	Items that will not be Reclassified to Profit or Loss	198.59	302.56	48.07	501.15	48.07	208.29
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-29.28	-55.92	-11.89	-85.20	-11.89	-35.73
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss))	226.57	276.04	48.94	502.61	48.94	229.53
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	-	-	601.22	-	601.22	601.22
XVII	Other Equity as per Balance Sheet	-	-	-	-	-	652.81
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	0.95	0.49	0.22	-	0.22	0.94
(2)	Diluted	0.95	0.49	0.22	-	0.22	0.94
XIX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing Operations):						
(1)	Basic	0.95	0.49	0.22	-	0.22	0.94
(2)	Diluted	0.95	0.49	0.22	-	0.22	0.94

Notes:

- The above Financial Results for the quarter & year ended Sep 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November 2024. The Statutory auditors of the Company had carried out audit of these results and the results are being published in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged primarily in the business of Financial Services and allied activities, accordingly there are no separate reportable segments dealing with Segment Reporting as per Ind AS 108.
The Company's business is not subject to seasonal variation.
The figure of previous year have been regrouped/rearranged wherever necessary.
- Provision for Gratuity and Leave encashment has been made on estimated basis.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- The Board of Directors of the Company approved the Payment of Interim Dividend of Rs. 1/- Per Share & Rs 5/- per share for Preference Share for the Financial Year 2024-25 out of the Profits for the Quarter Ended 13th June 2024 in Including Surplus in Profit & Loss Account in its meeting held on 27th Aug 2024. The said Interim Dividend has been paid to the shareholders of the company netoff applicable Income Tax deduction at source within the time prescribed time under section 123 of the companies Act 2013. The Total Outgo for the said Interim Dividend Amounting to Rs 210.12 Lakhs.

PLACE: MUMBAI
DATE: 14/11/2024



For S P Capital Financing Ltd
Sureshchand P Jain
SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

S.P.CAPITAL FINANCING LIMITED

UNAUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER 2024

Rs in lakhs

PARTICULARS	NOTE NO.	AS AT	AS AT
		30th SEP 2024 Rs.	31 st MAR 2024 Rs.
I ASSETS			
1 Financial Assets			
a. Cash and Cash Equivalents			
i. Cash and Cash Equivalents	3	1340.48	796.49
ii. Bank balances other than Cash and Cash Equivalents above	4	1.72	1.53
b. Receivables		.00	.00
i. Trade Receivables			
ii. Other Receivables			
c. Loans & Advances	5	614.02	105.39
d. Investments	6	10545.74	6933.05
e. Inventories			.00
f. Other Financial Assets	7	32.12	.00
Total Financial Assets		12534.08	7836.46
2 Non-Financial Assets			
a. Inventories		.00	.00
b. Deferred Tax Assets (Net)		.00	.00
c. Property, Plant and Equipment		.00	.00
d. Other Non Financial Assets		.00	.00
Total Non-Financial Assets		.00	.00
Total Assets		12534.08	7836.46
II EQUITY AND LIABILITIES			
1 Financial Liabilities			
a. Payables			
Trade Payables	9	.00	.00
i. Total Outstanding dues of Mico Enterprises & Small Enterprises			
ii. Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises			
b. Borrowings	8	9812.29	5587.70
c. Other Financial Liabilities	10	40.48	16.18
Total Financial Liabilities		9852.77	5603.88
2 Non-Financial Liabilities			
a. Current Tax Liabilities (Net)		.00	.00
b. Deferred Tax Liabilities (Net)		176.10	90.91
c. Provisions	11	45.00	20.00
d. Other Financial Liabilities		.00	.00
Total Non-Financial Liabilities		221.10	110.91
Total Liabilities		10073.87	5714.79
3 Equity			
a. Equity Share Capital	12	601.22	601.22
b. Other Equity	13	1858.99	1520.45
Total Equity		2460.21	2121.67
TOTAL EQUITY AND LIABILITIES		12534.08	7836.46
		.00	

For & on behalf of the Board
For S P CAPITAL FINANCING LTD.
CIN NO. L74140MH1983PLC029494



Sureshchand P Jain
SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

S.P.CAPITAL FINANCING LIMITED
Standalone Statement of Cash Flow
for the year ended 30 September 2024

Particulars	INR in Lakhs	
	For the Half Year Ended 30 September 2024	For the Half Year Ended 30 September 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	111.65	29.32
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	-	0.75
Other Adjustments	-	-
Operating profit before working capital changes	111.65	30.07
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-	-
(Increase)/decrease in Loans & Advances	- 508.62	12.49
(Increase)/decrease in Investments	-	-
(Increase)/decrease in inventories	-	-37.24
(Increase)/decrease in other assets	-32.12	-
(Decrease)/increase in trade and other payables	-	1.52
(Decrease)/increase in Provision	-	-
(Decrease)/increase in other liabilities	24.30	-3.19
Cash flow from / (utilized in) operating activities post working capital changes	-484.33	-26.41
Income Taxes		
Net cash flow from / (utilized in) in operating activities (A)	-372.67	3.66
Cash flows from investing activities		
Payments to acquire financial assets (Investments) - Net	-3,120.62	-15,116.29
Proceeds on sale of financial assets (Investments)	-	-
Proceeds on sale of financial assets (Land)	-	-
Net cash (used in) investing activities (B)	-3,120.62	-15,116.29
Cash flows from financing activities		
Proceed From Borrowing	4,224.59	1,457.00
Proceed from Issue of Preference Shares	-	-
Repayment of Borrowing	-	-
Distribution of dividend	-210.12	-
Net cash used in financing activities (C)	4,014.47	1,457.00
Cash and cash equivalents at the beginning of the year	798.02	62.79
Cash and cash equivalents at the end of the year(A+B+C)	1,319.20	7.49
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	1,340.48	7.45
Other Balance with bank	1.72	0.04
Balance as per statement of cash flows	1,342.20	7.49

For & on behalf of the Board
For S P CAPITAL FINANCING LTD.
CIN NO. L74140MH1983PLC029494



Sureshchand P Jain

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

Independent Auditors' Limited Review Report on unaudited consolidated quarterly and year to date results of the Company

TO THE BOARD OF DIRECTORS OF
S.P. CAPITAL FINANCING LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of S.P. CAPITAL FINANCING LIMITED ("the Parent") and its Associate (the Parent and its Associate together referred to as "the Group"), and its share of the net profit after tax of its associate for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and the corresponding period from April 1, 2024 to September, 2024 under equity method for Associates, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4 Basis of Qualified Opinion:

As stated in Note No.5 to the Statements, the provision for Gratuity and Leave encashment has not been done as per actuarial valuation as required under Ind AS 19 "Employee Benefits"; the consequent impact of the same on profit and loss is not ascertainable. However, the Company has made the provision for gratuity and leave encashment on estimated basis.

5 The Statement includes the results of the following entities:

List of Associate

Pride Orchades Private Limited (45% Shareholding)

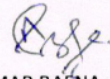
- 6 Based on our review conducted and procedures performed as stated in paragraph 3 above except for the effects/possible effects of our observation stated in para 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



7 We have not reviewed the financial results and other financial information in respect of the , associate whose financial results of the entity included in the Group are accounted on equity method. In our opinion and according to the information and explanations given to us by the Management, the financial results of the Associates are *not material* to the Group.

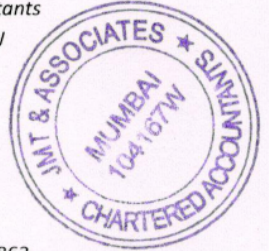
Our opinion on the statement is not modified in respect of the above matters.

For JMT & Associates
Chartered Accountants
FRN No. 104167W


AMAR BAFNA
Partner

M. No. 048639

UDIN :24048639BKCCVW9863



Place : Mumbai
Date : November 14, 2024

S.P. CAPITAL FINANCING LTD
CIN: L74140MH1983PLC029494

Regd Off : 55C, THE RUBY, 5TH FLOOR, SOUTH CENTRE WING, JK SAWANT MARG, DADAR WEST, MUMBAI - 400028

Phone: 40372424 Website: www.spcapital.in, E-mail: spcapitalin@gmail.com Script Code 530289

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Six Months Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	143.13	92.90	62.59	236.03	111.04	246.30
(ii)	Dividend Income	11.37	2.21	2.85	13.58	3.80	8.80
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	154.50	95.11	65.43	249.61	114.84	255.10
II	Other Income	12.00	12.00	2.33	12.00	4.04	-
III	Total Income (I+II)	154.50	107.11	67.76	261.61	118.87	255.10
	Expenses						
(i)	Finance Costs	57.87	43.89	36.05	101.76	59.91	101.47
(ii)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and	-	-	-	-	-	-
(v)	Employee Benefits Expenses	11.69	7.54	6.15	19.23	14.16	30.97
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	12.68	16.28	7.92	28.96	16.05	48.90
IV	Total Expenses	82.25	67.71	50.12	149.96	90.12	181.34
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	72.25	39.40	17.64	111.65	28.76	73.76
VI	Exceptional Items	-	-	-	-	-	-
	Share of Profit/(Loss) from Associates (Equity Method)	0.12	0.03	0.56	0.15	0.59	0.15
VII	Profit/(Loss) before Tax (V-VI)	72.37	39.43	18.20	111.80	29.35	73.91
VIII	Tax Expenses:						
(1)	Current Tax	15.00	10.00	4.88	25.00	7.63	20.00
(2)	Deferred Tax	-	-	-	-	-	-
(3)	Tax of earlier years	-	-	-	-	-	2.61
IX	Profit/(Loss) for the Period from Continuing Operations (VII- (1)+(2)+(3))	57.37	29.43	13.32	86.80	21.72	56.52
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	57.37	29.43	13.32	86.80	21.72	56.52
XIV	Other Comprehensive Income						
A (i)	Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
(a)	Income Tax relating to Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
B (i)	Items that will not be Reclassified to Profit or Loss	198.59	302.56	48.07	501.15	102.03	208.29
(a)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-29.28	-55.92	-11.89	-85.20	-20.64	-35.73
XV	Total Comprehensive Income for the period (XIII+XIV)	226.69	276.07	49.50	502.76	103.11	229.68
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	-	-	601.22	-	601.22	601.22
XVII	Other Equity as per Balance Sheet	-	-	-	-	-	1,870.45
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	0.95	0.49	0.22	1.44	0.36	0.94
(2)	Diluted	0.95	0.49	0.22	1.44	0.36	0.94
XIX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing)						
(1)	Basic	0.95	0.49	0.22	1.44	0.36	0.94
(2)	Diluted	0.95	0.49	0.22	1.44	0.36	0.94

Notes:

- The above Financial Results for the quarter & year ended Sep 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November 2024. The Statutory auditors of the Company had carried out audit of these results and the results are being published in accordance with regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged primarily in the business of Financial Services and allied activities, accordingly there are no separate reportable segments dealing with Segment Reporting as per Ind AS 108. The Company's business is not subject to seasonal variation.
- The figure of previous year have been regrouped/rearranged wherever necessary.
- Provision for Gratuity and Leave encashment has been made on estimated basis.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- The Board of Directors of the Company approved the Payment of Interim Dividend of Rs. 1/- Per Share & Rs 5/- per share for Preference Share for the Financial Year 2024-25 out of the Profits for the Quarter Ended 13th June 2024 in Including Surplus in Profit & Loss Account in its meeting held on 27th Aug 2024. The said Interim Dividend has been paid to the shareholders of the company netoff applicable Income Tax deduction at source within the time prescribed time under section 123 of the companies Act 2013. The Total Outgo for the said Interim Dividend Amounting to Rs 210.12 Lakhs.



For S.P. Capital Financing Ltd

Sureshchand P Jain

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

PLACE: MUMBAI
DATE: 14/11/2024

S.P.CAPITAL FINANCING LIMITED

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER 2024

Rs in lakhs

PARTICULARS	NOTE NO.	Rs in lakhs	
		AS AT 30th SEP 2024 Rs.	AS AT 31 st MAR 2024 Rs.
ASSETS			
Financial Assets			
a. Cash and Cash Equivalents			
i. Cash and Cash Equivalents	3	1340.48	796.49
ii. Bank balances other than Cash and Cash Equivalents above	4	1.72	1.53
b. Receivables		.00	.00
i. Trade Receivables			
ii. Other Receivables			
c. Loans & Advances	5	614.02	105.39
d. Investments	6	10895.89	7283.05
e. Inventories			.00
f. Other Financial Assets	7	32.12	.00
Total Financial Assets		12884.23	8186.46
Non-Financial Assets			
a. Inventories		.00	.00
b. Deferred Tax Assets (Net)		.00	.00
c. Property, Plant and Equipment		.00	.00
d. Other Non Financial Assets		.00	.00
Total Non-Financial Assets		.00	.00
Total Assets		12884.23	8186.46
EQUITY AND LIABILITIES			
Financial Liabilities			
a. Payables			
Trade Payables	9	.00	.00
i. Total Outstanding dues of Mico Enterprises & Small Enterprises			
ii. Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises			
b. Borrowings	8	9812.29	5587.70
c. Other Financial Liabilities	10	40.48	16.18
Total Financial Liabilities		9852.77	5603.88
Non-Financial Liabilities			
a. Current Tax Liabilities (Net)		.00	.00
b. Deferred Tax Liabilities (Net)		176.10	90.91
c. Provisions	11	45.00	20.00
d. Other Financial Liabilities		.00	.00
Total Non-Financial Liabilities		221.10	110.91
Total Liabilities		10073.87	5714.79
Equity			
a. Equity Share Capital	12	601.22	601.22
b. Other Equity	13	2209.14	1870.45
Total Equity		2810.36	2471.67
TOTAL EQUITY AND LIABILITIES		12884.23	8186.46

For & on behalf of the Board
For S P CAPITAL FINANCING LTD.
CIN NO. L74140MH1983PLC029494



Sureshchand P Jain
SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

S.P.CAPITAL FINANCING LIMITED
Consolidated Statement of Cash Flow
for the year ended 30 September 2024

Particulars	INR in Lakhs	
	For the Half Year Ended 30 September 2024	For the Half Year Ended 30 September 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	111.65	29.32
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	-	0.75
Other Adjustments	-	-
Operating profit before working capital changes	111.65	30.07
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-	-
(Increase)/decrease in Loans & Advances	-508.63	12.49
(Increase)/decrease in Investments	-	-
(Increase)/decrease in inventories	-	-37.24
(Increase)/decrease in other assets	-32.12	-
(Decrease)/increase in trade and other payables	-	1.52
(Decrease)/increase in Provision	-	-
(Decrease)/increase in other liabilities	24.30	-3.19
Cash flow from / (utilized in) operating activities post working capital changes	-484.33	-26.41
Income Taxes		
Net cash flow from / (utilized in) in operating activities (A)	-372.68	3.66
Cash flows from investing activities		
Payments to acquire financial assets (Investments) - Net	-3,097.61	-15,116.29
Proceeds on sale of financial assets (Investments)	-	-
Proceeds on sale of financial assets (Land)	-	-
Net cash (used in) investing activities (B)	-3,097.61	-15,116.29
Cash flows from financing activities		
Proceed From Borrowing	4,224.59	1,457.00
Proceed from Issue of Preference Shares	-	-
Repayment of Borrowing	-	-
Distribution of dividend	-210.12	-
Net cash used in financing activities (C)	4,014.47	1,457.00
Cash and cash equivalents at the beginning of the year	798.02	62.79
Cash and cash equivalents at the end of the year(A+B+C) ..	1,342.20	7.49
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	1,340.48	7.45
Other Balance with bank	1.72	0.04
Balance as per statement of cash flows	1,342.20	7.49

For & on behalf of the Board
For S P CAPITAL FINANCING LTD.
CIN NO. L74140MH1983PLC029494



Sureshchand P Jain
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MANAGING DIRECTOR
DIN NO:00004402