

Date: 10.02.2025

To,
The Secretary
Bombay Stock Exchange
New Trading Wing, Rotunda Building,
P J Tower, Dalal Street,
Mumbai – 400 001.

Subject: Integrated Filing (Financial) for Unaudited Financial Results of the Company for the quarter ended 31st December 2024.

Dear Sir,

In terms of provisions of Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, and BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02nd January 2025, the Integrated Filing (Financial) for the quarter ended 31st December 2024 is enclosed herewith. The above is for your kind information and record.

Thanking You
For Supra Pacific Financial Services Limited

CS Leena Yezhuvath
Company Secretary & Compliance Officer

**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM
FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION
33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015 (AS AMENDED)**


To the Board of Directors of Supra Pacific Financial Services Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of SUPRA PACIFIC FINANCIAL SERVICES LIMITED (the "Company"), for the quarter ended December 31, 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), including relevant circulars issued by SEBI from time to time.
2. 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 with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of regulation 33 of the SEBI(Listing Obligations and Disclosure Requirement) Regulations,2015 (as amended) including relevant circulars issued by SEBI from time to time. 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 (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 Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 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.

Place : Kochi
Date : 10-02-2025
UDIN: 25228498BMLLLU4666



For G Joseph & Associates
Chartered Accountants
Firm Reg. No. 006310S


Allen Thomas Joseph
Partner

M No. 228498

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(₹ In Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations	1,063.27	924.25	529.10	2,737.30	1,284.70	1,929.08
(i)	Interest income	126.52	200.77	189.51	529.42	438.10	656.19
(ii)	Fees and Commission Income						
(I)	Total revenue from operations	1,189.80	1,125.03	718.61	3,266.71	1,722.80	2,585.27
(II)	Other income	9.42	6.01	1.38	20.80	3.91	6.16
(III)	Total income (I+II)	1,199.22	1,131.03	719.99	3,287.52	1,726.71	2,591.43
	Expenses						
(i)	Finance costs	450.00	424.54	248.97	1,207.98	629.36	921.07
(ii)	Impairment on financial instruments	23.53	24.08	9.24	68.49	62.37	41.42
(iii)	Employee benefits expenses	477.69	438.44	256.01	1,281.01	668.36	980.74
(iv)	Depreciation, amortization and impairment	127.74	108.02	73.95	343.05	195.34	280.29
(v)	Other expenses	107.09	117.95	66.02	346.98	160.85	307.79
(IV)	Total expenses	1,186.05	1,113.03	654.19	3,247.50	1,716.28	2,531.31
(V)	(Loss) / profit before tax (III-IV)	13.17	18.00	65.80	40.02	10.43	60.12
(VI)	Tax expense:						
(1)	Current tax	(8.16)	20.68	22.97	12.52	22.97	19.97
(2)	Deferred tax	16.66	(31.78)	(2.45)	(15.12)	(33.46)	(26.65)
		8.50	(11.10)	20.52	(2.60)	(10.49)	(6.68)
(VII)	(Loss)/profit for the period/year (V-VI)	4.67	29.10	45.28	42.62	20.92	66.80
(VIII)	Other comprehensive income						
(A)	(i) Items that will not be reclassified to profit or loss						
	Remeasurements of the defined benefit plans (net of tax)	-	(1.05)	-	(0.89)	(11.80)	(11.64)
(IX)	Total comprehensive income (VII+VIII)	4.67	28.05	45.28	41.73	9.12	55.16
(X)	Paid-up equity share capital (Face value of ₹10/-)	2,996.00	2,996.00	2,051.15	2,996.00	2,051.15	2,669.60
(XI)	Other equity	-	3,368.72	-	-	-	2,652.00
(XII)	Earnings per equity share (*not annualised):						
(a)	Basic (₹)	*0.04	*0.1	*0.02	*0.18	*0.01	0.32
(b)	Diluted (₹)	*0.04	*0.1	*0.02	*0.18	*0.01	0.32

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2025. Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- 2 The Code on Wages, 2019 and Code on Social Security, 2020 ("the Codes") relating to employee compensation and post employment benefits that received Presidential assent have not been notified. Further, the related rules for quantifying the financial impact have not been notified. The Company will assess the impact of the Codes when the rules are notified and will record any related impact in the period the Codes becomes effective.
- 3 Consequent to the adoption of Indian Accounting Standards ('Ind AS') as notified under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules 2015 from April 1, 2019, the impairment losses have been determined and recognised under the expected credit loss method also considering any applicable guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators as and when they are issued and are applicable.
- 4 The Company's main business is financing activities. All activities are carried out within India. As such there are no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on "Operating Segments".
- 5 Disclosures pursuant to RBI Notification - RBI/DOR/2021-22/86
 - (a) The company has not transferred through assignment in respect of loans not in default during the period ended December 31, 2024
 - (b) The company has not transferred/acquired any stressed loans not in default during the period ended December 31, 2024
- 6 The company has designated an exclusive email ID viz. investorgrievance@suprapacific.com for investor grievance redressal.
- 7 Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

For and on behalf of the Board of Directors
SUPRA PACIFIC FINANCIAL SERVICES LIMITED


Joby George
Managing Director
(DIN : 06429801)

Place : Kochi
Date : February 10, 2025