

Date : 12.02.2022

SPMCL/2021-22

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

Subject: Unaudited Financial results for the quarter and Nine Months ended 31<sup>st</sup>  
December, 2021.

Dear Sir,

Please find attached the unaudited standalone financial results for the quarter and Nine  
Months ended 31st December, 2021 along with the Limited Review Report as per SEBI  
(Listing Obligations & Disclosure requirement) Regulations 2015.

The above were taken on record at the meeting of the Board of Directors of the Company  
held today started at 11.00 a.m. and concluded at 12.30 p.m.

The above is for your kind information and record.

Thanking You  
For Supra Pacific Management Consultancy Limited

CS Leena Yezhuvath  
Company Secretary & Compliance Officer

**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF  
INTERIM FINANCIAL RESULTS**

**To the Board of Directors of Supra Pacific Management Consultancy Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of SUPRA PACIFIC MANAGEMENT CONSULTANCY LIMITED (the "Company"), for the quarter ended December 31, 2021 (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.
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. 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
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.

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

  
Allen Thomas Joseph  
Partner  
M No. 228498

Place: Kochi  
Date : 12-02-2022

UDIN- 22228498ABNADJ4301



**SUPRA PACIFIC**

MANAGEMENT CONSULTANCY LIMITED

A Non-Banking Financial Company

(Shares listed at BSE)

CIN: L74140MH1986PLC039547

Regd. Office: 1/203, Vishal complex, Narsing lane,  
Off S. V. Road, Malad (West), Mumbai - 400064

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

(₹ in Lakh, except per equity share data)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited) (refer note 4)	(Unaudited)	(Unaudited) (refer note 4)	(Audited) (refer note 4)
	<b>Revenue from operations</b>						
(i)	Interest income	158.53	138.95	43.93	432.11	61.05	168.71
(ii)	Fees and Commission Income	0.55	0.43	0.16	1.18	0.32	0.54
<b>(I)</b>	<b>Total revenue from operations</b>	<b>159.08</b>	<b>139.38</b>	<b>44.09</b>	<b>433.29</b>	<b>61.37</b>	<b>169.25</b>
<b>(II)</b>	<b>Other income</b>	<b>3.72</b>	<b>2.89</b>	<b>5.83</b>	<b>8.07</b>	<b>5.83</b>	<b>30.99</b>
<b>(III)</b>	<b>Total income (I+II)</b>	<b>162.80</b>	<b>142.27</b>	<b>49.92</b>	<b>441.36</b>	<b>67.20</b>	<b>200.24</b>
	<b>Expenses</b>						
(i)	Finance costs	71.05	70.01	28.08	204.11	30.47	76.87
(ii)	Impairment on financial instruments	12.79	7.36	4.33	33.08	5.65	12.62
(iii)	Employee benefits expenses	26.35	23.17	17.15	69.17	26.53	43.89
(iv)	Depreciation, amortization and impairment	6.22	4.76	5.57	15.59	6.47	10.57
(v)	Other expenses	35.86	20.84	12.04	71.98	26.04	43.41
<b>(IV)</b>	<b>Total expenses</b>	<b>152.27</b>	<b>126.14</b>	<b>67.17</b>	<b>393.93</b>	<b>95.16</b>	<b>187.36</b>
<b>(V)</b>	<b>(Loss) / profit before tax (III-IV)</b>	<b>10.53</b>	<b>16.13</b>	<b>(17.25)</b>	<b>47.43</b>	<b>(27.96)</b>	<b>12.88</b>
<b>(VI)</b>	<b>Tax expense:</b>						
(1)	Current tax	6.24	6.26	3.60	16.86	4.64	25.67
(2)	Deferred tax	(3.52)	(2.45)	(14.32)	(5.24)	(10.55)	(22.34)
		2.72	3.81	(10.72)	11.62	(5.91)	3.33
<b>(VII)</b>	<b>(Loss)/profit for the period/year (V-VI)</b>	<b>7.81</b>	<b>12.32</b>	<b>(6.53)</b>	<b>35.81</b>	<b>(22.05)</b>	<b>9.55</b>
<b>(VIII)</b>	<b>Other comprehensive income</b>	-	-	-	-	-	-
<b>(IX)</b>	<b>Total comprehensive income (VII+VIII)</b>	<b>7.81</b>	<b>12.32</b>	<b>(6.53)</b>	<b>35.81</b>	<b>(22.05)</b>	<b>9.55</b>
<b>(X)</b>	<b>Paid-up equity share capital (Face value of ₹10/- each)</b>	<b>912.02</b>	<b>912.02</b>	<b>550.08</b>	<b>912.02</b>	<b>550.08</b>	<b>550.08</b>
<b>(XI)</b>	<b>Other equity</b>						<b>(56.38)</b>
<b>(XII)</b>	<b>Earnings per equity share (*not annualised):</b>						
(a)	Basic (₹)	*0.11	*0.21	*(0.12)	*0.52	*(0.4)	0.17
(b)	Diluted (₹)	*0.11	*0.21	*(0.12)	*0.52	*(0.4)	0.17

For SUPRA PACIFIC MANAGEMENT  
CONSULTANCY LIMITED


**Joby George**  
Managing Director  
DIN: 06429801

Corporate Office: 24/563 A7, Central Tower, Pillar No: P/319,  
Near Municipal Town Hall, Kalamassery, Kochi, Kerala - 682033

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# SUPRA PACIFIC

## MANAGEMENT CONSULTANCY LIMITED

**A Non-Banking Financial Company**  
(Shares listed at BSE)

CIN: L74140MH1986PLC039547

Regd. Office: 1/203, Vishal complex, Narsing lane,  
Off S. V. Road, Malad (West), Mumbai - 400064

- 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. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 12, 2022. The Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- 2 The figures for the quarter ended December 31, 2020, Nine months ended December 31, 2020 and the year ended March 31, 2021 were subjected to review/audit by erstwhile statutory auditors of the Company.
- 3 COVID-19 global health pandemic:  
The outbreak of COVID-19 pandemic across the globe and in India has contributed to a significant volatility in the global and Indian financial markets and slowdown in the economic activities. The Government of India have introduced a variety of measures to contain the spread of the virus including countrywide lockdown for a specified period. The Company being Non Banking Finance Company has disbursed loans during the current period. In assessing the impact of COVID-19 pandemic on recoverability of its assets, the Company has considered internal and external sources of information available up-to the date of approval of these financial results. Based on current indicators of future economic conditions, the Company is of the view that impact of COVID-19 pandemic is not likely to be material on the operations of the Company. The Company will continue to monitor any material changes to the future economic conditions.
- 4 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.
- 5 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.
- 6 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".
- 7 Disclosures pursuant to RBI notification - RBI/2021-22/31 DOR.STR.REC.11/21.04.048/2021-22 dated 5th May 2021

Sl No.	Description	Individual Borrowers		Small Businesses
		Personal Loans	Business Loans	
(A)	Number of requests received for invoking resolution process under Part A	-	-	-
(B)	Number of accounts where resolution plan has been implemented under this window	-	-	-
(C)	Exposure to accounts mentioned at (B) before implementation of the plans	-	-	-
(D)	Of (C) aggregate amount of debt that was converted into other securities	-	-	-
(E)	Additional funding sanctioned, if any, including between invocation of the plan and implementation	-	-	-
(F)	Increase in provisions on account of the implementation of the resolution plan	-	-	-

- 8 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 MANAGEMENT CONSULTANCY LIMITED

**Joby George**  
Chairman & Managing Director  
(DIN : 06429801)

Place : Kochi  
Date : February 12, 2022

