

SPMCL/2022-23

Dated: 14th February, 2023

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
MUMBAI - 400 001

Dear Sir/Madam

Sub: Outcome of Board Meeting held on February 14, 2023

Ref: Supra Pacific Management Consultancy Ltd- Scrip 540168
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This is to inform you that the Board of Directors of Supra Pacific Management Consultancy Limited ("the Company") in their meeting held on Tuesday, 14 February, 2023, inter alia, has considered and approved the following:

1. The Board of Directors considered, approved, and noted the Unaudited Financial Results for the Quarter ended December 31, 2022, along with the Limited Review Report of the Statutory Auditor, as recommended by the Audit Committee.
2. The Board of Directors considered, approved and noted the Internal Auditors Report as recommended by the Audit Committee.
3. The Board of Directors considered and approved the issuance of unsecured, unrated, unlisted Subordinated Debt up to 5 Crore.
4. The Board of Directors considered and approved to avail the Demand Loan facility amounting to Rs 300,00,000 (Rupees Three Crore only) from The Federal Bank Ltd on such terms and conditions as mentioned in the sanction letter.
5. The Board of Directors considered and reviewed the Business Operations & Prospects of the Company.
6. Other items with the permission of the chair.

The meeting started at 10:30 a.m. and concluded at 01:15 p.m.

We request you to kindly take the above information on record.

Thanking You
Yours Faithfully
For Supra Pacific Management Consultancy Ltd

LEENA
YEZHUVATH
Digitally signed by
LEENA YEZHUVATH
Date: 2023.02.14
13:23:46 +05'30'

Leena Yezhuvath
Company Secretary

G. JOSEPH & ASSOCIATES

Chartered Accountants

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 Management Consultancy Limited

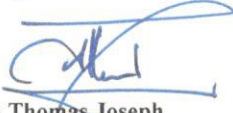
1. We have reviewed the accompanying Statement of Unaudited Financial Results of SUPRA PACIFIC MANAGEMENT CONSULTANCY LIMITED (the "Company"), for the quarter and nine months ended December 31, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the 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 : 14-02-2023

UDIN- 23228498BGXQZK6821



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


Allen Thomas Joseph
Partner
M No. 228498

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(₹ In Lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations						
(i)	Interest income	375.43	236.35	158.53	843.54	432.11	623.33
(ii)	Fees and Commission Income	1.60	1.86	0.55	4.47	1.18	1.94
(I)	Total revenue from operations	377.03	238.21	159.08	848.01	433.29	625.27
(II)	Other income	5.94	6.56	3.72	23.73	8.07	8.62
(III)	Total income (I+II)	382.97	244.77	162.80	871.74	441.36	633.89
	Expenses						
(i)	Finance costs	131.31	120.14	71.05	350.73	204.11	286.14
(ii)	Impairment on financial instruments	9.33	16.86	12.79	38.82	33.08	39.26
(iii)	Employee benefits expenses	98.76	81.51	26.35	244.19	69.17	100.87
(iv)	Depreciation, amortization and impairment	36.50	27.01	6.22	78.14	15.59	23.36
(v)	Other expenses	49.81	32.70	35.86	114.52	71.98	112.33
(IV)	Total expenses	325.71	278.22	152.27	826.40	393.93	561.96
(V)	(Loss) / profit before tax (III-IV)	57.26	(33.45)	10.53	45.34	47.43	71.93
(VI)	Tax expense:						
(1)	Current tax	7.88	-	6.24	7.88	16.86	21.72
(2)	Deferred tax	20.00	1.36	(3.52)	33.46	(5.24)	(0.83)
		27.88	1.36	2.72	41.34	11.62	20.89
(VII)	(Loss)/profit for the period/year (V-VI)	29.38	(34.81)	7.81	4.00	35.81	51.04
(VIII)	Other comprehensive income	-	-	-	-	-	-
(IX)	Total comprehensive income (VII+VIII)	29.38	(34.81)	7.81	4.00	35.81	51.04
(X)	Paid-up equity share capital (Face value of ₹10/- each)	1,128.31	1,128.31	912.02	1,128.31	912.02	912.02
(XI)	Other equity		613.49		-	-	222.04
(XII)	Earnings per equity share (*not annualised):						
(a)	Basic (₹)	*0.27	*-0.34	*0.11	*0.04	*0.52	0.68
(b)	Diluted (₹)	*0.27	*-0.34	*0.11	*0.04	*0.52	0.68



For SUPRA PACIFIC MANAGEMENT
CONSULTANCY LIMITED

Joby George
Joby George
Managing Director
DIN: 06429801



SUPRA PACIFIC MANAGEMENT CONSULTANCY LIMITED

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

CIN: L74140MH1986PLC039547

Regd. Office: No: 3, Ground Floor, Building No: 12,
Amar Niketan Nr. JB Nagar Post Office, JB Nagar,
Andheri East, Mumbai City, Maharashtra-400059, India

- 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 14, 2023. The Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- 2 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.
- 3 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.
- 4 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.
- 5 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".
- 6 Disclosures pursuant to RBI Notification - RBI/DOR/2021-22/86 DOR.STR.REC.5 I/21.04.048/2021-22 dated 24 September 2021
(a) The company has not transferred through assignment in respect of loans not in default during the period ended 31 December 2022.
(b) The company has not transferred/acquired any stressed loans not in default during the period ended 31 December 2022.
- 7 The company has designated an exclusive email ID viz. investorgrievance@suprapacific.com for investor grievance redressal.
- 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 14, 2023