



SPMC/2020

Date 11.11.2020

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

Sub: Outcome of Board Meeting on Wednesday, 11<sup>th</sup> November, 2020

Ref- Supra Pacific Management Consultancy Limited

Dear Sir/ Madam

Further to our letter Ref. No. SPMC/20 dated 04.11.2020 and Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held on 11<sup>th</sup> November, 2020 approved the following:

1. Un Audited Financial result of the company for the quarter ended 30<sup>th</sup> September, 2020 and Limited Review Report from Statutory Auditors M/s Deloitte Haskins and Sells for the quarter ended 30<sup>th</sup> September, 2020
2. Discussed and approved raising of fund by way of issue of Secured, Non-Convertible Debentures through private placement basis an aggregate amount to up 10,00,00,000 (Rupees Ten Crore Only) by issuing 1,00,000 (One Lakh Only) Debentures of Series II of Rs. 1000/- each with a Coupon rate of 12% p.a

We would request you to kindly take note of the same.

Thanking You  
Yours faithfully

For SUPRA PACIFIC MANAGEMENT CONSULTANCY LTD

DIPU GEORGE  
COMPANY SECRETARY



**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 SIX MONTHS ENDED SEPTEMBER 30, 2020

Sr. No.	Particulars	Quarter ended			Six months ended		Year ended
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		(Unaudited)	(Unaudited) (refer note 4)	(Unaudited) (refer note 4)	(Unaudited)	(Unaudited) (refer note 4)	(Audited) (refer note 4)
	<b>Revenue from operations</b>						
(i)	Interest income						
(ii)	Fees and Commission Income	9.59	7.53	-	17.12	-	5.48
<b>(I)</b>	<b>Total revenue from operations</b>	0.01	0.15	-	0.16	-	-
<b>(II)</b>	<b>Other income</b>	<b>9.60</b>	<b>7.68</b>	-	<b>17.28</b>	-	<b>5.48</b>
<b>(III)</b>	<b>Total income (I+II)</b>	-	-	-	-	-	-
	<b>Expenses</b>	<b>9.60</b>	<b>7.68</b>	-	<b>17.28</b>	-	<b>5.48</b>
(i)	Finance costs						
(ii)	Impairment on financial instruments	2.39	-	-	2.39	-	-
(iii)	Employee benefits expenses	2.07	(0.75)	-	1.32	-	(0.36)
(iv)	Depreciation, amortization and impairment	9.28	0.10	0.83	9.38	1.71	3.71
(v)	Other expenses	0.87	0.03	-	0.90	-	0.08
<b>(IV)</b>	<b>Total expenses</b>	<b>10.26</b>	<b>3.74</b>	<b>13.84</b>	<b>14.00</b>	<b>15.07</b>	<b>9.83</b>
<b>(V)</b>	<b>(Loss) / profit before tax (III-IV)</b>	<b>24.87</b>	<b>3.12</b>	<b>14.67</b>	<b>27.99</b>	<b>16.78</b>	<b>13.26</b>
<b>(VI)</b>	<b>Tax expense:</b>	<b>(15.27)</b>	<b>4.56</b>	<b>(14.67)</b>	<b>(10.71)</b>	<b>(16.78)</b>	<b>(7.78)</b>
(1)	Current tax						
(2)	Deferred tax	-	1.04	-	1.04	-	-
(3)	Current tax relating to earlier years	3.77	-	-	3.77	-	-
		-	-	(8.47)	-	(8.47)	1.41
<b>(VII)</b>	<b>(Loss)/profit for the period/year (V-VI)</b>	<b>3.77</b>	<b>1.04</b>	<b>(8.47)</b>	<b>4.81</b>	<b>(8.47)</b>	<b>1.41</b>
<b>(VIII)</b>	<b>Other comprehensive income</b>	<b>(19.04)</b>	<b>3.52</b>	<b>(6.20)</b>	<b>(15.52)</b>	<b>(8.31)</b>	<b>(9.19)</b>
(A) (i)	Items that will not be reclassified to profit or loss						
	Remeasurements of the defined benefit plans (net of tax)	-	-	-	-	-	-
<b>(IX)</b>	<b>Total comprehensive income (VII+VIII)</b>	<b>(19.04)</b>	<b>3.52</b>	<b>(6.20)</b>	<b>(15.52)</b>	<b>(8.31)</b>	<b>(9.19)</b>
<b>(X)</b>	<b>Paid-up equity share capital (Face value of ₹10/- each)</b>	<b>550.08</b>	<b>550.08</b>	<b>550.08</b>	<b>550.08</b>	<b>550.08</b>	<b>550.08</b>
<b>(XI)</b>	<b>Other equity</b>						
<b>(XII)</b>	<b>Earnings per equity share (*not annualised):</b>						<b>(15.96)</b>
(a)	Basic (₹)	*(0.35)	*0.06	*(0.11)	*(0.28)	*(0.15)	(0.17)
(b)	Diluted (₹)	*(0.35)	*0.06	*(0.11)	*(0.28)	*(0.15)	(0.17)





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Notes:

1 Statement of Assets and Liabilities as at September 30, 2020

Particulars	(₹ lakh)	
	As at September 30, 2020	As at March 31, 2020
	(Unaudited)	(Audited) (refer note 4)
<b>ASSETS</b>		
<b>(I) Financial assets</b>		
(a) Cash and cash equivalents	98.48	92.27
(b) Bank balance other than (a) above	510.00	-
(c) Receivables		
(i) Trade receivables	-	-
(ii) Other receivables	-	-
(d) Loans	-	-
(e) Investments	404.29	345.24
(f) Other financial assets	-	162.10
	4.74	-
<b>(2) Non-financial assets</b>		
(a) Property, plant and equipment	2.59	-
(b) Right of use asset	168.54	-
(c) Other non-financial assets	3.01	1.07
<b>TOTAL - ASSETS</b>	<b>1,191.65</b>	<b>600.68</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>(I) Financial liabilities</b>		
(a) Payables		
(i) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b) Debt securities (refer note 5)	-	-
(c) Borrowings (other than debt securities)	511.35	-
(d) Lease liability	-	33.33
(e) Other financial liabilities	163.80	-
	5.57	0.99
<b>(2) Non financial liabilities</b>		
(a) Current tax liabilities (net)	33.06	32.01
(b) Deferred tax liability	3.77	-
(c) Other non-financial liabilities	2.35	0.23
<b>(3) EQUITY</b>		
(a) Equity share capital	550.08	550.08
(b) Other equity	(78.33)	(15.96)
<b>TOTAL - LIABILITIES AND EQUITY</b>	<b>1,191.65</b>	<b>600.68</b>





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## 2 Statement of cash flows for the six months ended September 30, 2020

Particulars	(₹ lakh)	
	Six months ended September 30, 2020	Six months ended September 30, 2019
	(Unaudited)	(Unaudited) (refer note 4)
<b>A. Cash flow from operating activities</b>		
Loss before tax		
<b>Adjustments for:</b>	(10.71)	(8.31)
Depreciation, amortization and impairment	0.90	-
Impairment on financial instruments	1.32	-
<b>Operating loss before working capital changes</b>	<b>(8.49)</b>	<b>(8.31)</b>
<b>Changes in working capital:</b>		
Increase in financial assets & non financial assets	(175.82)	-
Increase/(decrease) in financial & non financial liabilities	171.86	(69.47)
<b>Cash used in operations</b>	<b>(12.45)</b>	<b>(77.78)</b>
Net income tax refunds	-	85.29
Loans disbursed (net of repayments)	(60.37)	(1.94)
<b>Net cash (used in) / generated from operating activities (A)</b>	<b>(72.82)</b>	<b>5.57</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant and equipment	(2.89)	-
Bank balances not considered as Cash and cash equivalents	(510.00)	-
Net proceeds from sale of investments	162.10	-
<b>Net cash used in investing activities (B)</b>	<b>(350.79)</b>	<b>-</b>
<b>C. Cash flow from financing activities</b>		
Expense for increase in authorised equity share capital	(46.85)	-
Proceeds from borrowings	510.00	-
Repayment of borrowings	(33.33)	-
<b>Net cash generated from financing activities (C)</b>	<b>429.82</b>	<b>-</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>6.21</b>	<b>5.57</b>
Cash and cash equivalent at the beginning of the period	92.27	1.83
<b>Cash and cash equivalents at the end of the period</b>	<b>98.48</b>	<b>7.40</b>

3 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 November 11, 2020. The Statutory Auditors of the Company have carried out limited review of the aforesaid results.

4 The figures for the quarter ended June 30, 2020, quarter and six months ended September 30, 2020 and year ended March 31, 2020 were subjected to review/audit by erstwhile statutory auditors of the Company.

5 Debt securities includes ₹ 510 lakh debenture application money pending allotment of Secured Redeemable Non Convertible Debentures ("NCDs") of face value of ₹1000 each at par on a private placement basis. The NCDs were allotted to eligible applicants on October 5, 2020.

6 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.

Corporate Office: Door No. 6/671-37, First Floor, Chakrampilly Avenue,  
Judgemukku, Seaport Airport Road, Thrikkakara, Ernakulam - 682021, Kerala  
Tel: 0484 6735544 | Email: info@suprapacific.com | Website: www.suprapacific.com





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- Company will continue to monitor any material changes to the future economic conditions.
- 7 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
- 8 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"
- 9 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 : November 11, 2020



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

**TO THE BOARD OF DIRECTORS OF  
SUPRA PACIFIC MANAGEMENT CONSULTANCY LIMITED**

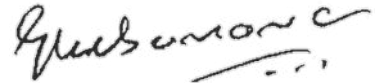
1. We have reviewed the accompanying Statement of Unaudited Financial Results of **SUPRA PACIFIC MANAGEMENT CONSULTANCY LIMITED** (the "Company"), for the quarter and six months ended September 30, 2020 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of 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 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.

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**Deloitte  
Haskins & Sells**

5. The comparative financial information of the Company for the previous reporting periods included in the Statement have been reviewed / audited by the predecessor auditors. The report on these comparative financial information expressed an un-modified conclusion / opinion. Our conclusion on the Statement is not modified in respect of this matters.

For **DELOITTE HASKINS & SELLS**  
Chartered Accountants  
(Firm Regn. No. 008072S)



G. K. Subramaniam  
Partner  
(Membership No.109839)  
(UDIN: 20109839AAAAXO6443)

Date: November 11, 2020