



Date: October 01, 2024

To,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Sub: Re-submission of Financial Results for the Quarter Ended June 30, 2024

Dear Sir/Madam,

This is with reference to the query received from Bombay Stock Exchange, We are re-submitting herewith Standalone and Consolidate Financial Results along with Limited Review Report.

For S P Capital Financing Limited

Sonali Sudhir Bapardekar
Company Secretary and Compliance Officer
M.No.: A66065



JMT & associates

CHARTERED ACCOUNTANTS

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Opp. Andheri Rly. Stn., Andheri (East), Mumbai - 400 069
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INDEPENDENT AUDITORS' LIMITED REVIEW REPORT OF STANDALONE INTERIM FINANCIAL RESULTS

To,
**The Board of Directors,
S P Capital Financing Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **S P Capital Financing Limited** ('the Company'), for the quarter ended June 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.
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 ("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.
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 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.
4. *Basis of Qualified Opinion:*
As stated in Note No.6 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. 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 : 24048639BKCCRQ7852

Place : Mumbai
Dated : August 13, 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 : spcapitalfin@gmail.com Script Code 530289

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE 1ST QUARTER AS ON 30TH JUNE 2024

(Rs In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-24	30-Jun-23	31-Mar-24	31-Mar-24
	CONTINUING OPERATION	(Un Audited)	(Un Audited)	(Audited)	(Audited)
	Revenue from Operation				
(i)	Interest Income	92.90	48.45	52.93	246.30
(ii)	Dividend Income	2.21	0.95	2.48	8.80
(iii)	Net Gain on Fair Value Changes	-	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-
(v)	Other Operating Income	-	-	-	-
I	Total Revenue from Operation	95.10	49.40	55.41	255.10
II	Other Income	12.00	1.70	-16.99	-
III	Total Income (I+II)	107.10	51.11	38.00	255.10
	Expenses				
(i)	Finance Costs	43.89	23.86	14.46	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	7.54	8.01	8.85	30.97
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-
(viii)	Other Expenses	16.28	8.12	-6.20	48.90
IV	Total Expenses	67.72	39.99	17.11	181.34
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	39.39	11.11	21.31	73.76
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	39.39	11.11	21.31	73.76
VIII	Tax Expenses:				
(1)	Current Tax	10.00	2.75	-	20.00
(2)	Deferred Tax	-	-	-	-
(3)	Tax of earlier years	-	-	2.61	2.61
IX	Profit/(Loss) for the Period from Continuing Operations	29.39	8.36	23.92	56.37
X	Profit/(Loss) from Discontinued Operations	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-				
XIII	Profit/(Loss) for the Period (IX+XII)	29.39	8.36	23.92	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	302.56	53.96	15.55	208.29
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	55.92	8.75	8.97	35.73
XV	Total Comprehensive Income for the period (XIII+XIV)	276.02	53.58	48.44	229.53
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	-	-	-	601.22
XVII	Other Equity as per Balance Sheet	-	-	-	652.81
XVIII	Earning per Equity Share (for Continuing Operation):				
(1)	Basic	0.49	0.14	0.40	0.94
(2)	Diluted	0.49	0.14	0.40	0.94
XIX	Earning per Equity Share (for Discontinued Operation):				
(1)	Basic	-	-	-	-
(2)	Diluted	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing)				
(1)	Basic	0.49	0.14	0.40	0.94
(2)	Diluted	0.49	0.14	0.40	0.94

Notes:

- The above Financial Results for the quarter & year ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13th August 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.
- 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.
- Provision for Gratuity and Leave encashment has been made on estimated basis



For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

PLACE: MUMBAI
DATE: 13/08/2024

Independent Auditors' Limited Review Report on unaudited consolidated quarterly 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 subsidiaries/Associates (the Parent and its subsidiaries and Associates together referred to as "the Group"), and its share of the **net profit** after tax of its associates/joint ventures for the quarter ended **June 30, 2024** and for the period from April 1, 2024 to June 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, 2023 to June 30, 2023 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.6 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 and *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 statements of Pride Orchades Pvt Ltd, associates whose financial results 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.

Mumbai, August 13, 2024



For **JMT & Associates**
Chartered Accountants
FRN No. 104167W

A handwritten signature in blue ink, appearing to read "Amar Bafna".

AMAR BAFNA
Partner
Membership No. 048639
UDIN: 24048639BKCCRR3732

S.P. CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

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

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-24	30-Jun-23	31-Mar-24	31-Mar-24
		(Un Audited)	(Un Audited)	(Audited)	(Audited)
	CONTINUING OPERATION				
	Revenue from Operation				
(i)	Interest Income	92.90	48.45	52.93	246.30
(ii)	Dividend Income	2.21	0.95	2.48	8.80
(iii)	Net Gain on Fair Value Changes				
(iv)	Sale of Shares & Securities				
(v)	Other Operating Income				
I	Total Revenue from Operation	95.10	49.40	55.41	255.10
II	Other Income	12.00	1.70	-16.99	-
III	Total Income (I+II)	107.10	51.11	38.42	255.10
	Expenses				
(i)	Finance Costs	43.89	23.86	14.46	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	7.54	8.01	8.85	30.97
(vi)	Impairment of Financial Instruments (Expected Credit Loss)				
(vii)	Depreciation and Amortization Expenses				
(viii)	Other Expenses	16.28	8.12	-6.20	48.90
IV	Total Expenses	67.72	39.99	17.11	181.34
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	39.39	11.11	21.31	73.76
VI	Exceptional Items				
	Share of Profit /(Loss) from Associates (Equity Method)	0.03			
VII	Profit/(Loss) before Tax (V-VI)	39.42	11.11	21.31	73.76
VIII	Tax Expenses:				
(1)	Current Tax	10.00	2.75	-	20.00
(2)	Deferred Tax				
(3)	Tax of earlier years			2.61	2.61
IX	Profit/(Loss) for the Period from Continuing Operations	29.42	8.36	23.92	56.37
X	Profit/(Loss) from Discontinued Operations				
XI	Tax Expenses of Discontinued Operations				
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XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)				601.22
XVII	Other Equity as per Balance Sheet				652.81
XVIII	Earning per Equity Share (for Continuing Operation):				
(1)	Basic	0.49	0.14	0.40	0.94
(2)	Diluted	0.49	0.14	0.40	0.94
XIX	Earning per Equity Share (for Discontinued Operation):				
(1)	Basic	-	-	-	-
(2)	Diluted	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing				
(1)	Basic	0.49	0.14	0.40	0.94
(2)	Diluted	0.49	0.14	0.40	0.94

Notes:

- The above Financial Results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13th August, 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.
- 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.
- Provision for Gratuity and Leave encashment has been made on estimated basis
- Previous period's / Year's figures have been regrouped /rearranged wherever necessary.



For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

PLACE: MUMBAI
DATE: 13/08/2024