



**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

SPMC/2021-22

Date 13.11.2021

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

Dear Sirs,

Sub: Outcome of Board Meeting held on Saturday 13<sup>th</sup> November, 2021

Ref: Supra Pacific Management Consultancy limited

Dear Sir/ Madam,

Further to our letter dated 2<sup>nd</sup> November, 2021 and Pursuant to Regulation 33 of the SEBI LODR Regulation, 2015 the Board of Directors of at their meeting held on 13<sup>th</sup> November, 2021 approved following:

1. Standalone un-audited financial result for the quarter and half year ended 30<sup>th</sup> September, 2021 as well as Standalone Assets and Liability and Cash Flow Statements as at 30<sup>th</sup> September 2021.
2. Limited Review Report on Standalone Financial results for the quarter and half year ended 30.09.2021 from Statutory Auditors M/s G Joseph and Associates, Chartered Accountants, Kochi.

We request you to kindly take note of the same.

Thanking You

Yours faithfully

For Supra Pacific Management Consultancy Ltd

Dipu George  
Company Secretary

# G. JOSEPH & ASSOCIATES

Chartered Accountants

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

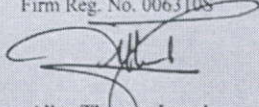
To the Board of Directors of Supra Pacific Management Consultancy Limited

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, 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 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: 13/11/2021

UDIN- 21228498AAAADK8996

For G Joseph & Associates  
Chartered Accountants  
Firm Reg. No. 0063108

  
Allen Thomas Joseph  
Partner  
M No. 228498



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2021							
Sr. No.	Particulars	(₹ in Lakh, except per equity share data)					
		Quarter ended			Six months ended		Year ended
		30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited) (refer note 4)	30-Sep-20 (Unaudited) (refer note 4)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited) (refer note 4)	31-Mar-21 (Audited) (refer note 4)
	<b>Revenue from operations</b>						
(i)	Interest income	138.95	134.63	9.59	273.58	17.12	168.71
(ii)	Fees and Commission Income	0.43	0.20	0.01	0.63	0.16	0.54
(I)	<b>Total revenue from operations</b>	<b>139.38</b>	<b>134.83</b>	<b>9.60</b>	<b>274.21</b>	<b>17.28</b>	<b>169.25</b>
(II)	Other income	2.89	1.46	-	4.35	-	30.99
(III)	<b>Total income (I+II)</b>	<b>142.27</b>	<b>136.29</b>	<b>9.60</b>	<b>278.56</b>	<b>17.28</b>	<b>200.24</b>
	<b>Expenses</b>						
(i)	Finance costs	70.01	63.05	2.39	133.06	2.39	76.87
(ii)	Impairment on financial instruments	7.36	12.93	2.07	20.29	1.32	12.62
(iii)	Employee benefits expenses	23.17	19.65	9.28	42.82	9.38	43.89
(iv)	Depreciation, amortization and impairment	4.76	4.61	0.87	9.37	0.90	10.57
(v)	Other expenses	20.84	15.28	10.26	36.12	14.00	43.41
(IV)	<b>Total expenses</b>	<b>126.14</b>	<b>115.52</b>	<b>24.87</b>	<b>241.66</b>	<b>27.99</b>	<b>187.36</b>
(V)	<b>(Loss) / profit before tax (III-IV)</b>	<b>16.13</b>	<b>20.77</b>	<b>(15.27)</b>	<b>36.90</b>	<b>(10.71)</b>	<b>12.88</b>
(VI)	<b>Tax expense:</b>						
(1)	Current tax	6.26	4.36	-	10.62	1.04	25.67
(2)	Deferred tax	(2.45)	0.73	3.77	(1.72)	3.77	(22.34)
		3.81	5.09	3.77	8.90	4.81	3.33
(VII)	<b>(Loss)/profit for the period/year (V-VI)</b>	<b>12.32</b>	<b>15.68</b>	<b>(19.04)</b>	<b>28.00</b>	<b>(15.52)</b>	<b>9.55</b>
(VIII)	<b>Other comprehensive income</b>	-	-	-	-	-	-
(IX)	<b>Total comprehensive income (VII+VIII)</b>	<b>12.32</b>	<b>15.68</b>	<b>(19.04)</b>	<b>28.00</b>	<b>(15.52)</b>	<b>9.55</b>
(X)	Paid-up equity share capital (Face value of ₹10/- each)	912.02	550.08	550.08	912.02	550.08	550.08
(XI)	<b>Other equity</b>						(56.38)
(XII)	<b>Earnings per equity share (*not annualised):</b>						
(a)	Basic (₹)	*0.21	*0.29	*(0.35)	*0.48	*(0.28)	0.17
(b)	Diluted (₹)	*0.21	*0.29	*(0.35)	*0.48	*(0.28)	0.17

For SUPRA PACIFIC MANAGEMENT  
CONSULTANCY LIMITED

  
Joby George  
Managing Director  
DIN: 06429801





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Notes:

1 Statement of Assets and Liabilities as at September 30, 2021

(₹ lakh)

Particulars	As at September 30, 2021	As at March 31, 2021
	(Unaudited)	(Audited) (refer note 4)
<b>ASSETS</b>		
(1) <b>Financial assets</b>		
(a) Cash and cash equivalents	914.81	68.71
(b) Loans	2,348.47	2,077.66
(c) Investments	75.33	-
(d) Other financial assets	11.58	9.39
(2) <b>Non-financial assets</b>		
(a) Deferred tax asset	24.07	22.34
(b) Property, plant and equipment	39.30	38.94
(c) Right of use asset	165.45	163.48
(d) Other non-financial assets	12.83	7.68
<b>TOTAL - ASSETS</b>	<b>3,591.84</b>	<b>2,388.20</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
(1) <b>Financial liabilities</b>		
(a) Payables		
(i) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	1.30	2.76
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	13.16	16.43
(b) Debt securities	2,122.77	1,495.79
(c) Subordinated liabilities	93.92	94.01
(d) Lease liability	167.63	160.14
(e) Other financial liabilities	16.82	56.66
(2) <b>Non financial liabilities</b>		
(a) Current tax liabilities (net)	5.08	16.88
(b) Provisions	30.20	14.50
(c) Other non-financial liabilities	36.34	37.33
(3) <b>EQUITY</b>		
(a) Equity share capital	912.02	550.08
(b) Other equity	192.60	(56.38)
<b>TOTAL - LIABILITIES AND EQUITY</b>	<b>3,591.84</b>	<b>2,388.20</b>

For SUPRA PACIFIC MANAGEMENT  
CONSULTANCY LIMITED

  
Joby George  
Managing Director  
DIN: 06429801





2 Statement of cash flows for the six months ended September 30, 2021

Particulars	(₹ lakh)	
	Six months ended September 30, 2021	Six months ended September 30, 2020
	(Unaudited)	(Unaudited) (refer note 4)
<b>A. Cash flow from operating activities</b>		
Profit / (Loss) before tax	36.90	(10.71)
Adjustments for:		
Interest income on loans	(267.74)	(19.42)
Finance Costs	135.48	2.39
Depreciation, amortization and impairment	9.37	0.90
Impairment on financial instruments	20.29	1.32
Net gain on fair value changes	(0.34)	-
Interest income from others	(3.61)	-
	<b>(106.55)</b>	<b>(14.81)</b>
<b>Operational cash flow from interest:</b>		
Interest received on loans	232.81	14.60
Finance costs	(120.16)	(2.05)
	<b>112.65</b>	<b>12.55</b>
<b>Changes in working capital:</b>		
Decrease/ (increase) in Loans	(256.17)	(55.54)
Decrease/ (increase) in Other Financial Assets	1.85	(4.74)
Decrease/ (increase) in Other Non Financial Asset	(9.43)	(171.08)
Increase/ (decrease) in Trade Payables	(4.73)	-
Increase/ (decrease) in Other Financial Liabilities	(40.08)	4.24
Increase/ (decrease) in Provisions	13.64	-
Increase/ (decrease) in Other Non-Financial Liabilities	(0.99)	167.27
	<b>(295.91)</b>	<b>(59.84)</b>
Taxes Paid (Net)	(21.00)	-
<b>Net cash (used in) / generated from operating activities (A)</b>	<b>(273.92)</b>	<b>(72.82)</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant and equipment	(3.17)	(2.89)
(Increase)/decrease in investments	(75.00)	-
Proceeds from assets held for sale	-	(510.00)
Net proceeds from sale of investments	-	162.10
<b>Net cash used in investing activities (B)</b>	<b>(78.17)</b>	<b>(350.79)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of equity shares, including securities premium	615.29	-
Payment of Security deposits	(4.20)	-
Proceeds from finance lease	7.45	-
Repayment of loan raised from director	-	(33.33)
Proceeds from issue of debentures	632.72	510.00
Equity capital raising expenses	(31.92)	(46.85)
Payment of lease liabilities	(21.16)	-
<b>Net cash generated from financing activities (C)</b>	<b>1,198.18</b>	<b>429.82</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>846.09</b>	<b>6.21</b>
Cash and cash equivalent at the beginning of the period	68.71	92.27
<b>Cash and cash equivalents at the end of the period</b>	<b>914.80</b>	<b>98.48</b>

For SUPRA PACIFIC MANAGEMENT  
CONSULTANCY LIMITED



Joby George  
Managing Director

Corporate Office: 24/563 A7, Central Tower, Palar No. 57319,  
Near Municipal Town Hall, Kalamassery, Kochi PIN-6822033

Tel: 0484 6735544 | Email: info@suprapacific.com | Website: www.suprapacific.com



**A Non-Banking Financial Company**

(Shares listed at BSE)

- 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 13, 2021. The Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- 4 The figures for the quarter ended June 30, 2021, quarter ended September 30, 2020, half-year ended September 30, 2020 and the year ended March 31, 2021 were subjected to review/audit by erstwhile statutory auditors of the Company.
- 5 Pursuant to authorisation of further infusion of capital through Preferential Issue by the Board of Directors of the Company at its meeting held on 21st July 2021 approving the issue size, fixing the issue price, fixing the record date and special resolution passed on 29th August 2021 through Postal Ballot by the shareholders, and also in accordance with the provisions of the Companies Act, 2013 and the applicable rules prescribed thereunder and the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, the Company has issued 36,19,361 fully paid up Equity Shares of face value of ₹10 each for cash at a price of ₹ 17 per Equity Share (including a premium of ₹7 per Equity Share) aggregating to ₹615.29 lakhs on preferential basis. These equity shares were allotted on 13th September, 2021.  
The fresh allotment of equity shares through Preferential Issue as stated above has resulted in an increase of equity share capital by ₹361.93 lakhs and the securities premium reserve by ₹253.36 lakhs.  
The share issue expenses of ₹82.35 lakhs had been adjusted against securities premium reserve as per the accounting policy.
- 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. The 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 becomes effective.
- 8 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.
- 9 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".
- 10 (a) Disclosures pursuant to RBI Notification - RBI/2020-21/16 DOR. No. BP.BC/3/21.04.048/2020-21

**Format -A**

Type of Borrower	(A) Number of accounts where resolution plan has been implemented under this window	(B) Exposure to accounts mentioned at (A) before implementation of the plan	(C) Of (B), aggregate amount of debt that was converted into other securities	(D) Additional funding sanctioned, if any, including between invocation of the plan and implementation	(E) Increase in provisions on account of the implementation of the resolution plan
Personal loans	-	-	-	-	-
Corporate persons	-	-	-	-	-
Of which, MSMEs	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

**Format -B**

Type of Borrower	Exposures to accounts classified as standard consequent to implementation of resolution plan- Position as at the end of the previous half year (A)	Of (A), aggregate debt that slipped into NPA during the half year	Of (A) amount written off during the half year	Of (A) amount paid by the borrowers during the half year	Exposure to a/cs classified as Standard consequent to implementation of Resolution plan- Position as at the end of this half-year
Personal loans	-	-	-	-	-
Corporate persons	-	-	-	-	-
Of which, MSMEs	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-





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MANAGEMENT CONSULTANCY LIMITED

A Non-Banking Financial Company

(Shares listed at BSE)

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(b) 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
		Personal Loans	Business Loans	Businesses
(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	-	-	-

10 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 13, 2021



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