



Date: 14th February, 2022
Scrip Code: 530289

To,
BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001.

Sub: Outcome of the Board Meeting and Submission of Unaudited Financials for the quarter ended 31st December, 2021

Dear Sir / Madam,

Pursuant to Regulation 33 read with Regulation 30 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held on 14th February, 2022 have inter-alia:

Approved the Unaudited financial results of the Company for the quarter ended 31st December, 2021

Accordingly, we are enclosing:

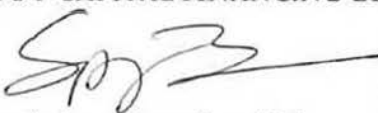
1. Approved Unaudited Financial Results for the quarter ended 31st December, 2021.
2. Auditor's Limited Review Report with an unmodified opinion on the Unaudited financial results of the Company for the quarter ended 31st December, 2021, issued by Statutory Auditors, JMT & Associates, Chartered Accountants.

The meeting of the Board of Directors commenced at 12:00 Noon and concluded at 02:00 P.M.

You are requested to kindly take note of the above.

Thanking you,

Yours Faithfully,
For S P CAPITAL FINANCING LTD


Sureshchand Premchand Jain



Managing Director

DIN: 00004402



JMT
& associates

CHARTERED ACCOUNTANTS

201, Apollo Chambers Premises Co-Op Soc Ltd, Mogra Village, Old Nagardas Road,
Andheri (East), Mumbai - 400 069 • Tel.: 91-22-26848347 / 28209371
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**Independent Auditors' Limited Review Report on unaudited standalone quarterly
and year to date results of the Company**

Review report to

The Board of Directors

S.P. CAPITAL FINANCING LIMITED

We have reviewed the accompanying statement of unaudited financial results of **S.P. CAPITAL FINANCING LIMITED** ("the Company") for the quarter ended December 31, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting (Ind AS-34) as 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 issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Mumbai, February 14, 2022



For JMT & Associates

Chartered Accountants

FRN No. 104167W

AMAR BAFNA

Partner

Membership No. 048639

UDIN : 22048639ABZGAH2845

S.P. CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

Regd Off : 908 Dalamal Tower, 211, Nariman Point, Mumbai - 400 021.

Phone: 40372424 Website: www.spcapital.in, E-mail : spcapitalfin@gmail.com Script Code 530289

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2021

As per Schedule III Division III

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Twelve Months Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	25.15	19.44	10.17	58.34	37.42	50.24
(ii)	Dividend Income	0.02	0.03	-	0.05	0.02	0.02
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	1.70	-	1.70	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	25.17	21.17	10.17	60.08	37.44	50.26
II	Other Income	-	151.89	1.81	151.90	1.81	535.21
III	Total income (I+II)	25.17	173.06	11.98	211.97	39.24	585.47
	Expenses						
(i)	Finance Costs	2.62	1.94	-	6.48	-	-
(ii)	Net loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and	-	1.30	-	1.30	-	-
(v)	Employee Benefits Expenses	3.58	3.33	3.40	11.25	12.74	14.03
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	13.68	6.98	3.34	23.60	9.57	24.14
IV	Total Expenses	19.88	13.55	6.73	42.63	22.31	38.17
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	5.28	159.51	5.24	169.34	16.93	547.31
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	5.28	159.51	5.24	169.34	16.93	547.31
VIII	Tax Expenses:						
	(1) Current Tax	1.17	34.79	1.35	37.26	4.40	3.22
	(2) Deferred Tax	-	-	-	-	-	0.06
IX	Profit/(Loss) for the Period from Continuing Operations (VII-	4.11	124.71	3.89	132.08	12.54	544.03
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)	4.11	124.71	3.89	132.08	12.54	544.03
XIV	Other Comprehensive Income						
	A (i) Items that will be Reclassified to Profit or Loss	0.89	0.23	1.21	0.17	0.65	1.04
	(ii) Income Tax relating to Items that will be Reclassified to Profit or Loss	0.20	0.05	0.31	0.04	0.17	0.23
	B (i) Items that will not be Reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	4.81	124.53	4.78	132.21	13.02	543.22
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	601.22	601.22	601.22	601.22	601.22	601.22
XVII	Other Equity as per Balance Sheet	-	1,363.19	-	-	-	1,225.80
XVIII	Earning per Equity Share (for Continuing Operation):						
	(1) Basic	0.07	2.07	0.07	2.20	0.21	9.00
	(2) Diluted	0.07	2.07	0.07	2.20	0.21	9.06
XIX	Earning per Equity Share (for Discontinued Operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing						
	(1) Basic	0.07	2.07	0.07	2.20	0.21	9.06
	(2) Diluted	0.07	2.07	0.07	2.20	0.21	9.06

Notes:

- The above Financial Results for the Quarter ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th February, 2022.
- The Company is engaged primarily in the business of Financial Services, share Trading and accordingly there are no separate reportable segments dealing with Segment Reporting. The Company's business is not subject to seasonal variation.




- 3 The outbreak of COVID 19 Pandemic and consequent lockdown has severely impacted business and operation of the Company since mid of the March 2020. The business of the companies are affected negatively all over the world and across industries since last week of March 2020. There are major impact on business of NBFC Companies. There are few impact on the business is impact as follows:
The revenue stream of the Company has been impacted marginally.
The Company has disbursed loans and advances to group Companies and management of the Company feels that there is liquidity issue for some time however loans are recoverable and good. There is no deterioration in the quality of loan disbursed except few temporary deferment of interest and principal for some time.

Details of impact of COVID 19 on NBFC Listed entities:

Capital and Financial resources - The Company has majority own funds and inter corporate funds and does not depend on banking funds hence there is no major impact on capital and financial resources of the Company.

Profitability - Company has limited exposure in the Stock market hence no major deviation in value of securities traded and investments. Accordingly profitability of the Company is impacted marginally.

Liquidity Positions - The Company has sufficient liquidity at present.

Ability to serve debts and other financial arrangements - The Company has sufficient liquidity and arrangement to serve the Inter Corporate Deposits.

Assets - The Company has financial assets distributed between fixed deposits and investment in inter group companies hence no deterioration in the quality of the assets.


Internal Financial Reporting and Controls - The Management is ensuring an effective internal financial reporting and control measures. System has been established to ensure the validity of transactions and safeguarding of assets.

Existing contracts/arrangement where non-fulfillment of the obligation by any party which may have impact - The Management is ensuring compliance with obligation by the borrowers and there may be some impact in future if situation persist for longer time. However at present the impact is unascertainable and uncertain.

- 4 Figure of previous period have been regrouped/rearranged wherever necessary.

PLACE: MUMBAI
DATE : 14.02.2022

S P CAPITAL FINANCING LTD


SURESHCHAND P. JAIN
MANAGING DIRECTOR
DIN No. 00004402



S.P.CAPITAL FINANCING LIMITED
STANDALONE BALANCE SHEET AS AT 31ST DECEMBER 2021

PARTICULARS	NOT E NO.	AS AT 31st DEC 2021 Rs.	AS AT 30th SEPT 2021 Rs.	AS AT 31st MARCH 2021 Rs.
ASSETS				
Financial Assets				
Cash and cash equivalents	1	8,80,538	2,57,525	13,43,532
Bank balances other than Cash and Cash equivalents above	2	1,66,19,757	1,63,71,370	1,59,08,024
Trade receivables	3	4,55,287	2,08,940	35,931
Loans & Advances	4	18,83,12,967	16,14,03,509	14,16,99,566
Investments	5	2,59,08,684	2,39,88,990	2,41,60,789
Other financial assets	6	1,29,075	2,17,575	27,300
Total Financial Assets		23,23,06,307	20,24,47,908	18,31,75,141
Non-Financial Assets				
Inventories	7	-	-	-
Deferred Tax Assets (Net)		76,698	80,340	80,340
Property, plant and equipment	8	-	-	25,11,000
Other Non financial assets		-	-	-
Total Non-Financial Assets		76,698	80,340	25,91,340
Total Assets		23,23,83,005	20,25,28,248	18,57,66,481
EQUITY AND LIABILITIES				
Financial Liabilities				
Borrowings	9	3,25,93,073	1,61,936	2,86,759
Trade payables	10	4,020	2,88,709	42,343
Other financial liabilities	11	8,24,703	7,08,503	4,17,126
Total Financial Liabilities		3,34,21,796	11,59,148	7,46,228
Non-Financial Liabilities				
Deferred tax liabilities (net)		-	-	-
Provisions	12	60,44,000	59,28,000	23,18,000
Total Non-Financial Liabilities		60,44,000	59,28,000	23,18,000
Total Liabilities		3,94,65,796	70,87,148	30,64,228
Equity				
Equity share capital	13	6,01,22,000	6,01,22,000	6,01,22,000
Other equity	14	13,27,95,209	13,53,19,101	12,25,80,254
Total Equity		19,29,17,209	19,54,41,101	18,27,02,254
TOTAL EQUITY AND LIABILITIES		23,23,83,005	20,25,28,248	18,57,66,482
		(0)	0	0

Other notes to Accounts & the accompanying notes are an integral part of Standalone Financial Statements



S.P.CAPITAL FINANCING LIMITED

Statement of Profit and loss for the period ended 31st December 2021

	PARTICULARS	NOTE No.	For the Nine Months ended 31st Dec 2021 Rs.	For the quarter ended 31st Dec 2021 Rs.	For the Half Year ended 30th SEPT 2021 Rs.	For the quarter ended 30th SEPT 2021 Rs.	For the quarter ended 30 th JUNE 2021 Rs.
I.	Income						
II.	Revenue From Operations	15	60,07,971	25,16,532	34,91,439	21,16,511	13,74,928
III.	Other Income	16	1,51,89,500	-	1,51,89,500	1,51,89,000	500
	Total Income		2,11,97,471	25,16,532	1,86,80,939	1,73,05,511	13,75,428
IV.	Expenses:						
	Purchase of Stock-in-Trade	17	1,29,750	-	1,29,750	1,29,750	-
	Employee benefits expense	18	11,24,902	3,57,805	7,67,097	4,67,903	2,99,194
	Finance Cost	19	6,48,251	2,62,206	3,86,045	1,94,427	1,91,618
	Depreciation and amortization expense	8	-	-	-	-	-
	Other expenses	20	23,60,429	13,68,097	9,92,332	6,97,792	2,94,540
	Total expenses		42,63,351	19,88,108	22,75,224	14,89,872	7,85,352
V.	Profit before exceptional and extraordinary items and tax (III - IV)		1,69,34,140	5,28,425	1,64,05,715	1,58,15,639	5,90,076
VI.	Exceptional items		-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)		1,69,34,140	5,28,425	1,64,05,715	1,58,15,639	5,90,076
VIII.	Extraordinary items		-	-	-	-	-
IX.	Profit before tax (VII - VIII)		1,69,34,140	5,28,425	1,64,05,715	1,58,15,639	5,90,076
X.	Tax expense:						
	(1) Current tax		37,26,000	1,17,000	36,10,000	34,79,441	1,29,817
	(2) Deferred tax		-	-	-	-	-
	(3) Tax for earlier years		-	-	-	-	-
	Total Tax expense		37,26,000	1,17,000	36,10,000	34,79,441	1,29,817
XI.	Profit/(Loss) for the period from continuing operations (IX-X)		1,32,08,140	4,11,425	1,27,95,715	1,23,36,198	4,60,259
XII.	Profit/(Loss) from discontinuing operations		-	-	-	-	-
XIII.	Tax expense of discontinuing operations		-	-	-	-	-
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)		-	-	-	-	-
XV.	Profit/(Loss) for the period (XI+XIV)		1,32,08,140	4,11,425	1,27,95,715	1,23,36,198	4,60,259
	Other Comprehensive Income						
	Income reclassifiable to P&L		16,558	89,466	(72,908)	(2,31,898)	1,58,989
	Tax thereon		-3,643	-19,683	16,040	51,017	-34,978
	Income not reclassifiable to P&L		-	-	-	-	-
	Tax thereon		-	-	-	-	-
	Total Other Comprehensive Income		12,915	69,784	(56,869)	(1,80,880)	1,24,012
	Total Comprehensive Income		1,32,21,055	4,81,208	1,27,38,846	1,21,55,318	5,84,271
XVII.	Earnings per equity share of face value of Rs. 10 each Basic & Diluted (in Rupees)	21	2.20	0.07	2.13	2.05	0.08
Other notes to Accounts & the accompanying notes are an integral part of Standalone Financial Statements							

As per our report of even date

For & on behalf of the Board
For S P CAPITAL FINANCING LTD
CIN No.: L74140MH1983PLC02949

MR SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN No 00004402

MRS MEENA S JAIN
DIRECTOR
DIN No. 00004413





JMT
& associates

CHARTERED ACCOUNTANTS

201, Apollo Chambers Premises Co-Op Soc Ltd, Mogra Village, Old Nagardas Road,
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Telefax : 91-22-26848347 • Website : jmta.co.in • Email : amar.jmta@gmail.com

**Independent Auditors' Limited Review Report on unaudited consolidated quarterly
and year to date 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 **December 31, 2021** and for the period from April 1, 2021 to December 31, 2021 ("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, 2021 to December, 2021 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. The Statement includes the results of the following entities:

List of Associate

Pride Orchades Private Limited (45% Shareholding)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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.
6. We have reviewed the financial statements of Pride Orchades Pvt Ltd, associates whose financial results of the entity 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, February 14, 2022

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



[Signature]
AMAR BAFNA
Partner
Membership No. 048639
UDIN : 22048639ABZGSD9043

S.P. CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

Regd Off : 908 Dalmaj Tower, 211, Nariman Point, Mumbai - 400 021.

Phone: 40372424 Website: www.spcapital.in, E-mail : spcapitalfin@gmail.com Script Code 530289

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2021

As per Schedule III Division III

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Twelve Months Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	25.11	19.40	10.14	58.22	37.31	50.11
(ii)	Dividend Income	0.02	0.03	-	0.05	0.02	0.02
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	1.70	-	1.70	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	25.12	21.13	10.14	59.97	37.33	50.13
II	Other Income	-	151.89	1.80	151.90	1.80	534.94
III	Total Income (I+II)	25.12	173.02	11.93	211.86	39.13	585.07
	Expenses						
(i)	Finance Costs	2.62	1.94	-	6.48	-	-
(ii)	Net loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and	-	1.30	-	1.30	-	-
(v)	Employee Benefits Expenses	3.58	4.68	3.40	11.25	12.74	14.03
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	13.68	6.98	3.34	23.60	9.57	24.14
IV	Total Expenses	19.88	14.90	6.74	42.63	22.31	38.17
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	5.24	158.12	5.20	169.23	16.82	546.90
VI	Exceptional Items	-	-	-	-	-	-
	Share of Profit/(Loss) of Associates (Equity Method)	0.10	0.03	-	0.07	0.01	0.27
VII	Profit/(Loss) before Tax (V-VI)	5.35	158.09	5.19	169.30	16.83	547.17
VIII	Tax Expenses:						
	(1) Current Tax	1.18	34.78	1.37	37.26	4.40	3.22
	(2) Deferred Tax	-	-	-	-	-	0.06
IX	Profit/(Loss) for the Period from Continuing Operations (VII-)	4.17	123.31	3.82	132.04	12.43	543.89
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)	4.17	123.31	3.82	132.04	12.43	543.89
XIV	Other Comprehensive Income	-	-	-	-	-	-
	A (i) Items that will be Reclassified to Profit or Loss	0.89	2.32	1.21	0.17	0.65	1.04
	(ii) Income Tax relating to Items that will be Reclassified to Profit or Loss	0.20	0.51	0.31	0.04	0.17	0.23
	B (i) Items that will not be Reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	4.86	121.50	4.72	132.17	12.92	543.01
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	601.22	601.22	601.22	601.22	601.22	601.22
XVII	Other Equity as per Balance Sheet	1,706.65	1,701.79	1,030.81	1,706.65	1,030.81	1,574.48
XVIII	Earning per Equity Share (for Continuing Operation):						
	(1) Basic	0.07	2.05	0.07	2.20	0.21	9.05
	(2) Diluted	0.07	2.05	0.07	2.20	0.21	9.05
XIX	Earning per Equity Share (for Discontinued Operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing)						
	(1) Basic	0.07	2.05	0.07	2.20	0.21	9.05
	(2) Diluted	0.07	2.05	0.07	2.20	0.21	9.05

Notes:

- The above Financial Results for the Quarter ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th February, 2022.
- The Company is engaged primarily in the business of Financial Services, share Trading and accordingly there are no separate reportable segments dealing with Segment Reporting. The Company's business is not subject to seasonal variation.

3 The outbreak of COVID 19 Pandemic and consequent lockdown has severely impacted business and operation of the Company since mid of the March 2020. The business of the companies are affected negatively all over the world and across industries since last week of March 2020. There are major impact on business of NBFC Companies. There are few impact on the business is impact as follows:
The revenue stream of the Company has been impacted marginally.
The Company has disbursed loans and advances to group Companies and management of the Company feels that there is liquidity issue for some time however loans are recoverable and good. There is no deterioration in the quality of loan disbursed except few temporary deferment of interest and principal for some time.

Details of impact of COVID 19 on NBFC Listed entities:

Capital and Financial resources - The Company has majorly own funds and inter corporate funds and does not depend on banking funds hence there is no major impact on capital and financial resources of the Company.

Profitability - Company has limited exposure in the Stock market hence no major deviation in value of securities traded and investments. Accordingly profitability of the Company is impacted marginally.

Liquidity Positions - The Company has sufficient liquidity at present.

Ability to serve debts and other financial arrangements - The Company has sufficient liquidity and arrangement to serve the Inter Corporate Deposits.

Assets - The Company has financial assets distributed between fixed deposits and investment in inter group companies hence no deterioration in the quality of the assets.

Internal Financial Reporting and Controls - The Management is ensuring an effective internal financial reporting and control measures. System has been established to ensure the validity of transactions and safeguarding of assets.

Existing contracts/arrangement where non-fulfillment of the obligation by any party which may have impact - The Management is ensuring compliance with obligation by the borrowers and there may be some impact in future if situation persist for longer time. However at present the impact is unascertainable and uncertain.

4 Figure of previous period have been regrouped/rearranged wherever necessary.

PLACE: MUMBAI
DATE: 14.02.2022

S P CAPITAL FINANCING LTD

SURESHCHAND P JAIN
MANAGING DIRECTOR

CIN No. 00004402



S.P.CAPITAL FINANCING LIMITED

Notes on financial statement as on and for the period ended 31st December 2021

NOTE 01:- Financial Assets - Cash and Cash equivalents

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
Balances with banks			
In Current accounts	27,074	1,39,299	13,00,219
Cash in hand	8,29,038	93,799	18,886
Other Bank Balances			
Unpaid Dividend accounts	24,426	24,426	24,426
Total	8,80,538	2,57,525	13,43,532

NOTE 02:- Bank balance other than those Disclosed in Note 1 above

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
In Deposit Account held as margin money	1,66,19,757	1,63,71,370	1,59,08,024
Total	1,66,19,757	1,63,71,370	1,59,08,024

NOTE 3:- Trade Receivable

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
Unsecured - Other	4,55,287	2,08,940	35,931
Total	4,55,287	2,08,940	35,931

NOTE 4:- LOANS AND ADVANCES

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
Un-secured considered good			
Loans to employees	8,000	14,000	20,000
Loan & Advances to related party	18,41,14,331	15,80,26,526	14,01,20,163
Loans & advances to Others	-	-	-
TDS and Advance tax	41,90,635	33,62,983	15,59,403
Total	18,83,12,967	16,14,03,509	14,16,99,566

NOTE 5:- Other Financial Assets - INVESTMENTS

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
QUOTED - Investment (At FVTPL)			
Investment in Listed Entities	21,89,082	2,69,388	4,41,187
Unquoted-(At Cost)			
Pride & Expert Properties P Ltd (125000 Equity shares of Rs. 10 each fully paid up)	-	-	-
Pride Hotels Ltd (1633950 Equity shares of Rs. 10 each fully paid up)	24,70,900	24,70,900	24,70,900
Pride Orchades Pvt Ltd (450000 Equity shares of Rs. 10 each fully paid up)	45,23,502	45,23,502	45,23,502
Shares - Kopra Estate Pvt Ltd (18000 Equity shares of Rs. 10 each fully paid up)	76,34,250	76,34,250	76,34,250
Shares - S P Capital Consultants Pvt Ltd (48700 Equity shares of Rs. 10 each fully paid up)	90,90,950	90,90,950	90,90,950
Total	2,59,08,684	2,39,88,990	2,41,60,789



NOTE 06:- Other Financial Assets

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
<u>Un-secured considered good</u>			
<u>Security Deposits:</u>			
Electricity and Other Deposits	27,300	27,300	27,300
Prepaid expenses	1,01,775	1,90,275	-
Rental Deposit	-	-	-
Total	1,29,075	2,17,575	27,300

NOTE 07:- INVENTORIES

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
Stock in Trade*	-	-	-
Total	-	-	-

S.P.CAPITAL FINANCING LIMITED

Notes on financial statement as on and for the year ended 31st March 2021

NOTE 9:- Borrowings

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
Unsecured Loan	3,25,93,073	1,61,936	2,86,759
Total	3,25,93,073	1,61,936	2,86,759

NOTE 10:- Trade Payable

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
Trade Payable	4,020	2,88,709	42,343
Total	4,020	2,88,709	42,343

NOTE 11:- Other Financial Liabilities

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
Unpaid dividends	24,426	24,426	24,426
Audit Fees Payable	1,95,050	2,40,050	2,40,050
Director Sitting Fees Payable	-	-	-
Retainership Fees Payable	13,000	13,000	13,000
Rent Payable	5,31,000	3,54,000	-
TDS Payable	3,027	8,027	85,650
Gratuity Payable	15,000	15,000	-
Salary payable	43,200	54,000	54,000
Total	8,24,703	7,08,503	4,17,126

NOTE 12:- Non Financial Liabilities- PROVISIONS

Particulars	31ST DEC 2021 Rs.	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
Provision For Income Tax	51,69,000	50,53,000	14,43,000
Provision For N.P.A	8,75,000	8,75,000	8,75,000
Total	60,44,000	59,28,000	23,18,000

