

S.P.CAPITAL FINANCING LIMITED

908, Dalamal Tower, 211, Nariman Point, Mumbai – 400 021.

Tel. 40372424/22824945/22834051

Fax No. 22844052

CIN NO. L74140MH1983PLC029494, Scrip Code: 530289

Website: www.spcapital.in, Email Id: spcapitalfin@gmail.com

Date: 12.11.2021

To,

BSE Limited,

P. J. Towers, Dalal Street, Fort, Mumbai – 400 001

Ref.: BSE Scrip Code No. "530289"

Sub.: Outcome of the Board Meeting

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e., on Friday, November 12, 2021 (which commenced at 3:00 p.m. and concluded at 5.40 p.m.), inter alia, has approved the following:

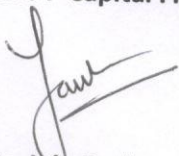
Approval of Unaudited Financial Results (Standalone and Consolidated) of the Company for the Second Quarter September 30, 2021:

Upon recommendation of the Audit Committee, the Board of Directors has approved the Unaudited Financial Results (Standalone & Consolidated) as per Indian Accounting Standards (IND AS) for the Second Quarter on September 30, 2021 (enclosed herewith). The Board of Directors took note of the Limited Review Report of the Statutory Auditors on the Unaudited Financial Results (Standalone & Consolidated) for the Second Quarter on September 30, 2021 (enclosed herewith). The Limited Review Report of the Statutory Auditors is with unmodified opinion with respect to the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Second Quarter on September 30, 2021.

We request you to take the above on your record.

Thanking you,

For S P Capital Financing Limited



Ms. Julie Pavle

Company Secretary & Compliance Officer

ACS 60429



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
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 **September 30, 2021** and for the period from April 1, 2021 to September 30, 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, 2020 to September, 2020 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, November 12, 2021

For **JMT & Associates**
Chartered Accountants

FRN No. 104167W



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AMAR BAFNA

Partner

Membership No. 048639

UDIN : 21048639AAAAHN8792

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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

As per Schedule III Division III

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Twelve Months Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	19.40	13.72	11.98	33.15	27.18	50.11
(ii)	Dividend Income	0.03	-	0.02	0.03	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	21.13	13.72	12.00	34.87	27.20	50.13
II	Other Income	151.89	0.01	-	151.90	-	534.94
III	Total Income (I+II)	173.02	13.72	12.00	186.77	27.20	585.07
	Expenses						
(i)	Finance Costs	1.94	1.92	-	3.86	-	-
(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	4.68	2.99	3.14	7.67	9.34	14.03
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	6.98	2.95	3.17	9.92	6.23	24.14
IV	Total Expenses	14.90	7.85	6.31	22.75	15.57	38.17
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	158.12	5.87	5.69	164.02	11.63	546.90
VI	Exceptional Items	-	-	-	-	-	-
	Share of Profit/(Loss) of Associates (Equity Method)	0.03	0.01	0.03	0.03	0.01	0.27
VII	Profit/(Loss) before Tax (V-VI)	158.09	5.88	5.72	163.99	11.64	547.17
VIII	Tax Expenses:						
	(1) Current Tax	34.78	1.30	1.48	36.08	3.03	3.22
	(2) Deferred Tax	-	-	-	-	-	0.63
IX	Profit/(Loss) for the Period from Continuing Operations (VII-)	123.31	4.58	4.24	127.91	8.61	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)	123.31	4.58	4.24	127.91	8.61	543.89
XIV	Other Comprehensive Income						
	A (i) Items that will be Reclassified to Profit or Loss	2.32	1.59	0.57	0.73	0.55	1.04
	(ii) Income Tax relating to Items that will be Reclassified to Profit or Loss	0.51	0.35	0.15	0.16	0.14	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)	121.50	5.82	3.81	127.34	8.20	543.08
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	1,701.79	1,574.48	1,030.81	1,701.79	1,030.81	1,574.48
XVIII	Earning per Equity Share (for Continuing Operation):						
	(1) Basic	2.05	0.08	0.07	2.13	0.14	9.05
	(2) Diluted	2.05	0.08	0.07	2.13	0.14	9.05
XIX	Earning per Equity Share (for Discontinued Operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing)						
	(1) Basic	2.05	0.08	0.07	2.13	0.14	9.05
	(2) Diluted	2.05	0.08	0.07	2.13	0.14	9.05

Notes:

- The above Financial Results for the Quarter and Half Year ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12th November, 2021.
- 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.
- 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.

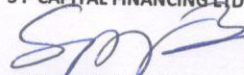
Existing contracts/arrangement where non-fulfillment of the obligation by any party which may have impact - The Management is ensuring compliance with obligation by the borrowers and there may be some impact in future if situation persists for longer time. However at present the impact is unascertainable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

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


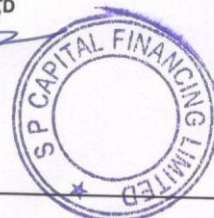
PLACE: MUMBAI

DATE : 12.11.2021

S P CAPITAL FINANCING LTD



SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO: 00004402



S.P.CAPITAL FINANCING LIMITED
CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2021

PARTICULARS	NOTE NO.	AS AT 30th SEPT 2021 Rs.	AS AT 31st MARCH 2021 Rs.
ASSETS			
Financial Assets			
Cash and cash equivalents	1	2,57,525	13,43,532
Bank balances other than Cash and Cash equivalents above	2	1,63,71,370	1,59,08,024
Trade receivables	3	2,08,940	35,931
Loans & Advances	4	16,12,87,786	14,15,83,843
Investments	5	5,89,62,426	5,91,44,382
Other financial assets	6	2,17,575	27,300
Total Financial Assets		23,73,05,621	21,80,43,011
Non-Financial Assets			
Inventories	7	-	-
Deferred Tax Assets (Net)		80,340	80,340
Property, plant and equipment	8	-	25,11,000
Other Non financial assets		-	-
Total Non-Financial Assets		80,340	25,91,340
Total Assets		23,73,85,961	22,06,34,351
EQUITY AND LIABILITIES			
Financial Liabilities			
Borrowings	9	1,61,936	2,86,759
Trade payables	10	2,88,709	42,343
Other financial liabilities	11	7,08,503	4,17,126
Total Financial Liabilities		11,59,148	7,46,228
Non-Financial Liabilities			
Deferred tax liabilities (net)			
Provisions	12	59,26,000	23,18,000
Total Non-Financial Liabilities		59,26,000	23,18,000
Total Liabilities		70,85,148	30,64,228
Equity			
Equity share capital	13	6,01,22,000	6,01,22,000
Other equity	14	17,01,78,813	15,74,48,124
Total Equity		23,03,00,813	21,75,70,124
TOTAL EQUITY AND LIABILITIES		23,73,85,961	22,06,34,351
		(0)	0
Other notes to Accounts & the accompanying notes are an integral part of Standalone Financial Statements			



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S.P.CAPITAL FINANCING LIMITED
CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2021

(in ₹ Lakhs)

PARTICULARS	NOTE NO.	AS AT 30th SEPT 2021 Rs.	AS AT 31 st MARCH 2021 Rs.
ASSETS			
Financial Assets			
Cash and cash equivalents	1	2.58	13.44
Bank balances other than Cash and Cash equivalents above	2	163.71	159.08
Trade receivables	3	2.09	0.36
Loans & Advances	4	1,612.88	1,415.84
Investments	5	589.62	591.44
Other financial assets	6	2.18	0.27
Total Financial Assets		2,373.06	2,180.43
Non-Financial Assets			
Inventories	7	-	-
Deferred Tax Assets (Net)		0.80	0.80
Property, plant and equipment	8	-	25.11
Other Non financial assets		-	-
Total Non-Financial Assets		0.80	25.91
Total Assets		2,373.86	2,206.34
EQUITY AND LIABILITIES			
Financial Liabilities			
Borrowings	9	1.62	2.87
Trade payables	10	2.89	0.42
Other financial liabilities	11	7.09	4.17
Total Financial Liabilities		11.59	7.46
Non-Financial Liabilities			
Deferred tax liabilities (net)		-	-
Provisions	12	59.26	23.18
Total Non-Financial Liabilities		59.26	23.18
Total Liabilities		70.85	30.64
Equity			
Equity share capital	13	601.22	601.22
Other equity	14	1,701.79	1,574.48
Total Equity		2,303.01	2,175.70
TOTAL EQUITY AND LIABILITIES		2,373.86	2,206.34
		-0	0

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



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S.P.CAPITAL FINANCING LIMITED**Consolidated Statement of Cash Flow**
for the half year ended 30 September 2021

Particulars	For the Year Ended 30 September 2021	For the Year Ended 31 March 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	1,63,95,558	5,47,17,085
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	2,934	(26,832)
Other Adjustments	(1,51,89,000)	
Operating profit before working capital changes	12,09,492	5,46,90,253
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	(1,73,009)	9,90,121
(Increase)/decrease in Loans & Advances	(1,97,03,943)	(10,02,02,081)
(Increase)/decrease in Investments	1,22,154	60,68,297
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	(1,90,275)	99,83,020
Decrease in trade and other payables	2,46,366	(28,457)
(Decrease)/increase in Provision	-	3,22,000
(Decrease)/increase in other liabilities	2,91,377	(1,92,362)
Cash flow from / (utilized in) operating activities post working capital changes	(1,94,07,330)	(8,30,59,463)
Income Taxes		(3,27,903)
Net cash flow from / (utilized in) in operating activities (A)	(1,81,97,839)	(2,86,97,113)
Cash flows from investing activities		
Payments to acquire financial assets	-	-
Proceeds on sale of financial assets	1,77,00,000	-
Net cash (used in) investing activities (B)	1,77,00,000	-
Cash flows from financing activities		
Proceed From Borrowing	-	2,86,759
Repayment of Borrowing	(1,24,823)	(25,81,649)
Net cash used in financing activities (C)	(1,24,823)	(22,94,890)
Cash and cash equivalents at the beginning of the year	1,72,51,555	4,82,43,559
Cash and cash equivalents at the end of the year(A+B+C)	1,66,28,893	1,72,51,556
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	2,57,525	13,43,532
Other Balance with bank	1,63,71,370	1,59,08,024
Balance as per statement of cash flows	1,66,28,894	1,72,51,555

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The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting



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S.P.CAPITAL FINANCING LIMITED**Consolidated Statement of Cash Flow**

for the half year ended 30 September 2021

(in ₹ Lakhs)

Particulars	For the Year Ended 30 September 2021	For the Year Ended 31 March 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	163.96	547.17
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	0.03	-0.27
Other Adjustments	-151.89	-
Operating profit before working capital changes	12.09	546.90
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-1.73	9.90
(Increase)/decrease in Loans & Advances	-197.04	-1,002.02
(Increase)/decrease in Investments	1.22	60.68
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	-1.90	99.83
Decrease in trade and other payables	2.46	-0.28
(Decrease)/increase in Provision	-	3.22
(Decrease)/increase in other liabilities	2.91	-1.92
Cash flow from / (utilized in) operating activities post working capital changes	-194.07	-830.59
Income Taxes	-	-3.28
Net cash flow from / (utilized in) in operating activities (A)	-181.98	-286.97
Cash flows from investing activities		
Payments to acquire financial assets	-	-
Proceeds on sale of financial assets	177.00	-
Net cash (used in) investing activities (B)	177	-
Cash flows from financing activities		
Proceed From Borrowing	-	2.87
Repayment of Borrowing	-1.25	-25.82
Net cash used in financing activities (C)	-1.25	-22.95
Cash and cash equivalents at the beginning of the year	172.52	482.44
Cash and cash equivalents at the end of the year(A+B+C)	166.29	172.52
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	2.58	13.44
Other Balance with bank	163.71	159.08
Balance as per statement of cash flows	166.29	172.52

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.



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S.P.CAPITAL FINANCING LIMITED

Statement of Profit and loss for the year ended 30th September 2021

	PARTICULARS	NOTE No.	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.
	Income				
I.	Revenue From Operations	15	34,91,439	21,16,511	13,74,928
II.	Other Income	16	1,51,89,500	1,51,89,000	500
III.	Total Income		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	-
	Employee benefits expense	18	7,67,097	4,67,903	2,99,194
	Finance Cost	19	3,86,045	1,94,427	1,91,618
	Depreciation and amortization expense	8	-	-	-
	Other expenses	20	9,92,332	6,97,792	2,94,540
	Total expenses		22,75,224	14,89,872	7,85,354
V	Profit before exceptional and extraordinary items and tax (III - IV)		1,64,05,715	1,58,15,639	5,90,076
VI	Exceptional items		-	-	-
VII	Profit before extraordinary items and tax (V - VI)		1,64,05,715	1,58,15,639	5,90,076
VIII	Extraordinary items		-	-	-
IX	Profit before tax (VII - VIII)		1,64,05,715	1,58,15,639	5,90,076
X	Tax expense:				
	(1) Current tax		36,10,000	34,79,441	1,29,817
	(2) Deferred tax		-	-	-
	(3) Tax for earlier years		-	-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)		36,10,000	34,79,441	1,29,817
XII	Profit/(Loss) from discontinuing operations		1,27,95,715	1,23,36,198	4,60,259
XIII	Tax expense of discontinuing operations		-	-	-
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)		-	-	-
XV	Profit/(Loss) for the period (XI+XIV)		1,27,95,715	1,23,36,198	4,60,259
	Other Comprehensive Income				
	Income reclassifiable to P&L		(72,908)	(2,31,898)	1,58,939
	Tax thereon		16,040	51,017	-34,978
	Income not reclassifiable to P&L		-	-	-
	Tax thereon		-	-	-
	Total Other Comprehensive Income		(56,869)	(1,80,880)	1,24,012
	Total Comprehensive Income		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	2.13	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. L74140MH1983PLC029494



SMP
MR. SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



Ms Jain
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,
Andheri (East), Mumbai - 400 069 • Tel.: 91-22-26848347 / 28209371
Telefax : 91-22-26848347 • Website : jmta.co.in • Email : amar.jmta@gmail.com

**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

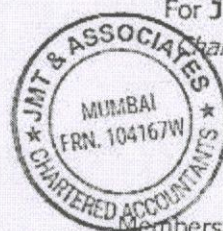
We have reviewed the accompanying statement of unaudited financial results of **S.P. CAPITAL FINANCING LIMITED** ("the Company") for the quarter and half year ended September 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of 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.

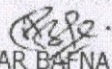
Mumbai, November 12, 2021



For **JMT & Associates**

Chartered Accountants

FRN No. 104167W


AMAR BAFNA

Partner

Membership No. 048639

UDIN : 21048639AAAAHN8792

S.P. CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

Regd Off : 908 Dalmal 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 AND HALF YEAR ENDED 30TH SEPTEMBER 2021

As per Schedule III Division III

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Twelve Months Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	19.44	13.75	12.02	33.19	27.25	50.24
(ii)	Dividend Income	0.03	0.00	0.02	0.03	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	21.17	13.75	12.04	34.91	27.27	50.26
II	Other Income	151.89	0.01	-	151.90	-	535.21
III	Total Income (I+II)	173.06	13.75	12.04	186.81	27.27	585.47
	Expenses						
(i)	Finance Costs	1.94	1.92	-	3.86	-	-
(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	3.33	2.99	3.14	7.67	9.34	14.03
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	6.98	2.95	3.18	9.92	6.23	24.14
IV	Total Expenses	13.55	7.85	6.31	22.75	15.57	38.17
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	159.51	5.90	5.72	164.06	11.70	547.31
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	159.51	5.90	5.72	164.06	11.70	547.31
VIII	Tax Expenses:						
(1)	Current Tax	34.79	1.30	1.50	36.10	3.05	3.22
(2)	Deferred Tax	-	-	-	-	-	0.06
IX	Profit/(Loss) for the Period from Continuing Operations (VII- (1)+(2))	124.71	4.60	4.23	127.96	8.65	544.03
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X- (1)+(2))	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	124.71	4.60	4.23	127.96	8.65	544.03
XIV	Other Comprehensive Income	-	-	-	-	-	-
A (i)	Items that will be Reclassified to Profit or Loss	0.23	1.59	0.57	0.73	0.55	1.04
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	0.05	0.35	0.15	0.16	0.14	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)	124.53	5.84	3.80	127.39	8.24	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	1,353.19	1,225.80	-	1,353.19	-	1,225.80
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	2.07	0.08	0.07	2.13	0.14	9.06
(2)	Diluted	2.07	0.08	0.07	2.13	0.14	9.06
XIX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing)						
(1)	Basic	2.07	0.08	0.07	2.13	0.14	9.06
(2)	Diluted	2.07	0.08	0.07	2.13	0.14	9.06

Notes:

- The above Financial Results for the Quarter and Half Year ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12th November, 2021.
- 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.
- 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.

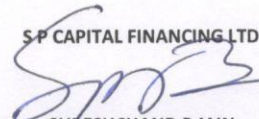
Existing contracts/arrangement where non-fulfillment of the obligation by any party which may have impact - The Management is ensuring compliance with obligation by the borrowers and there may be some impact in future if situation persist for longer time. However at present the impact is unascertainable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

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

PLACE: MUMBAI

DATE : 12.11.2021

S P CAPITAL FINANCING LTD



SURESHCHAND P JAIN
MANAGING DIRECTOR

DIN NO: 00004402

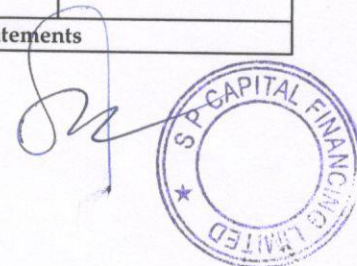


M. S. Jain

S.P.CAPITAL FINANCING LIMITED
STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2021

PARTICULARS	NOTE NO.	AS AT 30th SEPT 2021	AS AT 31st MARCH 2021
		Rs.	Rs.
ASSETS			
Financial Assets			
Cash and cash equivalents	1	2,57,525	13,43,532
Bank balances other than Cash and Cash equivalents above	2	1,63,71,370	1,59,08,024
Trade receivables	3	2,08,940	35,931
Loans & Advances	4	16,14,03,509	14,16,99,566
Investments	5	2,39,88,990	2,41,60,789
Other financial assets	6	2,17,575	27,300
Total Financial Assets		20,24,47,908	18,31,75,141
Non-Financial Assets			
Inventories	7	-	-
Deferred Tax Assets (Net)		80,340	80,340
Property, plant and equipment	8	-	25,11,000
Other Non financial assets		-	-
Total Non-Financial Assets		80,340	25,91,340
Total Assets		20,25,28,248	18,57,66,481
EQUITY AND LIABILITIES			
Financial Liabilities			
Borrowings	9	1,61,936	2,86,759
Trade payables	10	2,88,709	42,343
Other financial liabilities	11	7,08,503	4,17,126
Total Financial Liabilities		11,59,148	7,46,228
Non-Financial Liabilities			
Deferred tax liabilities (net)			
Provisions	12	59,28,000	23,18,000
Total Non-Financial Liabilities		59,28,000	23,18,000
Total Liabilities		70,87,148	30,64,228
Equity			
Equity share capital	13	6,01,22,000	6,01,22,000
Other equity	14	13,53,19,101	12,25,80,254
Total Equity		19,54,41,101	18,27,02,254
TOTAL EQUITY AND LIABILITIES		20,25,28,248	18,57,66,482
		0	0
Other notes to Accounts & the accompanying notes are an integral part of Standalone Financial Statements			

MSJ

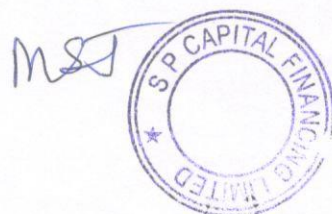


S.P.CAPITAL FINANCING LIMITED
STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2021

(in ₹ Lakhs)

PARTICULARS	NOTE NO.	AS AT 30th SEPT 2021 Rs.	AS AT 31 st MARCH 2021 Rs.
ASSETS			
Financial Assets			
Cash and cash equivalents	1	2.58	13.44
Bank balances other than Cash and Cash equivalents above	2	163.71	159.08
Trade receivables	3	2.09	0.36
Loans & Advances	4	1,614.04	1,417.00
Investments	5	239.89	241.61
Other financial assets	6	2.18	0.27
Total Financial Assets		2,024.48	1,831.75
Non-Financial Assets			
Inventories	7	-	-
Deferred Tax Assets (Net)		0.80	0.80
Property, plant and equipment	8	-	25.11
Other Non financial assets		-	-
Total Non-Financial Assets		0.80	25.91
Total Assets		2,025.28	1,857.66
EQUITY AND LIABILITIES			
Financial Liabilities			
Borrowings	9	1.62	2.87
Trade payables	10	2.89	0.42
Other financial liabilities	11	7.09	4.17
Total Financial Liabilities		11.59	7.46
Non-Financial Liabilities			
Deferred tax liabilities (net)		-	-
Provisions	12	59.28	23.18
Total Non-Financial Liabilities		59.28	23.18
Total Liabilities		70.87	30.64
Equity			
Equity share capital	13	601.22	601.22
Other equity	14	1,353.19	1,225.80
Total Equity		1,954.41	1,827.02
TOTAL EQUITY AND LIABILITIES		2,025.28	1,857.66
		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 year ended 30th September 2021

	PARTICULARS	NOTE No.	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.
	Income				
I.	Revenue From Operations	15	34,84,215	21,12,538	13,71,677
II.	Other Income	16	1,51,89,500	1,51,89,000	500
III.	Total Income		1,86,73,715	1,73,01,538	13,72,177
IV.	Expenses:				
	Purchase of Stock-in-Trade	17	1,29,750	1,29,750	-
	Employee benefits expense	18	7,67,097	4,67,903	2,99,194
	Finance Cost	19	3,86,045	1,94,427	1,91,618
	Depreciation and amortization expense	8	-	-	-
	Other expenses	20	9,92,332	6,97,792	2,94,540
	Total expenses		22,75,224	14,89,872	7,85,352
V	Profit before exceptional and extraordinary items and tax (III - IV)		1,63,98,492	1,58,11,667	5,86,825
VI	Exceptional items		-	-	-
	Share of Profit		(2,934)	(4,323)	1,389
VII	Profit before extraordinary items and tax (V - VI)		1,63,95,558	1,58,07,344	5,88,214
VIII	Extraordinary items		-	-	-
IX	Profit before tax (VII - VIII)		1,63,95,558	1,58,07,344	5,88,214
X	Tax expense:				
	(1) Current tax		36,08,000	34,77,616	1,29,407
	(2) Deferred tax		-	-	-
	(3) Tax for earlier years		-	-	-
			36,08,000	34,77,616	1,29,407
XI	Profit/(Loss) for the period from continuing operations (IX-X)		1,27,87,558	1,23,29,728	4,58,807
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)		1,27,87,558	1,23,29,728	4,58,807
	Other Comprehensive Income				
	Income reclassifiable to P&L		(72,908)	(2,31,898)	1,58,989
	Tax thereon		16,040	51,017	-34,978
	Income not reclassifiable to P&L		-	-	-
	Tax thereon		-	-	-
	Total Other Comprehensive Income		(56,869)	(1,80,880)	1,24,012
	Total Comprehensive Income		1,27,30,689	1,21,48,848	5,82,818
XVII	Earnings per equity share of face value of Rs. 10 each	21	2.13	2.05	0.08
	Basic & Diluted (in Rupees)				
	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: L74140MH1983PLC029494

MR. SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

MRS. MEENA S JAIN
DIRECTOR
DIN NO:00004413



S.P.CAPITAL FINANCING LIMITED
Standalone Statement of Cash Flow

for the half year ended 30 September 2021

Particulars	For the Year Ended 30 September 2021	For the Year Ended 31 March 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	1,64,05,715	5,47,29,956
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	(1,51,89,000)	-
Other Adjustments		
Operating profit before working capital changes	12,16,715	5,47,29,956
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	(1,73,009)	9,90,121
(Increase)/decrease in Loans & Advances	(1,97,03,943)	(8,34,89,752)
(Increase)/decrease in Investments	1,14,931	(1,06,83,638)
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	(1,90,275)	99,82,923
Decrease in trade and other payables	2,46,366	(28,457)
(Decrease)/increase in Provision		3,22,000
(Decrease)/increase in other liabilities	2,91,377	(1,92,362)
Cash flow from / (utilized in) operating activities post working capital changes	(1,94,14,553)	(8,30,99,166)
Income Taxes	-	(3,27,903)
Net cash flow from / (utilized in) in operating activities (A)	(1,81,97,838)	(2,86,97,113)
Cash flows from investing activities		
Payments to acquire financial assets	-	-
Proceeds on sale of financial assets	1,77,00,000	-
Net cash (used in) investing activities (B)	1,77,00,000	-
Cash flows from financing activities		
Proceed From Borrowing	-	2,86,759
Repayment of Borrowing	(1,24,823)	(25,81,649)
Net cash used in financing activities (C)	(1,24,823)	(22,94,890)
Cash and cash equivalents at the beginning of the year	1,72,51,555	4,82,43,559
Cash and cash equivalents at the end of the year(A+B+C)	1,66,28,894	1,72,51,555
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	2,57,525	13,43,532
Other Balance with bank	1,63,71,370	1,59,08,024
Balance as per statement of cash flows	1,66,28,894	1,72,51,555

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting

(1)

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Standalone Statement of Cash Flow

for the half year ended 30 September 2021

(in ₹ Lakhs)

Particulars	For the Year Ended 30 September 2021	For the Year Ended 31 March 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	164.06	547.30
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	-151.89	-
Other Adjustments	-	-
Operating profit before working capital changes	12.17	547.30
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-1.73	9.90
(Increase)/decrease in Loans & Advances	-197.04	-834.90
(Increase)/decrease in Investments	1.15	-106.84
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	-1.90	99.83
Decrease in trade and other payables	2.46	-0.28
(Decrease)/increase in Provision	-	3.22
(Decrease)/increase in other liabilities	2.91	-1.92
Cash flow from / (utilized in) operating activities post working capital changes	-194.15	-830.99
Income Taxes	-	-3.28
Net cash flow from / (utilized in) in operating activities (A)	-181.98	-286.97
Cash flows from investing activities		
Payments to acquire financial assets	-	-
Proceeds on sale of financial assets	177.00	-
Net cash (used in) investing activities (B)	177	-
Cash flows from financing activities		
Proceed From Borrowing	-	2.87
Repayment of Borrowing	-1.25	-25.82
Net cash used in financing activities (C)	-1.25	-22.95
Cash and cash equivalents at the beginning of the year	172.52	482.44
Cash and cash equivalents at the end of the year(A+B+C)	166.29	172.52
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	2.58	13.44
Other Balance with bank	163.71	159.08
Balance as per statement of cash flows	166.29	172.52

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.



S.P.CAPITAL FINANCING LIMITED

Notes on financial statement as on and for the half year ended 30th September 2021

NOTE 01:- Financial Assets - Cash and Cash equivalents

Particulars	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
<u>Balances with banks</u>		
In Current accounts	1,39,299	13,00,219
Cash in hand	93,799	18,886
<u>Other Bank Balances</u>		
Unpaid Dividend accounts	24,426	24,426
Total	2,57,525	13,43,532

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

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

NOTE 3:- Trade Receivable

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

NOTE 4:- LOANS AND ADVANCES

Particulars	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
<u>Un-secured considered good</u>		
Loans to employees	14,000	20,000
Loan & Advances to related party	15,80,26,526	14,01,20,163
Loans & advances to Others	-	-
TDS and Advance tax	33,62,983	15,59,403
Total	16,14,03,509	14,16,99,566

NOTE 5:- Other Financial Assets - INVESTMENTS

Particulars	30th SEPT 2021 Rs.	31 ST MARCH 2021 Rs.
QUOTED - Investment (At FVTPL)		
Investment in Listed Entities	2,69,388	4,41,187
<u>Unquoted-(At Cost)</u>		
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



Pride Orchades Pvt Ltd (450000 Equity shares of Rs. 10 each fully paid up)	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
Shares - S P Capital Consultants Pvt Ltd (48700 Equity shares of Rs. 10 each fully paid up)	90,90,950	90,90,950
Total	2,39,88,990	2,41,60,789

NOTE 06:- Other Financial Assets

Particulars	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
Prepaid expenses	1,90,275	-
Rental Deposit	-	-
Total	2,17,575	27,300

NOTE 07:- INVENTORIES

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

NOTE 10:- Trade Payable

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

NOTE 11:- other Financial Liabilities

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



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NOTE 12:- Non Financial Liabilities- PROVISIONS

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

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