

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: 12/02/2021

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, February 12, 2021 (which commenced at 4:00 p.m. and concluded at 6:51 p.m.), inter alia, has approved the following:

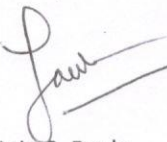
Approval of Unaudited Financial Results (Standalone and Consolidated) of the Company for the Third Quarter ended December 31, 2020:

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 Third Quarter ended on December 31, 2020 (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 Third Quarter ended on December 31, 2020 (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 Third Quarter ended on December 31, 2020. We request you to take the above on your record.

Thanking you,

Yours sincerely

For S P Capital Financing Limited



Ms. Juie S. Pavle

Company Secretary & Compliance officer

ACS-60429





JMT
& associates

CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Railway. Stn.
Andheri (East), Mumbai-400 069 • Tel.: 91-22-2684 8347 / 6236 5695
Telefax: 91-22-2684 8347 • Website: jmta.co.in • Email: contact.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 ended December 31, 2020 ("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.

We draw attention to the following matter in the Notes to Financial Results:

The outbreak of Coronavirus (Covid-19) globally and in India is causing significant disturbance and slowdown of economic activity. The company has evaluated its impact on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its financial results. Our conclusion is not modified in respect of above matter.



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


AMAR BAFNA

Partner

Membership No. 048639

UDIN : 21048639AAAADA7479

Mumbai, February 12, 2021

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31TH DECEMBER, 2020

As per Schedule III Division III

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended 31st December		Twelve Months Ended
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
	CONTINUING OPERATION	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operation						
(i)	Interest Income	10.17	12.02	127.96	37.42	199.60	61.62
(ii)	Dividend Income	0.00	0.02	-	0.02		0.02
(iii)	Net Gain on Fair Value Changes	-	-	-			
(iv)	Sale of Shares & Securities	-	-	-			186.46
(v)	Other Operating Income	-	-	-		-	
I	Total Revenue from Operation	10.17	12.04	127.96	37.44	199.60	248.10
II	Other Income	1.81	-	0.41	1.81	0.42	0.50
III	Total Income (I+II)	11.97	12.04	128.37	39.24	200.02	248.60
	Expenses						
(i)	Finance Costs	-	-	-		-	-
(ii)	Net loss on Fair Value Changes	-	-	-		-	-
(iii)	Purchase of Stock-in-Trade	-	-	100.21	-	157.99	186.65
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and	-	-	-		-	-
(v)	Employee Benefits Expenses	3.40	3.14	9.70	12.74	13.68	25.85
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	3.34	3.17	8.94	9.57	11.40	13.94
IV	Total Expenses	6.74	6.31	118.85	22.31	183.07	226.44
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	5.24	5.72	9.52	16.93	16.95	22.16
VI	Exceptional Items	-	-	-		-	-
VII	Profit/(Loss) before Tax (V-VI)	5.24	5.72	9.52	16.93	16.95	22.16
VIII	Tax Expenses:						
(1)	Current Tax	1.35	1.50	2.75	4.40	4.50	5.74
(2)	Deferred Tax	-	-	-		-	-
IX	Profit/(Loss) for the Period from Continuing Operations	3.89	4.22	6.77	12.54	12.45	16.42
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)	3.89	4.22	6.77	12.54	12.45	16.42
XIV	Other Comprehensive Income						
A (i)	Items that will be Reclassified to Profit or Loss	1.21	0.57	1.32	0.65	0.79	3.27
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	-0.31	0.15	0.34	0.17	0.20	0.85
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)	4.78	3.80	5.11	13.02	11.46	14.00
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	-	1,030.81				682.60
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	0.07	0.07	0.10	0.21	0.20	0.27
(2)	Diluted	0.07	0.07	0.10	0.21	0.20	0.27
XIX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing						
(1)	Basic	0.07	0.07	0.10	0.21	0.20	0.27
(2)	Diluted	0.07	0.07	0.10	0.21	0.20	0.27

Notes:

- The above Financial Results for the Quarter ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12th Feb 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.

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

PLACE: MUMBAI

DATE 12.02.2021



SURESHCHAND P JAIN

MANAGING DIRECTOR

DIN NO: 00004402

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 ENDED 31st December, 2020

As per Schedule III Division III

Sr. No.	Particulars	Quarter Ended			Nine Month ended		Twelve Months Ended
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
	CONTINUING OPERATION	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operation						
(i)	Interest Income	10.14	11.98		37.31	199.60	61.27
(ii)	Dividend Income	0.00	0.02		0.02		0.02
(iii)	Net Gain on Fair Value Changes	-	-		-		
(iv)	Sale of Shares & Securities	-	-		-	-	186.46
(v)	Other Operating Income	-					
I	Total Revenue from Operation	10.14	12.00	-	37.33	199.60	247.75
II	Other Income	1.80	-	0.02	1.80	0.42	0.40
III	Total Income (I+II)	11.93	12.00	0.02	39.13	200.02	248.15
	Expenses						
(i)	Finance Costs	-	-	-	-		-
(ii)	Net loss on Fair Value Changes	-	-		-		-
(iii)	Purchase of Stock-in-Trade	-	-	53.57	-	157.99	186.65
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and	-	-	-			-
(v)	Employee Benefits Expenses	3.40	3.14	5.74	12.74	13.68	25.85
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-		-			
(vii)	Depreciation and Amortization Expenses	-		-			
(viii)	Other Expenses	3.34	3.17	4.43	9.57	11.40	13.94
IV	Total Expenses	6.74	6.31	63.74	22.31	183.07	226.44
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	5.20	5.69	- 63.72	16.82	16.95	21.71
VI	Exceptional Items						
	Share of Profit/(Loss) of Associates (Equity Method)	- 0.00	0.03		0.01	- 0.15	0.10
VII	Profit/(Loss) before Tax (V-VI)	5.19	5.72	- 63.72	16.83	16.80	21.81
VIII	Tax Expenses:						
	(1) Current Tax	1.37	1.48	2.50	4.40	4.50	5.74
	(2) Deferred Tax	-		-			-
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	3.82	4.24	- 66.22	12.43	12.30	16.07
X	Profit/(Loss) from Discontinued Operations	-	-	-			-
XI	Tax Expenses of Discontinued Operations	-	-	-			-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-			-
XIII	Profit/(Loss) for the Period (IX+XII)	3.82	4.24	- 66.22	12.43	12.30	16.07
XIV	Other Comprehensive Income						
	A (i) Items that will be Reclassified to Profit or Loss	1.21	0.57	-	0.65	0.79	3.27
	(ii) Income Tax relating to Items that will be Reclassified to Profit or Loss	- 0.31	0.15	-	- 0.17	0.20	0.85
	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) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)	4.72	3.81	- 66.22	12.92	11.31	13.65
	Total Income for the period attributable to:						
	Owners of the Company	4.72	3.81	- 66.22	12.92	11.31	13.65
	Non-Controlling Interest		-				-
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	1,030.81	1,030.81	1,030.81	1,030.81	-	1,030.81
XVIII	Earning per Equity Share (for Continuing Operation):						
	(1) Basic	0.07	0.07	- 1.10	0.21	0.19	0.27
	(2) Diluted	0.07	0.07	- 1.10	0.21	0.19	0.27
XIX	Earning per Equity Share (for Discontinued Operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing Operations):						
	(1) Basic	0.07	0.07	- 1.10	0.21	0.19	0.27

tes:

The above Financial Results for the Quarter ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12th Feb 2021.

2 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:

Details of impact of COVID 19 on NBFC Listed entities:

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.

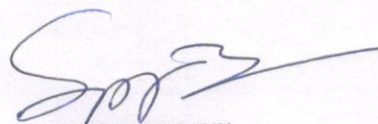
Internal Financial Reporting and Controls - The Management is ensuring an effective internal financial reporting and control measures. System has been established to ensure the validity of transactions and safeguarding of assets.

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:12.02.2021



SURESHCHAND P JAIN

MANAGING DIRECTOR

DIN NO: 00004402



JMT
& associates

CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Railway. Stn.
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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, 2020** and for the period from April 1, 2020 to December 31, 2020 ("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, 2019 to December 31, 2019 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 12, 2021



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


AMAR BAFNA
Partner

Membership No. 048639
UDIN : 21048639AAAAA7479

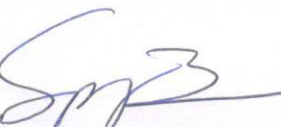
S.P.CAPITAL FINANCING LIMITED**Statement of Profit and loss for the Nine Month ended 31st Dec 2020**


	PARTICULARS	For the Nine Month Ended As On 31st Dec 2020 Rs.	For the year ended 31st MARCH 2020 Rs.
	Income		
I.	Revenue From Operations	3,743,552	24,810,376
II.	Other Income	180,507	49,657
III.	Total Income	3,924,060	24,860,033
IV.	Expenses:		
	Cost Of Securities Sold	-	18,665,236
	Employee benefits expense	1,273,511	2,585,097
	Depreciation and amortization expense	-	-
	Other expenses	957,069	1,393,999
	Total expenses	2,230,580	22,644,332
V	Profit before exceptional and extraordinary items and tax (III - IV)	1,693,480	2,215,701
VI	Exceptional items	-	-
VII	Profit before extraordinary items and tax (V - VI)	1,693,480	2,215,701
VIII	Extraordinary items	-	-
IX	Profit before tax (VII - VIII)	1,693,480	2,215,701
X	Tax expense:		
	(1) Current tax	439,659	573,607
	(2) Deferred tax		
	(3) Tax for earlier years		
		439,659	573,607
XI	Profit/(Loss) for the period from continuing operations (IX-X)	1,253,821	1,642,094
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)	1,253,821	1,642,094
	Other Comprehensive Income		
	Income reclassifiable to P&L	65,271	-326,977
	Tax thereon	-16,970	85,014
	Income not reclassifiable to P&L	-	-
	Tax thereon	-	-
	Total Other Comprehensive Income	48,301	-241,963
	Total Comprehensive Income	1,302,122	1,400,131
XVII	Earnings per equity share of face value of Rs. 10 each Basic & Diluted (in Rupees)	0.21	0.27
Other notes to Accounts & the accompanying notes are an integral part of Standalone Financial Statements			

As per our report of even date
For JMT & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 104167W

For & on behalf of the Board
For S P CAPITAL FINANCING LTD.
CIN NO. L74140MH1983PLC029494

AMAR BAFNA
PARTNER
M.NO.048639
PLACE: MUMBAI


MR. SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402


MRS. MEENA S JAIN
DIRECTOR
DIN NO:00004413