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**SPA Capital Services Ltd.**

CIN: L65910DL1984PLC018749

25, C-Block Community Centre

Janak Puri, New Delhi-110 058

Tel. : 011-45675500

Email : info@spacapital.com

February 05, 2024

**BSE Limited**

Corporate Relationship Department  
1st Floor, New Trading, Rotunda Building,  
PJ Towers, Dalal Street, Fort, Mumbai – 400001

**Scrip Code – 542376**

**Sub: Outcome of the Meeting of Board of Director held on 05/02/2024 and Submission of Results**

Dear Sir/Madam,

This has reference to our letter Dated: 29/01/2024.

Pursuant to the provisions of the Regulation 30, 33 and 52 read with Schedule III and other applicable provisions of Securities and Exchange Board of India [Listing Obligations And Disclosure Requirements] Regulations, 2015, as amended ("Listing Regulations") (as amended from time to time), we hereby inform you that the Board of Directors of the Company at their Meeting held on today i.e. February 05, 2024 have, inter-alia, approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31<sup>ST</sup> December,2023.

In this Regard, Please find the said Results along with the Limited Review Report(s) thereon, issued by the Statutory Auditors of the Company M/s DHANA & Associates (Formerly Khandelia and Sharma), enclosed herewith.

The Board Meeting commenced at 12:00 Noon and concluded at 04:30 P.M.

Kindly, take the same on record.

Thanking you,

Yours faithfully,

For SPA Capital Services Limited

  
Manish Kumar

Company Secretary & Compliance Officer



Encl: As Above



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED DECEMBER 31, 2023, PURSUANT TO REGULATION 52 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

**TO THE BOARD OF DIRECTORS OF SPA CAPITAL SERVICES LIMITED**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **SPA CAPITAL SERVICES LIMITED ("the Company")** for the quarter ended December 31, 2023. This statement is the responsibility of the SPA CAPITAL SERVICES LIMITED's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 52 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. or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.
4. **Emphasis of Matters:**The company has taken various loans, which were outstanding as on December 31, 2023. The Management has not provided interest on some of the loans, which constitute a departure from

the Accrual basis of accounting. **The company's records indicate that an amount of Rs. 18,42,979/- has not been provided for quarter ended on December 31, 2023 and Rs. 54,79,129/- for the nine month ended on December 31, 2023 as interest expenses on these loans, which would have been decrease the profits by the same amount and also increase the loan liability by same amount.**

Our conclusion on the Statement is not modified in respect of the above matters.

**For DHANA & Associates  
Chartered Accountants  
ICAI FRN No. 510525C**

**ARUN  
KHANDELIA**

Digitally signed by ARUN KHANDELIA  
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serialNumber=452f2a3776d6ca1c235d666d3f  
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cn=ARUN KHANDELIA  
Date: 2024.02.05 13:29:24 +05'30'

**CA Arun Khandelia  
Partner  
(M. No. 089125)  
UDIN: 24089125BKARZC2335  
Place: New Delhi  
Date: February 05, 2024**



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**SPA Capital Services Ltd.**

CIN: L65910DL1984PLC018749

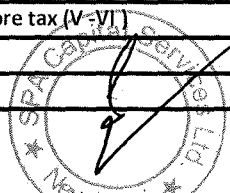
25, C-Block Community Centre

Janak Puri, New Delhi-110 058

Tel. : 011-45675500

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SPA CAPITAL SERVICES LIMITED						
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2023						
(Rs. In Crore except for Shares and EPS)						
PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited Reviewed)	(Unaudited Reviewed)	(Unaudited Reviewed)	(Unaudited Reviewed)	(Unaudited Reviewed)	(Audited)
(I) Revenue from operations						
(i) Interest Income	-	-	-	-	-	-
(ii) Dividend Income	-	-	-	-	-	-
(iii) Rental Income	-	-	-	-	-	-
(iv) Fees and commission Income	-	-	-	-	-	-
(v) Net gain on fair value changes	-	-	-	-	-	-
(vi) Net gain on de-recognition of financial instruments under amortized cost category	-	-	-	-	-	-
(vii) Sale of products (including Excise Duty)	-	-	-	-	-	-
(viii) Sale of services	7.262	4.582	5.502	14.958	10.951	16.559
(ix) Other revenue from Operations	-	-	-	-	-	-
<b>Total Revenue from operations</b>	<b>7.262</b>	<b>4.582</b>	<b>5.502</b>	<b>14.958</b>	<b>10.951</b>	<b>16.559</b>
(II) Other Income	0.002	-	0.046	0.0016	0.085	0.077
(III) <b>Total Income (I+II)</b>	<b>7.264</b>	<b>4.582</b>	<b>5.548</b>	<b>14.96</b>	<b>11.036</b>	<b>16.636</b>
(IV) Expenses						
(i) Cost of materials consumed	-	-	-	-	-	-
(ii) Purchases of stock-in-trade	4.24	0.65	1.75	5.54	1.75	1.75
(iii) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-0.206	-0.002	-	-0.207	-	-
(iv) Employee benefit expense	0.687	0.617	0.58	1.937	1.786	2.473
(v) Finance costs	0.13	0.065	0.037	0.25	0.206	0.316
(vi) Depreciation, depletion and amortization expense	0.031	0.0343	0.039	0.103	0.131	0.167
(vii) Fees and commission expense (Brokerage)	1.597	2.861	2.849	5.949	5.906	10.23
(viii) Net loss on de-recognition of financial instruments under amortized cost category	-	-	-	-	-	-
(ix) Net loss on fair value changes	-	-	-	-	-	-
(x) Impairment on financial instruments	-	-	-	-	-	-
(xi) Others expenses (other operational, administrative and selling expenses)	0.658	0.223	0.26	1.017	1.1	1.353
<b>Total expenses</b>	<b>7.137</b>	<b>4.447</b>	<b>5.515</b>	<b>14.589</b>	<b>10.878</b>	<b>16.289</b>
(V) <b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>0.126</b>	<b>0.135</b>	<b>0.033</b>	<b>0.3701</b>	<b>0.158</b>	<b>0.347</b>
(VI) Exceptional items	0	0	0	0	0	0
(VII) <b>Profit/(loss) before tax (V-VI)</b>	<b>0.126</b>	<b>0.135</b>	<b>0.033</b>	<b>0.3701</b>	<b>0.158</b>	<b>0.347</b>
(VIII) Tax expense						
Current Tax	0.035	0.04	0.01	0.095	0.049	0.087



	Deferred Tax		-	-		-	0.091
	Income Tax paid for earlier Years	-0.081	-	-	-0.0806	-	-0.105
	<b>Total Tax Expenses</b>	<b>-0.046</b>	<b>0.04</b>	<b>0.01</b>	<b>0.0144</b>	<b>0.049</b>	<b>0.073</b>
(IX)	<b>Profit / (loss) for the period from continuing operations(VII-VIII)</b>	<b>0.172</b>	<b>0.095</b>	<b>0.023</b>	<b>0.3556</b>	<b>0.109</b>	<b>0.273</b>
(X)	Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-	-	-
(XII)	Net Profit/(loss) from discontinued	-	-	-	-	-	-
(XIII)	Share of Profit/(loss) of associates and joint	-	-	-	-	-	-
(XIV)	<b>Profit/(loss) for the period</b>	<b>0.172</b>	<b>0.095</b>	<b>0.023</b>	<b>0.3556</b>	<b>0.109</b>	<b>0.273</b>
	<b>Profit/(loss) for the year attributable to:</b>						
	Owners of the Company	-	-	-	-	-	-
	Non - Controlling interest	-	-	-	-	-	-
(XV)	<b>Other Comprehensive Income (Net of taxes)</b>						
(XVI)	<b>Total Comprehensive Income (XIV + XV)</b>	<b>0.172</b>	<b>0.095</b>	<b>0.023</b>	<b>0.3556</b>	<b>0.109</b>	<b>0.273</b>
	<b>Total Comprehensive Income for the year</b>						
	Owners of the Company	-	-	-	-	-	-
	Non - Controlling interest	-	-	-	-	-	-
(XVII)	Paid Up Equity Share Capital (face value ofRs. 10/- each)	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225
(XVIII)	Reserves excluding revaluation reserve as	13.407	13.235	12.887	13.407	12.887	13.051
(XIX)	<b>Earnings per equity share</b>						
	(a) Basic	0.559	0.309	0.076	1.157	0.355	0.889
	(b) Diluted	0.559	0.309	0.076	1.157	0.355	0.889

**NOTES:**

1. The business activities of the Company is in one segment (i.e. Financial Services) only, hence segment wise reporting is not required to be given.

2. Previous quarter/period figures have been regrouped and reclassified to make them comparable.

3. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 w.e.f 1st April 2019. Accordingly, these results have been prepared in accordance with said Ind AS and Rules (including recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting") and other recognized accounting practices and policies to the extent applicable. Consequently results for the corresponding quarter have been restated to comply with Ind AS to make them comparable. The figures have been presented in accordance with the format prescribed for financial Statements for a Non-Banking Financial Companies (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standard) Rules, 2015, in Division III of Notification No. GSR 1022 (E) dated October 11, 2018, issued by the Ministry of Corporate Affairs, Government of India.

4. The above Financial Results of the Company for the Nine months and Quarter ended December 31, 2023 have been reviewed by the Audit Committee in its meeting held on February 05, 2024 and approved by the Board of Directors at its meeting held on February 05, 2024 and the same have been reviewed by the Statutory Auditors in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

For SPA Capital Services Limited

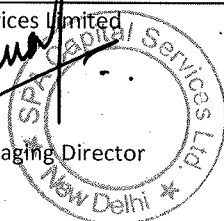
Sandeep Parwal  
Chairman Cum Managing Director

DIN: 00025803

C-1/8 Janakpuri,  
New Delhi-110058

Place: New Delhi

Dated: February 05, 2024





**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED DECEMBER 31, 2023, PURSUANT TO REGULATION 52 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

**TO THE BOARD OF DIRECTORS OF SPA CAPITAL SERVICES LIMITED**

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of SPA CAPITAL SERVICES LIMITED ("the Parent") and its share of the profit after tax and total comprehensive profit of its associates company (the parent and its associate together referred to as "the group") for the quarter ended December 31, 2023 ("the statement") being submitted by the parent pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as "amended ("the listing Regulations").
2. The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, ('IND AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Parent's management and has been approved by the Board of Directors of the Parent Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of 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 Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.  
We also performed procedures in accordance with the circular no. CIRICFD/CMDt144/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.
4. The Statement includes the results of the following entities:

**Parent**

- (i) SPA Capital Services Limited

**Associate Company**

- (i) SPA Investment Adviser Private Limited (Previously known as IFAN Finserv Private Limited)

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 other auditors referred 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. The consolidated Financial Results include the Financial Results of SPA Investment Adviser Private Limited (Previously known as IFAN Finserv Private Limited) "Associate Company" and, whose Financial Statements **reflect Group's share of total Profit of Rs. 9,00,796/- for the nine months and Rs. 1,83,581/- quarter ended December 31, 2023** as considered in the consolidated Financial Results, which have been reviewed by us.
7. Emphasis of Matters:  
The company has taken various loans, which were outstanding as on **December 31, 2023**. The Management has not provided interest on some of the loans, which constitute a departure from the Accrual basis of accounting. **The company's records indicate that an amount of Rs.18,42,979/- has not been provided for quarter ended on December 31, 2023 and Rs. 54,79,129/- for the nine month ended on December 31, 2023 as interest** expenses on these loans, which would have been decrease the profits by the same amount and also increase the loan liability by same amount.

Our conclusion on the Statement is not modified in respect of the above matters.

**For DHANA & Associates**  
**Chartered Accountants**  
**ICAI FRN No. 510525C**

ARUN  
KHANDELIA

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**CA Arun Khandelia**  
**Partner**  
**(M. No. 089125)**  
**UDIN: 24089125BKARZB2996**  
**Place: New Delhi**  
**Date: February 05, 2024**

SPA CAPITAL SERVICES LIMITED							
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE NINE MONTHS AND QUARTER ENDED DECEMBER 31, 2023							
(Rs. In Crore except for Shares and EPS)							
PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended	
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023	
	(Unaudited Reviewed)	(Unaudited Reviewed)	(Unaudited Reviewed)	(Unaudited Reviewed)	(Unaudited Reviewed)	(Audited)	
(I)	<b>Revenue from operations</b>						
(i)	Interest Income	-	-	-	-	-	-
(ii)	Dividend Income	-	-	-	-	-	-
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-	-
(v)	Net gain on fair value changes	-	-	-	-	-	-
(vi)	Net gain on de-recognition of financial instruments under amortized cost category	-	-	-	-	-	-
(vii)	Sale of products (including Excise Duty)	-	-	-	-	-	-
(viii)	Sale of services	7.262	4.582	5.502	14.958	10.951	16.559
(ix)	Other revenue from Operations	-	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>7.262</b>	<b>4.582</b>	<b>5.502</b>	<b>14.958</b>	<b>10.951</b>	<b>16.559</b>
(II)	Other Income	0.002	-	0.046	0.002	0.085	0.077
(III)	<b>Total Income (I+II)</b>	<b>7.264</b>	<b>4.582</b>	<b>5.548</b>	<b>14.96</b>	<b>11.036</b>	<b>16.636</b>
(IV)	<b>Expenses</b>						
(i)	Cost of materials consumed	-	-	-	-	-	-
(ii)	Purchases of stock-in-trade	4.24	0.65	1.75	5.54	1.75	1.75
(iii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-0.206	-0.002	-	-0.208	-	-
(iv)	Employee benefit expense	0.687	0.617	0.58	1.938	1.786	2.473
(v)	Finance costs	0.13	0.065	0.037	0.25	0.206	0.316
(vi)	Depreciation, depletion and amortization expense	0.031	0.034	0.039	0.103	0.131	0.167
(vii)	Fees and commission expense (Brokerage)	1.597	2.847	2.849	5.95	5.906	10.23
(viii)	Net loss on de-recognition of financial instruments under amortized cost category	-	-	-	-	-	-
(ix)	Net loss on fair value changes	-	-	-	-	-	-
(x)	Impairment on financial instruments	-	-	-	-	-	-
(xi)	Others expenses (other operational, administrative and selling expenses)	0.658	0.237	0.26	1.017	1.1	1.353
	<b>Total expenses</b>	<b>7.137</b>	<b>4.447</b>	<b>5.515</b>	<b>14.59</b>	<b>10.878</b>	<b>16.289</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>0.126</b>	<b>0.135</b>	<b>0.033</b>	<b>0.3701</b>	<b>0.158</b>	<b>0.346</b>
(VI)	Exceptional items	0	0	0	0	0	-
(VII)	<b>Profit/(loss) before tax (V -VI)</b>	<b>0.126</b>	<b>0.135</b>	<b>0.033</b>	<b>0.37</b>	<b>0.158</b>	<b>0.346</b>
(VIII)	<b>Tax expense</b>						
	Current Tax	0.035	0.04	0.01	0.095	0.049	0.087
	Deferred Tax	-	0	0	0	0	0.0915
	Income tax paid for earlier Years	-0.081	0	0	-0.081	0	-0.105



	<b>Total Tax Expenses</b>	-0.046	<b>0.04</b>	0.01	0.014	0.049	0.073
(IX)	<b>Profit / (loss) for the period from continuing operations(VII-VIII)</b>	0.172	<b>0.095</b>	<b>0.023</b>	0.356	<b>0.109</b>	<b>0.273</b>
(X)	Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-	-	-
(XII)	Net Profit/(loss) from discontinued	-	-	-	-	-	-
(XIII)	Share of Profit/(loss) of associates and joint	0.018	0.046	<b>0.067</b>	0.09	0.079	0.166
(XIV)	<b>Profit/(loss) for the period</b>	0.19	<b>0.141</b>	<b>0.090</b>	0.446	<b>0.188</b>	<b>0.439</b>
	<b>Profit/(loss) for the year attributable to:</b>						
	Owners of the Company	-	-	-	-	-	-
	Non - Controlling interest	-	-	-	-	-	-
(XV)	<b>Other Comprehensive Income (Net of taxes)</b>	-	-	-	-	-	-
(XVI)	<b>Total Comprehensive Income (XIV + XV)</b>	0.19	<b>0.141</b>	<b>0.090</b>	0.446	<b>0.188</b>	<b>0.439</b>
	<b>Total Comprehensive Income for the year</b>						
	Owners of the Company	-	-	-	-	-	-
	Non - Controlling interest	-	-	-	-	-	-
(XVII)	Paid Up Equity Share Capital (face value ofRs. 10/each)	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225
(XVIII)	Reserves excluding revaluation reserve as per Balance Sheet	13.611	13.421	12.915	13.611	12.915	13.165
(XIX)	<b>Earnings per equity share</b>						
	(a) Basic	<b>0.62</b>	<b>0.46</b>	<b>0.33</b>	<b>1.45</b>	<b>0.61</b>	<b>1.43</b>
	(b) Diluted	<b>0.62</b>	<b>0.46</b>	<b>0.33</b>	<b>1.45</b>	<b>0.61</b>	<b>1.43</b>

**NOTES:**

1. The business activities of the Company is in one segment (i.e. Financial Services) only, hence segment wise reporting is not required to be given.

2. Previous quarter/period figures have been regrouped and reclassified to make them comparable.

3. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 w.e.f 1st April 2019. Accordingly, these results have been prepared in accordance with said Ind AS and Rules (including recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting") and other recognized accounting practices and policies to the extent applicable. Consequently results for the corresponding quarter have been restated to comply with Ind AS to make them comparable. The figures have been presented in accordance with the format prescribed for financial Statements for a Non-Banking Financial Companies (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standard) Rules, 2015, in Division III of Notification No. GSR 1022 (E) dated October 11, 2018, issued by the Ministry of Corporate Affairs, Government of India.

4. The above Financial Results of the Company for the Nine months and Quarter ended December 31, 2023 have been reviewed by the Audit Committee in its meeting held on February 05, 2024 and approved by the Board of Directors at its meeting held on February 05, 2024 and the same have been reviewed by the Statutory Auditors in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

For SPA Capital Services Limited

Sandeep Parwal  
Chairman Cum Managing Director  
DIN: 00025803  
C-1/8 Janakpuri,  
New Delhi-110058  
Place: New Delhi  
Dated: February 05, 2024

