



07th November, 2023

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: 530289

Sub: Outcome of the Board Meeting held on 07th November, 2023

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 on 07th November, 2023 inter alia, has approved the following business items:

1. Unaudited Financial Results (including standalone & consolidated) for the second quarter and half year ended September 30, 2023.
A copy of the Unaudited Financial Results, as approved by the Board along with a copy of the "Limited Review Report" on the said financial results, as received from M/s. JMT & Associates, Chartered Accountants (FRN: 104167W) Statutory Auditors of the Company, are enclosed herewith. (Attached herewith in separate Annexure).
2. The item for the allotment of 5% Non-Cumulative Redeemable Preference shares on Private Placement basis has been deferred by the Board due to unavoidable circumstances and the same will be taken in the Board meeting dated 09th November, 2023.

We request you to take the above on your record.

The Board Meeting commenced at 04:00 PM and concluded at 07:30 PM.

Thanking you,
Yours faithfully,

For S P CAPITAL FINANCING LTD

Pratik Tirlotkar
Company Secretary & Compliance Officer
ACS No.: 70908



INDEPENDENT AUDITORS' LIMITED REVIEW REPORT OF INTERIM FINANCIAL RESULTS

To,
**The Board of Directors,
SP Capital Financing Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of **SP Capital Financing Limited** ('the Company'), for the quarter/half year ended September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

1. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read ("the Act") with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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.
3. *Basis of Qualified Opinion:*
As stated in Note No.5 to the Statements, the provision for Gratuity and Leave encashment has not been done as per actuarial valuation as required under Ind AS 19 "Employee Benefits"; the consequent impact of the same on profit and loss is not ascertainable. However, the Company has made the provision for gratuity and leave encashment on estimated basis.
4. Based on our review conducted as stated in paragraph 3 above, *except for the effects/possible effects of our observation stated in para 4 above*, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
M/s. J M T & ASSOCIATES
Chartered Accountants
ICAI Firm Regn No. 104167W



R. B. Bafna
(Amar Bafna)
Partner
Membership No. 048639
UDIN : 23048639BGVRPN8721

Place : Mumbai
Dated : November 07, 2023

S.P. CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

Regd Off : 55C, THE RUBY, 5TH FLOOR, SOUTH CENTRE WING, JK SAWANT MARG, DADAR WEST, MUMBAI - 400028

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	62.59	48.45	40.79	111.04	80.38	153.46
(ii)	Dividend Income	2.85	0.95	0.85	3.80	0.97	3.27
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	65.43	49.40	41.64	114.84	81.36	156.73
II	Other Income	2.33	1.70	0.80	4.04	0.80	0.34
III	Total Income (I+II)	67.76	51.11	42.44	118.87	82.16	157.07
	Expenses						
(i)	Finance Costs	36.05	23.86	7.98	59.91	12.57	29.21
(ii)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and	-	-	-	-	-	-
(v)	Employee Benefits Expenses	6.15	8.01	7.92	14.16	12.68	33.55
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	7.92	8.12	8.89	16.05	15.98	30.78
IV	Total Expenses	50.12	39.99	24.79	90.12	41.24	93.54
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	17.64	11.11	17.65	28.76	40.92	63.53
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	17.64	11.11	17.65	28.76	40.92	63.53
VIII	Tax Expenses:						
(1)	Current Tax	4.73	2.75	4.50	7.48	10.40	17.25
(2)	Deferred Tax	-	-	-	-	-	-
(3)	Tax of earlier years	-	-	-	-	-	-1.80
IX	Profit/(Loss) for the Period from Continuing Operations (VII-)	12.91	8.36	13.15	21.28	30.52	46.08
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)	12.91	8.36	13.15	21.28	30.52	46.08
XIV	Other Comprehensive Income						
A (i)	Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
B (i)	Items that will not be Reclassified to Profit or Loss	48.07	53.96	66.75	102.03	31.27	-57.26
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-11.89	-8.75	-16.79	-20.64	-7.87	8.97
XV	Total Comprehensive Income for the period (XIII+XIV)	49.09	53.58	63.11	102.67	53.93	-0.21
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						1,293.66
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	0.21	0.14	0.22	0.35	0.51	0.80
(2)	Diluted	0.21	0.14	0.22	0.35	0.51	0.80
XIX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing)						
(1)	Basic	0.21	0.14	0.22	0.35	0.51	0.80
(2)	Diluted	0.21	0.14	0.22	0.35	0.51	0.80

Notes:

- The above Financial Results for the quarter ended Sep 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 07th November, 2023. The Statutory auditors of the Company had carried out audit of these results and the results are being published in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged primarily in the business of Financial Services and allied activities, accordingly there are no separate reportable segments dealing with Segment Reporting as per Ind AS 108.
- The Company's business is not subject to seasonal variation.
- The figure of previous year have been regrouped/rearranged wherever necessary.
- Provision for Gratuity and Leave encashment is made on estimated basis.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.

Provision for Gratuity and Leave encashment is made on estimated basis.

For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN: 00004402



PLACE: MUMBAI
DATE: 07/11/2023

S.P.CAPITAL FINANCING LIMITED

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2023

(in ₹ Lakhs)

PARTICULARS	AS AT 30 th SEPTEMBER 2023 Rs.	AS AT 31 st MAR 2023 Rs.
ASSETS		
Financial Assets		
Cash and cash equivalents	7.46	62.75
Bank balances other than Cash and Cash equivalents above	0.04	0.04
Trade receivables	-	-
Loans & Advances	132.57	145.07
Investments	4,722.38	3,104.05
Other financial assets	68.91	31.67
Total Financial Assets	4,931.35	3,343.58
Non-Financial Assets		
Inventories	-	-
Deferred Tax Assets (Net)	-	-
Property, plant and equipment	-	-
(b) Right to Use Assets	-	-
(c) Capital work-in-progress	-	-
(d) Intangible assets	-	-
Other Non financial assets	-	-
Total Non-Financial Assets	-	8.97
Total Assets	4,931.35	3,352.54
EQUITY AND LIABILITIES		
Financial Liabilities		
Borrowings	2,883.96	1,426.06
Trade payables	1.52	0.00
Other financial liabilities	11.16	14.35
Total Financial Liabilities	2,896.65	1,440.41
Non-Financial Liabilities		
Deferred tax liabilities (net)	11.67	8.97
Provisions	25.48	17.25
Total Non-Financial Liabilities	37.15	17.25
Total Liabilities	2,933.80	1,457.66
Equity		
Equity share capital	601.22	601.22
Other equity	1,396.33	1,293.66
Total Equity	1,997.55	1,894.88
TOTAL EQUITY AND LIABILITIES	4,931.35	3,352.54

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

PLACE: MUMBAI
DATE: 07/11/2023

For S P Capital Financing Ltd.

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN: 00004402



S.P.CAPITAL FINANCING LIMITED
Unaudited Standalone Statement of Cash Flow
for the quarter ended 30 September 2023

(in ₹ Lakhs)

Particulars	For the year ended 30 September 2023	For the year ended 31 March 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	28.76	63.53
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	0.75	4.91
Other Adjustments		
Operating profit before working capital changes	29.51	68.44
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-	-
(Increase)/decrease in Loans & Advances	12.49	1,082.44
(Increase)/decrease in Investments	-	-
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	-37.24	-28.51
Decrease in trade and other payables	1.52	-0.10
(Decrease)/increase in Provision	-	-
(Decrease)/Increase in other liabilities	-3.19	4.72
Cash flow from / (utilized in) operating activities post working capital changes	-26.41	1,058.56
Income Taxes	-	-38.62
Net cash flow from / (utilized in) in operating activities (A)	3.10	1,088.37
Cash flows from investing activities		
Payments to acquire financial assets (Investments)	-1,516.29	-2,424.91
Proceeds on sale of financial assets (Investments)	-	-
Proceeds on sale of financial assets (Land)	-	-
Net cash (used in) investing activities (B)	-1,516.29	-2,424.91
Cash flows from financing activities		
Proceed From Borrowing	1,457.90	934.63
Repayment of Borrowing	-	-
Distribution of dividend	-	-44.84
Net cash used in financing activities (C)	1,457.90	889.78
Cash and cash equivalents at the beginning of the year	62.79	509.54
Cash and cash equivalents at the end of the year(A+B+C)	7.49	62.79
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	7.45	62.75
Other Balance with bank	0.04	0.04
Balance as per statement of cash flows	7.49	62.79

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. Previous years figures have been regrouped, rearranged or restated wherever considered necessary

PLACE: MUMBAI
DATE: 07/11/2023

For S P Capital Financing Ltd.

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN: 00004402





JMT
& associates

CHARTERED ACCOUNTANTS

301 & 305, A - Wing, Winsway Complex, Old Police Lane,
Opp. Andheri Railway Station, Andheri (East), Mumbai - 400 069.
Tel. 81085 22577 / 91 - 22 - 6765 3579 Email : jmtca301@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 Associate (the Parent and its Associate together referred to as "the Group"), and its share of the **net profit** after tax of its associate for the quarter ended **September 30, 2023** and for the period from April 1, 2023 to September 30, 2023 ("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, 2023 to September, 2023 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 *Basis of Qualified Opinion:*

As stated in Note No.5 to the Statements, the provision for Gratuity and Leave encashment has not been done as per actuarial valuation as required under Ind AS 19 "Employee Benefits"; the consequent impact of the same on profit and loss is not ascertainable. However, the Company has made the provision for gratuity and leave encashment on estimated basis.

5 The Statement includes the results of the following entities:

List of Associate

Pride Orchades Private Limited (45% Shareholding)

6 Based on our review conducted and procedures performed as stated in paragraph 3 above except for the effects/possible effects of our observation stated in para 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended,



including the manner in which it is to be disclosed, or that it contains any material misstatement.

7 We have not 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.

For JMT & Associates
Chartered Accountants
FRN No. 104167W




AMAR BAFNA
Partner
M. No. 048639

Place : Mumbai
Date : November 07, 2023

UDIN : 23048639BGVRPO7728

S.P. CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

Regd Off : SSC, THE RUBY, 5TH FLOOR, SOUTH CENTRE WING, JK SAWANT MARG, DADAR WEST, MUMBAI - 400028

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	62.59	48.45	40.79	111.04	80.38	153.46
(ii)	Dividend Income	2.85	0.95	0.85	3.80	0.97	3.27
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	65.43	49.40	41.64	114.84	81.36	156.73
II	Other Income	2.33	1.70	0.80	4.04	0.80	0.34
III	Total Income (I+II)	67.76	51.11	42.44	118.87	82.16	157.07
	Expenses						
(i)	Finance Costs	36.05	23.86	7.98	59.91	12.57	29.21
(ii)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and	-	-	-	-	-	-
(v)	Employee Benefits Expenses	6.15	8.01	7.92	14.16	12.68	33.55
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	7.92	8.12	8.89	16.05	15.98	30.78
IV	Total Expenses	50.12	39.99	24.79	90.12	41.24	93.54
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	17.64	11.11	17.65	28.76	40.92	63.53
VI	Exceptional Items	-	-	-	-	-	-
	Share of Profit/(Loss) from Associates (Equity Method)	0.56	0.03	-0.01	0.59	-	0.37
VII	Profit/(Loss) before Tax (V-VI)	18.20	11.14	17.64	29.35	40.92	63.90
VIII	Tax Expenses:						
(1)	Current Tax	4.88	2.75	4.50	7.63	10.40	17.25
(2)	Deferred Tax	-	-	-	-	-	-
(3)	Tax of earlier years	-	-	-	-	-	-1.80
IX	Profit/(Loss) for the Period from Continuing Operations (VII-III)	13.32	8.36	13.15	21.72	30.52	46.45
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)	13.32	8.36	13.15	21.72	30.52	46.45
XIV	Other Comprehensive Income						
A (i)	Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
B (i)	Items that will not be Reclassified to Profit or Loss	48.07	53.96	66.75	102.03	31.27	-57.26
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-11.89	-8.75	-16.79	-20.64	-7.87	8.97
XV	Total Comprehensive Income for the period (XIII+XIV)	49.50	53.58	63.11	103.11	53.93	0.16
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						1,648.87
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	0.22	0.14	0.22	0.36	0.51	0.81
(2)	Diluted	0.22	0.14	0.22	0.36	0.51	0.81
XIX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing)						
(1)	Basic	0.22	0.14	0.22	0.36	0.51	0.81
(2)	Diluted	0.22	0.14	0.22	0.36	0.51	0.81

Notes:

- The above Financial Results for the quarter ended Sep 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 07th November, 2023. The Statutory auditors of the Company had carried out audit of these results and the results are being published in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged primarily in the business of Financial Services and allied activities, accordingly there are no separate reportable segments dealing with Segment Reporting as per Ind AS 108.
- The Company's business is not subject to seasonal variation.
- The figure of previous year have been regrouped/rearranged wherever necessary.
- Provision for Gratuity and Leave encashment is made on estimated basis.
- The unaudited consolidated financial results of the company also include unaudited financial results of Pride Orchades Pvt Ltd. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.

For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN: 00004402



PLACE: MUMBAI
DATE: 07/11/2023

S.P.CAPITAL FINANCING LIMITED
UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2023

(in ₹ Lakhs)

PARTICULARS	AS AT 30 th SEPTEMBER 2023 Rs.	AS AT 31 st MAR 2023 Rs.
ASSETS		
Financial Assets		
Cash and cash equivalents	7.46	62.75
Bank balances other than Cash and Cash equivalents above	0.04	0.04
Trade receivables	-	-
Loans & Advances	132.57	145.07
Investments	5,078.15	3,459.26
Other financial assets	68.91	31.67
Total Financial Assets	5,287.12	3,698.78
Non-Financial Assets		
Inventories	-	-
Deferred Tax Assets (Net)	-	8.97
Property, plant and equipment	-	-
(b) Right to Use Assets	-	-
(c) Capital work-in-progress	-	-
(d) Intangible assets	-	-
Other Non financial assets	-	-
Total Non-Financial Assets	-	8.97
Total Assets	5,287.12	3,707.75
EQUITY AND LIABILITIES		
Financial Liabilities		
Borrowings	2,883.96	1,426.06
Trade payables	1.52	0.00
Other financial liabilities	11.16	14.35
Total Financial Liabilities	2,896.65	1,440.41
Non-Financial Liabilities		
Deferred tax liabilities (net)	11.67	-
Provisions	25.63	17.25
Total Non-Financial Liabilities	37.30	17.25
Total Liabilities	2,933.95	1,457.66
Equity		
Equity share capital	601.22	601.22
Other equity	1,751.95	1,648.87
Total Equity	2,353.17	2,250.09
TOTAL EQUITY AND LIABILITIES	5,287.12	3,707.75

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

PLACE: MUMBAI
DATE: 07 /11 /2023

For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN: 00004402



S.P.CAPITAL FINANCING LIMITED
Unaudited Consolidated Statement of Cash Flow
for the quarter ended 30 September 2023

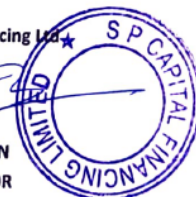
(in ₹ Lakhs)

Particulars	For the year ended 30 September 2023	For the year ended 31 March 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	29.32	63.53
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	0.75	4.91
Other Adjustments		
Operating profit before working capital changes	30.07	68.44
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-	-
(Increase)/decrease in Loans & Advances	12.49	1,082.44
(Increase)/decrease in Investments	-	-
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	-37.24	-28.51
Decrease in trade and other payables	1.52	-0.10
(Decrease)/increase in Provision	-	-
(Decrease)/increase in other liabilities	-3.19	4.72
Cash flow from / (utilized in) operating activities post working capital changes	-26.41	1,058.56
Income Taxes	-	-38.62
Net cash flow from / (utilized in) in operating activities (A)	3.66	1,088.37
Cash flows from investing activities		
Payments to acquire financial assets (Investments)	-1,516.29	-2,424.91
Proceeds on sale of financial assets (Investments)	-	-
Proceeds on sale of financial assets (Land)	-	-
Net cash (used in) investing activities (B)	-1,516.29	-2,424.91
Cash flows from financing activities		
Proceed From Borrowing	1,457.90	934.63
Repayment of Borrowing	-	-
Distribution of dividend	-	-44.84
Net cash used in financing activities (C)	1,457.90	889.78
Cash and cash equivalents at the beginning of the year	62.79	509.54
Cash and cash equivalents at the end of the year(A+B+C)	7.49	62.79
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	7.45	62.75
Other Balance with bank	0.04	0.04
Balance as per statement of cash flows	7.49	62.79

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. Previous years figures have been regrouped, rearranged or restated wherever considered necessary

For S P Capital Financing Ltd.

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN: 00004402



PLACE: MUMBAI
DATE: 07/11/2023