

SP CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

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

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

As per Schedule III Division II

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Twelve Months Ended
		30-Jun-19 (Unaudited)	31-Mar-19 (Audited)	30-Jun-18 (Unaudited)	31-Mar-19 (Audited)
I	Revenue from Operations	84.57	38.11	61.06	252.35
II	Other Income	0.40	0.80	-	0.84
III	Total Income (I+II)	84.97	38.91	61.06	253.19
IV	EXPENSES				
(a)	Cost of Materials Consumed	-	-	-	-
(b)	Purchase of Stock-in-Trade	70.61	23.20	45.97	193.41
(c)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work -in-Progress	-	-	-	-
(d)	Employee Benefits Expenses	1.80	5.64	3.50	18.58
(e)	Finance Costs	-	-	-	-
	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-
(f)	Depreciation and Amortization Expenses	-	-	-	-
(g)	Other Expenses	6.48	2.46	6.20	19.91
	Total Expenses (IV)	78.89	31.30	55.67	231.90
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	6.08	7.61	5.39	21.29
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	6.08	7.61	5.39	21.29
VIII	Tax Expenses:				
	(1) Current Tax	1.50	2.11	1.50	6.11
	(2) Deferred Tax	-	-	-	-
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	4.58	5.50	3.89	15.18
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)	4.58	5.50	3.89	15.18
XIV	Other Comprehensive Income				
	A (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	-	-	-	-
	B (i) Items that will be Reclassified to Profit or Loss	-	-	-	-
	(ii) Income Tax Relating to Items that will 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)	4.58	5.50	3.89	15.18
XVI	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	601.22	601.22	601.22	601.22
XVII	Other Equity as per Balance Sheet				668.11
XVIII	Earning per Equity Share (for Continuing Operation):				
	(1) Basic	0.08	0.09	0.06	0.25
	(2) Diluted	0.08	0.09	0.06	0.25
XIX	Earning per Equity Share (for Discontinued Operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing Operations):				
	(1) Basic	0.08	0.09	0.06	0.25
	(2) Diluted	0.08	0.09	0.06	0.25

Notes:

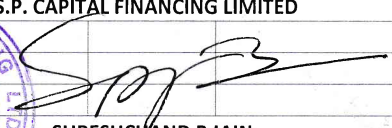
1 The above Unaudited Financial Results for the Quarter ended June 30, 2019 have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 13th August, 2019.

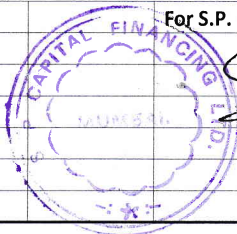
- 2 The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has for the first time adopted Ind-AS for the Financial Year commencing from April 1, 2019 with a transition date of April 1, 2018.
- 3 the Ind AS compliant corresponding figures for the quarter ended June 30,2018 have not been subject to limited review or audit. However the management has excersied neccessary due diligence to ensure that the financial result for the quarter ended June 30, 2018 provide true and fair view of companies affairs
- 3 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.
- 4 Reconciliation between Financial Results previously reported (referred to as "Previous GAAP") and Ind-AS for the Quarter ended June 30, 2019 is as under:

Particulars	(Rs. In Lakhs)		
	Quarter Ended	Quarter Ended	Year Ended
	30/06/19	30/06/18	31/03/19
Net Profit/(Loss) After Tax under Previous GAAP	4.58	3.89	15.18
Add/ (Less) Benefits/ (Charge)	-	-	-
Fair valuation of Investments in equity instruments through OCI	-	-	-
Net Profit/(Loss) after Tax under Ind-AS	-	-	-
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the Quarter ended under Ind-As	4.58	3.89	15.18

5 Figure of previous year have been regrouped/rearranged wherever necessary.

PLACE: MUMBAI
DATE: 13.08.2019


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.

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

As per Schedule III Division II

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Twelve Months Ended
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	84.57	38.11	61.06	252.35
II	Other Income	0.40	0.80	-	0.84
III	Total Income (I+II)	84.97	38.91	61.06	253.19
IV	EXPENSES				
	Cost of Materials Consumed	-	-	-	-
	Purchase of Stock-in-Trade	70.61	23.20	45.97	193.41
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-	-	-	-
	Employee Benefits Expenses	1.80	5.64	3.50	18.58
	Finance Costs	0.00	0.00	0.00	0.00
	Depreciation and Amortization Expenses	-	-	-	-
	Other Expenses	6.48	2.46	6.20	19.91
	Total Expenses (IV)	78.89	31.30	55.67	231.90
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	6.08	7.61	5.39	21.29
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before Tax (V-VI)	6.08	7.61	5.39	21.29
VIII	Tax Expenses:				
	(1) Current Tax	1.50	2.11	1.50	6.11
	(2) Deferred Tax	0.00	0.00	0.00	0.00
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	4.58	5.50	3.89	15.18
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)	4.58	5.50	3.89	15.18
XIV	Other Comprehensive Income				
	A (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	-	-	-	-
	B (i) Items that will be Reclassified to Profit or Loss	-	-	-	-
	(ii) Income Tax Relating to Items that will 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)	4.58	5.50	3.89	15.18
XVI	Minority Interest	0.00	0.00	0.00	0.00
XVII	Share of Profit from Associates (Net of taxes)	(0.09)	0.05	(0.15)	(0.28)
XVIII	Profit/(loss) after tax and minority interest (XI+XII+XIII)	4.49	5.55	3.74	14.90
XIX	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	601.22	601.22	601.22	601.22
XX	Other Equity as per Balance Sheet				1,017.34
XXI	Earning per Equity Share (for Continuing Operation):				
	(1) Basic	0.07	0.09	0.06	0.25
	(2) Diluted	0.07	0.09	0.06	0.25
XXII	Earning per Equity Share (for Discontinued Operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XXIII	Earning per Equity Share (for Discontinued & Continuing Operations):				
	(1) Basic	0.07	0.09	0.06	0.25
	(2) Diluted	0.07	0.09	0.06	0.25

Notes:

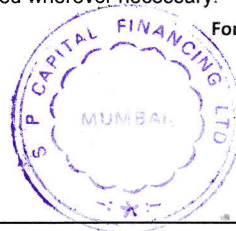
1 The above Audited Financial Results for the Quarter ended 30th June 2019 have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on August 13, 2019.

- 2 The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016. The Company has for the first time adopted Ind-AS for the Financial Year commencing from April 1, 2019 with a transition date of April 1, 2018.
- 3 The Company is engaged primarily in the business of Financial Services, trading of securities and accordingly there are no separate reportable segments dealing with Segment Reporting. The Company's business is not subject to seasonal variation.
- 4 Reconciliation between Financial Results previously reported (referred to as "Previous GAAP") and Ind-AS for the Quarter and Year ended June 30, 2019 is as under:

Particulars	(Rs. In Lakhs)		
	Quarter Ended	Quarter Ended	Year Ended
	30/06/19	30/06/18	31/03/19
Net Profit/(Loss) After Tax under Previous GAAP	4.49	3.74	14.90
Add/ (Less) Benefits/ (Charge)	-	-	-
Fair valuation of Investments in equity instruments through OCI	-	-	-
Net Profit/(Loss) after Tax under Ind-AS	-	-	-
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the Quarter ended under Ind-As	4.49	3.74	14.90

- 5 Figure of previous year have been regrouped/rearranged wherever necessary.

PLACE: MUMBAI
DATE: 13.08.2019



For S.P. CAPITAL FINANCING LIMITED

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO: 00004402