R. C. Jain & Associates LLP

Chartered Accountants
LLP No.AAG-7098

622-624, The Corporate Centre, Nirmal Lifestyle, LBS Marg, Mulund (West), Mumbai - 400 080.
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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT OF STANDALONE INTERIM FINANCIAL RESULT

TO THE BOARD OF DIRECTORS OF
S P Capital Financing Limited

1. We have reviewed the accompanying statement of unaudited financial results of S P Capital Financing Limited for the period ended 30th June, 2026, being submitted by the company pursuant to the requirements of regulations 33 of the SEBI [Listing Obligations and disclosure requirements) Regulations, 2015, as amended [the "Listing Regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 as amended, read 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.

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. 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.

4. 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.

FOR R.C. JAIN & ASSOCIATES LLP
Chartered Accountants
FRN No: 103952W/W100156

Gopal Kumar

JAIN & ASSOCIATES LLP
M. No. 107380

(Gopal Kumar Agarwal)
Partner
Membership No 107380
Date :14-08-2026
UDIN: 26107380RKFZEF6064
Place: Mumbai

S.P. CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

Regd Off : 5SC, 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 UN AUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30TH JUNE, 2026

Sr. No	Particulars	Quarter Ended			Year Ended
		30-Jun-26	30-Jun-25	31-Mar-26	31-Mar-26
	CONTINUING OPERATION	(Un Audited)	(Un Audited)	(Audited)	(Audited)
	Revenue from Operation				
(i)	Interest Income	78.24	67.86	67.17	298.94
(ii)	Dividend Income	10.30	11.69	8.60	67.16
(iii)	Net Gain on Fair Value Changes	445.74	276.05	-	686.31
(iv)	Sale of Shares & Securities			-	
(v)	Other Operating Income			-	
I	**Total Revenue from Operation**	**534.29**	**355.60**	**75.77**	**1,052.42**
II	Other Inccme	7.72	41.89	-7.39	110.68
III	**Total Income (I+II)**	**542.01**	**397.49**	**68.38**	**1,163.10**
	Expenses				
(i)	Finance Costs	140.70	114.18	134.02	508.58
(ii)	Net Loss on Fair Value Changes			160.96	
(iii)	Purchase of Stock-in-Trade			-	
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work –in-			-	
(v)	Employee Benefits Expenses	12.96	9.00	17.32	56.13
(vi)	Impairment of Financial Instruments (Expected Credit Loss)			-	
(vii)	Depreciation and Amortization Expenses			-	
(viii)	Other Expenses	10.23	14.75	17.73	59.08
IV	**Total Expenses**	**163.90**	**137.93**	**330.03**	**623.79**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**378.11**	**259.56**	**-261.65**	**539.31**
VI	Exceptional Items				
VII	**Profit/(Loss) before Tax (V-VI)**	**378.11**	**259.56**	**-261.65**	**539.31**
VIII	**Tax Expenses:**				
	(1) Current Tax	-	5.20		5.20
	(2) Deferred Tax	112.18	39.47	12.87	172.74
	(3) Tax of earlier years			11.18	11.18
IX	**Profit/(Loss) for the Period from Continuing Operations (VII-VIII)**	**265.93**	**214.89**	**-285.70**	**350.18**
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)**	**265.93**	**214.89**	**-285.70**	**350.18**
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	713.18	**471.04**	**-786.63**	**14.96**
	(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-179.49	-67.35	147.49	-3.77
XV	**Total Comprehensive Income for the period (XIII+XIV) (Comprising**	**799.62**	**618.58**	**-924.84**	**361.37**
XVI	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)				**601.22**
XVI	Other Equity as per Balance Sheet				**1,724.94**
XVI	Earning per Equity Share (for Continuing Operation):				
	(1) Basic	4.42	3.57	-4.75	5.82
	(2) Diluted	4.42	3.57	-4.75	5.82
XIX	Earning per Equity Share (for Discontinued Operation):				
	(1) Basic				
	(2) Diluted				
XX	Earning per Equity Share (for Discontinued & Continuing Operations):				
	(1) Basic	4.42	3.57	-4.75	5.82
	(2) Diluted	4.42	3.57	-4.75	5.82

Notes:

1. The above Financial Results for the quarter ended June 30,2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on.14th August-2026. 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.
2. 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.
3. 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.
4. The figure of previous year have been regrouped/rearranged wherever necessary.
5. Provision for Gratuity and Leave enchashment has been made on estimated basis

S P CAPITAL FINANCING LIMITED

For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

PLACE: MUMBAI
DATE: 14.08.2026

Independent Auditor's Limited Review Report on unaudited consolidated quarterly 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 30th June 2026 and for the period from April 1, 2026 to June 30, 2026 ("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, 2025 to June 30, 2025 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)

R. C. JAIN & ASSOCIATES M. No. 107380

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and 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.

6. We have not reviewed the financial statements of Pride Orchades Private Ltd, associates whose financial results 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.

7. Our opinion on the statement is not modified in respect of the above matters.

FOR R.C. JAIN & ASSOCIATES LLP
Chartered Accountants
FRN No: 103952W/W100156

Gopal Kumar

R. C. JAIN & ASSOCIATES LLP
M. No. 107380

(Gopal Kumar Agarwal)
Partner
Membership No 107380
Date : 14-08-2026
UDIN: 26107380YJKRGR4441
Place: Mumbai

S.P. CAPITAL FINANCING LTD

CIN: L74140MH1983PLC029494

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30TH JUNE, 2026

Sr. No	Particulars	Quarter Ended			Year Ended
		30-Jun-26	30-Jun-25	31-Mar-26	31-Mar-26
	CONTINUING OPERATION	(Un Audited)	(Un Audited)	(Audited)	(Audited)
	Revenue from Operation				
(i)	Interest Income	78.24	67.86	67.17	298.94
(ii)	Dividend Income	10.30	11.69	8.60	67.16
(iii)	Net Gain on Fair Value Changes	445.74	276.05		686.31
(iv)	Sale of Shares & Securities				
(v)	Other Operating Income				
I	**Total Revenue from Operation**	**534.29**	**355.60**	**75.76**	**1,052.42**
II	Other Income	7.72	41.89	-7.39	110.68
III	**Total Income (I+II)**	**542.01**	**397.49**	**68.38**	**1,163.10**
	Expenses				
(i)	Finance Costs	140.70	114.18	134.02	508.58
(ii)	Net Loss on Fair Value Changes			160.96	
(iii)	Purchase of Stock-in-Trade				
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work –in-				
(v)	Employee Benefits Expenses	12.96	9.00	17.32	56.13
(vi)	Impairment of Financial Instruments (Expected Credit Loss)				
(vii)	Depreciation and Amortization Expenses				
(viii)	Other Expenses	10.23	14.75	17.73	59.08
IV	**Total Expenses**	**163.90**	**137.93**	**330.03**	**623.79**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**378.11**	**259.56**	**-261.65**	**539.31**
VI	a)Exceptional Items				
	b) Share of Profit /(loss) from associates (Equity Method)	0.07	0.01	0.80	1.28
VII	**Profit/(Loss) before Tax (V-VI)**	**378.18**	**259.57**	**-260.85**	**540.59**
VIII	**Tax Expenses:**				
	(1) Current Tax		5.20	-	5.20
	(2) Deferred Tax	112.18	39.47	12.87	172.74
	(3) Tax of earlier years			11.18	11.18
IX	**Profit/(Loss) for the Period from Continuing Operations (VII-VIII)**	**265.99**	**214.90**	**-284.90**	**351.46**
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)**	**265.99**	**214.90**	**-284.90**	**351.46**
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	713.18	471.04	-786.63	**14.96**
	(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-179.49	-67.35	147.49	-3.77
XV	**Total Comprehensive Income for the period (XIII+XIV) (Comprising**	**799.68**	**618.59**	**-924.04**	**362.66**
XVI	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	601.22	601.22	601.22	**601.22**
XVI	Other Equity as per Balance Sheet				**2,076.95**
XVI	Earning per Equity Share (for Continuing Operation):				
	(1) Basic	4.42	3.57	-4.74	5.85
	(2) Diluted	4.42	3.57	-4.74	5.85
XIX	Earning per Equity Share (for Discontinued Operation):				
	(1) Basic				
	(2) Diluted				
XX	Earning per Equity Share (for Discontinued & Continuing Operations):				
	(1) Basic	4.42	3.57	-4.74	5.85
	(2) Diluted	4.42	3.57	-4.74	5.85

Notes:

1 The above Financial Results for the quarter ended 30th June,2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th August 2026. 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.

2 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.

3 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.

4 The figure of previous year have been regrouped/rearranged wherever necessary.

5 Provision for Gratuity and leave enchashment has been made on estimated basis

S P CAPITAL FINANCING LIMITED

For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

PLACE: MUMBAI
DATE: 14.08.2026