



May 20, 2025

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

Scrip Code: 530289

Sub: Intimation on the outcome of the Board Meeting held on May 20, 2025 and disclosure under Regulation 30 of SEBI Listing Regulations

In continuation of our letter dated May 09, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has interalia:

1. Approved the Audited Financial Statements (Consolidated and Standalone) for the quarter and financial year ended March 31, 2025.
2. Further we would like to inform that at the Board Meeting held today, the Directors have recommended the Final Dividend of 5% (Rs. 0.5 per Equity share) on Equity shares of Rs. 10 each of the Company which shall be paid/dispatched within 30 days from the conclusion of the 42nd Annual General Meeting, subject to the approval of shareholders of the Company.

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We enclose the following:

1. Audited Financial Results (Consolidated and Standalone) for the quarter/ year ended March 31, 2025;
2. Auditor's Reports with unmodified opinions on the aforesaid Audited Financial Results (Consolidated and Standalone);
3. Declaration pursuant to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Meeting of the Board of Directors commenced at 3:00 P.M and concluded at 9.35 PM.

We request you to take the above on your record.

Thanking you,
Yours faithfully,

For S P CAPITAL FINANCING LTD

Sureshchand Premchand Jain
Managing Director
DIN: 00004402

Independent Auditor's Report on the Quarterly and Year to Date Standalone Audited Financial Results of S P Capital Financing Limited pursuant to the Regulation 33 and 52 read with Regulation 63(2) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
**The Board of Directors,
S P Capital Financing Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying financial results of **S P Capital Financing Limited** ("the Company") for the quarter and year ended March 31, 2025 ("financial results") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Statement

This Financial Results which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls

(Cont..3)



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Financial Results includes the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Financial Results is not modified in respect of this matter.



Place : Mumbai
Dated : 20th May, 2025

For and on behalf of
M/s. J M T & ASSOCIATES
Chartered Accountants
FRN : 104167W

A handwritten signature in blue ink, appearing to read "Amar Bafna".

(Amar Bafna)
Partner
M. No. 048639
UDIN : 25048639BMHDGR4744

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2025

(Rs in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
	CONTINUING OPERATION					
	Revenue from Operation					
(i)	Interest Income	146.14	109.54	52.93	491.71	246.30
(ii)	Dividend Income	21.95	21.48	2.48	57.01	8.80
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-
I	Total Revenue from Operation	168.09	131.02	55.42	548.72	255.10
II	Other Income	0.84	-	16.99	12.84	-
III	Total Income (I+II)	168.94	131.02	72.41	561.56	255.10
	Expenses					
(i)	Finance Costs	101.11	90.06	14.46	292.93	101.47
(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	18.58	14.47	8.85	52.28	30.97
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-
(viii)	Other Expenses	18.30	17.25	-6.20	64.51	48.90
IV	Total Expenses	137.98	121.78	17.11	409.72	181.34
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	30.95	9.23	21.31	151.84	73.76
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	30.95	9.23	21.31	151.84	73.76
VIII	Tax Expenses:					
(1)	Current Tax	15.50	2.00	-	42.50	20.00
(2)	Deferred Tax	-	-	-	-	-
(3)	Tax of earlier years	19.07	-	-2.61	19.07	2.61
IX	Profit/(Loss) for the Period from Continuing Operations (VII -	3.62	7.23	23.92	90.27	56.37
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)	3.62	7.23	23.92	90.27	56.37
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	114.38	180.18	15.56	150.72	208.39
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	23.96	18.44	8.97	31.18	35.13
XV	Total Comprehensive Income for the period (XIII+XIV)	94.04	154.49	48.45	209.81	229.63
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	-	-	-	601.22	601.22
XVII	Other Equity as per Balance Sheet	-	-	-	1,551.32	1,520.45
XVIII	Earning per Equity Share (for Continuing Operation):					
(1)	Basic	-0.06	0.12	0.40	1.50	0.94
(2)	Diluted	-0.06	0.12	0.10	1.50	0.94
XIX	Earning per Equity Share (for Discontinued Operation):					
(1)	Basic	-	-	-	-	-
(2)	Diluted	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing					
(1)	Basic	0.06	0.12	0.40	1.50	0.94
(2)	Diluted	0.06	0.12	0.10	1.50	0.94

Notes:

- The above Financial Results for the quarter & year ended Mar 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 20th May 2025. 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.
- The Board has recommended a dividend of Rs 0.50 per share subject to approval of the share holders in the Annual General Meeting Board of the Company.
- 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 NO:00004402



PLACE: MUMBAI
DATE: 20/05/2025

S.P.CAPITAL FINANCING LIMITED
Standalone Statement of Cash Flow
for the year ended 31 March 2025

(Rs. In Lakhs)

Particulars	For the Year Ended 31 March 2025	For the Year Ended 31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	151.84	73.76
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	-	-
Other Adjustments	-	-
Operating profit before working capital changes	151.84	73.76
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-	-
(Increase)/decrease in Loans & Advances	3.82	39.67
(Increase)/decrease in Investments	-	-
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	-	-
(Decrease)/increase in trade and other payables	-	-
(Decrease)/increase in Provision	-	-
(Decrease)/increase in other liabilities	1.55	-1.83
Cash flow from / (utilized in) operating activities post working capital changes	5.38	36.84
Income Taxes	-21.24	-
Net cash flow from / (utilized in) in operating activities (A)	135.98	110.60
Cash flows from investing activities		
Payments to acquire financial assets (Investments)	-	-
Net of Sale of Investment	-5,056.03	-3,589.03
Proceeds on sale of financial assets	-	-
Net cash (used in) investing activities (B)	-5,056.03	-3,589.03
Cash flows from financing activities		
Proceed From Borrowing	4,441.90	1,272.78
Proceed from issue of Preference Shares	-	3,000.00
Distribution of dividend	-210.12	-60.12
Net cash used in financing activities (C)	4,231.78	4,212.66
Cash and cash equivalents at the beginning of the year	798.02	62.79
Cash and cash equivalents at the end of the year(A+B+C)	109.75	798.02
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	106.58	796.49
Other Balance with bank	3.17	1.53
Balance as per statement of cash flows	109.75	798.02

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.

For & on behalf of the Board
For S P CAPITAL FINANCING LTD.
CIN NO. L74140MH1983PLC029484

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



PLACE: MUMBAI
DATE: 20/05/2025

S.P.CAPITAL FINANCING LIMITED
STANDALONE BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	(Rs In Lakhs)	
	AS AT 31 st MAR 2025 Rs.	AS AT 31st MAR 2024 Rs.
ASSETS		
Financial Assets		
Cash and cash equivalents	106.58	796.49
Bank balances other than Cash and Cash equivalents above	3.17	1.53
Trade receivables		
Loans & Advances	101.57	105.39
Investments	12,101.59	6,933.05
Other financial assets		
Total Financial Assets	12,312.92	7,836.46
Non-Financial Assets		
Inventories	-	-
Deferred Tax Assets (Net)	-	-
Property, plant and equipment	-	-
Other Non financial assets	-	-
Total Non-Financial Assets	-	-
Total Assets	12,312.92	7,836.46
EQUITY AND LIABILITIES		
Financial Liabilities		
Borrowings	10,029.60	5,587.70
Trade payables		
Other financial liabilities	17.74	16.18
Total Financial Liabilities	10,047.33	5,603.88
Non-Financial Liabilities		
Deferred tax liabilities (net)	59.72	90.91
Provisions	53.31	20.00
Total Non-Financial Liabilities	113.04	110.91
Total Liabilities	10,160.37	5,714.79
Equity		
Equity share capital	601.22	601.22
Other equity	1,551.32	1,520.45
Total Equity	2,152.54	2,121.67
TOTAL EQUITY AND LIABILITIES	12,312.92	7,836.46

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

Sureshchand P Jain

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



PLACE: MUMBAI
DATE: 20/05/2025

Independent Auditor's Report on the audit of the Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
S P Capital financing Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and Annual Consolidated Financial Results of **S P Capital Financing Limited** ("the Company") and its associate company and its share of the net profit after tax and total comprehensive income accounted under equity method of accounting of associate company for the quarter and year ended 31/03/2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. Include the results of the following entity:
Associate Company
Pride Orchades Private Limited
- ii. are the present in accordance with the requirement of the Listing Regulations in this regards and;
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Company for the quarter and year ended March 31, 2025

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the



Consolidated Financial Results section of our report. We are independent of the Company and its Associate Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the net profit and other comprehensive profit and other financial information of the Company including its Associate Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with relevant rules issued thereunder and in line with the requirement of the Listing Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company including its associate company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Board of Directors of the Company and its associate company are responsible for assessing the ability of the Company and its associate company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the company and its associate company are also responsible for overseeing the financial reporting process of the Company and its associate company.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such



disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Company of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and its associate company included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

This statement includes share of profit of 0.73 Lacs in respect of one Associate Company. The financial statements of the said Associate has been audited by other auditors and our opinion in so far as it relates to the amounts and disclosures included in respect of the said Associate Company is based solely on the audit report of such other auditor and the procedures performed by us as stated in paragraph above.



The Statement includes the results for the quarter ended March 31,2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31,2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to be limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

For **JMT & Associates**

Chartered Accountants

FRN No. 104167W



Amar Bafna

Partner

M. No. 048639



Place: Mumbai

Date: 20th May 2025

UDIN: 25048639BMHDCS4424

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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2025

(Rs in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
	CONTINUING OPERATION					
	Revenue from Operation					
(i)	Interest Income	146.14	109.54	52.93	491.71	246.30
(ii)	Dividend Income	21.95	21.48	2.48	57.01	8.80
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-
I	Total Revenue from Operation	168.09	131.02	55.41	548.72	255.10
II	Other Income	0.84	-	16.99	12.84	-
III	Total Income (I+II)	168.93	131.02	72.40	561.56	255.10
	Expenses					
(i)	Finance Costs	101.11	90.06	14.46	292.93	101.47
(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	18.58	14.47	8.85	52.28	30.97
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-
(viii)	Other Expenses	18.30	17.25	-6.20	64.51	48.90
IV	Total Expenses	137.98	121.78	17.11	409.72	181.34
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	30.95	9.24	55.29	151.84	73.76
VI	Exceptional Items	-	-	-	-	-
	Share of Profit / Loss from Associates (Equity Method)	0.18	0.40	-	0.73	0.19
VII	Profit/(Loss) before Tax (V-VI)	31.13	9.23	21.31	152.57	73.76
VIII	Tax Expenses:					
(1)	Current Tax	15.50	2.00	-	42.00	20.00
(2)	Deferred Tax	-	-	-	-	-
(3)	Tax of earlier years	19.07	-	-2.61	19.07	2.61
IX	Profit/(Loss) for the Period from Continuing Operations (VII -	3.44	7.23	23.92	91.50	56.37
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)	3.44	7.23	23.92	91.50	56.37
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	114.38	180.16	15.56	150.72	208.39
(ii)	Income Tax Relating to items that will not be Reclassified to Profit or Loss	23.96	18.44	8.97	31.18	35.13
XV	Total Comprehensive Income for the period (XIII+XIV)	93.86	154.49	48.45	211.04	229.63
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	-	-	-	601.22	601.22
XVII	Other Equity as per Balance Sheet	-	-	-	1,902.06	1,870.45
XVIII	Earning per Equity Share (for Continuing Operation)					
(1)	Basic	-0.10	0.12	0.40	1.46	0.94
(2)	Diluted	-0.10	0.12	0.10	1.46	0.94
XIX	Earning per Equity Share (for Discontinued Operation)					
(1)	Basic	-	-	-	-	-
(2)	Diluted	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing					
(1)	Basic	0.10	0.12	0.40	1.46	0.94
(2)	Diluted	0.10	0.12	0.10	1.46	0.94

Notes:

- The above Financial Results for the quarter & year ended Mar 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 20th May 2025. 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.
- 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 NO:00004402



PLACE: MUMBAI
DATE: 20/05/2025

S.P.CAPITAL FINANCING LIMITED
Consolidated Statement of Cash Flow
for the year ended 31 March 2025

(Rs. in Lakhs)

Particulars	For the Year Ended 31 March 2025	For the Year Ended 31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	151.84	73.76
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	-	-
Other Adjustments	-	-
Operating profit before working capital changes	151.84	73.76
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-	-
(Increase)/decrease in Loans & Advances	3.82	39.67
(Increase)/decrease in Investments	-	-
(Increase)/decrease in Inventories	-	-
(Increase)/decrease in other assets	-	-
(Decrease)/Increase in trade and other payables	-	-
(Decrease)/increase in Provision	-	-
(Decrease)/increase in other liabilities	1.55	-1.83
Cash flow from / (utilized in) operating activities post working capital changes	5.38	36.84
Income Taxes	-21.24	-
Net cash flow from / (utilized in) in operating activities (A)	135.98	110.60
Cash flows from investing activities		
Payments to acquire financial assets (Investments)	-	-
Net of Sale of Investment	-5,056.03	-3,589.03
Proceeds on sale of financial assets	-	-
Net cash (used in) investing activities (B)	-5,056.03	-3,589.03
Cash flows from financing activities		
Proceed From Borrowing	4,441.90	1,272.78
Proceed from issue of Preference Shares	-	3,000.00
Distribution of dividend	-210.12	-60.12
Net cash used in financing activities (C)	4,231.78	4,212.66
Cash and cash equivalents at the beginning of the year	798.02	62.79
Cash and cash equivalents at the end of the year(A+B+C)	109.75	798.02
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	106.58	796.49
Other Balance with bank	3.17	1.53
Balance as per statement of cash flows	109.75	798.02

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.

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

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



PLACE: MUMBAI
DATE: 20/05/2025

S.P.CAPITAL FINANCING LIMITED
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	(Rs In Lakhs)	
	AS AT	AS AT
	31 st MAR 2025	31 st MAR 2024
	Rs.	Rs.
ASSETS		
Financial Assets		
Cash and cash equivalents	106.58	796.49
Bank balances other than Cash and Cash equivalents above	3.17	1.53
Trade receivables		
Loans & Advances	101.57	105.39
Investments	12,452.32	7,283.05
Other financial assets		
Total Financial Assets	12,663.65	8,186.46
Non-Financial Assets		
Inventories	-	-
Deferred Tax Assets (Net)	-	-
Property, plant and equipment	-	-
Other Non financial assets	-	-
Total Non-Financial Assets	-	-
Total Assets	12,663.65	8,186.46
EQUITY AND LIABILITIES		
Financial Liabilities		
Borrowings	10,029.60	5,587.70
Trade payables		
Other financial liabilities	17.74	16.18
Total Financial Liabilities	10,047.33	5,603.88
Non-Financial Liabilities		
Deferred tax liabilities (net)	59.72	90.91
Provisions	53.31	20.00
Total Non-Financial Liabilities	113.04	110.91
Total Liabilities	10,160.37	5,714.79
Equity		
Equity share capital	601.22	601.22
Other equity	1,902.06	1,870.45
Total Equity	2,503.28	2,471.67
TOTAL EQUITY AND LIABILITIES	12,663.65	8,186.46

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

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



PLACE: MUMBAI
DATE: 20/05/2025



S P CAPITAL
FINANCING LTD.

May 20, 2025

To,
BSE Limited
Dept. of Corporate Services,
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort, Mumbai-400001.

[Scrip Code: 530289]

Subject: Declaration pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, Sureshchand Premchand Jain, Managing Director of S P Capital Financing Limited (CIN: L74140MH1983PLC029494) having its Registered Office at The Ruby, 5SC, 5th Floor, South Wing, Level 8th JK Sawant Marg, Dadar west, Mumbai City, Mumbai, Maharashtra, India, 400028 hereby confirm and declare that the Statutory Auditors of the Company M/s. JMT & Associates., Chartered Accountants (FRN: 104167W) issued the Audit Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended March 31, 2025. This declaration is given in compliance to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Request you to kindly take the same on your record.

Thanking You,

Yours Faithfully,

For S P Capital Financing Limited



Sureshchand Premchand Jain
Managing Director
DIN: 00004402

