



February 10, 2026

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 February 10, 2026 and disclosure under Regulation 30 of SEBI Listing Regulations**

In continuation of our letter dated February 02, 2026, and pursuant to Regulation 30 of SEBI LODR Regulations, 2015 we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Tuesday, February 10, 2026, has inter alia approved the Unaudited Financial Statements (Standalone and Consolidated), and took on record the Limited Review Report for the Third quarter ended December 31, 2025, considered and approved Interim Dividend of Rs. 0.5/- per equity share i.e 5% of face value of Rs. 10/- per equity share for the financial year 2025-26.

Further, as per the terms of Redeemable Preference Shares allotted by the Company (which are unlisted), the preference shareholders will be paid Dividend of Rs. 5/- per preference share i.e 5% of face value of Rs. 100/- per preference share.

As communicated earlier vide intimation dated February 04, 2026 the Record date for this Interim Dividend will be Saturday, February 14, 2026.

The Meeting of the Board of Directors commenced at 12.30 p.m. and concluded at 03.15 p.m.

We request you to take the above on your record.

Thanking you,

Yours faithfully,

**For S P CAPITAL FINANCING LTD**

**Arun Omprakash Sonar**  
**Company Secretary & Compliance Officer**  
**Mem No. A68976**  
**Place: Mumbai**

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT OF STANDALONE INTERIM  
FINANCIAL RESULT**

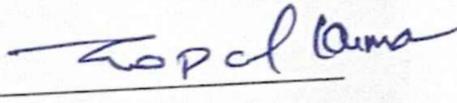
**TO THE BOARD OF DIRECTORS OF  
S P Capital Financing Limited**

1. We have reviewed the accompanying statement of unaudited financial results of S P Capital Financing Limited for the period ended 31<sup>st</sup> December, 2025, 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 Agarwal)

Partner

Membership No 107380

Date : 10-02-2026

UDIN: 26107380GMAISFC591

Place: Mumbai



- BHOPAL-I** : M-272, Near Arya Samaj Bhawan, Gautam Nagar, Bhopal - 462 023 (M.P.) Tel.: 0755-2600646.  
E-mail: hmjainca@rediffmail.com, hmjainca@hotmail.com
- BHOPAL-II** : Plot No.187, Near Milan Restaurant, MP Nagar, Zone-1, Bhopal - 462 011 (M.P.) Tel.: 83195 56171.  
E-mail: ajaygupta.agst@gmail.com
- AURANGABAD** : Su-Shobha, Plot No.7, Mitra Nagar, Behind Akashwani, Near Maratha Darbar Hotel, Aurangabad - 431 001 (MHA.)  
Tel.: 0240-2357556/99224 55556. E-mail: sskasliwal@gmail.com
- INDORE** : 109-110, Block-B, Vikram Twins, Chitawad Road, Behind Shukla Hospital, Near Navlakha Square, VTG Indore 452 001 (M.P.)  
Tel.: 94251 34391. E-mail: cahsbansal08@gmail.com
- GUWAHATI** : 3C, Gokuldham, JP Agawala Path, Bye Lane-2, Sanitpur, Bharalumukh Kamrup Metro, Guwahati -781 009 (ASS)  
Tel.: 84863 88446. E-mail: cashrutikamodi@gmail.com

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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs in lacs)

Sl. No	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>CONTINUING OPERATION</b>							
	<b>Revenue from Operation</b>						
(i)	Interest Income	85.59	78.32	109.54	231.78	345.57	491.71
(ii)	Dividend Income	10.22	36.66	21.48	58.57	35.06	57.01
(iii)	Net Gain on Fair Value Changes	257.85	313.38	-	847.27	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
<b>I</b>	<b>Total Revenue from Operation</b>	<b>353.66</b>	<b>428.35</b>	<b>131.01</b>	<b>1,137.61</b>	<b>380.62</b>	<b>548.72</b>
II	Other Income	70.77	5.41	-	118.07	12.00	12.84
<b>III</b>	<b>Total Income (I+II)</b>	<b>424.43</b>	<b>433.76</b>	<b>131.01</b>	<b>1,255.68</b>	<b>392.62</b>	<b>561.56</b>
<b>Expenses</b>							
(i)	Finance Costs	132.58	127.80	90.06	374.56	191.82	292.93
(ii)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-	-	-	-	-	-	-
(v)	Employee Benefits Expenses	14.99	14.82	14.47	39.81	33.70	52.28
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	13.64	12.96	17.25	41.35	46.21	64.51
<b>IV</b>	<b>Total Expenses</b>	<b>161.21</b>	<b>155.58</b>	<b>121.78</b>	<b>454.72</b>	<b>271.73</b>	<b>409.72</b>
<b>V</b>	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>263.22</b>	<b>278.18</b>	<b>9.23</b>	<b>800.96</b>	<b>120.89</b>	<b>151.84</b>
VI	Exceptional Items	-	-	-	-	-	-
<b>VII</b>	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>263.22</b>	<b>278.18</b>	<b>9.23</b>	<b>800.96</b>	<b>120.89</b>	<b>151.84</b>
VIII	Tax Expenses:						
(1)	Current Tax	-	-	2.00	5.20	27.00	42.50
(2)	Deferred Tax	75.59	44.82	-	159.88	-	-
(3)	Tax of earlier years	-	-	-	-	-	19.07
<b>IX</b>	<b>Profit/(Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>187.62</b>	<b>233.36</b>	<b>7.23</b>	<b>636.88</b>	<b>93.89</b>	<b>90.27</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
<b>XII</b>	<b>Profit/(Loss) from Discontinued Operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII</b>	<b>Profit/(Loss) for the Period (IX+XII)</b>	<b>187.62</b>	<b>233.36</b>	<b>7.23</b>	<b>636.88</b>	<b>93.89</b>	<b>90.27</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>						
A (i)	Items that will be Reclassified to Profit or Loss	-	-	55.89	-	55.89	-
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	-	-	-11.62	-	-11.62	-
B (i)	Items that will not be Reclassified to Profit or Loss	363.10	-32.54	-236.05	801.60	265.10	150.72
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-88.56	4.64	30.06	-151.26	-55.14	-31.18
<b>XV</b>	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising</b>	<b>462.17</b>	<b>205.47</b>	<b>-154.49</b>	<b>1,286.21</b>	<b>348.12</b>	<b>209.81</b>
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)						601.22
XVI	Other Equity as per Balance Sheet						1,551.32
XVII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	3.12	3.88	0.12	10.58	1.56	1.50
(2)	Diluted	3.12	3.88	0.12	10.58	1.56	1.50
XVIII	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XIX	Earning per Equity Share (for Discontinued & Continuing Operations):						
(1)	Basic	3.12	3.88	0.12	10.58	1.56	1.50
(2)	Diluted	3.12	3.88	0.12	10.58	1.56	1.50

Notes:

- The above Financial Results for the third quarter ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 10th February 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.
- 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 has been made on estimated basis

PLACE: MUMBAI  
DATE: 10.02.2026

For S P Capital Financing Ltd

SURESHCHAND JAIN  
MANAGING DIRECTOR  
DIN NO:00004402



**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 31st December 2025 and for the period from October 1, 2025 to December 31, 2025 ("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 October 1, 2025 to December 31, 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)



<b>BHOPAL-I</b>	: M-272, Near Arya Samaj Bhawan, Gautam Nagar, Bhopal - 462 023 (M.P.) Tel.: 0755-2600646. E-mail: hmjainca@rediffmail.com, hmjainca@hotmail.com
<b>BHOPAL-II</b>	: Plot No.187, Near Milan Restaurant, MP Nagar, Zone-1, Bhopal - 462 011 (M.P.) Tel.: 83195 56171. E-mail: ajaygupta.agst@gmail.com
<b>AURANGABAD</b>	: Su-Shobha, Plot No.7, Mitra Nagar, Behind Akashwani, Near Maratha Darbar Hotel, Aurangabad - 431 001 (MHA.) Tel.: 0240-2357556/99224 55556. E-mail: sskasliwal@gmail.com
<b>INDORE</b>	: 109-110, Block-B, Vikram Twins, Chitawad Road, Behind Shukla Hospital, Near Navlakha Square, VTG Indore 452 001 (M.P.) Tel.: 94251 34391. E-mail: cahsbansal08@gmail.com
<b>GUWAHATI</b>	: 3C, Gokuldham, JP Agawala Path, Bye Lane-2, Sanitpur, Bharalumukh Kamrup Metro, Guwahati -781 009 (ASS) Tel.: 84863 88446. E-mail: cashrutikamodi@gmail.com

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 Agarwal)

Partner

Membership No 107380

Date : 10-02-2026

UDIN: 26107380VDCV1W2470

Place: Mumbai



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

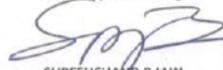
(Rs in lacs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	<b>CONTINUING OPERATION</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Audited)</b>
	<b>Revenue from Operation</b>						
(i)	Interest Income	85.59	78.32	109.54	231.78	345.57	491.71
(ii)	Dividend Income	10.22	36.66	21.48	58.57	35.06	57.01
(iii)	Net Gain on Fair Value Changes	257.85	313.36	-	847.27	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	<b>Total Revenue from Operation</b>	<b>353.66</b>	<b>428.36</b>	<b>131.01</b>	<b>1,137.61</b>	<b>380.62</b>	<b>548.72</b>
II	Other Income	70.77	5.41	-	118.07	12.00	12.94
III	<b>Total Income (I+II)</b>	<b>424.43</b>	<b>433.76</b>	<b>131.01</b>	<b>1,255.68</b>	<b>392.62</b>	<b>561.56</b>
	<b>Expenses</b>						
(i)	Finance Costs	132.58	127.80	90.06	374.56	191.82	292.93
(ii)	Net Loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-	-	-	-	-	-	-
(v)	Employee Benefits Expenses	14.99	14.82	14.47	38.81	33.70	52.28
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	13.64	12.96	17.25	41.35	46.21	64.51
IV	<b>Total Expenses</b>	<b>161.21</b>	<b>155.68</b>	<b>121.78</b>	<b>454.72</b>	<b>271.73</b>	<b>409.72</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>263.22</b>	<b>278.18</b>	<b>9.23</b>	<b>800.96</b>	<b>120.89</b>	<b>161.84</b>
VI	Exceptional Items	-	-	-	-	-	-
	Share of Profit/(Loss) from Associates (Equity Method)	-0.45	0.92	0.40	0.48	0.55	0.73
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>262.77</b>	<b>278.18</b>	<b>9.63</b>	<b>801.44</b>	<b>121.44</b>	<b>152.57</b>
VIII	<b>Tax Expenses:</b>						
(1)	Current Tax	-	-	2.00	5.20	27.00	42.00
(2)	Deferred Tax	75.59	44.82	-	159.88	-	-
(3)	Tax of earlier years	-	-	-	-	-	19.07
IX	<b>Profit/(Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>187.17</b>	<b>233.36</b>	<b>7.63</b>	<b>636.36</b>	<b>94.44</b>	<b>91.50</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XII	<b>Profit/(Loss) from Discontinued Operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the Period (IX+XII)</b>	<b>187.17</b>	<b>233.36</b>	<b>7.63</b>	<b>636.36</b>	<b>94.44</b>	<b>91.50</b>
XIV	<b>Other Comprehensive Income</b>						
A (i)	Items that will be Reclassified to Profit or Loss	-	-	55.89	-	55.89	-
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	-	-	-11.62	-	-11.62	-
B (i)	Items that will not be Reclassified to Profit or Loss	363.10	-32.54	-236.05	801.60	265.10	150.72
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-88.56	4.64	30.06	-151.26	-55.14	-31.18
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)</b>	<b>461.71</b>	<b>205.47</b>	<b>-154.10</b>	<b>1,286.69</b>	<b>348.67</b>	<b>211.04</b>
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)						601.22
XVII	Other Equity as per Balance Sheet						1,902.06
XVIII	<b>Earning per Equity Share (for Continuing Operation):</b>						
(1)	Basic	3.11	3.88	0.13	10.58	1.57	1.52
(2)	Diluted	3.11	3.88	0.13	10.58	1.57	1.52
XIX	<b>Earning per Equity Share (for Discontinued Operation):</b>						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	<b>Earning per Equity Share (for Discontinued &amp; Continuing Operations):</b>						
(1)	Basic	3.11	3.88	0.13	10.58	1.57	1.52
(2)	Diluted	3.11	3.88	0.13	10.58	1.57	1.52

Notes:

- The above Financial Results for the third quarter ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 10th February 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.
- 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 has been made on estimated basis

For S.P. Capital Financing Ltd



SURESHCHANDRA P JAIN  
MANAGING DIRECTOR  
DIN NO:00004402



PLACE: MUMBAI  
DATE: 10.02.2026