



August 12, 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 August 12, 2025 and disclosure under Regulation 30 of SEBI Listing Regulations

In continuation of our letter dated August 05, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has interalia:

1. Approved the Unaudited Financial Statements (Standalone and Consolidated), and took on record the Limited Review Report for the first quarter ended June 30, 2025.

Please note that the Auditor has qualified his opinion on the provision of Gratuity and Leave encashment has not been done as per actuarial valuation as required under IndAS 19, the consequent impact of the same on profit and loss is not ascertainable. Company will obtain actuarial report as on 31.03.2026 and Audited Results will be unqualified.

2. Approved and recommended re-appointment of Mrs. Meena Sureshchand Jain (DIN: 00004413), Non-Executive Non-Independent Director, liable to retire by rotation at the ensuing Annual General Meeting.

Mrs. Meena Sureshchand Jain is not debarred from holding the office of Director in terms of Section 164 of the Companies Act, 2013 and by virtue of any order Securities Exchange Board of India or any other authority.

3. Approved and recommended re-appointment of Mr. Rajendra Ladakchand Jain (DIN: 00473752) as an Independent Director of the Company for second term.

Mr. Rajendra Ladakchand Jain is not debarred from holding the office of Director in terms of Section 164 of the Companies Act, 2013 and by virtue of any order Securities Exchange Board of India or any other authority.

4. Approved and recommended continuation of Mrs. Meena Sureshchand Jain (DIN: 00004413), Non-Executive, Non-Independent Director of the Company who will be attending age of 75 next year, under Regulation 17(1A) of SEBI LODR Regulation.



5. Approved and recommended continuation of Mr. Arun Kumar Nayar (DIN: 02015803), Non-Executive, Independent Director of the Company who will be attending age of 75 next year, under Regulation 17(1A) of SEBI LODR Regulation.
6. Approved and recommended appointment of M/s. R C Jain & Associates LLP, (FRN: 103952W) as Statutory Auditors of the Company for the term of five consecutive years.
7. Appointed and recommended M/s. Shobha Ambure and Associates, Practicing Company Secretaries as Secretarial Auditor of the Company for the term of five consecutive years.
8. Re-appointed M/s M.M. Dubey & Co. as the Internal Auditor of the Company for the financial year 2025-26.
9. Approved the Company's Director's Report along with the annexures thereof for the financial year 2024-25.
10. Approved convening of the 42nd Annual General Meeting of the Company on Tuesday, September 30, 2025 at 03.00 p.m. through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM").
11. Determination of Book Closure and Record Date for the purpose of the 42nd AGM and final dividend, subject to approval of the shareholders at the AGM.

**Book Closure Period: Tuesday, September 23, 2025 to Tuesday, September 30, 2025
(both days inclusive)**

Record Date: Tuesday, September 23, 2025

The Meeting of the Board of Directors commenced at 03.00 p.m and concluded at 07.20 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



Annexure

Details under Regulation 30 read with Part A of Schedule III of the Listing Regulations along with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Re-Appointment of Director

Sr. No.	Particulars	Details
1.	Name	Mrs. Meena Sureshchand Jain
2.	Date of proposed re-appointment	September 30, 2025
3.	Reason for Change	Re-appointment of Mrs. Meena Sureshchand Jain as Non-Executive Non-Independent Director, liable to retire by rotation at the forthcoming Annual General Meeting and, being eligible, has offered herself for re-appointment subject to the approval of the shareholders, in the ensuing Annual General Meeting.
4.	Brief profile (in case of appointment)	Mrs. Meena Sureshchand Jain has 25 years of experience in Hotel Industry.
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	Mrs. Meena Sureshchand Jain is wife of Mr. Sureshchand Premchand Jain, Managing Director of the Company.

Re-appointment of Independent Director

Sr. No.	Particulars	Details
1.	Name	Mr. Rajendra Ladakchand Jain
2.	Date of proposed re-appointment	September 30, 2025
3.	Reason for Change	Mr. Rajendra Ladakchand Jain (DIN: 00473752) was appointed as Non-Executive Independent Director on the Board of the Company and his current term expires on September 30, 2025. Based on the recommendation of the Nomination and Remuneration Committee and after evaluating the performance and contribution of Mr.

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		Rajendra Ladakchand Jain during his tenure, it is proposed to re-appoint him as an Independent Director of the Company for a second term of Four consecutive years commencing from September 30, 2025 to September 30, 2029, not liable to retire by rotation, subject to the approval of shareholders by way of a special resolution.
4.	Brief profile (in case of appointment)	He is an industrialist in the field of Construction and has vast experience of management and administration.
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	None

Appointment of Statutory Auditors

Sr. No.	Particulars	Details
1.	Name	M/s. R C Jain & Associates LLP, Chartered Accountants (FRN: 103952W),
2.	Date of proposed appointment	September 30, 2025
3.	Reason for Change	<p>The term of the existing Statutory Auditors, M/s. JMT & Associates, Chartered Accountants (FRN: 104167W), will expire at the conclusion of the ensuing Annual General Meeting (AGM), upon completion of their tenure under Section 139 of the Companies Act, 2013.</p> <p>Audit Committee has proposed and recommended to appoint a new firm, M/s. R C Jain & Associates LLP, Chartered Accountants (FRN: 103952W), as the Statutory Auditors of the Company for a term of five</p>

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		consecutive years commencing from the conclusion of ensuing AGM until the conclusion of the 47th AGM, subject to shareholders' approval.
4.	Brief profile (in case of appointment)	M/s. R C Jain & Associates LLP, is a Practising Chartered Accountants with over more than 39 years of diverse professional experience.
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	None

Re-appointment of Secretarial Auditor

Sr. No.	Particulars	Details
1.	Name	M/s. Shobha Ambure & Associates, Practicing Company Secretaries
2.	Date of proposed appointment	September 30, 2025
3.	Reason for Change	Appointment of M/s Shobha Ambure & Associates as the Secretarial Auditor of the Company for the first term of five consecutive years with effect from the conclusion of this 42 nd Annual General Meeting till the conclusion of the 47 th Annual General Meeting of the company to be held in the year 2030.
4.	Brief profile (in case of appointment)	M/s Shobha Ambure & Associates, is the Practicing Company Secretaries firm having experience of around 9 years and has Vast experience in Company Law, SEBI And Capital Market and is Associated with Number of Business Houses as Corporate Consultant rendering exclusive Professional Services.
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	None



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Re-appointment of Internal Auditor

Sr. No.	Particulars	Details
1.	Name	M/s M.M. Dubey & Co.
2.	Date of Appointment	August 12, 2025
3.	Reason for Change	Re-appointment of M/s M.M Dubey & Co. as the Internal Auditors of the Company for the Financial Year 2025-26
4.	Brief profile (in case of appointment)	M/s. M.M. Dubey & Co., is the practicing Chartered Accountant firm, having experience of 11 years.
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	None



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 OF STANDALONE INTERIM FINANCIAL RESULTS

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

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **S P Capital Financing Limited** ('the Company'), for the quarter ended June 30, 2025 ('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.
2. 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.
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 (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.

4. Basis of Qualified Opinion:

As stated in Note No.6 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. 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.



Place : Mumbai
Dated : August 12, 2025

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


(Amar Bafna)
Partner
Membership No. 048639
UDIN : 25048639BMHDIM4868

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 FIRST QUARTER ENDED AS ON 30TH JUNE,-2025

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-25	30-Jun-24	31-Mar-25	31-Mar-25
		(Un Audited)	(Un Audited)	(Audited)	(Audited)
	CONTINUING OPERATION				
	Revenue from Operation				
(i)	Interest Income	67.86	92.90	146.14	491.71
(ii)	Dividend Income	11.69	2.21	21.95	57.01
(iii)	Net Gain on Fair Value Changes	276.05	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-
(v)	Other Operating Income	-	-	-	-
I	Total Revenue from Operation	355.60	95.10	168.09	548.72
II	Other Income	41.89	12.00	0.84	12.84
III	Total Income (I+II)	397.49	107.10	168.94	561.56
	Expenses				
(i)	Finance Costs	114.18	43.89	101.11	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	-	-	-	-
(v)	Employee Benefits Expenses	9.00	7.54	18.58	52.28
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-
(viii)	Other Expenses	14.75	16.28	18.30	64.51
IV	Total Expenses	137.93	67.72	137.98	409.72
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	259.56	39.39	30.95	151.84
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	259.56	39.39	30.95	151.84
VIII	Tax Expenses:				
(1)	Current Tax	5.20	10.00	15.50	42.50
(2)	Deferred Tax	39.47	-	-	-
(3)	Tax of earlier years	-	-	19.07	19.07
IX	Profit/(Loss) for the Period from Continuing Operations (VII	214.89	29.39	-	3.62
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)	214.89	29.39	-	3.62
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	471.04	302.56	114.38	150.72
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	67.35	55.92	23.96	31.18
XV	Total Comprehensive Income for the period (XIII+XIV)	618.58	276.02	-	94.04
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				1,551.32
XVIII	Earning per Equity Share (for Continuing Operation):				
(1)	Basic	3.57	0.49	-0.06	1.50
(2)	Diluted	3.57	0.49	-0.06	1.50
XIX	Earning per Equity Share (for Discontinued Operation):				
(1)	Basic	-	-	-	-
(2)	Diluted	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing				
(1)	Basic	3.57	0.49	-0.06	1.50
(2)	Diluted	3.57	0.49	-0.06	1.50

Notes:

- The above Financial Results for the quarter ended 30th June-2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12th August 2025. The Statutory auditors of the Company had carried out Limited Review 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

[Signature]

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

PLACE: MUMBAI
DATE: 12/08/2025

Independent Auditors' 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 **June 30, 2025** and for the period from April 1, 2025 to June 30, 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 April 1, 2023 to June 30, 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.6 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 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.
7. We have not reviewed the financial statements of Pride Orchades Pvt 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.

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



Mumbai, August 12, 2025



For **JMT & Associates**
Chartered Accountants
FRN No. 104167W

Amar Bafna

AMAR BAFNA
Partner
Membership No. 048639
UDIN: 25048639BMHDIN4364

<p style="text-align: center;"> 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 UNAUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED AS ON 30TH JUNE, 2025 </p>					
Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-25	30-Jun-24	31-Mar-25	31-Mar-25
		(Un Audited)	(Un Audited)	(Audited)	(Audited)
	CONTINUING OPERATION				
	Revenue from Operation	-	-	-	-
(i)	Interest Income	67.86	92.90	146.14	491.71
(ii)	Dividend Income	11.69	2.21	21.95	57.01
(iii)	Net Gain on Fair Value Changes	276.05	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-
(v)	Other Operating Income	-	-	-	-
I	Total Revenue from Operation	355.60	95.10	168.09	548.72
II	Other Income	41.89	12.00	0.84	12.84
III	Total Income (I+II)	397.49	107.10	168.93	561.56
	Expenses				
(i)	Finance Costs	114.18	43.89	101.11	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-Progress	-	-	-	-
(v)	Employee Benefits Expenses	9.00	7.54	18.58	52.28
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-
(viii)	Other Expenses	14.75	16.28	18.30	64.51
IV	Total Expenses	137.93	67.72	137.98	409.72
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	259.56	39.39	30.95	151.84
VI	Exceptional Items	-	-	-	-
	Share of Profit / Loss from Associates (Equity Method)				
	Share of Profit / Loss from Associates	0.01	0.03	0.18	0.73
VII	Profit/(Loss) before Tax (V-VI)	259.57	39.42	31.13	152.57
VIII	Tax Expenses:				
(1)	Current Tax	5.20	10.00	15.50	42.00
(2)	Deferred Tax	39.47	-	-	-
(3)	Tax of earlier years	-	-	19.07	19.07
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	214.90	29.42	3.44	91.50
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)	214.90	29.42	3.44	91.50
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	471.04	302.56	114.38	150.72
	(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	67.35	55.92	23.96	31.18
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)	618.59	276.06	93.86	211.04
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	-	-	-	1,902.06
XVIII	Earning per Equity Share (for Continuing Operation):				
(1)	Basic	3.57	0.49	-0.10	1.52
(2)	Diluted	3.57	0.49	-0.10	1.52
XIX	Earning per Equity Share (for Discontinued Operation):				
(1)	Basic	-	-	-	-
(2)	Diluted	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing Operations):				
(1)	Basic	3.57	0.49	-0.10	1.52
(2)	Diluted	3.57	0.49	-0.10	1.52
<p>Notes:</p> <p>1 The above Financial Results for the quarter ended 30th June-2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12th August 2025. The Statutory auditors of the Company had carried out Limited Review of these results and the results are being published in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>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.</p> <p>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</p> <p>4 The figure of previous year have been regrouped/rearranged wherever necessary.</p> <p>5 Provision for Gratuity and leave encashment has been made on estimated basis</p>					
<p>PLACE: MUMBAI DATE: 12/08/2025</p>		<p style="text-align: center;">  For S P Capital Financing Ltd  SURESHCHANDRA P JAIN MANAGING DIRECTOR DIN NO:00004402 </p>			