



November 14, 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 November 14, 2025 and disclosure under Regulation 30 of SEBI Listing Regulations

In continuation of our letter dated November 07, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has inter alia approved the Unaudited Financial Statements (Standalone and Consolidated), and took on record the Limited Review Report for the Second quarter and Half year ended September 30, 2025.

The Meeting of the Board of Directors commenced at 02.30 p.m and concluded at 03.50 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 30th September, 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)

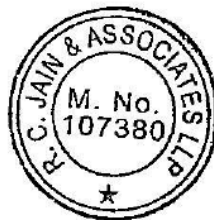
Partner

Membership No 107380

Date : 14-11-2025

UDIN: 25107380BMISYY3460

Place: Mumbai



- Bhopal Branch** : M-272, Near Arya Samaj Bhawan, Gautam Nagar, Bhopal - 462 023 (M.P.)
Telephone : 0755-2600646 Email: hmjainca@rediffmail.com; hmjainca@hotmail.com
- Aurangabad Branch** : Su-Shobha, Plot No. 7, Mitra Nagar, Behind Akashwani, Near Maratha Darbar Hotel, Aurangabad - 431 001 (MAH.)
Telephone : 0240-2357556 / 99224 55556 Email : sskasliwal@gmail.com
- Indore Branch** : 109-110, Block-B, Vikram Twins, Chitawad Road, Behind Shukla Hospital, Near Navlakha Square, VTG Indore - 452 001 (M.P.)
Telephone - 9425134391 Email : cahsbansal08@gmail.com,

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 SECOND QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025							
(Rs In Lakhs)							
Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Six Months Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	78.32	67.86	143.13	146.18	236.03	491.71
(ii)	Dividend Income	36.68	11.69	11.37	48.35	13.58	57.01
(iii)	Net Gain on Fair Value Changes	313.38	276.05	-	589.41	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	428.35	355.60	154.50	783.95	249.61	548.72
II	Other Income	5.41	41.89	-	47.30	12.00	12.84
III	Total Income (I+II)	433.76	397.49	154.50	831.25	261.60	561.56
	Expenses						
(i)	Finance Costs	127.80	114.18	57.87	241.98	101.76	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	-	-	-	-	-	-
(v)	Employee Benefits Expenses	14.82	9.00	11.69	23.82	19.23	52.28
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	12.96	14.75	12.69	27.71	28.96	64.51
IV	Total Expenses	155.58	137.93	82.25	293.51	149.95	409.72
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	278.18	259.56	72.25	537.74	111.65	151.84
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	278.18	259.56	72.25	537.74	111.65	151.84
VIII	Tax Expenses:						
(1)	Current Tax	-	5.20	15.00	5.20	25.00	42.50
(2)	Deferred Tax	44.82	39.47	-	84.29	-	-
(3)	Tax of earlier years	-	-	-	-	-	19.07
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	233.36	214.89	57.25	448.25	86.65	90.27
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)	233.36	214.89	57.25	448.25	86.65	90.27
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	-32.54	471.04	198.59	438.50	501.15	150.72
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	4.64	-67.35	-29.27	-62.71	-85.19	-31.18
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising	205.47	618.58	226.57	824.05	502.61	209.81
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)				601.22		601.22
XVII	Other Equity as per Balance Sheet				2,375.38		1,551.32
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	3.88	3.57	0.95	7.46	1.44	1.50
(2)	Diluted	3.88	3.57	0.95	7.46	1.44	1.50
XIX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing Operations):						
(1)	Basic	3.88	3.57	0.95	7.46	1.44	1.50
(2)	Diluted	3.88	3.57	0.95	7.46	1.44	1.50

- Notes:**
- The above Financial Results for the quarter & year ended Sep 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November 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.
 - Provision for Gratuity and Leave encashment has been made on estimated basis
 - The members at the 42nd Annual General meeting of the company held on September 30, 2025 had declared final dividend of ₹ 0.50/- (Rupees Fifty Paise Only) per equity share of face value of ₹ 10/- (Rupees Ten Only) each, for the Financial Year ended 31st March, 2025.

For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



PLACE: MUMBAI
DATE: 14/11/2025

S.P.CAPITAL FINANCING LIMITED
Standalone Statement of Cash Flow
for the half year ended 30th September 2025

(Rs In Lakhs)

Particulars	For the half Year Ended 30 September 2025	For the Year Ended 31 March 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	537.74	151.84
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	-	-
Other Adjustments	-	-
Operating profit before working capital changes	537.74	151.84
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-	-
(Increase)/decrease in Loans & Advances	-30.34	3.82
(Increase)/decrease in Investments	-	-
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	-	-
(Decrease)/increase in trade and other payables	-	-
(Decrease)/increase in Provision	5.30	-
(Decrease)/increase in other liabilities	-0.42	1.55
Cash flow from / (utilized in) operating activities post working capital changes	-25.46	5.38
Income Taxes	-5.20	-21.24
Net cash flow from / (utilized in) in operating activities (A)	507.08	135.98
Cash flows from investing activities		
Payments to acquire financial assets (Investments)	-3,051.94	-5,056.03
Proceeds on sale of financial assets (Investments)		
Proceeds on sale of financial assets		
Net cash (used in) investing activities (B)	-3,051.94	-5,056.03
Cash flows from financing activities		
Proceed From Borrowing	2,458.75	4,441.90
Repayment of Borrowing		
Distribution of dividend		-210.12
Net cash used in financing activities (C)	2,458.75	4,231.78
Cash and cash equivalents at the beginning of the year	109.75	798.02
Cash and cash equivalents at the end of the year(A+B+C)	23.64	109.75
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	23.58	106.58
Other Balance with bank	0.06	3.17
Balance as per statement of cash flows	23.64	109.75

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: 14.11.2025

S.P.CAPITAL FINANCING LIMITED STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2025		
PARTICULARS	AS AT 30TH SEPTEMBER 2025 Rs.	(Rs In Lakhs) AS AT 31ST MAR 2025 Rs.
ASSETS		
Financial Assets		
Cash and cash equivalents	23.58	106.58
Bank balances other than Cash and Cash equivalents above	0.06	3.17
Trade receivables		
Loans & Advances	131.92	101.57
Investments	15,153.53	12,101.59
Other financial assets		
Total Financial Assets	15,309.09	12,312.92
Non-Financial Assets		
Inventories	-	-
Deferred Tax Assets (Net)	-	-
Property, plant and equipment	-	-
Other Non financial assets	-	-
Total Non-Financial Assets	-	-
Total Assets	15,309.09	12,312.92
EQUITY AND LIABILITIES		
Financial Liabilities		
Borrowings	12,049.84	10,029.60
Trade payables	-	-
Other financial liabilities	17.32	17.74
Total Financial Liabilities	12,067.16	10,047.33
Non-Financial Liabilities		
Deferred tax liabilities (net)	206.72	59.72
Provisions	58.61	53.31
Total Non-Financial Liabilities	265.33	113.04
Total Liabilities	12,332.49	10,160.37
Equity		
Equity share capital	601.22	601.22
Other equity	2,375.38	1,551.30
Total Equity	2,976.60	2,152.52
TOTAL EQUITY AND LIABILITIES	15,309.09	12,312.89
Mumbai 14.11.2025 For & on behalf of the Board For S.P Capital Financing Ltd  SURESHCHAND P 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 30th September 2025 and for the period from July 1, 2025 to September 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 July 1, 2025 to September 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)



Bhopal Branch : M-272, Near Arya Samaj Bhawan, Gautam Nagar, Bhopal - 462 023 (M.P.)
Telephone : 0755-2600646 Email: hmjainca@rediffmail.com; hmjainca@hotmail.com

Aurangabad Branch : Su-Shobha, Plot No. 7, Mitra Nagar, Behind Akashwani, Near Maratha Darbar Hotel, Aurangabad - 431 001 (MAH.)
Telephone : 0240-2357556 / 99224 55556 Email : sskasliwal@gmail.com

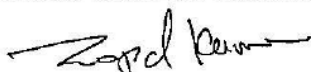
Indore Branch : 109-110, Block-B, Vikram Twins, Chitawad Road, Behind Shukla Hospital, Near Navlakha Square, VTG Indore - 452 001 (M.P.)
Telephone - 9425134391 Email : cahsbansal08@gmail.com,

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 :14-11-2025

UDIN:25107380BMISYZ9904

Place: Mumbai



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: 022-40372424 Website: www.spcapital.in, E-mail : spcapitalfin@gmail.com Script Code 530289

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025

(Rs In Lakhs)

Sr. No.	Particulars	Quarter Ended 30-Sep-25	Quarter Ended 30-Jun-25	Quarter Ended 30-Sep-24	Six Months Ended		Year Ended 31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	78.32	67.86	143.13	146.18	236.03	491.71
(ii)	Dividend Income	36.66	11.69	11.37	48.35	13.58	57.01
(iii)	Net Gain on Fair Value Changes	313.36	276.05	-	589.41	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	428.35	355.60	154.50	783.95	249.61	548.72
II	Other Income	5.41	41.89	-	47.30	12.00	12.84
III	Total Income (I+II)	433.76	397.49	154.50	831.25	261.60	561.56
	Expenses						
(i)	Finance Costs	127.80	114.18	57.87	241.98	101.76	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	14.82	9.00	11.69	23.82	19.23	52.28
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	12.96	14.75	12.69	27.71	28.96	64.51
IV	Total Expenses	155.58	137.93	82.25	293.51	149.95	409.72
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	278.18	259.56	72.25	537.74	111.65	151.84
VI	Exceptional Items	-	-	-	-	-	-
	Share of Profit/(Loss) from Associates (Equity Method)	0.92	0.01	0.12	0.93	0.15	0.73
VII	Profit/(Loss) before Tax (V-VI)	278.18	259.56	72.37	538.67	111.65	151.84
VIII	Tax Expenses:						
(1)	Current Tax	-	5.20	15.00	5.20	25.00	42.50
(2)	Deferred Tax	44.82	39.47	-	84.29	-	-
(3)	Tax of earlier years	-	-	-	-	-	19.07
IX	Profit/(Loss) for the Period from Continuing Operations (VII)	233.36	214.89	57.37	449.19	86.65	90.27
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)	233.36	214.89	57.37	449.19	86.65	90.27
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	-32.54	471.04	198.59	438.50	501.15	150.72
(ii)	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	4.64	-67.35	-29.27	-62.71	-85.19	-31.18
XV	Total Comprehensive Income for the period (XIII+XIV)	205.47	618.58	226.69	824.98	502.61	209.81
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)				601.22		601.22
XVII	Other Equity as per Balance Sheet				2,727.04		1,551.32
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	3.88	3.57	0.95	7.47	1.44	1.50
(2)	Diluted	3.88	3.57	0.95	7.47	1.44	1.50
XIX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing						
(1)	Basic	3.88	3.57	0.95	7.47	1.44	1.50
(2)	Diluted	3.88	3.57	0.95	7.47	1.44	1.50

Notes:

- The above Financial Results for the quarter & year ended Sep 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November 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.
- Provision for Gratuity and Leave encashment has been made on estimated basis
- The members at the 42nd Annual General meeting of the company held on September 30, 2025 had declared final dividend of ₹ 0.50/- (Rupees Fifty Paise Only) per equity share of face value of ₹ 10/- (Rupees Ten Only) each, for the Financial Year ended 31st March, 2025.

For S.P Capital Financing Ltd



SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



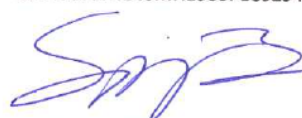
PLACE: MUMBAI
DATE: 14/11/2025

S.P.CAPITAL FINANCING LIMITED
Consolidated Statement of Cash Flow
for the half year ended 30th September 2025

Particulars	(Rs In Lakhs)	
	For the half Year Ended 30 September 2025	For the Year Ended 31 March 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	537.74	151.84
Adjustments for:		
Non Cash / Separately Considered Income/Expenses	-	-
Other Adjustments	-	-
Operating profit before working capital changes	537.74	151.84
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	-	-
(Increase)/decrease in Loans & Advances	-30.34	3.82
(Increase)/decrease in Investments	-	-
(Increase)/decrease in inventories	-	-
(Increase)/decrease in other assets	-	-
(Decrease)/increase in trade and other payables	-	-
(Decrease)/Increase in Provision	5.30	-
(Decrease)/increase in other liabilities	-0.42	1.55
Cash flow from / (utilized in) operating activities post working capital changes	-25.46	5.38
Income Taxes	-5.20	-21.24
Net cash flow from / (utilized in) in operating activities (A)	507.08	135.98
Cash flows from investing activities		
Payments to acquire financial assets (Investments)	-3,051.94	-5,056.03
Proceeds on sale of financial assets (Investments)		
Proceeds on sale of financial assets		
Net cash (used in) investing activities (B)	-3,051.94	-5,056.03
Cash flows from financing activities		
Proceed From Borrowing	2,458.75	4,441.90
Repayment of Borrowing		
Distribution of dividend		-210.12
Net cash used in financing activities (C)	2,458.75	4,231.78
Cash and cash equivalents at the beginning of the year	109.75	798.02
Cash and cash equivalents at the end of the year(A+B+C)	23.64	109.75
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	23.58	106.58
Other Balance with bank	0.06	3.17
Balance as per statement of cash flows	23.64	109.75

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: 14.11.2025

S.P.CAPITAL FINANCING LIMITED CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2025		
PARTICULARS	(Rs In Lakhs)	
	AS AT 30TH SEPTEMBER 2025 Rs.	AS AT 31st MAR 2025 Rs.
ASSETS		
Financial Assets		
Cash and cash equivalents	23.58	106.58
Bank balances other than Cash and Cash equivalents above	0.06	3.17
Trade receivables		
Loans & Advances	131.92	101.57
Investments	15,505.19	12,452.32
Other financial assets		
Total Financial Assets	15,660.75	12,663.65
Non-Financial Assets		
Inventories	-	-
Deferred Tax Assets (Net)	-	-
Property, plant and equipment	-	-
Other Non financial assets	-	-
Total Non-Financial Assets	-	-
Total Assets	15,660.75	12,312.92
EQUITY AND LIABILITIES		
Financial Liabilities		
Borrowings	12,049.84	10,029.60
Trade payables	-	-
Other financial liabilities	17.32	17.74
Total Financial Liabilities	12,067.16	10,047.33
Non-Financial Liabilities		
Deferred tax liabilities (net)	206.72	59.72
Provisions	58.61	53.31
Total Non-Financial Liabilities	265.33	113.04
Total Liabilities	12,332.49	10,160.37
Equity		
Equity share capital	601.22	601.22
Other equity	2,727.04	1,902.06
Total Equity	3,328.26	2,503.28
TOTAL EQUITY AND LIABILITIES	15,660.75	12,663.65
Mumbai 14.11.2025 For & on behalf of the Board For S P CAPITAL FINANCING LTD. CIN NO. L74140MH1983PLC029494  SURESHCHAND P JAIN MANAGING DIRECTOR DIN NO:00004402 		