S P CAPITAL
FINANCING LTD.

November 04, 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 November 04, 2026 and disclosure under Regulation 30 of SEBI Listing Regulations

In continuation of our letter dated October 29, 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has inter alia

1. 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, 2026,

2. Considered and approved Interim Dividend of Rs. 0.75/- per equity share i.e 7.5% of face value of Rs. 10/- per equity share for the financial year 2026-27.

3. Considered and approved Interim Dividend 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.

4. Determination of Record Date for the purpose of the interim dividend;
   As communicated earlier vide intimation dated October 30, 2026 the Record date for this Interim Dividend will be Friday, November 13, 2026.

5. Took note of the resignation of CS Arun Sonar from the position of Company Secretary & Compliance Officer of the Company;

6. Approve the appointment of CS Janvi Kargutkar as Company Secretary & Compliance Officer of the Company.

The Meeting of the Board of Directors commenced at 03.16 p.m and concluded at 03.35 p.m.
We request you to take the above on your record.

Thanking you,
Yours faithfully,

For S P CAPITAL FINANCING LTD

Sureschand Premchand Jain
Managing Director
DIN: 00004402
Place: Mumbai

S P CAPITAL
FINANCING LTD.

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

Resignation of Company Secretary & Compliance Officer

Sr. No.	Particulars	Details
1.	Name	Arun Omprakash Sonar
2.	Date of proposed ~~appointment~~/resignation	From closure of business hours of November 04, 2026
3.	Reason for change	Resignation
4.	Reason for resignation	New opportunity, there are no material reasons for my resignation.
5.	Brief profile (in case of appointment)	NA
6.	Disclosure of Relationships between Directors (in case of appointment of a director)	None

Appointment of Company Secretary & Compliance Officer

Sr. No.	Particulars	Details
1.	Name	Janvi Devidas Kargutkar
2.	Date of proposed appointment	November 04 2026
3.	Reason for Change	Appointment
4.	Brief profile (in case of appointment)	Mrs. Janvi Devidas Kargutkar is a qualified Fresher Company Secretary and an associate member of Institute of Company Secretaries of India (ICSI) with membership no: A81980.
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	None

To,
Head Hr
SP Capital Financing Limited

Dear Madam,

Subject: Resignation from the Position of Company Secretary & Compliance Officer

I hereby tender my resignation from the position of Company Secretary & Compliance Officer of SP Capital Financing Limited, due to personal reasons, with effect from **September 17 2026** and accordingly **my last working day will be November 16, 2026 unless released early on mutual discussion with SP sir.**

I am grateful to the Board of Directors and the management for providing me with the opportunity to serve the Company in this capacity and for the support, guidance, and cooperation extended to me during my tenure.

I shall ensure a proper and smooth handover of my responsibilities, records, documents, statutory registers, and other matters under my charge to the person designated by the Company, so as to facilitate a seamless transition.

I request the Company to kindly acknowledge and accept my resignation and relieve me from my duties and responsibilities with effect from the aforesaid date. I also request the Company to complete all necessary statutory and regulatory filings and compliances consequent to my resignation.

I wish the Company, the Board of Directors, and the entire team continued success and growth in the future.

Thank you for the opportunity and support extended to me during my association with the Company.

Yours faithfully,

Arun Sonar
Company Secretary & Compliance Officer
Membership No.: ACS 68976
Employee ID: 163

Date: 17/09/2026
Place: Mumbai

Acknowledged
Received
17/09/26

R. C. Jain & Associates LLP

Chartered Accountants
LLP No.AAG-7098
622-624, The Corporate Centre, Nirmal Lifestyle, LBS Marg, Mulund (West), Mumbai - 400 080.
Tel. : +91-22-6770 0107 / 6708 1031 / 4748 6160 • E-mail : info@rcjainca.com

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, 2026, being submitted by the company pursuant to the requirements of regulations 33 of the SEBI [Listing Obligations and disclosure requirements) Regulations, 2015, as amended [the "Listing Regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India.
Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

(Gopal Kumar Agarwal)
Partner
Membership No 107380
Date :04-11-2026
UDIN:26107380LLBSX4812
Place: Mumbai

BHOPAL-I : M-272, Near Arya Samaj Bhawan, Gautam Nagar, Bhopal - 462 023 (M.P.)
Tel.: 9425735331. E-mail: lunjainca@rediffmail.com

BHOPAL-II : Plot No.187, Near Milan Restaurant, MP Nagar, Zone-1, Bhopal - 462 011 (M.P.)
Tel.: 8319556171. E-mail: ajaygupta.agst@gmail.com

SAMBHAJI NAGAR : Su-Shobha, Plot No.7, Mitra Nagar, Behind Akashwani, Near Maratha Darbar Hotel, Sambhaji Nagar - 431 001 (MHA.)
Tel.: 9922455556. E-mail: sskasliwal@gmail.com

GUWAHATI : 3C, Gokuldham, JP Agawala Path, Bye Lane-2, Sanitpur, Bharalumukh Kamrup Metro, Guwahati -781 009 (ASS)
Tel.: 8276887194. E-mail: canavratan6725@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, 2026

(Rs in Lakhs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Six Months Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	CONTINUING OPERATION	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operation						
(i)	Interest Income	81.82	78.24	78.32	160.06	146.18	298.94
(ii)	Dividend Income	33.58	10.30	36.66	43.89	48.35	67.16
(iii)	Net Gain on Fair Value Changes	86.64	445.74	313.36	532.38	589.41	686.31
(iv)	Sale of Shares & Securities	-		-	-	-	
(v)	Other Operating Income	-		-	-	-	
I	**Total Revenue from Operation**	202.04	534.29	428.35	736.33	783.95	1,052.42
II	Other Income	3.36	7.72	5.41	11.08	47.30	110.68
III	**Total Income (I+II)**	205.39	542.01	433.76	747.40	831.25	1,163.10
	Expenses						
(i)	Finance Costs	140.65	140.70	127.80	281.35	241.98	506.58
(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	11.85	12.96	14.82	24.82	23.82	56.13
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-		-			
(vii)	Depreciation and Amortization Expenses	-		-			
(viii)	Other Expenses	7.44	10.23	12.96	17.68	27.71	59.08
IV	**Total Expenses**	159.95	163.90	155.58	323.85	293.51	623.79
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	45.45	378.11	278.18	423.56	537.74	539.31
VI	Exceptional Items						-
VII	**Profit/(Loss) before Tax (V-VI)**	45.45	378.11	278.18	423.56	537.74	539.31
VIII	**Tax Expenses:**						
	(1) Current Tax	-		-		5.20	5.20
	(2) Deferred Tax	21.80	112.18	44.82	133.99	84.29	172.74
	(3) Tax of earlier years						11.18
IX	**Profit/(Loss) for the Period from Continuing Operations (VII-VIII)**	23.64	265.93	233.36	289.57	448.25	350.18
X	Profit/(Loss) from Discontinued Operations						-
XI	Tax Expenses of Discontinued Operations						-
XII	**Profit/(Loss) from Discontinued Operations (after tax) (X-XI)**						-
XIII	**Profit/(Loss) for the Period (IX+XII)**	23.64	265.93	233.36	289.57	448.25	350.18
XIV	**Other Comprehensive Income**						
	A (i) Items that will be Reclassified to Profit or Loss		-		-	-	-
	(ii) Income Tax relating to Items that will be Reclassified to Profit or Loss						-
	B (i) Items that will not be Reclassified to Profit or Loss	-126.00	713.18	-32.54	587.19	438.50	14.96
	(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	31.70	-179.49	4.64	-147.80	-62.71	-3.77
XV	**Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)**	-70.66	799.62	205.47	728.96	824.98	361.38
XVI	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)				601.22	601.22	601.22
XVII	Other Equity as per Balance Sheet				2,453.90	2,375.48	1,724.94
XVIII	Earning per Equity Share (for Continuing Operation):						
	(1) Basic	0.39	4.42	3.88	4.82	7.46	5.82
	(2) Diluted	0.39	4.42	3.88	4.82	7.46	5.82
XIX	Earning per Equity Share (for Discontinued Operation):						
	(1) Basic						
	(2) Diluted						
XX	Earning per Equity Share (for Discontinued & Continuing Operations):						
	(1) Basic	0.39	4.42	3.88	4.82	7.46	5.82
	(2) Diluted	0.39	4.42	3.88	4.82	7.46	5.82

Notes:

1 The above Financial Results for the quarter & Half year ended Sep 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 04th November 2026. The Statutory auditors of the Company had carried out audit of these results and the results are being published in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 The Company is engaged primarily in the business of Financial Services and allied activities, accordingly there are no separate reportable segments dealing with Segment Reporting as per Ind AS 108.
The Company's business is not subject to seasonal variation.

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

5 Provision for Gratuity and Leave encashment has been made on estimated basis

For S P Capital Financing Ltd

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

S P CAPITAL FINANCING LIMITED

PLACE: MUMBAI
DATE: 04.11.2026

S.P.CAPITAL FINANCING LIMITED

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026

(Rs in Lakhs)

PARTICULARS	AS AT 30th SEP 2026 Rs.	AS AT 31st MAR 2026 Rs.
ASSETS		
Financial Assets		
Cash and cash equivalents	9.40	59.76
Bank balances other than Cash and Cash equivalents above	0.04	0.04
Trade receivables		
Loans & Advances	123.72	103.92
Investments	15,983.50	14,632.08
Other financial assets		
Total Financial Assets	**16,116.66**	**14,795.80**
Non-Financial Assets		
Inventories		-
Deferred Tax Assets (Net)		-
Property, plant and equipment		-
Other Non financial assets		-
Total Non-Financial Assets	-	-
Total Assets	**16,116.66**	**14,795.80**
EQUITY AND LIABILITIES		
Financial Liabilities		
Borrowings	12,503.26	12,191.76
Trade payables		-
Other financial liabilities	22.69	24.52
Total Financial Liabilities	**12,525.95**	**12,216.28**
Non-Financial Liabilities		
Deferred tax liabilities (net)	**518.02**	236.24
Provisions	**17.57**	17.12
Total Non-Financial Liabilities	**535.59**	**253.36**
Total Liabilities	**13,061.54**	**12,469.64**
Equity		
Equity share capital	601.22	601.22
Other equity	2,453.90	1,724.94
Total Equity	**3,055.12**	**2,326.16**
TOTAL EQUITY AND LIABILITIES	**16,116.66**	**14,795.80**

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



PLACE : MUMBAI
DATE : 04.11.2026

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

S.P.CAPITAL FINANCING LIMITED

Standalone Statement of Cash Flow

for the half year ended 30th September 2026

(Rs in Lakhs)

Particulars	For the half Year Ended 30th Sep-2026	For the Year Ended 31 March-2026
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	423.56	539.31
Adjustments for:		
Non Cash / Separately Considered Income/Expenses		-
Other Adjustments		-
Operating profit before working capital changes	423.56	539.31
Movements in working capital:		
(Increase)/Decrease in trade and other receivables		-
(Increase)/decrease in Loans & Advances	-19.80	-2.34
(Increase)/decrease in Investments		-
(Increase)/decrease in inventories		-
(Increase)/decrease in other assets		
(Decrease)/Increase in trade and other payables		-
(Decrease)/increase in Provision	0.45	-25.01
(Decrease)/increase in other liabilities	-1.83	6.78
Cash flow from / (utilized in) operating activities post working capital changes	-21.18	-20.57
Income Taxes		-5.20
Net cash flow from / (utilized in) in operating activities (A)	402.37	513.54
Cash flows from investing activities		
Payments to acquire financial assets (Investments) Net of Sale of Investment	-764.23	-2,515.52
Proceeds on sale of financial assets		
Net cash (used in) investing activities (B)	-764.23	-2,515.52
Cash flows from financing activities		
Proceed From Borrowing	311.50	2,162.17
Proceed from issue of Preference Shares		
Distribution of dividend	-	-210.12
Net cash used in financing activities (C)	311.50	1,952.05
Cash and cash equivalents at the beginning of the year	59.81	109.75
Cash and cash equivalents at the end of the year(A+B+C)	9.44	59.81
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	9.40	59.76
Other Balance with bank	0.04	0.04
Balance as per statement of cash flows	9.44	59.81

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

S P CAPITAL FINANCING LIMITED

PLACE : MUMBAI
DATE : 04.11.2026

R. C. Jain & Associates LLP

Chartered Accountants
LLP No.AAG-7098
622-624, The Corporate Centre, Nirmal Lifestyle, LBS Marg, Mulund (West), Mumbai - 400 080.
Tel. : +91-22-6770 0107 / 6708 1031 / 4748 6160 • E-mail : info@rcjainca.com

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 2026 and for the period from July 1, 2026 to September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and the corresponding period from 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

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

BHOPAL-I : M-272, Near Arya Samaj Bhawan, Gautam Nagar, Bhopal - 462 023 (M.P.)
Tel.: 9425735331. E-mail: hmjainca@rediffmail.com

BHOPAL-II : Plot No.187, Near Milan Restaurant, MP Nagar, Zone-1, Bhopal - 462 011 (M.P.)
Tel.: 8319556171. E-mail: ajaygupta.agst@gmail.com

SAMBHAJI NAGAR : Su-Shobha, Plot No.7, Mitra Nagar, Behind Akashwani, Near Maratha Darbar Hotel, Sambhaji Nagar - 431 001 (MHA.)
Tel.: 9922455556. E-mail: sskasliwal@gmail.com

GUWAHATI : 3C, Gokuldham, JP Agawala Path, Bye Lane-2, Sanitpur, Bharalumukh Kamrup Metro, Guwahati -781 009 (ASS)
Tel.: 8276887194. E-mail: canavratan6725@gmail.com

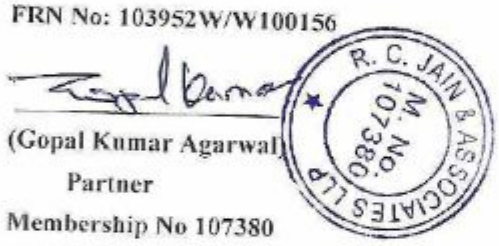
Website : www.rcjainca.com

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
6. 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 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.

8. 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 : 04-11-2026
UDIN: 26107380BNWSJD2338
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: 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, 2026

(Rs in Lakhs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Six Months Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	CONTINUING OPERATION	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operation						
(i)	Interest Income	81.82	78.24	78.32	160.06	146.18	298.94
(ii)	Dividend Income	33.58	10.30	36.66	43.89	48.35	67.16
(iii)	Net Gain on Fair Value Changes	86.64	445.74	313.36	532.38	589.41	686.31
(iv)	Sale of Shares & Securities	-		-	-	-	
(v)	Other Operating Income	-		-	-	-	
I	Total Revenue from Operation	202.04	534.29	428.35	736.33	783.95	1,052.42
II	Other Income	3.36	7.72	5.41	11.08	47.30	110.68
III	Total Income (I+II)	205.39	542.01	433.76	747.40	831.25	1,163.10
	Expenses						
(i)	Finance Costs	140.65	140.70	127.80	281.35	241.98	508.58
(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	11.85	12.96	14.82	24.82	23.82	56.13
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-		-			
(vii)	Depreciation and Amortization Expenses	-		-			
(viii)	Other Expenses	7.44	10.23	12.96	17.68	27.71	59.08
IV	Total Expenses	159.95	163.90	155.58	323.85	293.51	623.79
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	45.45	378.11	278.18	423.56	537.74	539.31
VI	a) Exceptional Items						-
	b) Share of Profit /(loss) from associates (Equity Method)	1.02	0.07	0.92	1.08	0.93	1.28
VII	Profit/(Loss) before Tax (V-VI)	46.46	378.18	279.10	424.64	538.67	540.59
VIII	Tax Expenses:						
	(1) Current Tax	-		-		5.20	5.20
	(2) Deferred Tax	21.80	112.18	44.82	133.99	84.29	172.74
	(3) Tax of earlier years						11.18
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	24.66	265.99	234.28	290.65	449.18	351.46
X	Profit/(Loss) from Discontinued Operations						-
XI	Tax Expenses of Discontinued Operations						-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)						-
XIII	Profit/(Loss) for the Period (IX+XII)	24.66	265.99	234.28	290.65	449.18	351.46
XIV	Other Comprehensive Income						
	A (i) Items that will be Reclassified to Profit or Loss		-		-	-	-
	(ii) Income Tax relating to Items that will be Reclassified to Profit or Loss						-
	B (i) Items that will not be Reclassified to Profit or Loss	-126.00	713.18	-32.54	587.19	438.50	14.96
	(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	31.70	-179.49	4.64	-147.80	-62.71	-3.77
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)	-69.64	799.68	206.39	730.04	824.98	362.66
XVI	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)				601.22	601.22	601.22
XVII	Other Equity as per Balance Sheet				2,807.00	2,727.04	2,076.95
XVIII	Earning per Equity Share (for Continuing Operation):						
	(1) Basic	0.41	4.42	3.90	4.83	7.47	5.85
	(2) Diluted	0.41	4.42	3.90	4.83	7.47	5.85
XIX	Earning per Equity Share (for Discontinued Operation):		-				
	(1) Basic		-				
	(2) Diluted						
XX	Earning per Equity Share (for Discontinued & Continuing Operations):						
	(1) Basic	0.41	4.42	3.90	4.83	7.47	5.85
	(2) Diluted	0.41	4.42	3.90	4.83	7.47	5.85

Notes:

1 The above Financial Results for the quarter & year ended Sep 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 04th November 2026. The Statutory auditors of the Company had carried out audit of these results and the results are being published in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 The Company is engaged primarily in the business of Financial Services and allied activities, accordingly there are no separate reportable segments dealing with Segment Reporting as per Ind AS 108.
The Company's business is not subject to seasonal variation.

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

5 Provision for Gratuity and Leave encashment has been made on estimated basis

For S P Capital Financing Ltd

SURESHCHANDJI JAIN
MANAGING DIRECTOR
DIN NO:00004402

PLACE: MUMBAI
DATE: 04.11.2026

S.P.CAPITAL FINANCING LIMITED

Consolidated Statement of Cash Flow

for the half year ended 30th September 2026

(Rs in Lakhs)

Particulars	For the half Year Ended 30 Sep-2026	For the Year Ended 31 March-2026
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year	423.56	539.31
Adjustments for:		
Non Cash / Separately Considered Income/Expenses		-
Other Adjustments		-
Operating profit before working capital changes	423.56	539.31
Movements in working capital:		
(Increase)/Decrease in trade and other receivables		-
(Increase)/decrease in Loans & Advances	-19.80	-2.34
(Increase)/decrease in Investments		-
(Increase)/decrease in inventories		-
(Increase)/decrease in other assets		
(Decrease)/increase in trade and other payables		-
(Decrease)/increase in Provision	0.45	-25.01
(Decrease)/increase in other liabilities	-1.83	6.78
Cash flow from / (utilized in) operating activities post working capital changes	-21.18	-20.57
Income Taxes		-5.20
Net cash flow from / (utilized in) in operating activities (A)	402.37	513.54
Cash flows from investing activities		
Payments to acquire financial assets (Investments) Net of Sale of Investment	-764.23	-2,515.52
Proceeds on sale of financial assets		
Net cash (used in) investing activities (B)	-764.23	-2,515.52
Cash flows from financing activities		
Proceed From Borrowing	311.50	2,162.17
Proceed from issue of Preference Shares		
Distribution of dividend	-	-210.12
Net cash used in financing activities (C)	311.50	1,952.05
Cash and cash equivalents at the beginning of the year	59.81	109.75
Cash and cash equivalents at the end of the year(A+B+C)	9.44	59.81
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	9.40	59.76
Other Balance with bank	0.04	0.04
Balance as per statement of cash flows	9.44	59.81

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. L74140MH1983PLC028494

S P CAPITAL FINANCING LIMITED

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402

PLACE : MUMBAI
DATE : 04.11.2026

S.P.CAPITAL FINANCING LIMITED

CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2026

(Rs in Lakhs)

PARTICULARS	AS AT 30TH SEP 2026 Rs.	AS AT 31ST MAR 2026 Rs.
ASSETS		
Financial Assets		
Cash and cash equivalents	9.40	59.76
Bank balances other than Cash and Cash equivalents above	0.04	0.04
Trade receivables		
Loans & Advances	123.72	103.92
Investments	16,336.59	14,984.09
Other financial assets		
Total Financial Assets	**16,469.76**	**15,147.81**
Non-Financial Assets		
Inventories		-
Deferred Tax Assets (Net)		-
Property, plant and equipment		-
Other Non financial assets		-
Total Non-Financial Assets	-	-
Total Assets	**16,469.76**	**15,147.81**
EQUITY AND LIABILITIES		
Financial Liabilities		
Borrowings	12,503.26	12,191.76
Trade payables		-
Other financial liabilities	22.69	24.52
Total Financial Liabilities	**12,525.95**	**12,216.28**
Non-Financial Liabilities		
Deferred tax liabilities (net)	518.02	236.24
Provisions	17.57	17.12
Total Non-Financial Liabilities	**535.59**	**253.36**
Total Liabilities	**13,061.54**	**12,469.64**
Equity		
Equity share capital	601.22	601.22
Other equity	2,807.00	2,076.95
Total Equity	**3,408.22**	**2,678.17**
TOTAL EQUITY AND LIABILITIES	**16,469.76**	**15,147.81**

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

S P CAPITAL FINANCING LIMITED

PLACE : MUMBAI
DATE : 04.11.2026

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402