



May 11, 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 May 11, 2026 and disclosure under Regulation 30 of SEBI Listing Regulations

In continuation of our letter dated May 04, 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has interalia:

1. Approved the Audited Financial Statements (Consolidated and Standalone) for the quarter and financial year ended March 31, 2026.

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

1. Audited Financial Results (Consolidated and Standalone) for the quarter/ year ended March 31, 2026;
2. Auditor's Reports with unmodified opinions on the aforesaid Audited Financial Results (Consolidated and Standalone);
3. Declaration pursuant to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Meeting of the Board of Directors commenced at 12:30 p.m and concluded at 04.15 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
Membership No. A68976

Place: Mumbai

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
S P CAPITAL FINANCING LIMITED**

Report on the Ind AS financial statements

Opinion

We have audited the accompanying Ind AS Standalone financial statements of **S P CAPITAL FINANCING LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss, the Cash Flow Statement, the Statement of Changes in Equity and notes to financial statements including a summary of the significant accounting policies and other explanatory information for the year then ended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements:

1. Are presented as per the requirements of Regulations 33 and 52 of LODR Regulations; and
2. As required by the Companies Act, 2013("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive profit and other financial information for the year ended.

Basis for Opinion

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



| | |
|-------------------|---|
| 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, Gokuldharm, JP Agawala Path, Bye Lane-2, Sanitpur, Bharalumukh Kamrup Metro, Guwahati -781 009 (ASS) Tel.: 84863 88446. E-mail: cashrutikamodi@gmail.com |

Responsibility of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (Standalone) Ind AS financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditors' Responsibility

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section



143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of disclosures made by management in terms of requirements specified under regulation of Section 33 and 52 of LODR Regulations.
- Conclude on the appropriateness management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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



Other Matter

The Financial Results includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Financial Results is not modified in respect of this matter.

For RC Jain and Associates LLP
Chartered Accountants
FRN No: 103952W/W100156



Gopal Kumar Agrawal
Partner

Membership No.: 107380

UDIN: 26107380YTML126994

Place: Mumbai

Date: 11-05-2026



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. A) As required by Section 143 (3 the Act,) of we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Company does not have any branches therefore the reporting under this clause is not applicable.
 - (d) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (e) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (f) There are no observations or comments on financial transactions or matters which have any adverse effect on the functioning of the company.
 - (g) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act
 - (h) There is no qualification, reservation or adverse remark relating to maintenance of accounts and other matters connected therewith.
 - (i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
 - (j) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and to the best of our information and according to the explanations given to us, the provisions of section 197 read with schedule V to the companies Act, 2013 in respect of the remuneration paid by the Company to its directors during the year. The remuneration paid is in accordance with the provisions of Section 197 read with Schedule V to the Companies Act, 2013.



- (k) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has not disclosed the impact of pending litigations on its financial position in its Ind AS financial statements as there are none.
 - ii. The Company has long term contract but, does not have any derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transfer, to the Investor Education and Protection Fund by the Company during the year ended 31.03.2026.
 - iv. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. (b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries; and (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v. The Company has declared dividend during the year.
 - vi. Based on our examination of the books of account and other relevant records of the Company, and according to the information and explanations given to us, we report that the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility.



Further, in accordance with the requirements of the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, applicable with effect from April 1, 2023, the audit trail feature has been operated throughout the financial year ended March 31, 2026, for all transactions recorded in the software, and the audit trail has not been tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For RC Jain and Associates LLP
Chartered Accountants
FRN No: 103952W/W100156





Gopal Kumar Agrawal
Partner

Membership No.: 107380

UDIN: 26107380YTM2126994



Place : Mumbai

Date: 11-05-2026

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

Referred to in Paragraph 1 under the heading "Report on other legal and regulatory requirements" of our Independent Auditor's Report of even date to the members of **S P CAPITAL FINANCING LIMITED** On the Ind AS financial statements as of and for the year ended 31.03.2026,

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that:

- (i) (a) The Company has not maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment as this clause is not applicable to them.
 - (b) As explained to us Property, Plant & Equipment has not been physically verified by the management during the year and no material discrepancies were noticed on such verification.
 - (c) According to information and explanations given to us and on the basis of our examination of records the title deeds of immovable properties are not held in the name of the company as there are none.
 - (d) The Company has not revalued any of its PPE (including right-of-use assets) and intangible assets during the year and hence reporting under clause 3(i)(d) of the Order is not applicable to the Company.
 - (e) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records, neither any proceedings have been initiated during the year nor are pending as at March 31, 2026 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made thereunder and hence reporting under clause 3(i)(e) of the Order is not applicable to the Company.
- (ii) A) The inventories have not been physically verified by the management at reasonable intervals during the year, except for goods in transit and those lying with third parties. The procedures of physical verification of the inventories followed by the management are reasonable and adequate in relation to the size of the Company and nature of its business. As per the information and explanations given to us and on the basis of our examination of the records, no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on physical verification of inventories as compared to book records.
- B) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not been sanctioned Cash Credit



Facility on working capital limit in excess of Rs.5 crores, in aggregate, during the year.

(iii) In respect of Investment in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to the companies, firms Limited Liability Partnership or any other parties:-

A) The Company has provided any loans or advances in the nature of loans or guarantee or provided security to any other entity during the year and hence reporting under clause 3(iii)(b) is applicable to the Company.

B) According to the information provided to us, investments made are in the Ordinary Course of Business and in our opinion, prima facie, not prejudicial to the company's interest.

C) The Company has granted any Loans or Advances in the nature of loans during the year and hence reporting under clauses 3(iii) (c) and (d) of the Order is applicable to the Company.

| Name of borrower | Amount of loan given | Balance outstanding as on 31.03.2026 |
|------------------------------------|----------------------|--------------------------------------|
| Pride Centre & Development Pvt Ltd | 43,75,000/- | 35,28,691/- |

(iv) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records, the Company has complied with the provisions of section 185 and 186 of the Act, to the extent applicable with respect to the investments made during the year. The Company has not provided any loans, guarantee and security during the year.

(v) In our opinion and according to the information and explanations given to us, no deposits or amounts which are deemed to be deposits within the meaning of Section 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposits) Rules, 2014 have been accepted by the Company and hence reporting under clause 3(v) of the Order is not applicable to the company.

(vi) We have broadly reviewed the accounts and records maintained by the Company in respect of products where, pursuant to the rules made by the Central Government of India, the maintenance of cost records has been prescribed under sub-section (1) of section 148 of the Act, and are of the Opinion, that prima facie, the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.



- (vii) A) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Goods and Service Tax, Cess and any other statutory dues with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.
- (B) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) and hence reporting under clause 3(viii) of the Order is not applicable to the Company.
- (ix) A) Based on our audit procedures and on the basis of information and explanations given to us and on the basis of our examination of the records, we are of the opinion that the Company has not taken loans or other borrowings and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- B) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.
- (C) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records, the Company has not taken loans during the year.
- (D) On an overall examination of the standalone financial statements, in our opinion the Company has not utilized funds raised on short term basis in the Current Year. Hence, reporting under clause 3(ix)(c) of the order is not applicable to the company.
- (E) Based on our audit procedures and on the basis of information and explanations given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint venture and hence reporting under clause 3(ix)(e) of the Order is not applicable to the Company.
- (F) Based on our audit procedures and on the basis of information and explanations given to us, during the year the Company has not raised any funds on the pledge of



securities held in its subsidiaries, joint venture and associates and hence reporting under clause 3(ix)(f) of the Order is not applicable to the Company.

- (x) (A) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of Initial public offer or further public offer (including debt instrument) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable to the Company.
- (B) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made preferential allotment during the year and requirements of section 42 and section 62 of Companies Act,2013 have been complied with .
- (xi) (A) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud by or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of such case by the management.
- (B) During the year, no report under sub section 12 of Section 143 of the Act has been filed in Form ADT-4 as prescribed in Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (C) Based on our audit procedure performed and according to the information and explanations given to us, no whistle blower complaints were received by the Company during the year and hence reporting under clause 3(xi)(c) of the Order is not applicable to the Company.
- (xii) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records, the Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, all the transactions with related parties are in compliance with Section 177 and 188 of the Act and all the details have been disclosed in the standalone financial statements in Note No 36 as required by the applicable Accounting Standard.
- (xiv) All the reports of the Internal Auditors for the period under audit were considered.
- (xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions prescribed under Section 192 of the Act with directors or persons connected with them during the year.



- (xvi) A) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and hence reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable to the Company.
- B) In our opinion, there is no core investment company within the "Companies in the Group" as defined in the Core Investment Companies (Reserve Bank) Directions, 2016 and hence reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.
- (xvii) The Company has not incurred any cash losses during the financial year covered by our audit and immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year and hence reporting under clause 3(xviii) of the Order is not applicable to the Company.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements and our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (X) The second proviso to Sub Section (5) of Section 135 of the Companies Act, 2013 is not applicable to the company. Hence reporting under clause 3(x) of the Order is not applicable to the Company.



(XXI) Whether there have been any qualifications or adverse remarks by the respective auditors in the companies (Auditor's Reports) order (CARO) reports of the companies included in the consolidated financial statements – No

For RC Jain and Associates LLP
Chartered Accountants
FRN No. : 103952W/W100156



Gopal Kumar Agrawal
Partner

Membership No.: 107380

UDIN: 26107380YTM1126994



Place: Mumbai
Date: 11-05-2026

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") of even date on the Standalone Ind AS financial statements of S P CAPITAL FINANCING LIMITED

Opinion

We have audited the internal financial controls over financial reporting of **S P CAPITAL FINANCING LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the



assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Ind AS financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate or for other reasons.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For RC Jain and Associates LLP
Chartered Accountants
FRN No. : 103952W/W100156



Gopal Kumar Agrawal
Partner

Membership No.: 107380

UDIN : 26107380YTMJ12699H

Place: Mumbai

Date: 11-05-2026



S.P. CAPITAL FINANCING LTD
CIN: L74140MH1983PLC029494

Regd Off : 55C, THE RUBY, 5TH FLOOR, SOUTH CENTRE WING, JK SAWANT MARG, DADAR WEST, MUMBAI - 400028

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE FOURTH QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2026

(Rs in lacs)

| Sr. No | Particulars | Quarter Ended | | | Year Ended | |
|-------------------------------|--|----------------|---------------|---------------|-----------------|---------------|
| | | 31-Mar-26 | 31-Dec-25 | 31-Mar-25 | 31-Mar-26 | 31-Mar-25 |
| | | (Audited) | (Un Audited) | (Audited) | (Audited) | (Audited) |
| CONTINUING OPERATION | | | | | | |
| Revenue from Operation | | | | | | |
| (i) | Interest Income | 67.17 | 85.59 | 146.14 | 298.94 | 491.71 |
| (ii) | Dividend Income | 8.60 | 10.22 | 21.95 | 67.16 | 57.01 |
| (iii) | Net Gain on Fair Value Changes | | 257.85 | - | 686.31 | - |
| (iv) | Sale of Shares & Securities | | | - | - | - |
| (v) | Other Operating Income | | | - | - | - |
| I | Total Revenue from Operation | 75.76 | 353.66 | 168.09 | 1,052.42 | 548.72 |
| II | Other Income | -7.39 | 70.77 | 0.85 | 110.68 | 12.84 |
| III | Total Income (I+II) | 68.38 | 424.43 | 168.94 | 1,163.10 | 561.56 |
| Expenses | | | | | | |
| (i) | Finance Costs | 134.02 | 132.58 | 101.11 | 508.58 | 292.93 |
| (ii) | Net Loss on Fair Value Changes | 160.96 | | - | - | - |
| (iii) | Purchase of Stock-in-Trade | | | - | - | - |
| (iv) | Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in- | | | - | - | - |
| (v) | Employee Benefits Expenses | 17.32 | 14.99 | 18.58 | 56.13 | 52.28 |
| (vi) | Impairment of Financial Instruments (Expected Credit Loss) | | | - | - | - |
| (vii) | Depreciation and Amortization Expenses | | | - | - | - |
| (viii) | Other Expenses | 17.73 | 13.64 | 18.30 | 59.08 | 64.51 |
| IV | Total Expenses | 330.03 | 161.21 | 137.99 | 623.79 | 409.72 |
| V | Profit/(Loss) before Exceptional Items and Tax (III-IV) | -261.65 | 263.22 | 30.95 | 539.31 | 151.84 |
| VI | Exceptional Items | | | | | - |
| VII | Profit/(Loss) before Tax (V-VI) | -261.65 | 263.22 | 30.95 | 539.31 | 151.84 |
| VIII | Tax Expenses: | | | | | |
| (1) | Current Tax | - | - | 15.90 | 5.20 | 42.50 |
| (2) | Deferred Tax | 12.87 | 75.59 | | 172.74 | - |
| (3) | Tax of earlier years | 11.18 | | 19.07 | 11.18 | 19.07 |
| IX | Profit/(Loss) for the Period from Continuing Operations (VII-VIII) | -285.70 | 187.62 | -3.62 | 350.18 | 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 | | -285.70 | 187.62 | -3.62 | 350.18 | 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 | -786.63 | 363.10 | 114.38 | 14.96 | 150.72 |
| (ii) | Income Tax Relating to Items that will not be Reclassified to Profit or Loss | 147.49 | -86.56 | 23.96 | -3.77 | -31.18 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising | -924.84 | 462.17 | 94.04 | 361.38 | 209.81 |
| XVI | Paid-up Equity Share Capital (Face Value of Rs. 10/- each) | | | | 601.22 | 601.22 |
| XVI | Other Equity as per Balance Sheet | | | | 1,724.94 | 1,551.32 |
| XVI | Earning per Equity Share (for Continuing Operation): | | | | | |
| (1) | Basic | -4.75 | 3.12 | -0.06 | 5.82 | 1.50 |
| (2) | Diluted | -4.75 | 3.12 | -0.06 | 5.82 | 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 | -4.75 | 3.12 | -0.06 | 5.82 | 1.50 |
| (2) | Diluted | -4.75 | 3.12 | -0.06 | 5.82 | 1.50 |

Notes:

- The above Financial Results for the fourth quarter & financial year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 11th May 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.
- The Board had declared an interim dividend at its meeting held on 10th February 2026 of Rs 0.50 per equity share of FV Rs.10 each which was paid on 20th February, 2026 and Rs. 5.00 per preference shares of FV Rs.100 each which was paid on 17th February, 2026.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.

PLACE: MUMBAI
DATE: 11.05.2026

For S P Capital Financing Ltd

SURESH CHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



S.P.CAPITAL FINANCING LIMITED**Standalone Statement of Cash Flow**

for the year ended 31 March 2026

(Rs. In Lakhs)

| Particulars | For the Year | For the Year |
|---|------------------------|------------------------|
| | Ended 31 March 2026 | Ended 31 March 2025 |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit before tax for the year | 539.31 | 151.84 |
| Adjustments for: | | |
| Non Cash / Separately Considered Income/Expenses | - | - |
| Other Adjustments | - | - |
| Operating profit before working capital changes | 539.31 | 151.84 |
| Movements in working capital: | | |
| (Increase)/Decrease in trade and other receivables | - | - |
| (Increase)/decrease in Loans & Advances | -2.34 | 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 | -25.01 | - |
| (Decrease)/Increase in other liabilities | 6.78 | 1.55 |
| Cash flow from / (utilized in) operating activities post working capital changes | -20.57 | 5.38 |
| Income Taxes | -5.20 | -21.24 |
| Net cash flow from / (utilized in) in operating activities (A) | 513.53 | 135.98 |
| Cash flows from investing activities | | |
| Payments to acquire financial assets (Investments) Net of Sale of Investment | -2,515.52 | -5,056.03 |
| Proceeds on sale of financial assets | - | - |
| Net cash (used in) investing activities (B) | -2,515.52 | -5,056.03 |
| Cash flows from financing activities | | |
| Proceed From Borrowing | 2,162.17 | 4,441.90 |
| Proceed from issue of Preference Shares | - | - |
| Distribution of dividend | -210.12 | -210.12 |
| Net cash used in financing activities (C) | 1,952.05 | 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) | 59.81 | 109.75 |
| Reconciliation of cash and cash equivalents as per the cash flow Statement | | |
| Cash and cash equivalents | 59.76 | 106.58 |
| Other Balance with bank | 0.04 | 3.17 |
| Balance as per statement of cash flows | 59.81 | 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: 11.05.2026

S.P.CAPITAL FINANCING LIMITED
STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026

| PARTICULARS | (Rs In Lakhs) | |
|--|---|---|
| | AS AT 31 st MAR 2026 Rs. | AS AT 31 st MAR 2025 Rs. |
| ASSETS | | |
| Financial Assets | | |
| Cash and cash equivalents | 59.76 | 106.58 |
| Bank balances other than Cash and Cash equivalents above | 0.04 | 3.17 |
| Trade receivables | | |
| Loans & Advances | 103.92 | 101.57 |
| Investments | 14,632.08 | 12,101.59 |
| Other financial assets | | |
| Total Financial Assets | 14,795.80 | 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 | 14,795.80 | 12,312.92 |
| EQUITY AND LIABILITIES | | |
| Financial Liabilities | | |
| Borrowings | 12,191.76 | 10,029.60 |
| Trade payables | - | - |
| Other financial liabilities | 24.52 | 17.74 |
| Total Financial Liabilities | 12,216.28 | 10,047.33 |
| Non-Financial Liabilities | | |
| Deferred tax liabilities (net) | 236.24 | 59.72 |
| Provisions | 17.12 | 53.31 |
| Total Non-Financial Liabilities | 253.36 | 113.04 |
| Total Liabilities | 12,469.64 | 10,160.37 |
| Equity | | |
| Equity share capital | 601.22 | 601.22 |
| Other equity | 1,724.94 | 1,551.30 |
| Total Equity | 2,326.16 | 2,152.52 |
| TOTAL EQUITY AND LIABILITIES | 14,795.80 | 12,312.89 |

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: 11.05.2026

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
S P CAPITAL FINANCING LIMITED**

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Financials Statements and Annual Consolidated Financial Results of **S P Capital Financing Limited** ("the Company") and its associate company and its share of the net profit after tax and total comprehensive income accounted under equity method of accounting of associate company for the quarter and year ended 31/03/2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. Include the results of the following entity:
Associate Company- **Pride Orchades Private Limited**
2. are the present in accordance with the requirement of the Listing Regulations in this regards and;
3. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, its associates and joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and



| | |
|-------------------|---|
| 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, Gokuldhara, JP Agawala Path, Bye Lane-2, Sanitpur, Bharalumukh Kamrup Metro, Guwahati -781 009 (ASS) Tel.: 84863 88446. E-mail: cashrutikamodi@gmail.com |

Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in the sub-paragraphs (a) and (b) of the Other Matters section below, are sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

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

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated changes in equity of the Group including its associates and joint ventures in accordance with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associates and its joint ventures and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, the respective Management and Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and joint ventures is also responsible for overseeing the financial reporting process of the Group and of its associates and joint ventures.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are



considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Statements.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Parent has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and joint ventures to express an opinion on the Consolidated Financial Statements.



We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal financial controls with reference to financial statements that we identify during our audit.

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

Other Matters

This statement includes share of profit of 1.28 Lacs in respect of one Associate Company. The financial statements of the said Associate has been audited by other auditors and our opinion in so far as it relates to the amounts and disclosures included in respect of the said Associate Company is based solely on the audit report of such other auditor and the procedures performed by us as stated in paragraph above.

The Statement includes the results for the quarter ended March 31,2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31,2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to be limited review by us, as required under the Listing Regulations.

Our opinion on the Consolidated Financial Statements above and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements certified by the Management.

For RC Jain and Associates LLP
Chartered Accountants
FRN No: 103952W/W100156



Gopal Kumar Agrawal
Partner

Membership No.: 107380
UDIN: 26101380PHAEOQ1838

Place: Mumbai
Date: 11-05-2026



Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on the Consolidated Financial Statements of associate, I associate where audit under Section 143 of the Act has not yet been completed, we report, to the extent applicable that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements.
- b) In our opinion, proper books of account as required by law maintained by the Group, its associate including relevant records relating to preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive income, the Consolidated Statement of Cash Flow and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Consolidated Financial Statements.
- d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors of the Parent as on 31st March 2026, taken on record by the Board of Directors of the Parent and the reports of the statutory auditors of its subsidiary companies, associate companies and joint venture companies incorporated in India, none of the directors of the Group companies, its associate companies and joint venture companies incorporated in India is disqualified as on 31st March 2026, from being appointed as a director in terms of Section 164(2) of the Act.
- f) The modification relating to the maintenance of accounts and other matters connected therewith, is as stated in paragraph (b) above.
- g) With respect to the adequacy of the internal financial controls with reference to Consolidated Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditors' reports of the Parent, subsidiary companies, associate companies and joint venture companies incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls with reference to the Consolidated Financial Statements of those companies.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the auditor's reports of subsidiary companies, associate companies and joint venture companies



Incorporated in India, the remuneration paid by the Parent and such subsidiary companies, associate companies and joint venture companies to their respective directors during the year is in accordance with the provisions of Section 197 read with Schedule V of the Act.

- i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the auditor's reports of subsidiary companies, associate companies and joint venture companies incorporated in India:
- i. The Consolidated Financial Statements need not disclose the impact of pending litigations on the consolidated financial position of its associate as there are no litigations.
 - ii. The Group did not have any long-term contracts, including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
 - iv. a) The respective Managements of the Parent and its subsidiaries, associates and joint ventures which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us and to the other auditors of such subsidiaries, associates and joint ventures respectively that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Parent or any of such subsidiaries, associates and joint ventures to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent or any of such subsidiaries, associates and joint ventures ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b) The respective Managements of the Company and its associate, whose financial statements have been audited under the Act, have represented to us and to the other auditors of such associate respectively that, to the best of their knowledge and belief, no funds have been received by the Company or associate from any person(s) or entity(ies), including foreign entities ("Funding Parties").
 - c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditors of the associate company whose financial statements have been audited under the Act,



nothing has come to our or other auditor's notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) of the Companies (Audit and Auditors) Rules, 2014, as provided under (a) and (b) above, contain any material misstatement.

v. The Group has declared dividend during the year.

vi. Based on our examination of the books of account, other relevant records and based on the other Auditors' Reports of its associate company whose financial statements have been audited under the Act, of the Group, and according to the information and explanations given to us, we report that the Company, associate company incorporated in India have used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For RC Jain and Associates LLP
Chartered Accountants
FRN No. : 103952W/W100156



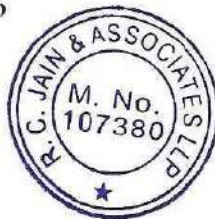
Gopal Kumar Agrawal
Partner

Membership No.: 107380

UDIN: 26107380PHAE0Q1828

Place: Mumbai

Date: 11-05-2026



“Annexure A” To The Independent Auditors’ Report

Report on the Internal Financial Controls under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 (“the Act”)

In conjunction with our audit of the consolidated financial statements of **S P Capital Financing Ltd** (hereinafter referred to as the “Company”) as of and for the year ended 31st March 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Company and its and its associates, which are companies incorporated in India, as of that date.

Opinion

In our opinion, the Company and its associate, have maintained in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Management’s Responsibility for Internal Financial Controls

The respective Board of Directors of the companies included in the Group and its associates, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Holding Company’s internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, specified under section 143(10) of the Act, to the extent applicable to an extent applicable to an audit of internal financial controls, both, issued by ICAI.



Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements.

Meaning of Internal Financial Controls with Reference to Consolidated Financial Statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls With Reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to consolidated financial statements to future periods are subject to the risk that the internal financial controls with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Other Matter

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements of the Company and associate, is based on the corresponding reports of the auditors of such associate.

For RC Jain and Associates LLP
Chartered Accountants
FRN No: 103952W/W100156



Gopal Kumar Agrawal
Partner

Membership No.: 107380
UDIN: 26107280PHAE0Q1838



Place: Mumbai
Date: 11-05-2026

“ANNEXURE B” To the Independent Auditor’s Report

(Referred to in paragraph 2 under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor’s Report) Order, 2020 (“CARO”) issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the auditors of respective companies included in the Consolidated Financial Statements, to which reporting under CARO is applicable, as provided to us by the Management of the Company, we report that in respect of those companies where audits have been completed under Section 143 of the Act, there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the Consolidated Financial Statements.

For RC Jain and Associates LLP
Chartered Accountants
FRN No: 103952W/W100156



Gopal Kumar Agrawal
Partner

Membership No.: 107380

UDIN: 26107280PHAEDQ1828

Place : Mumbai

Date: 11-05-2026



S.P. CAPITAL FINANCING LTD
CIN: L74140MH1983PLC029494

Regd Off : 55C, THE RUBY, 5TH FLOOR, SOUTH CENTRE WING, JK SAWANT MARG, DADAR WEST, MUMBAI - 400028

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

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE FOURTH QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2026

(Rs in lacs)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | |
|--------------|---|------------------|---------------------|------------------|------------------|------------------|
| | | 31-Mar-26 | 31-Dec-25 | 31-Mar-25 | 31-Mar-26 | 31-Mar-25 |
| | CONTINUING OPERATION | (Audited) | (Un Audited) | (Audited) | (Audited) | (Audited) |
| | Revenue from Operation | | | | | |
| (i) | Interest Income | 67.17 | 85.59 | 146.14 | 298.94 | 491.71 |
| (ii) | Dividend Income | 8.60 | 10.22 | 21.95 | 67.16 | 57.01 |
| (iii) | Net Gain on Fair Value Changes | | 257.85 | - | 686.31 | - |
| (iv) | Sale of Shares & Securities | | | - | - | - |
| (v) | Other Operating Income | | | - | - | - |
| I | Total Revenue from Operation | 75.76 | 353.66 | 168.09 | 1,052.42 | 548.72 |
| II | Other Income | -7.39 | 70.77 | 0.85 | 110.68 | 12.84 |
| III | Total Income (I+II) | 68.38 | 424.43 | 168.94 | 1,163.10 | 561.56 |
| | Expenses | | | | | |
| (i) | Finance Costs | 134.02 | 132.58 | 101.11 | 508.58 | 292.93 |
| (ii) | Net Loss on Fair Value Changes | 160.96 | | - | - | - |
| (iii) | Purchase of Stock-in-Trade | | | - | - | - |
| (iv) | Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in- | | | - | - | - |
| (v) | Employee Benefits Expenses | 17.32 | 14.99 | 18.58 | 56.13 | 52.28 |
| (vi) | Impairment of Financial Instruments (Expected Credit Loss) | | | - | - | - |
| (vii) | Depreciation and Amortization Expenses | | | - | - | - |
| (viii) | Other Expenses | 17.73 | 13.64 | 18.30 | 59.08 | 64.51 |
| IV | Total Expenses | 330.03 | 161.21 | 137.99 | 623.79 | 409.72 |
| V | Profit/(Loss) before Exceptional Items and Tax (III-IV) | -261.65 | 263.22 | 30.95 | 539.31 | 151.84 |
| VI | a) Exceptional Items | | | | | |
| | b) Share of Profit/(loss) from associates (Equity Method) | 0.80 | -0.45 | 0.18 | 1.28 | 0.73 |
| VII | Profit/(Loss) before Tax (V-VI) | -260.85 | 262.77 | 31.13 | 540.59 | 152.57 |
| VIII | Tax Expenses: | | | | | |
| | (1) Current Tax | - | - | 15.50 | 5.20 | 42.00 |
| | (2) Deferred Tax | 12.87 | 75.59 | | 172.74 | - |
| | (3) Tax of earlier years | 11.18 | | 19.07 | 11.18 | 19.07 |
| IX | Profit/(Loss) for the Period from Continuing Operations (VII-VIII) | -284.90 | 187.17 | -3.44 | 351.46 | 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) | -284.90 | 187.17 | -3.44 | 351.46 | 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 | -786.63 | 363.10 | 114.38 | 14.96 | 150.72 |
| | (ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss | 147.49 | -88.56 | 23.96 | -3.77 | -31.18 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising | -924.04 | 461.72 | 93.86 | 362.66 | 211.04 |
| XVI | Paid-up Equity Share Capital (Face Value of Rs. 10/- each) | | | | 601.22 | 601.22 |
| XVII | Other Equity as per Balance Sheet | | | | 2,076.95 | 1,902.06 |
| XVIII | Earning per Equity Share (for Continuing Operation): | | | | | |
| | (1) Basic | -4.74 | 3.11 | -1.00 | 5.85 | 1.46 |
| | (2) Diluted | -4.73 | 3.11 | -1.00 | 5.85 | 1.46 |
| XIX | Earning per Equity Share (for Discontinued Operation): | | | | | |
| | (1) Basic | | | | | |
| | (2) Diluted | | | | | |
| XX | Earning per Equity Share (for Discontinued & Continuing Operations): | | | | | |
| | (1) Basic | -4.73 | 3.11 | -1.00 | 5.85 | 1.46 |
| | (2) Diluted | -4.73 | 3.11 | -1.00 | 5.85 | 1.46 |

Notes:

- The above Financial Results for the fourth quarter & financial year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 11th May 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.
- The Board had declared an interim dividend at its meeting held on 10th February 2026 of Rs 0.50 per equity share of FV Rs.10 each which was paid on 20th February, 2026 and Rs. 5.00 per preference shares of FV Rs.100 each which was paid on 17th February, 2026.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.

For S P Capital Financing Ltd

Sureshchand P Jain

SURESHCHAND P JAIN
MANAGING DIRECTOR
DIN NO:00004402



PLACE: MUMBAI
DATE: 11.05.2026

S.P.CAPITAL FINANCING LIMITED
Consolidated Statement of Cash Flow
for the year ended 31 March 2026

| Particulars | (Rs. In Lakhs) | |
|---|--|--|
| | For the Year Ended 31 March 2026 | For the Year Ended 31 March 2025 |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit before tax for the year | 539.31 | 151.84 |
| Adjustments for: | | |
| Non Cash / Separately Considered Income/Expenses | - | - |
| Other Adjustments | - | - |
| Operating profit before working capital changes | 539.31 | 151.84 |
| Movements in working capital: | | |
| (Increase)/Decrease in trade and other receivables | - | - |
| (Increase)/decrease in Loans & Advances | -2.34 | 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 | -25.01 | - |
| (Decrease)/increase in other liabilities | 6.78 | 1.55 |
| Cash flow from / (utilized in) operating activities post working capital changes | -20.57 | 5.38 |
| Income Taxes | -5.20 | -21.24 |
| Net cash flow from / (utilized in) in operating activities (A) | 513.53 | 135.98 |
| Cash flows from investing activities | | |
| Payments to acquire financial assets (Investments) Net of Sale of Investment | -2,515.52 | -5,056.03 |
| Proceeds on sale of financial assets | - | - |
| Net cash (used in) investing activities (B) | -2,515.52 | -5,056.03 |
| Cash flows from financing activities | | |
| Proceed From Borrowing | 2,162.17 | 4,441.90 |
| Proceed from issue of Preference Shares | - | - |
| Distribution of dividend | -210.12 | -210.12 |
| Net cash used in financing activities (C) | 1,952.05 | 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) | 59.81 | 109.75 |
| Reconciliation of cash and cash equivalents as per the cash flow Statement | | |
| Cash and cash equivalents | 59.76 | 106.58 |
| Other Balance with bank | 0.04 | 3.17 |
| Balance as per statement of cash flows | 59.81 | 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: 11.05.2026

S.P.CAPITAL FINANCING LIMITED
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026

| PARTICULARS | (Rs In Lakhs) | |
|--|---|---|
| | AS AT 31 st MAR 2026 Rs. | AS AT 31 st MAR 2025 Rs. |
| ASSETS | | |
| Financial Assets | | |
| Cash and cash equivalents | 59.76 | 106.58 |
| Bank balances other than Cash and Cash equivalents above | 0.04 | 3.17 |
| Trade receivables | | |
| Loans & Advances | 103.92 | 101.57 |
| Investments | 14,984.09 | 12,452.32 |
| Other financial assets | | |
| Total Financial Assets | 15,147.81 | 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 | 15,147.81 | 12,663.65 |
| EQUITY AND LIABILITIES | | |
| Financial Liabilities | | |
| Borrowings | 12,191.76 | 10,029.60 |
| Trade payables | - | - |
| Other financial liabilities | 24.52 | 17.74 |
| Total Financial Liabilities | 12,216.28 | 10,047.33 |
| Non-Financial Liabilities | | |
| Deferred tax liabilities (net) | 236.24 | 59.72 |
| Provisions | 17.12 | 53.31 |
| Total Non-Financial Liabilities | 253.36 | 113.04 |
| Total Liabilities | 12,469.64 | 10,160.37 |
| Equity | | |
| Equity share capital | 601.22 | 601.22 |
| Other equity | 2,076.95 | 1,902.06 |
| Total Equity | 2,678.17 | 2,503.28 |
| TOTAL EQUITY AND LIABILITIES | 15,147.81 | 12,663.65 |

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: 11.05.2026





S P CAPITAL
FINANCING LTD.

May 11, 2026

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

[Scrip Code: 530289]

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

I, Sureshchand Premchand Jain, Managing Director of S P Capital Financing Limited (CIN: L74140MH1983PLC029494) having its Registered Office at The Ruby, 5SC, 5th Floor, South Wing, Level 8th JK Sawant Marg, Dadar west, Mumbai City, Mumbai, Maharashtra, India, 400028 hereby confirm and declare that the Statutory Auditors of the Company M/s. R C Jain & Associates LLP., Chartered Accountants (FRN: 103952W) issued the Audit Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended March 31, 2026. This declaration is given in compliance to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Request you to kindly take the same on your record.

Thanking You,

Yours Faithfully,

For S P Capital Financing Limited


Sureshchand Premchand Jain
Managing Director
DIN: 00004402



Place: Mumbai

