



Limited Review Report

To,

Board of Directors, SPML India Limited

- We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of SPML India Limited ('the Company') for the quarter ended September 30, 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016, dated July 5,2016 and has been initialed by us for identification purposes.
- 2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules,2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016, dated July 5,2016, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on November05,2018. Our responsibility is to issue a report on this Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than 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 prescribed under section 133 of the Companies Act,2013 read with relevant rules issued thereunder 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



- 5. We were neither engaged to review, nor have we reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the quarter ended 30thSeptember, 2018 and accordingly, we do not express any conclusion on the results in the Statement for the quarter ended 30the September, 2018.
- 6. Further, the company have adopted only applicable Ind AS and most of the same is not applicable at present. Our conclusion is not qualified in respect of these matters.

Chartered Accountant

CA Mahesh Gattani

Partner

MNo: 092132

Place:New Delhi Date: 05-11-2018

SPML INDIA LIMITED

Registered Office: 113, PARK STREET, PODDAR POINT, SOUTH BLOCK, 3RD FLOOR, KOLKATA - 700016

Tel: +033-02264-0307/08; Email: info.spmlindia@gmail.com CIN: L51109WB1988PLC092362

Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended 30.09.2018

(Amount in Rs)

Statement of Standalone Unaudited Financial Results for the			T 2			
Particulars	3 months ended	3 months ended	3 months ended	6 months ended	6 months ended	
	30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1. Revenue						
a. Interest	32,68,617	33,00,293	31,85,052	65,68,910	65,98,292	
b. Dividend Recd	-	-	625	-	625	
c. Other Finacial Services	-					
2. Other Income	-			-		
3. Total Income (1+2)	32,68,617	33,00,293	31,85,677	65,68,910	65,98,917	
4. Expenses						
a.Finance Cost	9,21,154	9,78,157	9,28,253	18,99,311	21,22,374	
b. Employee Benefit Expenses	-	1,02,600	1,02,600	1,02,600	2,01,100	
c. Provisions	_	.,,	.,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
rovision for decline in value of investment	-			_	_	
e. Loss on sale of investment	85,67,508	9,86,013		95,53,521		
f. Other Expenses	1,73,462	68,927	7,56,600	2,42,389	14,85,724	
g. Prior Period Items (Net)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	.,,		- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Total Expenses	96,62,124	21,35,697	17,87,453	1,17,97,821	38,09,198	
		21,00,007	17,01,100	7,11,01,021	00,00,100	
5. Profit before Tax (3-4)	(63,93,507)	11,64,596	13,98,224	(52,28,911)	27,89,719	
6. Tax Expense						
a. Current tax	5,59,805	5,53,782	3,60,050	11,13,587	7,18,360	
b. Deferred Tax	3,39,003	5,55,762	5,00,030	11,10,567	7,10,300	
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Total Tax Expenses	5,59,805	5,53,782	3,60,050	11,13,587	7,18,360	
7. Profit/(Loss) for the period from continuing operations (5-6	(69,53,313)	6,10,814	10,38,174	(63,42,498)	20,71,359	
8. Other comprehensive income/ (expenses) (net of tax) not	*					
to be reclassified to statement of Profit or Loss in						
subsequent periods						
Remeasurement of Post Employment Defined Benefit obligation						
9. Total Comprehensive Income for the period	(69,53,313)	6,10,814	10,38,174	(63,42,498)	20,71,359	
10. Paid-up equity share capital - (of Rs 10/- each)	10,43,83,640	10,43,83,640	5,21,91,820	10,43,83,640	5,21,91,820	
Other Equity	-	-		-	-	
12. Earnings per equity share (nominal value of equity share	10 each)					
Basic & Diluted (in `)	(0.67)	0.06	0.20	(0.61)	0.40	
(not annualized)	(0.01)	0.50	0.20	(0.01)	0.40	
(see accompanying notes to Financial Results)			l	l		

Notes:

- 1 The above financial results for the quarter ended 30.09.2018 prepared in accordance with Companies (Accounting Standards) Rules, 2006 have been reviewed and recommended by the audit committee of Directors and approved by the Board of Directors in their respective meetings held on 05.11.2018, the same have been subjected to limited review by SPML & Co, Chartered Accountant.
- 2 The main source of income of the company is by way of Interest on Loans and Advance given by it, which is generally received / accrued in every quarter of the year.
- 3 The identification of business segment is done in accourdance with the system adopted for internal financial reporting to the Board of Directors and management structures. The Company's primary business is investment which in the context of Accounting Standard 17 is considered the only primary business segment. Hance, no segmental reporting is required.

4 Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period classification.

Dated: 05.11.2018
Place: New Delhi

For SPML India Limited For SPML India Limited
Sandhya Raw Sithi

Director Sandhya Rani Sethi

DIN: 01109163

SPML INDIA LIMITED

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Unaudited Statement of Standalone Assets & Liabilities

SI No	Particulars	As at 30th September	As at 30th	
		2018	September 2017	
Α	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
a	Share Capital	10,43,83,640.00	5,21,91,820.00	
b	Reserves & Surplus	9,63,30,026.88	15,41,80,191.79	
	Sub Total - Shareholders Fund	20,07,13,666.88	20,63,72,011.79	
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2	Current Liabilities	0.70.40.400.00		
a	Short Term Loans	3,72,49,126.00	4,04,02,594.00	
b	Short Term Provisions	17,25,526.08	6,11,939.00	
С	Other Current Liabilities	32,23,858.19	44,11,105.00	
	Sub Total - Current Liabilities	4,21,98,510.27	4,54,25,638.00	
	Total Equity and Liabilities	24,29,12,177.15	25,17,97,649.79	
В	ASSETS			
1	Non Current Assets			
а	Investment In Shares & Securities	9,66,33,470.39	10,51,39,973.39	
b	Non Current Investment - Others	1,92,20,214.00	3,28,32,828.00	
	Sub Total - Non Current Assets	11,58,53,684.39	13,79,72,801.39	
2	Current Assets			
а	Short Term Loans and Advances	12,46,14,684.00	11,19,44,541.00	
b	Inventories	3,41,706.00	3,41,706.00	
С	Cash & Cash Equivalents	21,02,102.76	15,38,601.40	
	Sub Total - Current Assets	12,70,58,492.76	11,38,24,848.40	
	Total Assets	24,29,12,177.15	25,17,97,649.79	
	Place: New Delhi	For and on behalf of Board of Dircetors		
	ed Acco		Sandhya Rani Sethi	
			Managing Director	
	Date: 05.11.2018		DIN: 01109163	

For SPML India Limited
Sarahya Lau Sethimited
Director