

MSE/2021-22/47

15<sup>th</sup> August, 2021

To,  
Head- Listing & Compliance  
**Metropolitan Stock Exchange of India Ltd. (MSE)**  
Vibgyor Towers, 4th floor,  
Plot No C 62, G - Block, Opp. Trident Hotel,  
BandraKurla Complex, Bandra (E),  
Mumbai – 400 098, India

(MSE Scrip Code: SPMLINDIA, Series: BE)

Sub: **Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sirs,

With reference to the above subject, we hereby inform you that the meeting of the Board of Directors held on Sunday the 15<sup>th</sup> day of August, 2021, at 02:00 P.M. and concluded at 06:15 P.M. The Board inter alia has considered and approved the following:

- (a) In compliance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Standalone and Consolidated Unaudited Financial Results for the First quarter ended 30<sup>th</sup> June, 2021. The copy of the said results along with Limited Review Report submitted by the Statutory Auditors of the Company are enclosed as along with **Annexure-A**
- (b) To Consider and recommend the appointment M/s KSMJ & Associates, Chartered Accountants, (ICAI Firm Registration No. 018405C) as an Internal Auditor of the Company for FY 2021-22. Brief Profile enclosed as **Annexure-B**

Kindly take the above on record and dissemination.

Thanking you,

**For SPML India Limited**



**(Ravi Garg)**  
Company Secretary & Compliance Officer

Encl: a/a

**SPML INDIA LIMITED**

Regd. Off. 113, Park Street, Poddar Point, South Block, 3<sup>rd</sup> Floor, Kolkata -700016

Ph +91-9711308513 Website: www.spmlindia.net Email: info@spmlindia.net CIN No U51109WB1988PLC092362



**SPML & Associates**

Chartered Accountants

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financials Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors,  
SPML India Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **SPML India Limited** ('the Company') for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 as amended, 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, 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 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 there under 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 5<sup>th</sup> July , 2016 including the manner in which it is to be disclosed , or that it contains any material misstatement.





## ***S P M L & Associates***

Chartered Accountants

5. The Company was registered as NBFC under RBI through CoR No B-05.07060. However, the RBI has cancelled the Certificate of Registration vide Order No DNBC.RO.KOL.No.349/03.03.008/2019-20 dated August 23, 2019 under section 45-IA (6) of the RBI Act, 1934 due to non-fulfillment of compliance related to Net owned fund . The managment is taking appropriate action on the same. Our conclusion is not qualified in respect of these matters.

For SPML & ASSOCIATES  
Chartered Accountants  
FRN: 0136549W

CA Mahesh Gattani  
(Partner)  
Membership No: 092132

Place: New Delhi  
Date: 15-08-2021

UDIN - 21092132AAAAOW9365



**S P M L & Associates**

Chartered Accountants

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financials Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors,  
SPML India Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SPML India Limited** ("the Parent"), which includes its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 as amended, 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, 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 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.  
We Also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the result of M/s 20<sup>th</sup> Century Engineering Ltd
5. 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







## ***S P M L & Associates***

Chartered Accountants

read with relevant rules issued there under 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 5<sup>th</sup> July , 2016 including the manner in which it is to be disclosed , or that it contains any material misstatement.

6. The Company was registered as NBFC under RBI through CoR No B-05.07060. However, the RBI has cancelled the Certificate of Registration vide Order No DNBC.RO.KOL.No.349/03.03.008/2019-20 dated August 23, 2019 under section 45-IA (6) of the RBI Act, 1934 due to non-fulfillment of compliance related to Net owned fund . The managment is taking appropriate action on the same. Our conclusion is not qualified in respect of these matters.

For SPML & ASSOCIATES  
Chartered Accountants  
FRN: 0136549W

CA Mahesh Gattani  
(Partner)  
Membership No: 092132

Place: New Delhi  
Date: 15-08-2021

UDIN - 21092132AAAAOX5496

**SPML INDIA LIMITED**  
Registered Office: 113, PARK STREET, PODDAR POINT, SOUTH BLOCK, 3RD FLOOR, KOLKATA – 700016  
Tel: +033-02264-0307/08; Email: CS@spmlindia.net, Website: www.spmlindia.net  
CIN: L51109WB1988PLC092362

**STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021**

(Rs in Lakhs)

Sl. No.	PARTICULARS	Standalone				Consolidated			
		For Quarter Ended		For Year		For Quarter Ended		For Year	
		June 30, 2021	March 31, 2021	June 30, 2020	March 31, 2021	June 30, 2021	March 31, 2021	June 30, 2020	March 31, 2021
1	<b>Income from Operations</b>								
a	Interest Income	3.64	(32.37)	17.74	22.19	3.64	(33.41)	18.08	22.19
b	Profit from Investment	-	-	-	-	-	-	-	-
c	Professional & Consultancy Services	-	9.00	-	9.00	-	9.00	-	9.00
d	Other Financial Services	-	-	-	-	-	-	-	-
2	<b>Other Income</b>	-	-	-	-	-	80.00	-	80.00
3	<b>Total Income (1+2)</b>	3.64	(23.37)	17.74	31.19	3.64	55.60	18.08	111.19
4	<b>Expenditure :</b>								
a	Finance Cost	0.28	0.27	0.26	1.08	0.28	0.27	0.26	1.09
b	Employee Benefit Expenses	3.92	(2.20)	2.82	10.34	3.92	0.32	2.82	12.86
c	Provisions	-	-	-	-	-	-	-	-
d	Provision for decline in value of investment	-	-	-	-	-	-	-	-
e	Depreciation and Amortisation Expenses	-	-	-	-	-	-	-	-
f	Other Expenditure	2.02	2.12	2.08	8.22	2.60	2.71	2.22	9.15
	<b>Total Expenses</b>	6.23	0.20	5.16	19.64	6.81	3.31	5.30	23.11
5	<b>Profit before tax (3-4)</b>	(2.59)	(23.57)	12.59	11.55	(3.17)	52.29	12.77	88.08
6	<b>Tax Expenses</b>								
a	Current Tax	-	(6.24)	3.17	2.91	-	12.81	3.21	22.13
b	Income Tax for earlier years	-	-	-	-	-	-	-	-
c	Deferred Tax	-	-	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	-	(6.24)	3.17	2.91	-	12.81	3.21	22.13
7	<b>Net profit / (Loss) for the period (5-6)</b>	(2.59)	(17.34)	9.42	8.64	(3.17)	39.47	9.56	65.95
8	<b>Other Comprehensive Income</b>								
	a. (i) items that will not be classified to Profit and Loss account	-	-	-	-	-	-	-	-
	(ii) Income Tax Relating to items that will not be classified to Profit and Loss account	-	-	-	-	-	-	-	-
	b. (i) items that will be classified to Profit and Loss account	-	-	-	-	-	-	-	-
	(ii) Income Tax Relating to items that will be classified to Profit and Loss account	-	-	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the period (7+8)</b>	(2.59)	(17.34)	9.42	8.64	(3.17)	39.47	9.56	65.95
10	<b>Paid-up Equity Share Capital (Face value per Share Rs.10 each)</b>	1,043.84	1,043.84	1,043.84	1,043.84	1,043.84	1,043.84	1,043.84	1,043.84
11	<b>Earnings Per Share (EPS) - (in Rs) *</b>								
a	Basic (Rs)	-0.02	-0.17	0.09	0.08	-0.03	0.38	0.09	0.63
b	Diluted (Rs)	-0.02	-0.17	0.09	0.08	-0.03	0.38	0.09	0.63
	* not annualised								

**S. No. Notes :**

- 1 The above financial results for the quarter ended 30.06.2021 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on August 15, 2021.
- 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 Consolidated financial results of the Company comprising the Company and results of its subsidiary 20th Century Engineering Ltd
- 4 The identification of business segment is done in accordance 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 IndAS is considered the only primary business segment. Hence, no segmental reporting is required.
- 5 Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period classification.

**Dated:** 15.08.2021  
**Place:** New Delhi

**For and on behalf of Board of Director of  
SPML India Limited**



  
**(Manoj Kumar Gangwal)**  
**Managing Director**  
**DIN: 06659068**

## PROFILE

1.	Name of Firm	<b>K S M J &amp; ASSOCIATES</b> Chartered Accountants
2.	Address of Registered Office	Head Office: 97, Janta Colony, Behind of bus stand, Ward no. 13 Deoli, Tonk, Rajasthan-304804 Mobile No. : 99531-96878, 92521-86878 Landline No. : 0141-2401496 E-Mail : <a href="mailto:manish.jain8188@gmail.com">manish.jain8188@gmail.com</a> <a href="mailto:ksmjandassociates@gmail.com">ksmjandassociates@gmail.com</a>
		Branch Offices: 1. 16, Second Floor, Laxman colony, New Sanganer Road, Shyam Nagar, Jaipur, Rajasthan-302019.
3.	Constitution of Firm	Partnership Firm
4.	Registration No. with ICAI	018405C
5.	Year of Establishment	2013
6.	PAN No.	AASFK6212G
7.	Unique Code no.	1009885
8.	GST No.	Unregistered
9.	Name, Qualifications of the Partner	CA. Manish Kumar Jain B.Com, FCA, Membership No. 419441
		CA. Kapil Gupta B.Com, ACA Membership No. 543230
		CA. Saloni Jain B.Com, ACA Membership No. 417895
10.	Articles	One



11.	Semi-Qualified Staff	One
12.	Other Staff	Four
13.	Area of Specialization of the Firm	<ul style="list-style-type: none"> <li>• Statutory Audit</li> <li>• Tax Audit</li> <li>• Concurrent Audit</li> <li>• Information System (IS) Audit</li> <li>• Internal Audit</li> <li>• Revenue Audit / Income -Expenditure Audit</li> <li>• Computerized Accounting Services</li> <li>• Taxation &amp; Accounting</li> <li>• Management Consultancy Services</li> <li>• Project &amp; Bank Finance</li> <li>• Income Tax Planning &amp; Implementation</li> <li>• Stock &amp; Debtors Audit</li> <li>• Company Law Matters</li> <li>• TDS Matters</li> <li>• Goods and Service Tax Audit and services</li> </ul>

➤ **INTRODUCTION:-**

The firm M/s KSMJ & Associates was established in 2013 for providing professional services relating to auditing, taxation, management consultancy etc. At present the firm is having Three partners namely-

<b><u>Name of Partner</u></b>	<b><u>No. of Experience</u></b>
❖ Mr. Manish Kumar Jain	8 Years
❖ Mrs. Saloni Jain	8 Years
❖ Mr. Kapil Gupta	3 Years

The firm is registered with the Institute of Chartered Accountants of India, New Delhi vide their registration No. 018405C. The firm is engaged in various activities of Project Consultancy Services, Management Consultancy Services, Auditing & Taxation and General Consultancy etc. since last 4 years. During this short period the firm has gained lot of experience & built-up a cliental base. Many successful assignments being handled by the firm.

➤ **Area of Operations :-**

The firm is engaged in various activities in different fields as detailed below:-

**A. Auditing & Taxations:-**

- ❖ Internal / Concurrent audits of firms / Companies
- ❖ Statutory audit of companies
- ❖ Tax audit under IT Act
- ❖ Management & Systems audits
- ❖ Verification of Fixed Assets
- ❖ Stock Audit
- ❖ Information System (IS) Audit
- ❖ Revenue Audit
- ❖ Income-Expenditure Audit

## **B. Internal & Project Audits:-**

- ❖ To develop MIS Systems for the client according to his requirement.
- ❖ Financial planning & revenue budgeting.
- ❖ Monitoring / analysis of variance in revenue budgeting.
- ❖ System Analysis & updating.
- ❖ Accounts & inventory control.

## **C. General Consultancy:-**

- ❖ Income Tax.
- ❖ Company law matters.
- ❖ Goods and Service Tax.
- ❖ TDS Matters.

## **D. Accounting & other Services:-**

- ❖ Computerized Accounting Services with package system.

## **Clientele / Work Experience Profile**

### **DETAIL OF AUDIT CONDUCTED**

- Under my umbrella Private Limited
- Acugro Private Limited
- Dreamplay Entertainment Private Limited
- Sorbijli Solutions Private Limited
- Weone Business Solutions Private Limited
- Mysiri Sericulture Private Limited
- Lamico Systems & Processes Private Limited
- Siddhyanga Technologies Private Limited
- Victaman Services Private Limited
- RGS Enterprises
- Nitesh Traders
- IP vision Microsystems
- SS Cement Concrete Products

### **DETAIL OF GOVT. AND SEMI GOVT AUDIT CONDUCTED**

- Audit of Village forest protection and management committee, Jodhpur
- Audit of Village forest protection and management committee, Jalore
- Audit of Village forest protection and management committee, Chattargarh
- Audit of Village forest protection and management committee, Mount Abu

### **DETAILS OF INTERNAL / PROJECT / MANAGEMENT / SYSTEM AUDIT CONDUCTD**

- SPML Infra Limited
- Zoom Industrial Services Limited