

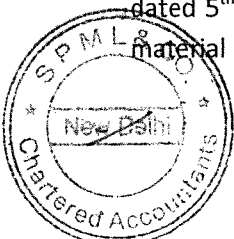


Limited Review Report

To,

**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, 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 August 08, 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.

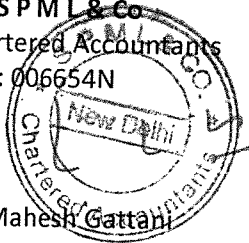


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Tel. (O) : 011-41523699, (M) : 9958209777, E-mail : spmlandco.dl@gmail.com, gattani_jain@airtelmail.in

Branches At ✦ Mumbai ✦ Nanded ✦ Jalgaon ✦ Pune **GSTIN : 07AAEFG1742M1ZC**

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 30th June, 2018 and accordingly, we do not express any conclusion on the results in the Statement for the quarter ended 30th June, 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.

For S P M L & Co
Chartered Accountants
FRN: 006654N



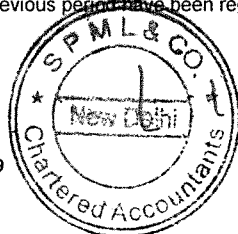
CA Mahesh Gattani
Partner
MNo :092132

Place: New Delhi
Date : 08-08-2018

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 ended 30.06.2019		(Amount in Rs)
Particulars	3 months ended 30/06/2019 (Unaudited)	3 months ended 30/06/2018 (Unaudited)
1. Revenue		
a. Interest	21,69,922	33,00,293
b. Other Operating Income	-	-
c. Other Financial Services	-	-
2. Other Income	-	-
3. Total Income (1+2)	21,69,922.00	33,00,293.00
4. Expenses		
a. Finance Cost	1,97,103	9,78,157
b. Employee Benefit Expenses	1,20,000	1,02,600
c. Provisions	-	-
d. Provision for decline in value of investment	-	-
e. Depreciation and Amortization expenses	-	-
f. Other Expenses	81,275	10,33,380
g. Prior Period Items (Net)	-	-
Total Expenses	3,98,378	21,14,137
5. Profit before Tax (3-4)	17,71,544	11,86,156
6. Tax Expense		
a. Current tax	4,05,329	3,05,435
b. Deferred Tax	-	-
Net Tax Expenses	4,05,329	3,05,435
7. Profit/(Loss) for the period from continuing operations (5-6)	13,66,215	8,80,721
8. Other comprehensive income/ (expenses) (net of tax) not to be reclassified to statement of Profit or Loss in subsequent periods	-	-
9. Total Comprehensive Income for the period	13,66,215	8,80,721
10. Paid-up equity share capital - (of Rs 10/- each)	10438364	10438364
11. Earnings per equity share (nominal value of equity share `10 each)		
Basic & Diluted (in `)	0.13	0.08
*(not annualized)		
(see accompanying notes to Financial Results)		

Notes :

- The above financial results for the quarter ended 30.06.2019 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 25.09.2019. the same have been subjected to limited review by SPML & Co, Chartered Accountant.
- 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.
- 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 Accounting Standard - 17 is considered the only primary business segment. Hence, no segmental reporting is required.
- Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period classification.



Dated : 25.09.2019
Place: New Delhi

For SPML India Limited

Sandhya Rani Sethi
Director
Managing Director

DIN: 01109163