

13th August, 2024

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

Sub: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (MSE Scrip Code: SPMLINDIA, Series: BE)

Dear Sirs,

With reference to the above subject, we hereby inform you that the meeting of the Board of Directors held on Tuesday, the 13th day of August, 2024, at 05:00 P.M. and concluded at 06:00 P.M. The Board inter alia has considered and approved, and taken on record the following transactions:

1. Standalone and Consolidated Financial Results for the first quarter ended 30th June, 2024 in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015. 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-I**.
2. Appointment of Mr. Nand Kishor Bhankhara (ACS 69481) as Company Secretary & Compliance Officer of the Company with effect from 13.08.2024. The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/ CFO /CMD/4/2015 dated September 09, 2015 are given in the enclosed **Annexure- II**.

Kindly take the above on record and dissemination.

Thanking you,

For SPML India Limited



Manoj Gangwal
Director
DIN: 06659068

SPML INDIA LIMITED

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

Corp. Off. 504,27-Saraswati House, Nehru Place, New Delhi-110019

Ph +91-9711308513 Website: www.spmlindia.net Email: cs@spmlindia.net CIN No L51109WB1988PLC092362



S P M L & Associates

Chartered Accountants

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

Limited Review Report

**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, 2024 (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 20th Century Engineering Ltd



S P M L & Associates

Chartered Accountants

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 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 5th 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 . Our conclusion is qualified in respect of these matters as we are not able to assess the impact of the same.

For S P M L & Associates

Chartered Accountants

FRN : 0136549W

MAHESH
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CA Mahesh Gattani

Partner

M No: 092132

Place: New Delhi

Date: 13-08-2024

UDIN - 24092132BKAFFO8035

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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th JUNE, 2024						
						(Rs in Lakhs)
Sl. No.		PARTICULARS	Quarter ended			For Year Ended
			June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
1		Income from Operations				
	a	Interest Income	2.29	5.24	7.10	26.14
	b	Profit from Investment	-	-	-	-
	c	Professional & Consultancy Services	-	-	-	-
	d	Other Financial Services	-	-	-	-
			-	-	-	-
2		Other Income	-	0.29	0.03	30.33
3		Total Income (1+2)	2.29	5.53	7.13	56.47
4		Expenditure :				
	a	Finance Cost	-	0.00	0.00	0.04
	b	Employee Benefit Expenses	3.17	4.00	6.23	21.42
	c	Provisions	-	-	-	-
	d	Provision for decline in value of investment	-	-	-	-
	e	Depreciation and Amortisation Expenses	-	-	-	-
	f	Other Expenditure	2.17	1.79	2.58	7.66
			-	-	-	-
		Total Expenses	5.33	5.79	8.81	29.12
5		Profit before tax (3-4)	(3.04)	(0.26)	(1.68)	27.35
6		Tax Expenses				
	a	Current Tax	-	1.32	0.37	1.32
	b	Income Tax for earlier years	-	1.94	-	1.94
	c	Deferred Tax	-	-	-	-
		Total Tax Expenses	-	3.26	0.37	3.26
7		Net profit / (Loss) for the period (5-6)	(3.04)	(3.52)	(2.05)	24.09
8		Other Comprehensive Income				
	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		Total Comprehensive Income for the period (7+8)	(3.04)	(3.52)	(2.05)	24.09
10		Paid-up Equity Share Capital (Face value per Share Rs.10 each)	1,043.84	1,043.84	1,043.84	1,043.84
11		Earnings Per Share (EPS) - (in Rs) *				
	a	Basic (Rs)	-0.03	-0.03	-0.02	0.23
	b	Diluted (Rs)	-0.03	-0.03	-0.02	0.23
		* not annualised				

Notes :

- 1 Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period classification.
- 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 Pursuant to the Taxation Laws (Amendment) Bill 2019, passed on 25th November 2019, the company had exercised the option permitted u/s 115BAA of the Income Tax Act, 1961 ,to compute income tax at revised rate (i.e.25.17%) from current financial year
- 5 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.
- 6 The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 13th August, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 7 Company's Registration as NBFC with RBI have been cancelled in earlier period due to some non-compliances.

Dated: 13/08/2024
Place: New Delhi

For and on behalf of Board of Director of
SPML INDIA LIMITED



MANOJ GANGWAL
CHAIRMAN



Independent Auditor's Limited 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

Limited Review Report

**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, 2024 (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 5th 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 . Our conclusion is qualified in respect of these matters as we are not able to assess the impact of the same.

For S P M L & Associates

Chartered Accountants

FRN: 0136549W

MAHESH
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Date: 2024.08.13
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CA Mahesh Gattani

Partner

M No: 092132

Place: New Delhi

Date: 13-08-2024

UDIN – 24092132BKAFN1276

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2024

(Rs in Lakhs)

Sl. No.		PARTICULARS	Quarter ended			For Year Ended
			June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
1		Income from Operations				
	a	Interest Income	-	3.57	5.40	19.36
	b	Profit from Investment	-	-	-	-
	c	Professional & Consultancy Services	-	-	-	-
	d	Other Financial Services	-	-	-	-
2		Other Income	-	0.29	0.02	0.30
3		Total Income (1+2)	-	3.85	5.41	19.66
4		Expenditure :				
	a	Finance Cost	-	0.00	-	0.02
	b	Employee Benefit Expenses	3.17	4.00	6.23	21.42
	c	Provisions	-	-	-	-
	d	Provision for decline in value of investment	-	-	-	-
	e	Depreciation and Amortisation Expenses	-	-	-	-
	f	Other Expenditure	1.93	1.02	2.32	6.10
		Total Expenses	5.10	5.02	8.54	27.54
5		Profit before tax (3-4)	(5.10)	(1.16)	(3.13)	(7.88)
6		Tax Expenses				
	a	Current Tax	-	-	-	-
	b	Income Tax for earlier years	-	2.15	-	2.15
	c	Deferred Tax	-	-	-	-
		Total Tax Expenses	-	2.15	-	2.15
7		Net profit / (Loss) for the period (5-6)	(5.10)	(3.32)	(3.13)	(10.03)
8		Other Comprehensive Income				
	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		Total Comprehensive Income for the period (7+8)	(5.10)	(3.32)	(3.13)	(10.03)
10		Paid-up Equity Share Capital (Face value per Share Rs.10 each)	1,043.84	1,043.84	1,043.84	1,043.84
11		Earnings Per Share (EPS) - (in Rs) *				
	a	Basic (Rs)	-0.05	-0.03	-0.03	-0.10
	b	Diluted (Rs)	-0.05	-0.03	-0.03	-0.10
		* not annualised				

Notes :

- 1 Figures for the previous period have been regrouped / reclassified wherever necessary, to confirm to current period classification.
- 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 Pursuant to the Taxation Laws (Amendment) Bill 2019, passed on 25th November 2019, the company had exercised the option permitted u/s 115BAA of the Income Tax Act, 1961 ,to compute income tax at revised rate (i.e.25.17%) from current financial year
- 5 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.
- 6 The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 13th August, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 7 Company's Registration as NBFC with RBI have been cancelled in earlier period due to some non-compliances.

Dated: 13/08/2024

Place: New Delhi

For and on behalf of Board of Director of
SPML INDIA LIMITED



MANOJ GANGWAL
CHAIRMAN

Annexure- II

S. NO.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Mr. Nand Kishor Bhankhara has been appointed as the Whole Time Company Secretary & Compliance Officer of the Company.
2.	Date of Appointment / Cessation	13-08-2024
3.	Brief profile (in case of appointment)	Mr. Nand Kishor Bhankhara is an Associate Member (ACS No 69481) of the Institute of Company Secretaries of India. He has rich experience of 2 years in the Secretarial works.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

SPML INDIA LIMITED

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