

12<sup>th</sup> August, 2025

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 Saturday, the 12<sup>th</sup> day of August, 2025, at 12:30 P.M. and concluded at 03:15 P.M. The Board inter alia has considered and approved the Standalone and Consolidated Financial Results for the first quarter ended 30<sup>th</sup> June, 2025 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-A**.

Kindly take the above on record and dissemination.

Thanking you,

**For SPML India Limited**

**Nand Kishor Bhankhara**  
**(Company Secretary & Compliance Officer)**

**SPML INDIA LIMITED**

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

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

Ph +91-9711308513 Website: [www.spmlindia.net](http://www.spmlindia.net) Email: [cs@spmlindia.net](mailto:cs@spmlindia.net) CIN No L51109WB1988PLC092362

**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, 2025 (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.



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 Maheshwari & Co.**  
Chartered Accountants  
FRN: 105834W



**CA Pawan Gattani**  
Partner  
M No: 144734

Place: Mumbai  
Date: 12-08-2025

UDIN – 25144734BMJFWN6610

**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, 2025**

(Rs in Lakhs)

Sl. No.	PARTICULARS	Quarter ended			For Year Ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
1	<b>Income from Operations</b>				
a	Interest Income	-	-	-	-
b	Profit from Investment	-	-	-	-
c	Professional & Consultancy Services	-	16.50	-	16.50
d	Other Financial Services	-	-	-	-
2	Other Income	-	0.35	-	0.35
3	<b>Total Income (1+2)</b>	-	16.85	-	16.85
4	<b>Expenditure :</b>				
a	Finance Cost	28.44	37.87	-	83.22
b	Employee Benefit Expenses	3.00	2.76	3.17	10.96
c	Provisions	-	-	-	-
d	Provision for decline in value of investment	-	-	-	-
e	Depreciation and Amortisation Expenses	-	-	-	-
f	Other Expenditure	2.10	1.11	1.93	4.69
	<b>Total Expenses</b>	<b>33.54</b>	<b>41.74</b>	<b>5.10</b>	<b>98.87</b>
5	<b>Profit before tax (3-4)</b>	<b>(33.54)</b>	<b>(24.89)</b>	<b>(5.10)</b>	<b>(82.02)</b>
6	<b>Tax Expenses</b>				
a	Current Tax	-	-	-	-
b	Income Tax for earlier years	-	-	-	-
c	Deferred Tax	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Net profit / (Loss) for the period (5-6)</b>	<b>(33.54)</b>	<b>(24.89)</b>	<b>(5.10)</b>	<b>(82.02)</b>
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>	<b>(33.54)</b>	<b>(24.89)</b>	<b>(5.10)</b>	<b>(82.02)</b>
10	<b>Paid-up Equity Share Capital (Face value per Share Rs.10 each)</b>	<b>1,043.84</b>	<b>1,043.84</b>	<b>1,043.84</b>	<b>1,043.84</b>
11	<b>Earnings Per Share (EPS) - (in Rs) *</b>				
a	Basic (Rs)	-0.32	-0.24	-0.05	-0.79
b	Diluted (Rs)	-0.32	-0.24	-0.05	-0.79
	* not annualised				

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

Dated: 12-08-2025  
Place: New Delhi



Manoj K Gangwal  
Chairman  
DIN: 06659068



**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 12th August,2025. 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.



**SPML INDIA LIMITED**

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

CIN: L51109WB1988PLC092362

**EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025**

Sl. No.	PARTICULARS	Three month period ended			For Year Ended
		June 30,	March 31,	June 30,	March 31,
		2025	2025	2024	2025
		Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	-	16.85	-	16.85
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(33.54)	(24.89)	(5.10)	(82.02)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(33.54)	(24.89)	(5.10)	(82.02)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(33.54)	(24.89)	(5.10)	(82.02)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(33.54)	(24.89)	(5.10)	(82.02)
6	Equity Share Capital	1,043.84	1,043.84	1,043.84	1,043.84
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	1,086.73
8	Earnings Per Share (EPS) - (in Rs)				
	Basic (Rs)	-0.32	-0.24	-0.05	-0.79
	Diluted (Rs)	-0.32	-0.24	-0.05	-0.79

**Note:**

- The above Un-audited financial results for the quarter and half year ended June, 30 2025 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on 12th August, 2025.
- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of Un-audited Quarterly Financial Results are available on the websites of the Stock Exchange (MSEI) and on the website of the Company ([www.spmlindia.net](http://www.spmlindia.net)).

**For & on behalf of Board of Directors of  
SPML India Limited**

**Dated: 12-08-2025  
Place: New Delhi**



**Manoj K Gangwal  
Chairman  
DIN: 06659068**

**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**


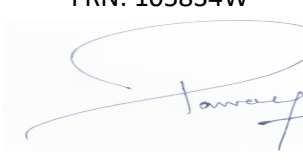
1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SPML India Limited** ("the Parent"), which includes its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2025 (the "Statement") attached herewith, 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 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 . Our conclusion is qualified in respect of these matters as we are not able to assess the impact of the same.

**For Maheshwari & Co.**  
Chartered Accountants  
FRN: 105834W



**CA Pawan Gattani**  
Partner  
M No: 144734

Place: Mumbai  
Date: 12-08-2025

UDIN - 25144734BMJFWO2829



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**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th JUNE, 2025**

(Rs in Lakhs)

Sl. No.		PARTICULARS	Quarter ended			For Year Ended
			June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
1		<b>Income from Operations</b>				
	a	Interest Income	2.33	2.35	2.29	9.23
	b	Profit from Investment	-	-	-	-
	c	Professional & Consultancy Services	-	16.50	-	16.50
	d	Other Financial Services	-	-	-	-
2		Other Income	-	0.39	-	0.40
3		<b>Total Income (1+2)</b>	<b>2.33</b>	<b>19.23</b>	<b>2.29</b>	<b>26.13</b>
4		<b>Expenditure :</b>				
	a	Finance Cost	28.44	37.87	-	83.22
	b	Employee Benefit Expenses	3.00	2.76	3.17	10.96
	c	Provisions	-	-	-	-
	d	Provision for decline in value of investment	-	-	-	-
	e	Depreciation and Amortisation Expenses	-	-	-	-
	f	Other Expenditure	2.39	1.70	2.17	6.17
		<b>Total Expenses</b>	<b>33.84</b>	<b>42.33</b>	<b>5.33</b>	<b>100.34</b>
5		<b>Profit before tax (3-4)</b>	<b>(31.50)</b>	<b>(23.09)</b>	<b>(3.04)</b>	<b>(74.22)</b>
6		<b>Tax Expenses</b>				
	a	Current Tax	-	-	-	2.00
	b	Income Tax for earlier years	-	-	-	-
	c	Deferred Tax	-	-	-	-
		<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.00</b>
7		<b>Net profit / (Loss) for the period (5-6)</b>	<b>(31.50)</b>	<b>(23.09)</b>	<b>(3.04)</b>	<b>(76.22)</b>
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>	<b>(31.50)</b>	<b>(23.09)</b>	<b>(3.04)</b>	<b>(76.22)</b>
10		<b>Paid-up Equity Share Capital (Face value per Share Rs.10 each)</b>	<b>1,043.84</b>	<b>1,043.84</b>	<b>1,043.84</b>	<b>1,043.84</b>
11		<b>Earnings Per Share (EPS) - (in Rs) *</b>				
	a	Basic (Rs)	-0.30	-0.22	-0.03	-0.73
	b	Diluted (Rs)	-0.30	-0.22	-0.03	-0.73
		* not annualised				

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



*Manoj*

Manoj K Gangwal  
Chairman  
DIN: 06659068

Dated: 12/08/2025  
Place: New Delhi

**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 12th August, 2025. 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.





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CIN: L51109WB1988PLC092362

**EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025**

Sl. No.	PARTICULARS	Three month period ended			
		June 30,	March 31,	June 30,	March 31,
		2025	2025	2024	2025
		Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	2.33	19.23	2.29	26.13
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(31.50)	(23.09)	(3.04)	(74.22)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(31.50)	(23.09)	(3.04)	(74.22)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(31.50)	(23.09)	(3.04)	(76.22)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(31.50)	(23.09)	(3.04)	(76.22)
6	Equity Share Capital	1,043.84	1,043.84	1,043.84	1,043.84
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	1,246.34
8	Earnings Per Share (EPS) - (in Rs)				
	Basic (Rs)	-0.30	-0.22	-0.03	-0.73
	Diluted (Rs)	-0.30	-0.22	-0.03	-0.73

**Note:**

- The above Un-audited financial results for the quarter ended on 30th June, 30 2025 have been reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on 12th August, 2025.

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of Un-audited Quarterly Financial Results are available on the websites of the Stock Exchange (MSEI) and on the website of the Company (www.spmlindia.net).

For & on behalf of Board of Directors of  
SPML India Limited



Manoj K Gangwal  
Chairman  
DIN: 06659068

Dated: 12/08/2025

Place: New Delhi