

SPA Capital Services Ltd.

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25. C-Block Community Centre Janak Pon, New Delhi-110 058 Tel. 011-25517371, 45675500 Fax : 011-25572342 Email : info@spacapital.com

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SPA

February 14, 2019

The BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Phones: 022 - 2272 1233 Fax: 91-22-22721919

Security Code No.: 542376

Dear Sir,

Subject: Outcome of the Board Meeting held on February 14, 2019

Time of Commencement of Meeting: 11:15 A.M.

Time of Conclusion of Meeting: <u>12 '20</u> P.M.

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we would like to inform you that the Board of Directors of the Company at their meeting held today has:

- Approved the Quarterly and year to date Unaudited Financial Results of the Company for the quarter ended December 31, 2018. A copy of Financial Results (Un-audited) and the Limited Review Report for the quarter ended 31st December, 2018 is enclosed herewith;
- Approved the appointment of M/s Khandelia & Sharma, Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2018-19;
- Accepted and took on record the resignation of M/s O. P. Mishra & Company, Chartered Accountants (FRN: 011873N) from the position of Statutory Auditors of the Company, with effect from close of Business hours of 14th February, 2019;
- Considered and approved the appointment of M/s SNMG & Co., Chartered Accountants (Regn. No. 004921N), as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s O. P, Mishra & Company subject to the approval of the shareholders of the company; and
- Pursuant to the provisions of Regulation 30(5) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations authorized the following Key Managerial Personnel of the Company for determining materiality of an event:

Name of the Key Managerial Personnel	Contact Details
Mr. Sandeep Parwal, Managing Director	E-mail Id: <u>Sandeep@spacapital.com</u> Phone No: 011 – 4567 5500
Mr. Sanjay Kumar Jain, Chief Financial	E-mail Id: <u>sjain@spacapital.com</u>
Officer	Phone No.: 011 – 4567 5500
Mr. Rajesh Ramnani, Company Secretary &	E-mail Id: <u>rajesh.ramnani@spagroupindia.com</u>
Compliance Officer	Phone No.: 011 – 4567 5500

Please take the above information on record and acknowledge the receipt of the same.

Thanking You.

Yours faithfully, For SPA Capital Services Limited For SPA Capital Services Limited

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Rajesh Ramnan Company Secretary Company Secretary Membership No. : F5580 Address: D-44, Second Floor, Naraina Vihar, New Delhi-110028



Review Report to SPA CAPITAL SERVICES LIMITED

We have reviewed the accompanying statement of unaudited financial results of SPA CAPITAL SERVICES LIMITED for the quarter ended December 31, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 financial statements are 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 an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for O P Mishra & Company **Chartered Accountants** ICAI FRN No.: 011873N GURUGRAN

CA Om Prakash Mishra Partner (M. No: 90839)

Place: Gurugram Date: February 14, 2019



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SPA Capital Services Ltd. 25, C-Block Commonity Centre Janak Pun, New Delhi-110 058 Tet . 011-25517371, 45675500 -Fax 011-25572342

		Email info	<u> Aspacapital c</u>				
						L	(Rs. in Crore except for Shares and EPS)
···	STATEMENT OF UNAUL						
		3 months ended December 31, 2018	3 months ended September 30, 2018	3 months ended December 31, 2017	9 months ended December 31, 2018	9 months ended December 31, 2017	Financial Results for the previous Financial Year ended on
					·	: 	March 31, 2018
-		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income From Operations (a) Net Sales / Income from Operations (net of excise duty)	8.32	16.76	12.54	70.71	33.84	
	(b) Captive Sales from Own Projects	8.32		12.54	79.71		76.77
	(c) Other Operating Income Total Income from Operations	1.48	3.80	0.01	5.64	0.02	9.75
2	$\frac{(\text{net}) [1(a) + 1(b)+1(c)]}{(\text{Expenses})}$	9.80	20.56	12.55	85.35	33.86	86.52
-	(a) Cost of Materials consumed			-	i i i		
	(b) Purchase of stock-in-trade	-		50.53	25.26	50.86	51.63
	(c) Change in inventories of finished goods, work-in- progress and stock-in-trade						
	(d) Employee benefits expense	-	5.02	(50.29)	25.02	[50.29]	(24.94
3	(e) Depreciation and	2.11	2.10	2.17	6.17	6.46	8.54
	amortisation expense	0.12	0.12	0.15	0.35	0.45	0.50
400	(f) Brokerage Paid (g) Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be	6.03	9.40	8.87	21.48	22.90	43.92
	shown separately}	0.83	3.42	0.56	<u>5.05</u> 83.32	<u> </u>	3.05
			20.03	11.99_	03,32		02.70
Ļ		0.71	0.51	0.57	2.02	1.68	3.82
5		0.00	0.03	0.02	0.03	0.06	0.11
	River Costa	0.70	0.53	0.58	2.05 1.28	<u>1.74</u> 0.79	3.93
7	Finance Costs Profit / (Loss) from ordinary activties after finance costs but before exceptional Items (5+6)		U.4U	0.24	1.28	0,79	1.84
_		0.17	0.13	0.34	0.77	0.95	2.09
9	Exceptional Items Profit / (Loss) from ordinary activities before tax (7+8)	0.04	(0.00)		0.07	0.00	0.00
		0.14	0.14	0.34	0.70	0.95	2.09
1	Net Profit / (Loss) from ordinary	0.03	0.04	0.10	0.22	0.30	0.74
2	activities after tax (9+10) Extraordinary items (Net off tax	0.11	0.10	0.24	0.48	0.65	1.35
- 1	Extraordinary items (ivet off tax Expense Rs)	-		_		_	_

13	Net Profit / (Loss) for the period (11+12)		1999 P. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.				
		0.10	0.10	0.24	0,48	0.65	1.35
14	Share of Profit / (Loss) of	-	-	-		-	-]
15	Minority Interest*	-	-	-			-
16	Net Profit / (Loss) after taxes, minority interest and shares of profit / (loss) of associates (13+14+15)*	0.10	0.10	0.24	0.48	0.65	1.35
17		0.10	0.10	0.24		0.05	1.33
	Value Rs. 10/- per share)	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225
18 19.i	Reserve) as per Balance Sheet of Previous Accounting Year Earnings Per Share (EPS)	14.27	14.36	13.32	14.27	13.32	13.79
	(before Extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.34	0.32	0.79	1.56	3.86	6.71
	(b) Diluted	0.34	0.32	0.79	1.56	3.86	6.71
19.ii	Earnings Per Share (EPS) (after Extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.34	0.32	0.79	1.56	3.86	6.71
	(b) Diluted	0.34	0.32	0.79	1.56	3.86	6.71_
* App	licable in the case of consolidated resu	lts.]

 	Repor	ting of Segment	wise Revenue, I	Results and Capi	tal Employed	I	r
	I	3 months ended December 31, 2018	3 months ended September 30, 2018	3 months ended December 31, 2017	9 months ended December 31, 2018	9 months ended December 31, 2017	Financial Results for the previous Financial Year ended on
							March 31, 2018
1	Segment Revenue	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1					 	<u> </u>	<u> </u>
	(a) Segment - A						-
	(b) Segment - B					-	ļ
	Total				·		
	Less: Inter-Segment Revenue					-	
1	Net Sales/ Income from Operations	-	-	-	-	•	
2	Segment Results (Profit{+)/Loss(-) before Tax and Interest from each Segment)						
ļ	(a) Segment - A		-	-	-	-	-
	(b) Segment - B	•	-	-	-	-	
l	Total	<u> </u>	-	-	-		
	Less :	·•		<u> </u>	<u> </u>		
	i. Interest		<u> </u>			<u>-</u>	
	ii. Other Un-allocable Expenditure/Un-allocable income (net off)	_	-	-	-	_	_
	iii. Exceptional Items	-					
	Total Profit Before Tax	-	-			-	-
3	Capital Employed (Segment Assets - Segment Liabilites)	· · · · · · · · · · · · · · · · · · ·	}				
	(a) Segment - A	-			-	-	
	(b) Segment - B	-	-	-	_	-	-
	Total Capital Employed	-	-	-	-	-	-

NOTES

- The business activities of the Company is in one segment (i.e. Financial Services) only, hence segment wise reporting is not required to be 1 given.
- 2 Previous quarter/period figures have been regrouped and reclassified to make them comparable.

The above unaudited Financial Results of the Company have been reviewed by the Audit Committee in its meeting held on 14.02.2019 and approved by the Board of Directors at its meeting held on 14.02.2019 and the same have been reviewed by the Statutory Auditors in 3 terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requireemnts) Regulations, 2015.

For SPA Capital Services Limited

Services Capita, Sandeep Parwal **Managing Director** \mathcal{O} Ne X

Place: New Delhi Dated: 14.02.2019