

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2018**

	3 Months ended on	3 Months ended on	6 Month ended on	Year Ended March 31,		
	31-Mar-18	31-Dec-17	30-Sep-17	2018	2017	
	Audited	Unaudited	Unaudited	Audited	Audited	
<b>1</b>	<b>Income From Operations</b>					
(a)	Net Sales / Income from Operations (net of excise duty)	42.94	12.54	21.30	76.77	99.71
(b)	Captive Sales from Own Projects	-	-	-	-	-
(c)	Other Operating Income	9.73	0.01	0.00	9.75	0.12
	<b>Total Income from Operations (net) [1(a) + 1(b)]</b>	<b>52.67</b>	<b>12.55</b>	<b>21.30</b>	<b>86.52</b>	<b>99.83</b>
<b>2</b>	<b>Expenses</b>					
(a)	Cost of Materials consumed	-	-	-	-	-
(b)	Purchase of stock-in-trade	0.77	50.53	0.33	51.63	16.88
(c)	Change in inventories of finished goods, work-in-progress and stock-in-trade	25.35	(50.29)	-	(24.94)	0.01
(d)	Employee benefits expense	2.08	2.17	4.29	8.54	8.03
(e)	Depreciation and amortisation expense	0.05	0.15	0.30	0.50	0.59
(f)	Brokerage Paid	21.02	8.87	14.04	43.92	67.91
(g)	Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.26	0.56	1.23	3.05	3.85
	<b>Total expenses</b>	<b>50.52</b>	<b>11.99</b>	<b>20.19</b>	<b>82.70</b>	<b>97.27</b>
<b>3</b>	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)</b>	<b>2.14</b>	<b>0.57</b>	<b>1.11</b>	<b>3.82</b>	<b>2.56</b>
<b>4</b>	<b>Other Income</b>	<b>0.05</b>	<b>0.02</b>	<b>0.05</b>	<b>0.11</b>	<b>0.12</b>
<b>5</b>	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional Items (3±4)</b>	<b>2.19</b>	<b>0.58</b>	<b>1.16</b>	<b>3.93</b>	<b>2.68</b>
<b>6</b>	<b>Finance Costs</b>	<b>1.05</b>	<b>0.24</b>	<b>0.55</b>	<b>1.84</b>	<b>0.98</b>
<b>7</b>	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional Items (5±6)</b>	<b>1.14</b>	<b>0.34</b>	<b>0.61</b>	<b>2.09</b>	<b>1.69</b>
<b>8</b>	<b>Exceptional Items</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>0.02</b>
<b>9</b>	<b>Profit / (Loss) from ordinary activities before tax (7±8)</b>	<b>1.14</b>	<b>0.34</b>	<b>0.61</b>	<b>2.09</b>	<b>1.67</b>
<b>10</b>	<b>Tax expense</b>	<b>0.44</b>	<b>0.10</b>	<b>0.20</b>	<b>0.74</b>	<b>0.51</b>
<b>11</b>	<b>Net Profit / (Loss) from ordinary activities after tax (9±10)</b>	<b>0.70</b>	<b>0.24</b>	<b>0.41</b>	<b>1.35</b>	<b>1.16</b>
<b>12</b>	<b>Extraordinary items (Net off tax Expense Rs._____)</b>					
<b>13</b>	<b>Net Profit / (Loss) for the period (11±12)</b>	<b>0.70</b>	<b>0.24</b>	<b>0.41</b>	<b>1.35</b>	<b>1.16</b>
<b>14</b>	<b>Share of Profit / (Loss) of associates*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>15</b>	<b>Minority Interest*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16</b>	<b>Net Profit / (Loss) after taxes, minority interest and shares of profit / (loss) of associates (13±14±15)*</b>	<b>0.70</b>	<b>0.24</b>	<b>0.41</b>	<b>1.35</b>	<b>1.16</b>
<b>17</b>	<b>Paid-up equity share capital (Face Value Re. 10/- per share)</b>	<b>30,74,225</b>	<b>30,74,225</b>	<b>30,74,225</b>	<b>30,74,225</b>	<b>8,78,350</b>

18	Reserves (excluding Revaluation Reserve) as per Balance Sheet of Previous Accounting Year	13.79	13.32	12.44	13.79	14.64
19.	Earnings Per Share (EPS) (before Extraordinary items) (of Re. 10/- each) (not annualised):					
	(a) Basic	2.85	0.79	4.16	6.71	13.23
	(b) Diluted	2.85	0.79	4.16	6.71	13.23
19.	Earnings Per Share (EPS) (after Extraordinary items) (of Re. 10/- each) (not annualised):					
	(a) Basic	2.85	0.79	4.16	6.71	13.23
	(b) Diluted	2.85	0.79	4.16	6.71	13.23

\* Applicable in the case of consolidated results.

Reporting of Segment wise Revenue, Results and Capital Employed					
Particulars	3 Months ended on	3 Months ended on	6 Month ended on	Year Ended March 31,	
	31-Mar-18	31-Dec-17	30-Sep-17	2018	2017
	Audited	Unaudited	Unaudited	Audited	Audited
1 Segment Revenue	-	-	-	-	-
(a) Segment - A	-	-	-	-	-
(b) Segment - B	-	-	-	-	-
Total	-	-	-	-	-
Less: Inter-Segment Revenue	-	-	-	-	-
Net Sales/ Income from Operations	-	-	-	-	-
2 Segment Results (Profit(+)/Loss(-) before Tax and Interest from each Segment)	-	-	-	-	-
(a) Segment - A	-	-	-	-	-
(b) Segment - B	-	-	-	-	-
Total	-	-	-	-	-
Less:	-	-	-	-	-
i. Interest	-	-	-	-	-
ii. Other Un-allocable Expenditure/Un-allocable income (net off)	-	-	-	-	-
iii. Exceptional Items	-	-	-	-	-
Total Profit Before Tax	-	-	-	-	-
3 Capital Employed (Segment Assets - Segment Liabilities)	-	-	-	-	-
(a) Segment - A	-	-	-	-	-
(b) Segment - B	-	-	-	-	-
Total Capital Employed	-	-	-	-	-

#### NOTES

1 The business activities of the company is in one segment (i.e. Financial Services) only, hence segment wise reporting is not required to be given.

2 Previous quarter/period figures have been regrouped and reclassified to make them comparable.

For SPA Capital Services Limited

Sandeep Parwal  
Managing Director

Place: New Delhi

Dated:

**CERTIFIED TRUE COPY**  
For SPA Capital Services Limited

*Sandeep Parwal*  
Company Secretary