



SPS International Ltd.

(Where delivering quality is way of life)

CIN No. L74140HR1993PLC031900

Plot No. F 6 & 7, 1st Floor, Sector - 57,
Faridabad - 121004 (HR)
Website : www.spsintl.co.in

Designers, Printers & Suppliers for OMR/ICR forms,
MCQ Answer Sheets, Examination Answer Booklets,
Scanning of OMR Sheets and processing of result.

Date: 30/05/2022

**To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001**

Scrip Code: 530177

ISIN: INE758B01013

Subject: Outcome of Board Meeting held on 30th May, 2022

Dear Sir/Ma'am,

This is to inform you that the Board of Director of SPS International Limited in their meeting held on 30th May, 2022 considered, approved and took on record the audited Financial Results of the Company for the quarter ended and year ended 31st March, 2022 pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced on 03:30 PM and concluded at 04:15 PM.

The aforesaid information is also available on the website of the company at www.spsintl.co.in.

For SPS International Limited


Surendra Kumar Jain

(Managing Director)

DIN: 00088064

**Address: Plot No. F 6-7, FIT, Sector 57,
Faridabad, Haryana, 121004**



Enclosed:

1. Audited Financial Results
2. Statement of Assets and Liabilities
3. Cash Flow Statement
4. Audit Report
5. Management declaration on Un-modified opinion

SPS INTERNATIONAL LIMITED		
Registered Office: Plot No. F 6-7, Sector-57, FIT Faridabad-121004		
CIN :L74140HR1993PLC031900, Email: info@spsintl.co.in, Website: www.spsintl.co.in		
Audited Statement of Assets and Liabilities		
	Rs. In Lakhs	
Particulars	As at 31-03-2022 (Audited)	As at 31-03-2021 (Audited)
ASSETS		
1. Non-current assets		
Property, plant and equipment		125.63
Right-of-use asset		50.32
Capital work-in-progress		
Investment property		
Goodwill		
Other intangible assets		2.74
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Total Non Current Assets	-	178.69
Non-current financial assets		
Non-current investments		
Trade receivables, non-current		
Loans, non-current	10.15	29.83
Other non-current financial assets		
Total non-current financial assets		
Deferred tax assets (net)		
Other non-current assets		
Total non-current assets	10.15	29.83
2. Current assets		
Inventories	-	155.12
Current financial asset		
Current investments		
Trade receivables, current	100.42	139.38
Cash and cash equivalents	28.23	54.24
Bank balance other than cash and cash equivalents		
Loans, current		
Other current financial assets	32.18	36.73
Total current financial assets	160.83	230.35
Current tax assets (net)	2.75	53.51
Other current assets	142.50	0.21
Total current assets	306.08	439.19
3. Non-current assets classified as held for sale		
4. Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	316.23	647.71
1. Equity		
Equity attributable to owners of parent		
Equity share capital	322.59	322.59
Other equity	(11.07)	216.08
Total equity attributable to owners of parent	311.52	538.67
Non-controlling interest		
Total equity		
2. Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		
Trade payables, non-current		
Other non-current financial liabilities	-	73.44
Total non-current financial liabilities		
Provisions, non-current		
Deferred tax liabilities (net)	-	20.87
Deferred government grants, Non-current		
Other non-current liabilities		
Total non-current liabilities	-	94.31
Current liabilities		
Current financial liabilities		
Borrowings, current		



Trade payables, current	0.66	7.24
Other current financial liabilities		
Total current financial liabilities		
Other current liabilities	4.05	7.33
Provisions, current		0.16
Current tax liabilities (Net)	-	0
Deferred government grants, Current		
Total current liabilities	4.71	14.73
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities	4.71	109.04
Total equity and liabilities	316.23	647.71

Notes:

- 1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.
- 2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 30TH MAY 2022. The Statutory Auditor of the Company have provided Audit Report for the same.
- 3-Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
- 4-Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019

Date : 30th May 2022

Place : Faridabad

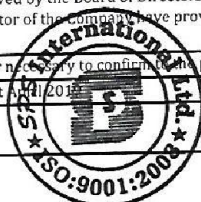
On behalf of Board
For SPS International Limited

 Surendra Kumar Jain

Managing Director
DIN:00088064




Name of the Company	SPS INTERNATIONAL LIMITED				
Registered Office	Plot No. F 6-7, FIT, Sector 57, Faridabad, Haryana, 121004				
CIN:	L74140HR1993PLC031900				
E-mail ID	info@spsintl.co.in				
Contact No.	9999793000				
Statement of Standalone Audited Financial Results for the Quarter and Year ended on 31st March, 2022					
(Rs. in Lakhs, except per share data)					
Particulars	Quarter Ended			Year ended	
	(31/03/2022) Audited	(31/12/2021) Unaudited	(31/03/2021) Audited	(31/03/2022) Audited	(31/03/2021) Audited
I. Revenue from Operations					
Net Sales from Operations	-	57.49	43.03	77.49	174.67
Other operating revenue	-	-	-	-	-
Total Revenue from Operations	-	57.49	43.03	77.49	174.67
Other Income	-	23.90	11.51	52.23	19.53
Total Income	-	81.39	54.54	129.72	194.20
II. Expenses	-	-	-	-	-
(i) Cost of material consumed	-	-	146.82	31.99	230.56
(ii) Purchases of Stock in Trade	-	-	-	-	-
(iii) Changes in inventories of finished goods, work in progress and stock in trade	-	105.78	(115.12)	155.12	(70.62)
(iv) Employee Benefits Expenses	0.30	0.33	4.36	4.78	19.32
(v) Finance Cost	-	0.00	3.75	2.86	15.93
(v) Depreciation and Amortisation Expense	-	-0.01	9.09	12.15	50.62
(vi) Other Expenses	5.75	34.99	45.77	149.96	114.43
Total Expenses	6.05	141.09	94.67	356.86	360.24
III. Profit/(Loss) before exceptional items and tax (I-II)	(6.05)	(59.70)	(40.13)	(227.14)	(166.04)
IV. Exceptional Items	-	-	-	-	-
V. Profit/(Loss) before Tax (III-IV)	(6.05)	(59.70)	(40.13)	(227.14)	(166.04)
VI. Tax Expense:	-	-	-	-	-
(i) Current Tax	-	-	-	-	-
(ii) Deferred Tax(Net)	-	-	-	-	-
(iii) Provision for taxation	-	-	-	-	-
VII. Net Profit/(Loss) for the period (V-VI)	(6.05)	(59.70)	(40.13)	(227.14)	(166.04)
VIII. Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss	-	-	-	-	-
(i) Reimbursement Gain/(Loss) of the Defined Benefit Plan	-	-	-	-	-
(ii) Net Gain on equity Instrument designated at FVOCI for the year	-	-	-	-	-
(iii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B. Items that will be reclassified to profit or loss.	-	-	-	-	-
Total other Comprehensive income (A+B)	-	-	-	-	-
IX. Total Comprehensive income (VII+VIII)	(6.05)	(59.70)	(40.13)	(227.14)	(166.04)
X. Paid-up Equity Share Capital Equity Shares of Face Value Rs. 10/-	322.59	322.59	322.59	322.59	322.59
XI. Reserves as at 31st March				(11.07)	216.08
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-					
(a) Basic	(0.19)	(1.85)	(1.24)	(7.04)	(5.15)
(b) Diluted	(0.19)	(1.85)	(1.24)	(7.04)	(5.15)
Notes:					
1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.				On behalf of Board For SPS International Limited Surendra Kumar Jain Managing Director DIN:00088064	
2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 30TH MAY 2022. The Statutory Auditor of the company have provided Audit Report for the same.					
3-Figures or previous periods were re-grouped/re-classified wherever necessary to conform with the periods of					
4-Indian Accounting Standards are applicable on the Company w.e.f 1st April 2015					
Date : 30th May 2022					
Place : Faridabad					



SPS INTERNATIONAL LIMITED		
Registered Office: Plot No. F 6-7, Sector-57, FIT Faridabad-121004		
CIN :L74140HR1993PLC031900, Email: info@spsintl.co.in, Website: www.spsintl.co.in		
Audited Statement of Cash Flow		
Rs. In Lakhs		
Statement of cash flows	As at 31-03-2022 (Audited)	As at 31-03-2021 (Audited)
Cash flows from used in operating activities		
Profit before tax	(227.14)	(166.04)
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	2.86	2.15
Adjustments for Depreciation and amortization	12.15	50.62
Adjustments for decrease (increase) in inventories	155.12	(70.62)
Adjustments for decrease (increase) in trade receivables, current	38.96	11.47
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	(142.29)	1.81
Adjustments for decrease (increase) in current tax assets	50.76	16.50
Adjustments for decrease (increase) in other non-current assets		
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current	4.53	(6.56)
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	(6.58)	(7.31)
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	(3.27)	(0.70)
Adjustments for increase (decrease) in other non-current liabilities		
Adjustments for depreciation and amortisation expense	-	-
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current	(0.16)	(1.90)
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current		-
Adjustments for other financial liabilities, non-current		-
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income	(3.11)	(0.13)
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items	42.34	(20.94)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	151.31	(25.61)
Net cash flows from (used in) operations	(75.83)	(191.65)
Dividends received		
Interest paid	(0.01)	(2.15)
Interest received	3.11	0.13
Income taxes paid/ refund		(16.54)
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	(72.73)	(210.21)
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
Proceeds from sales of property, plant and equipment	56.79	27.13
Purchase of property, plant and equipment	(2.71)	(0.38)
Proceeds from sales of investment		



Signature

Purchase of investment property		
Proceeds from sales of intangible assets	-	1.35
Purchase of intangible assets	-	(0.54)
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		
Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Purchase of other long-term assets		
Increase on account of Right-of-use asset	46.38	145.77
Payment for security deposits	19.68	71.57
Cash advances and loans made to other parties		
Cash receipts from repayment of advances and loans made to other parties		
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) investing activities	120.14	244.90
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings		
Increase in Non-Current Liabilities		
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities	(73.44)	(141.33)
Dividends paid		
Interest paid		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	(73.44)	(141.33)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(26.03)	(106.64)
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents cash flow statement at beginning of period	54.24	160.88
Cash and cash equivalents cash flow statement at end of period	28.22	54.24
Cash on Hand	0.01	0.86
Balance with banks	28.21	53.38
On current accounts		
Balance as per Statement of cash Flows	28.21	54.24
Notes:		
1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.		
2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 30th MAY 2022 The Statutory Auditor of the Company have provided Audit Report for the same.		
3-Figures of previous periods were re-grouped/re-classified where necessary to confirm to the periods of current periods.		
4-Indian Accounting Standards are applicable on the Company		
Date : 30th May 2022		
Place : Faridabad		
		On behalf of Board For SPS International Limited
		 Surendra Kumar Jain Managing Director DIN:00088064





DSRV AND CO LLP

(Formerly known as Dinesh Mohan & Co.)

Chartered Accounts

www.dsrvindia.com

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO,
THE BOARD OF DIRECTORS OF
SPS INTERNATIONAL LIMITED
PLOT NO. F 6-7, FIT, SECTOR 57,
FARIDABAD, HARYANA, 121004

We have audited the quarterly financial results of **SPS International Limited** for the quarter ended 31st March, 2022 and the year to date results for the period 01st April, 2021 to 31st March, 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2022 as well as the year to date results for the period from 01st April, 2021 to 31st March, 2022.

For DSRV AND CO LLP
Chartered Accountants

Dinesh Agrawal
(Partner)

M.No. 085714

UDIN:- 22085714AIXBVK7733

FRN. 006993N

Place: - Faridabad

Date:-30th May 2022





SPS International Ltd.

(Where delivering quality is way of life)

CIN No. L74140HR1993PLC031900
On the Letterhead of the Company

Plot No. F 6 & 7, 1st Floor, Sector - 57,
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Date: 30/05/2022

To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 530177

ISIN: INE758B01013

Subject: Management Declaration on Un-modified Audit Report

Dear Sir/ Ma'am,

Pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended by Notification No SEBI/LAD NRO/GN/2016-171001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 issued by the Securities and Exchange Board of India (SEBI) it is hereby declared that the Auditors of the Company, DSRV AND CO LLP [FRN: 006993N], Chartered Accountants have issued the Audit Reports for the Financial Statements as prepared under the Companies Act, 2013 and Financial Results as prepared under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter ended as well as year ended 31st March, 2022 with unmodified opinion.

Kindly take the same on your records.

Thanking you,

For SPS International Limited

Surendra Kumar Jain
(Managing Director)

DIN: 00088064

Address: Plot No. F 6-7, FIT, Sector 57,
Faridabad, Haryana, 121004

