



SPS International Ltd.

(Where delivering quality is way of life)

CIN No. : L74140HR1993PLC031900

Plot No. F 6 & 7, 1st Floor, FIT
Sector-57, Faridabad - 121004 (Haryana)
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: 11/11/2021

**To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001**

Scrip Code: 530177

ISIN: INE758B01013

Subject: Outcome of Board Meeting held on 11th November, 2021

Dear Sir/Ma'am,

This is to inform you that the Board of Director of SPS International Limited in their meeting held on 11th November, 2021 considered, approved and took on record the Unaudited Financial Results of the Company along with Limited Review Report for the quarter ended 30th September, 2021 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 03:00 PM and concluded at 4:00 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. Unaudited Financial Results
2. Limited Review Report



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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 UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2021

(Rs. in Lacs)

Particulars	Quarter Ended (Unaudited)			Half Year Ended (Unaudited)		Year ended (Audited)
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
I. Revenue from Operations	-	20.00	55.83	20.00	68.39	174.67
Interest Income	0.08	-	-	0.08	0.03	0.13
Total Revenue from Operations	0.08	20.00	55.83	20.08	68.42	174.80
Other Income	25.75	2.50	7.25	28.25	7.25	19.40
Total Income	25.83	22.50	63.07	48.33	75.67	194.20
II. Expenses						
(i) Cost of material consumed					13.28	230.56
(ii) Purchases of Stock in Trade	-	31.99	47.65	31.99		-
(iii) Changes in inventories of finished goods, work in progress and stock in trade	61.34	(11.99)	-	49.35	44.50	(70.62)
(iv) Employee Benefits Expenses	(1.00)	5.15	4.26	4.15	9.64	19.32
(v) Finance Cost	0.74	2.12	0.69	2.86	7.59	15.93
(vi) Depreciation and Amortisation Expense	4.07	8.09	8.37	12.16	28.61	50.62
(vi) Other Expenses	101.27	7.94	32.44	109.21	61.03	114.43
Total Expenses	166.42	43.30	93.41	209.72	164.65	360.24
III. Profit/(Loss) before exceptional items and tax (I-II)	(140.59)	(20.80)	(30.33)	(161.39)	(88.98)	(166.04)
IV. Exceptional Items	-	-	-	-	-	-
V. Profit/(Loss) before Tax (III-IV)	(140.59)	(20.80)	(30.33)	(161.39)	(88.98)	(166.04)
VI. Tax Expense:						
(i) Current Tax	-	-	-	-	-	-
(ii) Deferred Tax(Net)	-	-	-	-	-	-
(iii) Provision for taxation	-	-	-	-	-	0
VII. Net Profit/(Loss) for the period (V-VI)	(140.59)	(20.80)	(30.33)	(161.39)	(88.98)	(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)	(140.59)	(20.80)	(30.33)	(161.39)	(88.98)	(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	322.59
XI. Reserves as at 31st March	-	-	-	-	-	216.89
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-						
(a) Basic	(4.36)	(0.64)	(0.94)	(5.00)	(2.76)	(5.15)
(b) Diluted	(4.36)	(0.64)	(0.94)	(5.58)	(2.76)	(5.15)

Notes:

- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.
- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 11th November 2021. The Statutory Auditor of the company have provided the limited review report for the same.
- Figures or previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2017

For SPS International Limited

Surendra Kumar Jain
Managing Director
DIN: 00088064

Date : 11th november 2021

SPS INTERNATIONAL LIMITED

Regd off: Plot No. F 6-7, Sector-57, FIT, Faridabad, Haryana- 121004 CIN: L74140HR1993PLC031900

E-mail: info@spsintl.co.in; Website: www.spsintl.co.in

STATEMENT OF STANDALONE CASH FLOW STATEMENT

(Rs. In lakhs)

Particulars	For the half Year Ended 30-09-2021 Un Audited	For the half Year Ended 30-09-2020 Un Audited
A. Cash Flow From Operating Activities:	(161.39)	(88.98)
Net Profit Before Tax & Extraordinary Items		
Adjustments For :		
Expected Credit Loss/Gain on standard Assets		
Depreciation And Amortisation	12.15	28.61
Impairment of Financial Instruments		-
Interest Income	0.08	-
Interest Expenses	2.82	-
(Profit)/Loss-On Sale Of Fixed Assets (Net)	54.48	-
(Profit)/Loss On Sale Of Investments		-
Remeasurement Gain/(loss) on Defined Benefit Plan		-
Operating Profit Before Working Capital Changes	(91.86)	(60)
Adjustments For :		
(Increase)/Decrease In Other Financial Assets	29.83	624.64
(Increase)/Decrease In Inventories	49.34	214.25
Increase/(Decrease) In Other Non Current Assets	(188.23)	-
Increase/(Decrease) In Trade Receivable	132	(509.66)
Increase/(Decrease) In Trade Payables	(6.88)	-
Increase/(Decrease) In Other Financial Liabilities	(73.44)	(147.20)
Increase/decrease other non current assets	2.53	-
Interest Received		-
Increase/decrease of other current liabilities	(5.73)	(406.08)
Taxes Paid	(0.18)	47.25
Increase/decrease other current assets	2.74	(53.86)
Net Cash from Operating Activity	(150.32)	(291)
B. Cash Flow From Investment Activities		
Payments for Property, Plant & Equipments	103.52	12.22
Interest	2.82	
Purchase Of Investments/Bank deposits		
Sale of investments		34.51
Net Cash Generated From Investing Activity	106.34	46.73
C. Cash Flow From Financing Activities		
Interest from financial assets		-
Repayment of Borrowings		(16.98)
Increase/Decrease Borrowings		-
Interest from non financial assets	0.08	-
Increase in Other Non Current Liabilities		214.77
Repayments of Debt Securities		
Dividend Paid On Equity Shares		
Dividend Distribution Tax paid		
Net Cash Generated From Financing Activity	0.08	197.79
Net Increase/(Decrease) Of Cash & Cash Equivalents(A+B+C)	(43.90)	(46.50)
Cash & Cash Equivalents As At Beginning of the year	54.24	55.88
Cash & Cash Equivalents As At the End of the Period	10.34	9.38
Components Of Cash And Cash Equivalents		
Cash On Hand	0.52	0.46
Remittances In Transit	-	-
Balance With Bank	9.82	8.92
On Current Accounts	-	-
Balance as per Statement of Cash Flows	10.34	9.38

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 11th November 2021. The Statutory Auditor of the Company have provided limited review 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 2017.

Date: 11-11-2021



Place: Faridabad

For SPS International
Limited

Shrendra Kumar Jain
Managing Director
DIN: 00088064



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		
STATEMENT OF STANDALONE ASSETS AND LIABILITIES		
	Rs. In Lakhs	
Particulars	As at 30-09-2021 (Unaudited)	As at 31-03-2021 (Audited)
ASSETS		
1. Non-current assets		
Property, plant and equipment	0	125.63
Right-of-use asset	0	50.32
Capital work-in-progress		
Investment property		
Goodwill		
Other intangible assets	0	2.74
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Total Non Current Assets	0	178.69
Non-current financial assets		
Non-current investments		
Trade receivables, non-current		
Loans, non-current		29.83
Other non-current financial assets		
Total non-current financial assets		
Deferred tax assets (net)		
Other non-current assets	188.23	
Total non-current assets	188.23	29.83
2. Current assets		
Inventories	105.77	155.12
Current financial asset		
Current investments		
Trade receivables, current	7.82	139.38
Cash and cash equivalents	10.34	54.24
Bank balance other than cash and cash equivalents		
Loans, current		
Other current financial assets	34.41	36.73
Total current financial assets	158.34	230.35
Current tax assets (net)	53.69	53.51
Other current assets		0.21
Total current assets	212.03	439.19
3. Non-current assets classified as held for sale		
4. Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	400.26	647.71
1. Equity		
Equity attributable to owners of parent		
Equity share capital	322.59	322.59
Other equity	54.68	216.08
Total equity attributable to owners of parent	377.27	538.67
Non-controlling interest		0
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
Provisions, non-current		
Deferred tax liabilities (net)	20.87	20.87
Deferred government grants, Non-current		
Other non-current liabilities		
Total non-current liabilities	20.87	94.31
Current liabilities		
Current financial liabilities		
Borrowings, current		
Trade payables, current	0.36	7.24
Other current financial liabilities		
Other current liabilities	1.76	7.33
Provisions, current		0.16
Current tax liabilities (Net)		0
Total current liabilities	2.12	14.73
Total liabilities	22.99	109.04

Total equity and liabilities	400.26	647.71
Notes:		
1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.	<div>On behalf of Board For SPS International Limited</div> <div></div> <div>Surendra Kumar Jain Managing Director DIN:00088064</div>	
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 11th November 2021 The Statutory Auditor of the Company have provided limited review report for the same.		
3-Figures or 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 2017		
5- All the fixed assest of the company are sold at the quarter ended 30.09.2021		
Date : 11-11-2021		
Place : Faridabad		

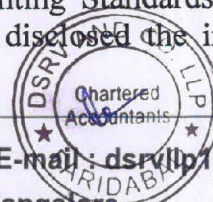




Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of SPS International Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

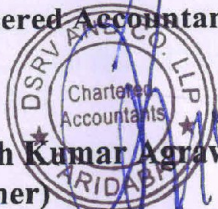
To
The Board of Directors
SPS International Limited
Plot No. F 6-7, FIT, Sector 57,
Faridabad, Haryana, 121004

1. We have reviewed the accompanying statement of unaudited standalone financial results of SPS INTERNATIONAL LIMITED ("the company") for the quarter ended 30th September, 2021 ("the statement"), being submitted by the Company pursuant to the requirement 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 Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (IND AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder 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 of the Statement in accordance with the Standard on Review Engagements (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 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 provides less assurance than an 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 Indian 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 DSRV and CO LLP
Chartered Accountants



Dinesh Kumar Agrawal
(Partner)

Membership No.: 085714

UDIN: 21085714AAAA EZ8877

FRN: 006993N

Date: 11-11-2021

Place: Faridabad