



SPS INTERNATIONAL LIMITED

CIN: L74140HR1993PLC031900

Registered Office: 15/1, Ground Floor, Main Mathura Road, Faridabad, Haryana-121003

Email: info@spsintl.co.in; Website: www.spsintl.co.in;

Phones: 0129-7117719

Date: 12/11/2022

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

Scrip Code: 530177

ISIN: INE758B01013

Subject: Outcome of meeting of the Board of Directors of SPS International Limited (“the Company”) held on 12th November, 2022 in terms of the Regulation 30 of SEBI (Listing Obligation And Disclosure Requirement), 2015 (“Listing Regulations”)

Dear Sir,

With reference to the above captioned subjects and in terms of provision of Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we wish to inform to your good office that the Board of Directors of the Company in their meeting held on Saturday, the 12th day of November, 2022 at 3:00 p.m. at Registered Office of the Company at Plot No. 15/1, Main Mathura Road, Faridabad-121003 through Video Conferencing considered, approved and took on record the Unaudited Financial Results of the Company for the Second Quarter ended and Half Year ended as on 30th September, 2022 along with the limited review Report of the auditors thereon pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors was commenced at 03:00 P.M. and concluded with a vote of thanks at 04:00 P.M.

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

Kindly take the same on your records.

Thanking you,

For SPS International Limited

Saurabh Gupta
(Company Secretary & Compliance Officer)
M.No. A36879

Enclosed:

1. Unaudited Financial Results
2. Limited Review Report of Auditor.



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Name of the Company				SPS INTERNATIONAL LIMITED		
Registered Office				Plot No. 15/1, Ground Floor, Main Mathura Road, Faridabad, Haryana, 121003		
CIN:				L74140HR1993PLC031900		
E-mail ID				info@spsintl.co.in		
Contact No.				0129-7117719		
STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2022						
(Rs. in Lacs)						
Particulars	Quarter Ended (Unaudited)			Half Year ended (Unaudited)		Year ended
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31/03/2022 (Audited)
I. Revenue from Operations	0	-		-	20.00	77.49
Interest Income	0	-	0.08	-	0.08	-
Total Revenue from Operations	0	-		-	20.08	77.49
Other Income	0	0.19	25.75	0.19	28.25	52.23
Total Income	-	0.19	25.83	0.19	48.33	129.72
II. Expenses				-		
(i)Cost of material consumed		-		-		31.99
(ii)Purchases of Stock in Trade		-		-	31.99	-
(iii)Changes in inventories of finished goods, work in progress and stock in trade		-	61.34	-	49.35	155.12
(iv)Employee Benefits Expenses	0.32	0.30	-1.00	0.62	4.15	4.78
(v)Finance Cost		-	0.74	-	2.86	2.87
(v)Depriciation and Amortisation Expense		-	4.07	0.03	12.16	12.15
(vi)Other Expenses	7.82	2.76	101.27	10.58	109.21	149.95
Total Expenses	8.14	3.06	166.42	11.20	209.72	356.86
				-		
III. Profit/(Loss) before exceptional items and tax (I-II)	(8.14)	(2.87)	(140.59)	(11.01)	(161.39)	(227.14)
IV. Exceptional items	0.00		0.00	0.00		0.00
V. Profit/(Loss) before Tax (III-IV)	(8.14)	(2.87)	(140.59)	(11.01)	(161.39)	(227.14)
VI. Tax Expense:				-		

(i)Current Tax				-		
(ii)Deferred Tax(Net)				-		
(iii) Provision for taxation				-		0
VII. Net Profit/(Loss) for the period (V-VI)	(8.14)	(2.87)	(140.59)	(11.01)	(161.39)	(227.14)
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)	(8.14)	(2.87)	(140.59)	(11.01)	(161.39)	(227.14)
X. Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)	423.79	423.79	322.59	423.79	322.59	322.59
XI. Reserves as at 31st March				-		(11.06)
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-						
(a) Basic	(0.19)	(0.07)	(4.36)	(0.26)	(5.00)	(7.04)
(b) Diluted	(0.19)	(0.07)	(4.36)	(0.26)	(5.58)	(7.04)
Notes:						
1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.						For SPS International Limited
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 12th November, 2022. The Statutory Auditor of the Company have provided the 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.						For SPS International Limited  Chairman & Mg. Director
4-Indian Accounting Standards are applicable on the Company w.e.f 1st April 2017						
Date : 12.11.2022						Rahul Jain Managing Director DIN: 00442109
Place : Faridabad						



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BALANCE SHEET AS AT 30TH SEPTEMBER, 2022.

S. No.	Particulars	Amount (Rs. in Lacs) as at 30.09.2022	Amount (Rs. in Lacs) as at 31.03.2022
	ASSETS	-	-
1)	Non-current assets	-	-
	(a) Property, Plant and Equipment	3	-
	(b) Right of Use Asset	-	-
	(c) Intangible assets	-	-
	(d) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others	-	10
	(e) Other non-current assets	-	-
2)	Current assets	-	-
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	73	100
	(iii) Cash and cash equivalents	285	28
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others	-	32
	(c) Current Tax Assets (Net)	-	3
	(d) Other current assets	46	143
	Total Assets	406	316
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	424	323
	(b) Other Equity	-	-
		22	11
	LIABILITIES	-	-
1)	Non-current liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	3	-

	(iii) Other financial liabilities (other than	-	-
	those specified in item (b), to be	-	-
	specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
2)	Current liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	1
	(iii) Other financial liabilities (other than	-	-
	those specified in item (c)	-	-
	(b) Other current liabilities	1	4
	(c) Provisions	1	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Equity and Liabilities	406	316

"The Schedules referred above form an integral part of the Balance Sheet. This is the Balance sheet referred to in our report of even date."

For and on Behalf of Board Of Directors
For SPS International Limited



Chairman & Mg. Director Rahul Jain
Managing Director
DIN: 00442109

Date : 12.11.2022
Place : Faridabad



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Cash Flow Statement for the quarter ended 30th September 2022		
(Rs. in Lakhs)		
Particulars	Half yearly ended 30.09.2022	As at 31.03.2022
A. Cash Flow From Operating Activities:		
Net Profit Before Tax & Extraordinary Items	(11)	(227)
Adjustments For :		
Gratuity Paid	-	21
Loss on sale of Fixed Assets	-	69
Provision for Gratuity	-	(0)
Depreciation And Amortisation	0	12
Bad Debt Written off	-	4
Interest Income	-	(3)
Interest Expenses	-	3
(Profit)/Loss-On Sale Of Fixed Assets (Net)	-	(28)
Misc Balance Written Off	-	(20)
Remeasurement Gain/(loss) on Defined Benefit Plan	-	
Operating Profit Before Working Capital Changes	(11)	(170)
Adjustments For :		
(Increase)/Decrease In Other Financial Assets	40	5
(Increase)/Decrease In Inventories		

		155
Increase/(Decrease) In Other Non Current Assets		51
Increase/(Decrease) In Trade Receivable	27	39
Increase/(Decrease) In Trade Payables	2	(7)
Increase/(Decrease) In Other Financial Liabilities		
Increase/decrease other current assets		-
Interest Received		
Increase/decrease of other current liabilities		(3)
Increase/decrease current tax assets	3	(142)
Increase/decrease other current assets	97	(0)
Net Cash from Operating Activity	159	(73)
B. Cash Flow From Investment Activities		
Payments for Property, Plant & Equipments	(3)	(3)
Interest		0
Sale of Fixed Assets		57
Security Deposit		20
Increase in ROU Assets		46
Net Cash Generated From Investing Activity	(3)	120
C. Cash Flow From Financing Activities		
Interest from financial assets	-	
Repayment of Borrowings		
Increase/Decrease Borrowings		
Interest from non financial assets		
Increase in Other Non Current Liabilities		-
Repayments of Debt Securities		
Dividend Paid On Equity Shares		

Increase/Decrease Share Capital	101	
Increase in Lease Liability		(73)
Net Cash Generated From Financing Activity	101	(73)
Net Increase/(Decrease) Of Cash & Cash Equivalents(A+B+C)	257	(26)
Cash & Cash Equivalents As At Beginning of the year	28	54
Cash & Cash Equivalents As At the End of the Period	285	28
Components Of Cash And Cash Equivalents		
Cash On Hand	1	0
Remittances In Transit	-	
Balance With Bank	284	28
On Current Accounts		
Balance as per Statement of Cash Flows	285	28
1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.	For SPS International Limited For SPS International Limited  Chairman & Mg. Director Rahul Jain Managing Director DIN: 00442109	
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 12th November, 2022. The Statutory Auditor of the Company have provided the 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		
Date : 12.11.2022		
Place : Faridabad		



JAIN JAIN AND ASSOCIATES

Chartered Accountants

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. 15/1, Ground Floor,
Main Mathura Road, Faridabad,
Haryana, 121003.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SPS INTERNATIONAL LIMITED** ("the company") for the quarter ended 30th September, 2022 ("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. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with 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 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 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 Jain Jain & Associates
Chartered Accountants**

Yogesh Kumar Jain
Partner

M.No. : 087822

FRN: 009094N

Place: New Delhi

Dated: November 01, 2022.

UDIN : 22 087822 BCHZ 05607

