



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 : 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: 07/01/2022

**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 07th January, 2022

Dear Sir/Ma'am,

This is to inform you that the Board of Director of SPS International Limited in their meeting held on 07th January, 2022 considered, approved and took on record the Unaudited Financial Results of the Company for the quarter ended 31st December, 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 04:00 PM and concluded at 5:00 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 DECEMBER 31,2021
(Rs. in Lacs)

| Particulars | Quarter Ended (Unaudited) | | | Nine Months Ended (Unaudited) | | Year ended (Audited) |
|--|---------------------------|------------|------------|-------------------------------|------------|----------------------|
| | 31/12/2021 | 30/09/2021 | 31/12/2020 | 31/12/2021 | 31/12/2020 | 31/03/2021 |
| I. Revenue from Operations | 57.49 | - | 63.25 | 77.49 | 131.64 | 174.67 |
| Interest Income | - | 0.08 | | 0.08 | | 0.13 |
| Total Revenue from Operations | 57.49 | 0.08 | 63.25 | 77.57 | 131.64 | 174.80 |
| Other Income | 23.90 | 25.75 | 0.74 | 52.15 | 8.02 | 19.40 |
| Total Income | 81.39 | 25.83 | 63.99 | 129.72 | 139.66 | 194.20 |
| II. Expenses | | | | | | |
| (i)Cost of material consumed | - | | 70.47 | 31.99 | 83.75 | 230.56 |
| (ii)Purchases of Stock in Trade | - | - | | | | - |
| (iii)Changes in inventories of finished goods, work in progress and stock in trade | 105.78 | 61.34 | | 155.13 | 44.50 | (70.62) |
| (iv)Employee Benefits Expenses | 0.33 | (1.00) | 3.80 | 4.48 | 13.43 | 19.32 |
| (v)Finance Cost | - | 0.74 | 6.11 | 2.86 | 13.70 | 15.93 |
| (v)Depreciation and Amortisation Expense | -0.01 | 4.07 | 12.91 | 12.15 | 41.52 | 50.62 |
| (vi)Other Expenses | 34.99 | 101.27 | 7.63 | 144.20 | 68.66 | 114.43 |
| Total Expenses | 141.09 | 166.42 | 100.91 | 350.81 | 265.56 | 360.24 |
| III. Profit/(Loss) before exceptional items and tax (I-II) | (59.70) | (140.59) | (36.92) | (221.09) | (125.90) | (166.04) |
| IV. Exceptional items | | - | - | | | - |
| V. Profit/(Loss) before Tax (III-IV) | (59.70) | (140.59) | (36.92) | (221.09) | (125.90) | (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) | (59.70) | (140.59) | (36.92) | (221.09) | (125.90) | (166.04) |
| VIII. Other Comprehensive Income | | - | | | | |
| A. Items that will not be reclassified to profit or loss | | - | | | | |
| 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) | (59.70) | (140.59) | (36.92) | (221.09) | (125.90) | (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 | (1.85) | (4.36) | (1.14) | (6.85) | (3.90) | (5.15) |
| (b) Diluted | (1.85) | (4.36) | (1.14) | (6.85) | (3.90) | (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 07th January,2022. The Statutory Auditor of the Company have provided the limited review report for the same.
- 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 :07.01.2022

Place : Faridabad

For SPS International Limited


Surendra Kumar Jain
Managing Director
DIN: 00088064



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

Cash Flow Statement for the quarter ended 31st December 2021

| Particulars | Nine Months ended 31.12.2021 | Nine Months ended 31.12.2020 |
|--|---------------------------------|---|
| A. Cash Flow From Operating Activities: | -221.09 | -36.92 |
| Net Profit Before Tax & Extraordinary Items | | |
| Adjustments For : | | |
| Expected Credit Loss/Gain on standard Assets | 20.63 | 12.91 |
| Depreciation And Amortisation | 12.15 | |
| Deferred Tax Written off | -20.87 | |
| Interest Income | (3.12) | |
| Interest Expenses | 2.82 | |
| (Profit)/Loss-On Sale Of Fixed Assets (Net) | 42.39 | |
| (Profit)/Loss On Sale Of Investments | | |
| Remeasurement Gain/(loss) on Defined Benefit Plan | | |
| Operating Profit Before Working Capital Changes | (167.09) | (24.01) |
| Adjustments For : | | |
| (Increase)/Decrease In Other Financial Assets | 19.68 | -20.33 |
| (Increase)/Decrease In Inventories | 155.12 | -80.39 |
| Increase/(Decrease) In Other Non Current Assets | -195.73 | 73.47 |
| Increase/(Decrease) In Trade Receivable | 67.17 | 353.24 |
| Increase/(Decrease) In Trade Payables | -7.24 | -89.14 |
| Increase/(Decrease) In Other Financial Liabilities | -73.44 | -2.86 |
| Increase/decrease other non current assets | 5.41 | |
| Interest Received | | |
| Increase/decrease of other current liabilities | (3.15) | (378.45) |
| Increase/decrease current tax assets | 50.8 | |
| Increase/decrease other current assets | | 124.36 |
| | | |
| Net Cash from Operating Activity | (148.47) | (44.11) |
| B. Cash Flow From Investment Activities | | |
| Payments for Property, Plant & Equipments | 103.52 | 184.65 |
| Interest | (2.02) | |
| Purchase Of Investments/Bank deposits | | |
| Sale of investments | | |
| Net Cash Generated From Investing Activity | 100.70 | 184.65 |
| C. Cash Flow From Financing Activities | | |
| Interest from financial assets | 3.12 | |
| Repayment of Borrowings | | |
| Increase/Decrease Borrowings | | |
| Interest from non financial assets | | |
| Increase in Other Non Current Liabilities | | -138.62 |
| Repayments of Debt Securities | | |
| Dividend Paid On Equity Shares | | |
| Dividend Distribution Tax paid | | |
| Net Cash Generated From Financing Activity | 3.12 | (138.62) |
| Net Increase/(Decrease) Of Cash & Cash Equivalents(A+B+C) | -44.65 | 1.92 |
| Cash & Cash Equivalents As At Beginning of the year | 54.24 | 10.79 |
| Cash & Cash Equivalents As At the End of the Period | 9.59 | 12.7 |
| Components Of Cash And Cash Equivalents | | |
| Cash On Hand | 0.51 | 1.01 |
| Remittances In Transit | | |
| Balance With Bank | 9.08 | 11.69 |
| On Current Accounts | | |
| Balance as per Statement of Cash Flows | 9.59 | 12.70 |
| 1- The Company is having only one business activity so the segment reporting under Ind AS 108 is not required. | | 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 07th January, 2022. The Statutory Auditor of the Company have provided the limited review report for the same. | | |
| 3- Figures of previous periods were re-grouped/re-classified wherever necessary to conform to the periods of current periods. | | |
| 4- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2017 | | |
| Date :07.01.2022 | | |
| Place : Faridabad | | |

DSRV & CO LLP
CHARTERED ACCOUNTANTS

HOUSE NO. 2414, SECTOR-9, FARIDABAD-121006: PHONES: 4084845

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 **31st December, 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 Agarwal
(Partner)
Membership No.: 085714
UDIN: 22085714AAAAAD5038
FRN: 006993N
Date: 07-01-2022
Place: Faridabad