



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: 24.01.2024

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 Wednesday, 24th January, 2024 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 Wednesday, the 24th January, 2024 at 04:00 P.M. at Registered Office of the Company at Plot No. 15/1, Ground Floor, Main Mathura Road, Faridabad, Haryana-121003 through Video Conferencing considered, approved and took on record the Unaudited Financial Results of the Company for the Quarter ended as on 31st December , 2023 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 04:00 P.M. and concluded with a vote of thanks at 04: 30 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
DECEMBER 31, 2023**

(Rs. in Lacs)

Particulars	Quarter Ended		Nine Months ended (Unaudited)	Year ended
	31/12/2023 (Unaudited)	31/12/2022 (Unaudited)	31-12-2023	31/03/2023 (Audited)
I. Revenue from Operations	-	-	-	-
Interest Income	0.01	11.00	2.77	1.78
Total Revenue from Operations	0.01	11.00	2.77	1.78
Other Income	-	-	-	12.06
Total Income	0.01	11.00	2.77	13.85
II. Expenses				
(i) Cost of material consumed	-	-	-	-
(ii) Purchases of Stock in Trade	-	-	-	-
(iii) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-
(iv) Employee Benefits Expenses	0.43	0.43	1.30	1.49
(v) Finance Cost	-	-	-	-
(v) Depreciation and Amortization Expense	0.11	0.10	0.32	0.24
(vi) Other Expenses	7.94	3.54	25.28	23.72
Total Expenses	8.48	4.07	26.90	25.44
III. Profit/(Loss) before exceptional items and tax (I-II)	(8.47)	6.93	(24.13)	(11.60)
IV. Exceptional items	0.00	0.00	0.00	0.00
V. Profit/(Loss) before Tax (III-IV)	(8.47)	6.93	(24.13)	(11.60)
VI. Tax Expense:				
(i) Current Tax	-	-	-	-
(ii) Deferred Tax (Net)	-	-	-	-
(iii) Provision for taxation	-	-	-	0
VII. Net Profit/(Loss) for the period (V-VI)	(8.47)	6.93	(24.13)	(11.60)
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)	(8.47)	6.93	(24.13)	(11.60)

X. Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)	423.79	423.79	423.79	423.79
XI. Reserves as at 31st March	-	-	-	-
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-				
(a) Basic	(0.20)	0.16	(0.57)	(0.27)
(b) Diluted	(0.20)	0.16	(0.57)	(0.27)

Notes:

1- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 24th January, 2024. The Statutory Auditor of the Company have provided the limited review report for the same.

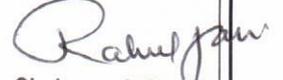
2- The above is an extract of Detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Quarterly Financial Results is available on Stock Exchange website www.bseindia.com and on the Company's website www.spintl.co.in

Date : 24th January, 2024.

Place : Faridabad

For SPS International
Limited

For SPS International Limited



Chairman & Mg. Director

Rahul Jain
Managing Director
DIN: 00442109

SPS INTERNATIONAL LIMITED
BALANCE SHEET AS AT 31st December, 2023.

S. No.	Particulars	Note No.	Amount (Rs. in Lacs) as at 31.12.2023	Amount (Rs. in Lacs) as at 31.03.2023
	ASSETS			
1)	Non-current assets		-	-
	(a) Property, Plant and Equipment	2	2.70	3.02
	(b) Right of Use Asset		-	-
	(c) Intangible assets	3	-	-
	(d) Financial Assets		-	-
	(i) Investments	4	-	-
	(ii) Trade receivables	5	-	-
	(iii) Loans	6	-	-
	(iv) Others	7	9.15	9.15
	(e) Other non-current assets	8	-	-
2)	Current assets		-	-
	(a) Inventories	8	-	-
	(b) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables	9	-	-
	(iii) Cash and cash equivalents	10	2.61	358.69
	(iv) Bank balances other than (iii) above		-	-
	(v) Loans		-	-
	(vi) Others	11	34.78	32.95
	(c) Current Tax Assets (Net)	12	0.43	0.31
	(d) Other current assets	13	328.00	0.10
	Total Assets		377.68	404.23
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	14	423.79	423.79
	(b) Other Equity	15	46.81	22.68
	LIABILITIES			
1)	Non-current liabilities		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	16	-	-
	(ii) Trade payables	17	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		-	-
	(b) Provisions	18	-	-
	(c) Deferred tax liabilities (Net)	19	0.02	0.02
	(d) Other non-current liabilities	20	-	-
2)	Current liabilities		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	21	-	-
	(ii) Trade payables	22	0.56	1.31
	(iii) Other financial liabilities (other than those specified in item (c))	23	-	-
	(b) Other current liabilities	24	0.12	1.79
	(c) Provisions	25	-	-
	(d) Current Tax Liabilities (Net)	26	-	-
	Total Equity and Liabilities		377.68	404.23

"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
SPS International Limited *for SPS International Limited*

Date : 24th January, 2024.
Place : Faridabad

Rahul Jain
Managing Director
DIN: 00442109

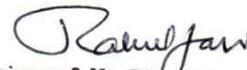
Rahul Jain
Chairman & Mg. Director

SPS INTERNATIONAL LIMITED
 Regd Office : Plot No. 15/1, Ground Floor Main Mathura Road Faridabad, Haryana-121003
 CIN : L74140HR1993PLC031900
 Cash Flow Statement for the Year ended 31st December, 2023

Particulars	Year Ended 31.12.2023	Year Ended 31.03.2023
	Amount in (₹)	Amount in (₹)
A. Cash Flow from Operating activities:		
Net profit before Tax & Extraordinary items	24	(12)
Adjustments for:		
Provision for Gratuity	-	-
Loss on Sale of Fixed Assets	-	-
Depreciation	0	0.24
Interest received	3	(2)
Interest Expense	-	-
Bad Debts Written off	-	1
Fixed assets written off	-	-
Gratuity paid	-	-
Profit on sale of Assets	-	-
Misc Balances Written Off	-	-
Operating profit before Working Capital Change	27	(12)
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	-	100
(Increase) / Decrease in Inventories	-	-
Increase / (Decrease) in Sundry Creditors	1	1
(Increase) / Decrease in Other Current Assets	328	142
Increase / (Decrease) in Current Liability (Short Term Provisions)	-	-
Increase / (Decrease) in Current Liability (Short Term Borrowings)	-	-
(Increase) / Decrease in Other Financial Assets (Current Assets)	-	1
(Increase) / Decrease in Current Tax Assets	2	2
Increase / (Decrease) in Other Current Liability	2	2
Cash Generated from Operation	359	230
Income Taxes paid	-	-
Cash flow before extraordinary items	359	230
Net Cash Generated from Operating activities (A)	359	230
B. Cash Flow from Investing activities:		
Purchase of Fixed Assets	-	3
Purchase of Intangible Assets	-	-
Sale of Fixed Asset	-	-
Sale of Investments	-	-
Interest received	3	2
Security Deposits	-	1
Increase in ROU Asset	-	-
Net Cash Generated from Investing activities (B)	3	(0)
C. Cash Flow from Financing activities:		
Proceeds from Long Term Borrowings	-	-
Repaayment of Long Term Borrowings	-	-
Repayment of Financial interest	-	-
Increase in Share Capital	-	101
Increase in Lease Liability	-	-
Net Cash Generated from Financial activities (C)	-	101
Net increase / (Decrease) in Cash & Cash equivalents	356	330
Cash & Cash equivalents at beginning of period	359	28
Cash & Cash equivalents at end of period	3	359

For and on Behalf of Board of Directors

For SPS International Limited



Rahul Jain **Chairman & Mg. Director**

(Chairman and Managing Director)

DIN: 00442109

Date : 24th January, 2024.
 Place : Faridabad



JAIN JAIN AND ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly audited 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 audited standalone financial results of **SPS INTERNATIONAL LIMITED** ("the company") for the quarter ended 31st December, 2023 ("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

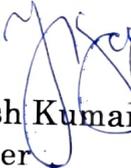


review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

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: 24th January, 2024.

UDIN: 24087822BKFFYF1928