



SSPDL
Limited

Building the big picture

Date: 12.11.2021

To,
BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai - 400 001.

Dear Sirs,

Sub: Intimation of Un-audited Financial Results for the second quarter/half year ended 30.09.2021 in compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: SSPDL LIMITED - 530821.

We are herewith submitting the un-audited standalone and consolidated financial results of our Company, for the second quarter/half year ended 30th September, 2021, which were duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12.11.2021. Also, please find enclosed the Limited Review Report of the statutory auditors of the Company on above said results.

The above said Board Meeting commenced at 2.30 P.M. and concluded at 4.30 P.M.

You are requested to take record and acknowledge the receipt of the same.

Thanking you.

Yours faithfully,
for SSPDL Limited



Prakash Challa
Chairman and Managing Director
(DIN 02257638)

Encl.: As above.

SSPDL Limited CIN L70100TG1994PLC018540

CORPORATE OFFICE: "SSPDL House", # 2, Vellaiyan Street, Kotturpuram, Chennai - 600 085, Tamil Nadu, Tel : 044 - 4344 2424, Fax : 044 - 2447 2602

REGD. OFF: 3rd Floor, Serene Towers, 8-2-623/A, Road No. 10, Banjara Hills, Hyderabad - 500 034, Telangana, Tel : 040 - 6663 7560, Fax : 040 - 6663 7969

Email : info@sspd.com Website : www.sspdl.com



A. Madhusudana & Co

Chartered Accountants

Telephone : 23732535

Telefax : 23752535

101, Doyen Chambers,

8-3-319/11, Yellareddyguda,

Hyderabad - 500 073

e-mail: madhusudan@amcaudit.com

GST : 36AADFA0054H1ZY

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial 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 SSPDL LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of **SSPDL LIMITED**, for the quarter ended and six months ended September 30, 2021 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 (the Circular').

2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) as prescribed under section 133 of the Companies Act, 2013 read with 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. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit, accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A. MADHUSUDANA & Co.,

Chartered Accountants

ICAI Firm Registration No.007405S

DIVAKAR ATLURI

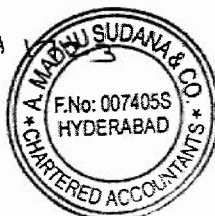
PARTNER

ICAI Membership Number.022956

ICAI UDIN: 21022956 AAAA A H

Place: HYDERABAD

Date: 12/11/2021



SSPDL LIMITED

Regd. Office : 3rd Floor, Serene Towers, 8-2-623/A, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 054.
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021
 CIN : L70100TG1994PLC018540 Email : investors@sspd.com Website : www.sspdl.com
 Phone : 040-6663 7560 Fax : 040-6663 7969

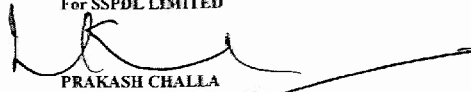
(₹ in Lakhs)

Sl. No.	Particulars	For the Quarter Ended			For Half year Ended		For the Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue:						
	a) Revenue from Operations	385.62	-	15.25	385.62	24.12	462.07
	b) Other Income	122.31	120.07	151.71	242.38	285.09	605.69
	Total Revenue	507.93	120.07	166.96	628.00	309.21	1,068.76
2	Expenses:						
	a) Cost of materials consumed / works cost	200.32	148.58	268.57	348.91	346.87	727.17
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	96.44	(143.32)	(240.14)	(46.88)	(308.29)	(505.55)
	d) Employee benefits expense	56.26	55.04	60.52	111.30	124.32	252.83
	e) Finance costs	152.01	168.74	123.10	320.76	231.99	472.22
	f) Depreciation and amortisation expense	9.43	9.43	10.12	18.86	20.41	40.45
	g) Other expense	33.68	339.79	26.58	373.47	50.37	290.89
	Total Expenses	548.14	578.26	248.75	1,126.42	465.67	1,278.01
3	Profit/(loss) before exceptional items and tax (1-2)	(40.21)	(458.19)	(81.79)	(498.42)	(156.46)	(209.25)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) for the period from continuing operations (3-4)	(40.21)	(458.19)	(81.79)	(498.42)	(156.46)	(209.25)
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	10.16	3.01	-	13.17	392.55	985.33
	(c) Income Tax for Earlier Years	-	-	-	-	-	-
6	Tax expense:	10.16	3.01	-	13.17	392.55	985.33
7	Profit/(Loss) from Continuing Operations after Tax (5-6)	(50.37)	(461.20)	(81.79)	(511.59)	(549.01)	(1,194.58)
	Profit From Discontinued operations	-	-	-	-	-	-
	Tax expense of Discontinued operations	-	-	-	-	-	-
8	Net Profit From Discontinued operations for the period	-	-	-	-	-	-
9	Net Profit/(Loss) for the period (7±8)	(50.37)	(461.20)	(81.79)	(511.59)	(549.01)	(1,194.58)
	Other Comprehensive Income	-	-	-	-	-	-
10	Total Comprehensive Income for the period	(50.37)	(461.20)	(81.79)	(511.59)	(549.01)	(1,194.58)
11	Paid-up equity share capital (Face value per share ₹10/-)	1,292.93	1,292.93	1,292.93	1,292.93	1,292.93	1,292.93
12	Other Equity	-	-	-	-	-	14.65
13	Earnings Per Share (EPS in Rs.) (Face Value of Rs. 10/- per share)						
	(a) Basic	(0.39)	(3.57)	(0.63)	(3.96)	(4.25)	(9.24)
	(b) Diluted	(0.39)	(3.57)	(0.63)	(3.96)	(4.25)	(9.24)

Notes:

- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on 12th of November, 2021 and The Financial Results for the quarter and half year ended September 30, 2021 have been reviewed by the Statutory Auditors of the Company.
- The Company has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, Inventories, Investments and other assets / liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources of Information. As on current date, the Company has concluded that the Impact of COVID - 19 is not material based on these estimates. Due to the nature of the pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any.
- Since the Company has only one Segment i.e., Property Development, separate disclosure on segment reporting as per IND AS -108 issued by the ICAI is not required.
- Figures for the Previous Period/Year have been regrouped and/or reclassified wherever considered necessary.

For SSPDL LIMITED

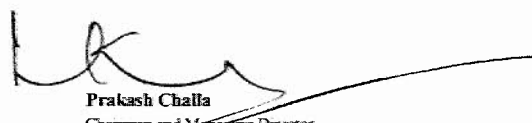

PRAKASH CHALLA
 CHAIRMAN AND MANAGING DIRECTOR
 (DIN 02257638)

Place: Hyderabad
 Date : November 12, 2021

SSPDL LIMITED			
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES			
AS AT SEPTEMBER 30, 2021			
(₹ in Lakhs)			
Sl. No	Particulars	As At 30-09-2021 Unaudited	As at 31-03-2021 Audited
I.	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	11.28	13.11
	(b) Right of Use of Asset	31.04	15.08
	(c) Financial Assets		
	(i) Investments	212.00	510.33
	(ii) Other financial assets	-	-
	(d) Deferred Tax assets (Net)	965.15	978.32
	(e) Other Non-current assets	400.03	434.51
		1,619.50	1,951.35
2	Current Assets		
	(a) Inventories	9,317.67	9,270.79
	(b) Financial Assets		
	(i) Trade Receivables	1,412.71	1,457.63
	(ii) Cash and cash equivalents	44.01	56.52
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	3,819.34	3,568.09
	(v) Others financial assets	175.22	175.00
	(c) Other Current Assets	1,350.80	1,422.99
		16,119.75	15,951.02
	TOTAL	17,739.25	17,902.37
II.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(496.93)	14.65
		796.00	1,307.58
	LIABILITIES		
2	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	500.44
	(ii) Lease Liability	3.28	2.38
	(b) Provisions	112.21	112.21
		115.49	615.03
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	5,600.65	4,268.06
	(ii) Lease Liability	29.90	14.74
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of tradepayables other than Micro Enterprises and Small Enterprises	2,433.24	2,569.10
	(iv) Other Financial liabilities	579.50	608.90
	(b) Other Current Liabilities	7,149.81	7,485.87
	(c) Provisions	1,034.66	1,033.09
		16,827.76	15,979.76
	Total	17,739.25	17,902.37

SSPDL LIMITED UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2021			(₹ in Lakhs)
Particulars	For the Half Year Ended 30-09-2021	For the Half Year Ended 31-03-2020	
A CASH FLOWS FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before Tax	-498.42	-156.46	
Adjustments for:			
Depreciation	18.86	20.41	
Interest income	-242.35	-250.00	
Interest Cost	320.76	231.99	
Provision for future contract losses - Provided / (Reversal) - Net	9.36	-6.58	
Provision for Defect Liability Period	-	-	
Operating Profit before Working Capital Changes	-391.80	-160.65	
Adjustments for:			
Decrease/(increase) in inventories	-46.88	-308.29	
Decrease/(increase) in trade receivables	44.93	387.51	
Decrease/(increase) in Short Term loans and advances	-251.26	-231.10	
Decrease/(increase) in other current financial assets	-0.22	0.41	
Decrease/(increase) in other current assets	72.19	180.15	
Decrease/(increase) in Other Non-Current Assets	34.48	46.79	
Increase/(decrease) in Non current Provisions	-	-	
Increase/(decrease) in current trade payables	-137.25	-631.19	
Increase/(decrease) in other current financial liabilities	27.27	29.02	
Increase/(decrease) in other current liabilities	-336.05	251.87	
Increase/(decrease) in Short term Provisions	-7.79	-	
(Increase) / Decrease in Net Current Assets	-600.59	-274.83	
Cash Generated from Operation	-992.39	-435.47	
Adjustments for income tax (paid)/refund	-	-	
Net Cash from Operating Activities	-992.39	-435.47	
B CASH FLOWS FROM INVESTING ACTIVITIES			
Decrease in investments	298.32	-	
Purchase of fixed assets	-17.03	-18.40	
Interest received	242.35	250.00	
Net Cash from Investing Activities	523.65	231.60	
C CASH FLOWS FROM FINANCING ACTIVITIES			
Interest paid on borrowings	-319.26	-230.49	
Proceeds/(repayment) of Long Term borrowings	-500.43	28.05	
Proceeds/(repayment) of Short term borrowings	1,275.92	170.45	
Net Cash used in Financing Activities	456.23	-31.99	
Net Increase/(Decrease) in Cash and Cash Equivalent	A+B+C	-12.51	-235.86
Cash and cash equivalents at the beginning of the Period	56.52	271.00	
Cash and cash equivalents at the end of the Year	44.01	35.15	

Place : Hyderabad
Date :12-11-2021


Prakash Challa
Chairman and Managing Director
(DIN 02257638)



A. Madhusudana & Co

Chartered Accountants

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Telefax : 23752535

101, Doyen Chambers,

8-3-319/11, Yellareddyguda,

Hyderabad - 500 073

e-mail: madhusudan@amcaudit.com

GST : 36AADFA0054H1ZY

Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**TO
THE BOARD OF DIRECTORS OF SSPDL LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial results of SSPDL LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/(loss) of its associate, for the quarter ended and six months ended September 30, 2021 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').

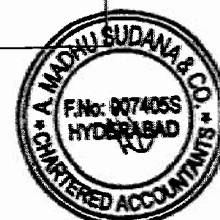
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the Results of the following Entities:

Name of the Company	Relationship
SSPDL Infratech Private Limited	Wholly Owned Subsidiary
SSPDL Infra Projects India Private Limited	Wholly Owned Subsidiary
SSPDL Real Estates India Private Limited	Wholly Owned Subsidiary
SSPDL Resorts India Private Limited Private Limited	Wholly Owned Subsidiary
SSPDL Realty India Private Limited	Wholly Owned Subsidiary
Northwood Properties India Private Limited	Associate





A. Madhusudana & Co

Chartered Accountants

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8-3-319/11, Yellareddyguda,

Hyderabad - 500 073

e-mail: madhusudan@amcaudit.com

GST : 36AADFA0054H1ZY

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information/financial results of five subsidiaries and one associate included in the consolidated unaudited financial results, whose interim financial information/financial results reflect total revenue of Rs. 19.88 Lakhs, total net loss after tax of Rs. (60.61) Lakhs and total comprehensive income of Rs (60.61) Lakhs for the quarter ended September 30, 2021 respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs.NIL for the quarter ended September 30, 2021, as considered in the consolidated unaudited financial results, in respect of one associate, whose interim financial information/ financial results have not been reviewed by us. These interim financial information/financial results have been reviewed by other auditors, whose reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries and its associate is based solely on the reports of the other auditors and procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

For A. MADHUSUDANA & Co.,

Chartered Accountants

ICAI Firm Registration No.007405S

DIVAKAR ATLURI

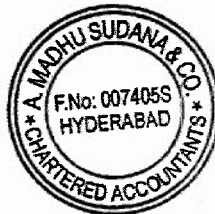
PARTNER

ICAI Membership Number.022956

ICAI UDIN: 21022956 AAAAAA I 9077

Place: HYDERABAD

Date: 12/11/2021



SSPDL LIMITED
 Regd. Office : 3rd Floor, Serene Towers, 8-2-623/A, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021
 CIN : L70100TG1994PLC018540 Email : investors@sspd.com Website : www.sspdl.com
 Phone : 040-6663 7560 Fax : 040-6663 7969.

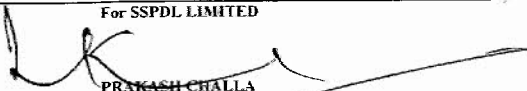
Sl. No.	Particulars	For the Quarter Ended			For Half year Ended		For the Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue:						
	a) Revenue from Operations	405.51	-	57.81	405.51	66.73	604.84
	b) Other Income	0.07	0.22	32.77	0.29	91.73	194.99
	Total Revenue	405.58	0.22	90.58	405.80	158.51	799.83
2	Expenses:						
	a) Cost of materials consumed / works cost	209.93	161.16	283.47	371.09	370.16	774.54
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	96.44	(143.32)	(240.13)	(46.87)	(308.28)	(505.55)
	d) Employee benefits expense	62.93	61.76	69.68	124.69	141.42	305.46
	e) Finance costs	172.58	181.20	162.10	353.78	287.47	549.34
	f) Depreciation and amortisation expense	9.60	9.60	10.29	19.20	34.55	54.93
	g) Other expense	38.05	342.04	31.48	380.09	110.00	363.42
	Total Expenses	589.53	612.44	316.89	1,201.98	635.32	1,542.14
3	Profit/(loss) before exceptional items, tax and Share in Profit/(loss) of an Associates (1-2)	(183.95)	(612.22)	(226.31)	(796.18)	(476.81)	(742.31)
4	Add : Share of Profit/(Loss) of Associates	-	-	-	-	-	-
5	Profit/(loss) before exceptional items and tax (3-4)	(183.95)	(612.22)	(226.31)	(796.18)	(476.81)	(742.31)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(loss) for the period before Tax (5-6)	(183.95)	(612.22)	(226.31)	(796.18)	(476.81)	(742.31)
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	10.16	3.01	-	13.17	392.55	985.33
	(c) Income Tax for Earlier Years	-	-	-	-	-	-
8	Tax expense:	10.16	3.01	-	13.17	392.55	985.33
9	Net Profit for the period from continuing operations (7-8)	(194.11)	(615.23)	(226.31)	(809.35)	(869.36)	(1,727.64)
10	Discontinued operations						
	Profit from discontinued operations before tax	-	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-	-
	Net Profit for the period from discontinued operations	-	-	-	-	-	-
11	Net Profit/(Loss) for the period	(194.11)	(615.23)	(226.31)	(809.35)	(869.36)	(1,727.64)
	Other comprehensive income, (net of tax)	-	-	-	-	-	-
12	Total comprehensive income for the period	(194.11)	(615.23)	(226.31)	(809.35)	(869.36)	(1,727.64)
13	Net Profit attributable to:						
	- Owners	(194.11)	(615.23)	(226.31)	(809.35)	(869.36)	(1,727.64)
	- Non-controlling interests	-	-	-	-	-	-
	Other comprehensive income attributable to:						
	- Owners	-	-	-	-	-	-
	- Non-controlling interests	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	- Owners	(194.11)	(615.23)	(226.31)	(809.35)	(869.36)	(1,727.64)
	- Non-controlling interests	-	-	-	-	-	-
14	Paid-up equity share capital (Face value per share ₹10/-)	1,292.93	1,292.93	1,292.93	1,292.93	1,292.93	1,292.93
15	Earnings per share (not annualised) for continuing operations						
	(a) Basic	(1.50)	(4.76)	(1.75)	(6.26)	(6.72)	(13.36)
	(b) Diluted	(1.50)	(4.76)	(1.75)	(6.26)	(6.72)	(13.36)
16	Earnings per share (not annualised) for discontinued operations						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
17	Other Equity						(1,229.78)

See accompanying note to the financial results.

- Notes:**
- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on 12th of November, 2021 and The Financial Results for the quarter and half year ended September 30, 2021 have been reviewed by the Statutory Auditors of the Company.
 - The Company has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, Inventories, Investments and other assets / liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources of Information. As on current date, the Company has concluded that the Impact of COVID - 19 is not material based on these estimates. Due to the nature of the pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any.
 - Since the Company has only one Segment i.e., Property Development, separate disclosure on segment reporting as per IND AS -108 issued by the ICAI is not required.
 - Figures for the Previous Period/Year have been regrouped and/or reclassified wherever considered necessary.

Place: Hyderabad
 Date : November 12, 2021

For SSPDL LIMITED

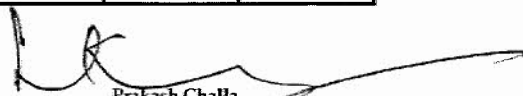

 PRAKASH CHALLA
 CHAIRMAN AND MANAGING DIRECTOR
 (DIN 02257638)

SSPDL LIMITED			
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
AS AT SEPTEMBER 30, 2021			
(₹ in Lakhs)			
Sl. No	Particulars	As At 30-09-2021 Unaudited	As at 31-03-2021 Audited
I.	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	14.97	17.14
	(b) Capital Work in Progress	28.74	28.74
	(c) Right of Use of Asset	31.04	15.08
	(d) Financial Assets		
	(i) Investments	1.00	299.32
	(ii) Others (To be specified)	104.88	94.88
	(e) Deferred Tax assets (Net)	965.15	978.32
	(f) Other Non-current assets	303.59	406.31
		1,449.37	1,839.79
2	Current Assets		
	(a) Inventories	11,622.47	11,575.59
	(b) Financial Assets		
	(i) Trade Receivables	1,597.20	1,608.63
	(ii) Cash and cash equivalents	57.97	74.91
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	479.23	479.23
	(v) Others	188.74	208.52
	(c) Other Current Assets	1,234.65	1,277.41
		15,180.26	15,224.29
	TOTAL	16,629.63	17,064.08
II.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(2,039.12)	(1,229.78)
		(746.19)	63.15
	LIABILITIES		
2	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	95.32	640.10
	(ii) Lease Liability	3.28	2.38
	(b) Provisions	112.21	112.21
		210.81	754.69
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	6,064.48	4,732.32
	(ii) Lease Liability	29.90	14.74
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of trade payables other than Micro Enterprises and Small Enterprises	1,863.70	2,018.93
	(iii) Other Financial liabilities (other than those specified in item (b), to be specified)	647.06	724.31
	(b) Other Current Liabilities	7,525.20	7,722.85
	(c) Provisions	1,034.66	1,033.09
		17,165.00	16,246.24
	TOTAL	16,629.62	17,064.08



SSPDL LIMITED		
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT		
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021		
	₹ in Lakhs	
	For the Half Year Ended 30-09-2021	For the Half Year Ended 30-09-2020
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before Tax	-796.18	-476.81
Adjustments for:		
Depreciation	19.20	34.55
Interest income	-0.27	-13.85
Interest on borrowings	330.14	283.86
Liabilities & Provisions no longer required - written back	-	-64.36
Advance written off	0.01	-0.03
Profit/loss on sale of fixed assets	-	-
Operating Profit before Working Capital Changes	-447.10	-236.64
Adjustments for:		
Decrease/(increase) in inventories	-46.88	-308.29
Decrease/(increase) in trade receivables	11.43	400.67
Decrease/(increase) in Short Term loans and advances	-	0.15
Decrease/(increase) in other current financial assets	19.78	20.97
Decrease/(increase) in other current assets	42.77	183.62
Decrease/(increase) in Non current other financial assets	-10.00	-11.67
Decrease/(increase) in Other Non-Current Assets	101.33	56.49
Increase/(decrease) in Non current Provisions	-	-
Increase/(decrease) in current trade payables	-155.25	-657.11
Increase/(decrease) in other current financial liabilities	46.43	48.18
Increase/(decrease) in other current liabilities	-197.66	332.28
Increase/(decrease) in Short term Provisions	1.57	-6.58
(Increase) / Decrease in Net Current Assets	-186.48	58.73
Cash Generated from Operation	-633.58	-177.91
Adjustments for income tax (paid)/refund	-	-
Net Cash from Operating Activities A	-633.58	-177.91
B CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal of investments	298.32	-
Purchase of fixed assets	-17.03	-18.48
Interest received	0.27	13.85
Net Cash from Investing Activities B	281.56	-4.64
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid on borrowings	-328.64	-282.36
Proceeds/(repayment) of Short Term borrowings	1,332.17	192.32
Proceeds/(repayment) of Long term borrowings	-668.45	32.17
Net Cash used in Financing Activities C	335.08	-57.87
Net Increase/(Decrease) in Cash and Cash Equivalent A+B+C	-16.94	-240.42
Cash and cash equivalents at the beginning of the Period	74.91	290.15
Cash and cash equivalents at the end of the Period	57.97	49.73

Place : Hyderabad
Date :12-11-2021


Prakash Challa
Chairman and Managing Director