



**SSPDL**  
Limited

*Building the big picture*

**Date: 14.11.2022**

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

Dear Sirs,

**Sub.: Outcome of Board Meeting held on 14<sup>th</sup> November, 2022**

**Ref: SSPDL LIMITED - 530821.**

With reference to the captioned subject, we hereby inform that the Board of Directors in their meeting held today i.e 14<sup>th</sup> November, 2022 made the following decisions:

1. Approved the unaudited financial results (both Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2022.
2. Taken note of the Limited review report issued by M/s. Karvy & Co., Chartered Accountants on the Standalone and Consolidated unaudited financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022.

The Meeting commenced at 3.15 P.M. and concluded at 6:05 P.M.

Kindly take the note of the same and oblige.

Thanking you.

Yours faithfully,

**for SSPDL Limited**  
**Prakash Challa**

**Chairman and Managing Director**  
**(DIN 02257638)**



Encl.:

- (i) Unaudited Financial Results Standalone and Consolidated for the Quarter and half year ended 30<sup>th</sup> September, 2022 along with the Limited Review Report.

**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@sspdl.com Website : www.sspdl.com



**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 unaudited standalone financial results of **SSPDL LIMITED**, ("the Company") having registered office at 3rd Floor, Serene Towers, Road No.10, Banjara Hills, Hyderabad, Telangana - 500034, for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 ("the statement"), 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 **KARVY & CO**,  
Chartered Accountants  
(Firm Registration No. 001757S)

**AJAYKUMAR KOSARAJU**

PARTNER

M.No.021989

UDIN: 22021989BDBZUJ5970



Place: HYDERABAD

Date: 14/11/2022

**SSPDL LIMITED**

Regd. Office : 3rd Floor, Serene Towers, 8-2-623/A, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.  
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022**  
 CIN : L70100TG1994PLC018540 Email : investors@sspdl.com Website : www.sspdl.com  
 Phone : 040-6663 7560 Fax : 040-6663 7969.

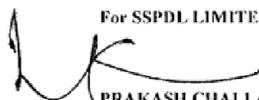
(₹ in Lakhs)

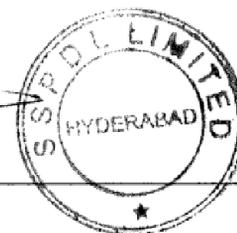
Sl. No.	Particulars	For the Quarter Ended			For Half Year Ended		For the Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue:</b>						
	a) Revenue from Operations	1,897.04	69.38	385.62	1,966.43	385.62	2,342.54
	b) Other Income	0.28	0.81	122.31	1.09	242.38	309.93
	<b>Total Revenue</b>	<b>1,897.32</b>	<b>70.19</b>	<b>507.93</b>	<b>1,967.52</b>	<b>628.00</b>	<b>2,652.47</b>
<b>2</b>	<b>Expenses:</b>						
	a) Cost of materials consumed / works cost	440.17	238.96	200.32	679.14	348.91	1,035.63
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	1,691.44	(206.58)	96.44	1,484.86	(46.88)	801.17
	d) Employee benefits expense	48.17	40.55	56.26	88.72	111.30	243.24
	e) Finance costs	154.26	148.08	152.01	302.34	320.76	620.82
	f) Depreciation and amortisation expense	9.85	9.44	9.43	19.28	18.86	37.60
	g) Other expense ( Refer Note No-3)	107.40	33.27	33.68	140.67	373.47	127.76
	<b>Total Expenses</b>	<b>2,451.29</b>	<b>263.72</b>	<b>548.14</b>	<b>2,715.01</b>	<b>1,126.42</b>	<b>2,866.22</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(553.97)</b>	<b>(193.53)</b>	<b>(40.21)</b>	<b>(747.49)</b>	<b>(498.42)</b>	<b>(213.75)</b>
<b>4</b>	Exceptional items	-	-	-	-	-	-
<b>5</b>	<b>Profit/(loss) for the period from continuing operations (3-4)</b>	<b>(553.97)</b>	<b>(193.53)</b>	<b>(40.21)</b>	<b>(747.49)</b>	<b>(498.42)</b>	<b>(213.75)</b>
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	10.16	-	13.17	-
	(c) Income Tax for Earlier Years	-	-	-	-	-	-
<b>6</b>	<b>Tax expense:</b>	<b>-</b>	<b>-</b>	<b>10.16</b>	<b>-</b>	<b>13.17</b>	<b>-</b>
<b>7</b>	<b>Profit/(Loss) from Continuing Operations after Tax (5-6)</b>	<b>(553.97)</b>	<b>(193.53)</b>	<b>(50.37)</b>	<b>(747.49)</b>	<b>(511.59)</b>	<b>(213.75)</b>
	Profit From Discontinued operations	-	-	-	-	-	-
	Tax expense of Discontinued operations	-	-	-	-	-	-
<b>8</b>	<b>Net Profit/(Loss) From Discontinued operations for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Net Profit/(Loss) for the period (7±8)</b>	<b>(553.97)</b>	<b>(193.53)</b>	<b>(50.37)</b>	<b>(747.49)</b>	<b>(511.59)</b>	<b>(213.75)</b>
	Other Comprehensive Income	-	-	-	-	-	-
<b>10</b>	<b>Total Comprehensive Income for the period</b>	<b>(553.97)</b>	<b>(193.53)</b>	<b>(50.37)</b>	<b>(747.49)</b>	<b>(511.59)</b>	<b>(213.75)</b>
<b>11</b>	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
<b>12</b>	Other Equity	-	-	-	-	-	(199.20)
<b>13</b>	<b>Earnings Per Share (EPS in Rs.) (Face Value of Rs. 10/- per share)</b>						
	(a) Basic	(4.28)	(1.50)	(0.39)	(5.78)	(3.96)	(1.65)
	(b) Diluted	(4.28)	(1.50)	(0.39)	(5.78)	(3.96)	(1.65)

**Notes:**

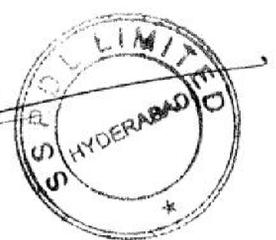
- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on 14th of November, 2022 and The Financial Results for the quarter and half year ended September 30, 2022 have been reviewed by the Statutory Auditors of the Company.
- 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 14, 2022

For SSPDL LIMITED  
  
**PRAKASH CHALLA**  
 CHAIRMAN AND MANAGING DIRECTOR  
 (DIN 02257638)



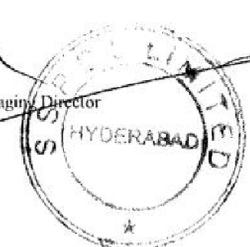
SSPDL LIMITED			
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES			
AS AT SEPTEMBER 30, 2022			
(₹ in Lakhs)			
Sl. No	Particulars	As At 30-09-2022 Unaudited	As at 31-03-2022 Audited
<b>I.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant and Equipment	8.65	10.43
	(b) Right of Use of Asset	38.42	14.01
	(c) Financial Assets		
	(i) Investments	506.33	506.33
	(ii) Other financial assets	392.36	390.16
	(d) Deferred Tax assets (Net)	978.32	978.32
	(e) Other Non-current assets	-	-
		<b>1,924.08</b>	<b>1,899.25</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	6,984.77	8,469.63
	(b) Financial Assets		
	(i) Investments	4.00	4.00
	(ii) Trade Receivables	1,326.05	1,338.00
	(iii) Cash and cash equivalents	33.38	216.27
	(iv) Bank balances other than (ii) above	-	-
	(v) Loans	2,211.13	2,460.51
	(vi) Others financial assets	175.30	175.15
	(c) Other Current Assets	1,957.09	2,035.09
		<b>12,691.72</b>	<b>14,698.65</b>
	<b>TOTAL</b>	<b>14,615.80</b>	<b>16,597.90</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(946.68)	(199.20)
		<b>346.25</b>	<b>1,093.73</b>
	<b>LIABILITIES</b>		
<b>2</b>	<b>Non-current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	53.58	-
	(b) Provisions	112.21	112.21
		<b>165.79</b>	<b>112.21</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	5,644.65	5,455.60
	(ii) Lease Liability	14.51	15.19
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of tradepayables other than Micro Enterprises and Small Enterprises	2,115.87	2,327.52
	(iv) Other Financial liabilities	527.43	574.62
	(b) Other Current Liabilities	4,285.29	5,981.26
	(c) Provisions	1,516.01	1,037.77
		<b>14,103.76</b>	<b>15,391.96</b>
	<b>Total</b>	<b>14,615.80</b>	<b>16,597.90</b>

SSPDL LIMITED UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022		
(₹ in Lakhs)		
Particulars	For the Half Year Ended 30-09-2022	For the Half Year Ended 30-09-2021
<b>A CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before Tax	-747.50	-498.42
Adjustments for:		
Depreciation	19.28	18.86
Interest income	-0.20	-242.35
Interest Cost	302.34	320.76
Provision for future contract losses - Provided / (Reversal) - Net	353.00	9.36
Provision for Defect Liability Period	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>-73.07</b>	<b>-391.80</b>
Adjustments for:		
Decrease/(increase) in inventories	1,484.86	-46.88
Decrease/(increase) in Current Investments	-	-
Decrease/(increase) in trade receivables	11.95	44.93
Decrease/(increase) in Short Term loans and advances	249.38	-251.26
Decrease/(increase) in other current financial assets	-0.15	-0.22
Decrease/(increase) in other current assets	120.27	72.19
Decrease/(increase) in other financial assets	-2.19	34.48
Increase/(decrease) in current trade payables	-184.89	-137.25
Increase/(decrease) in other current financial liabilities	-47.19	27.27
Increase/(decrease) in other current liabilities	-1,695.97	-336.05
Increase/(decrease) in Short term Provisions	125.26	-7.79
<b>(Increase) / Decrease in Net Current Assets</b>	<b>61.31</b>	<b>-600.59</b>
<b>Cash Generated from Operation</b>	<b>-11.76</b>	<b>-992.39</b>
Adjustments for income tax (paid)/refund	-42.27	-
<b>Net Cash from Operating Activities</b> A	<b>-54.03</b>	<b>-992.39</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Decrease in investments	0.00	298.32
Purchase of fixed assets	-17.50	-17.03
Interest received	0.20	242.35
<b>Net Cash from Investing Activities</b>	<b>-17.30</b>	<b>523.65</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid on borrowings	-300.61	-319.26
Proceeds/(repayment) of Long Term borrowings	0.01	-500.43
Proceeds/(repayment) of Short term borrowings	189.04	1,275.92
<b>Net Cash used in Financing Activities</b> C	<b>-111.56</b>	<b>456.23</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalent</b> A+B+C	<b>-182.89</b>	<b>-12.51</b>
Cash and cash equivalents at the beginning of the Period	216.27	56.52
<b>Cash and cash equivalents at the end of the Year</b>	<b>33.38</b>	<b>44.01</b>

Place : Hyderabad  
Date : 14-11-2022

Prakash Challa  
Chairman and Managing Director  
(DIN 02257628)





**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 Consolidated Unaudited 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 September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (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:

<b>Name of the Company</b>	<b>Relationship</b>
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	Wholly Owned Subsidiary
SSPDL Realty India Private Limited	Wholly Owned Subsidiary
Northwood Properties India Private Limited	Associate



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and 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 33 of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KARVY & CO**  
Chartered Accountants  
(Firm Registration No .001757S)



**AJAYKUMAR KOSARAJU**

Partner

M.No. 021989

UDIN: 22021989BDCAJx7401



Place: HYDERABAD

Date: 14/11/2022.

**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, 2022**  
 CIN : L70100TG1994PLC018540 Email : investors@sspdl.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
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue:</b>						
	a) Revenue from Operations	1,925.45	98.10	405.51	2,023.55	405.51	2,422.41
	b) Other Income	0.28	0.81	0.07	1.09	0.29	67.89
	<b>Total Revenue</b>	<b>1,925.73</b>	<b>98.91</b>	<b>405.58</b>	<b>2,024.64</b>	<b>405.80</b>	<b>2,490.30</b>
2	<b>Expenses:</b>						
	a) Cost of materials consumed / works cost	440.17	238.96	209.93	679.14	371.09	1,059.91
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	1,691.44	(206.58)	96.44	1,484.87	(46.87)	801.17
	d) Employee benefits expense	50.30	45.12	62.93	95.42	124.69	267.65
	e) Finance costs	165.85	154.70	172.58	320.55	353.78	697.42
	f) Depreciation and amortisation expense	10.01	9.61	9.60	19.62	19.20	38.29
	g) Other expense (refer Note 3)	107.75	39.25	38.05	147.00	380.09	144.24
	<b>Total Expenses</b>	<b>2,465.52</b>	<b>281.06</b>	<b>589.53</b>	<b>2,746.60</b>	<b>1,201.98</b>	<b>3,008.68</b>
3	<b>Profit/(loss) before exceptional items, tax and Share in Profit/(loss) of an Associates (1-2)</b>	<b>(539.79)</b>	<b>(182.15)</b>	<b>(183.95)</b>	<b>(721.96)</b>	<b>(796.18)</b>	<b>(518.38)</b>
4	<b>Add : Share of Profit/(Loss) of Associates</b>	-	-	-	-	-	-
5	<b>Profit/(loss) before exceptional items and tax (3-4)</b>	<b>(539.79)</b>	<b>(182.15)</b>	<b>(183.95)</b>	<b>(721.96)</b>	<b>(796.18)</b>	<b>(518.38)</b>
6	<b>Exceptional items</b>	-	-	-	-	-	-
7	<b>Profit/(loss) for the period before Tax (5-6)</b>	<b>(539.79)</b>	<b>(182.15)</b>	<b>(183.95)</b>	<b>(721.96)</b>	<b>(796.18)</b>	<b>(518.38)</b>
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	10.16	-	13.17	-
8	<b>Tax expense:</b>	-	-	<b>10.16</b>	-	<b>13.17</b>	-
9	<b>Net Profit/(Loss) for the period from continuing operations (7-8)</b>	<b>(539.79)</b>	<b>(182.15)</b>	<b>(194.11)</b>	<b>(721.96)</b>	<b>(809.35)</b>	<b>(518.38)</b>
10	<b>Discontinued operations</b>						
	Profit from discontinued operations before tax	-	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-	-
	<b>Net Profit/(Loss) for the period from discontinued operations</b>	-	-	-	-	-	-
11	<b>Net Profit/(Loss) for the period</b>	<b>(539.79)</b>	<b>(182.15)</b>	<b>(194.11)</b>	<b>(721.96)</b>	<b>(809.35)</b>	<b>(518.38)</b>
	Other comprehensive income, (net of tax)	-	-	-	-	-	-
12	<b>Total comprehensive income for the period</b>	<b>(539.79)</b>	<b>(182.15)</b>	<b>(194.11)</b>	<b>(721.96)</b>	<b>(809.35)</b>	<b>(518.38)</b>
13	<b>Net Profit attributable to:</b>						
	- Owners	(539.79)	(182.15)	(194.11)	(721.96)	(809.35)	(518.38)
	- Non-controlling interests	-	-	-	-	-	-
	<b>Other comprehensive income attributable to:</b>						
	- Owners	-	-	-	-	-	-
	- Non-controlling interests	-	-	-	-	-	-
	<b>Total comprehensive income attributable to:</b>						
	- Owners	(539.79)	(182.15)	(194.11)	(721.96)	(809.35)	(518.38)
	- Non-controlling interests	-	-	-	-	-	-
14	<b>Paid-up equity share capital (Face value per share ₹10/-)</b>	<b>1,292.93</b>	<b>1,292.93</b>	<b>1,292.93</b>	<b>1,292.93</b>	<b>1,292.93</b>	<b>1,292.93</b>
15	<b>Earnings per share (not annualised) for continuing operations</b>						
	(a) Basic	(4.17)	(1.41)	(1.50)	(5.58)	(6.26)	(4.01)
	(b) Diluted	(4.17)	(1.41)	(1.50)	(5.58)	(6.26)	(4.01)
16	<b>Earnings per share (not annualised) for discontinued operations</b>						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
17	<b>Other Equity</b>						<b>(1,748.16)</b>

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 14th of November, 2022 and The Financial Results for the quarter and half year ended September 30, 2022 have been reviewed by the Statutory Auditors of the Company.
- 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.

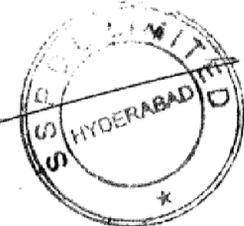
Place: Hyderabad  
Date : November 14, 2022

For SSPDL LIMITED

PRAKASH CHALLA  
CHAIRMAN AND MANAGING DIRECTOR  
(DIN 02257638)



SSPDL LIMITED			
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
AS AT SEPTEMBER 30, 2022			
(₹ in Lakhs)			
SLN o	Particulars	As At 30-09-2022 Unaudited	As at 31-03-2022 Audited
<b>I.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant and Equipment	11.66	13.86
	(b) Capital Work in Progress	-	-
	(c) Right of Use of Asset	38.42	14.01
	(d) Financial Assets		
	(i) Investments	299.32	299.32
	(ii) Others (To be specified)	392.52	390.32
	(e) Deferred Tax assets (Net)	978.32	978.32
	(f) Other Non-current assets	3.43	11.42
		<b>1,723.67</b>	<b>1,707.25</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	9,289.57	10,774.42
	(b) Financial Assets		
	(i) Trade Receivables	1,508.43	1,405.35
	(ii) Cash and cash equivalents	50.55	668.20
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	0.50	-
	(v) Others	189.00	188.67
	(c) Other Current Assets	1,957.75	2,064.82
		<b>12,995.80</b>	<b>15,101.46</b>
	<b>TOTAL</b>	<b>14,719.47</b>	<b>16,808.71</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(2,470.10)	(1,748.16)
		<b>(1,177.17)</b>	<b>(455.23)</b>
	<b>LIABILITIES</b>		
<b>2</b>	<b>Non-current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	10.49
	(ii) Lease Liability	24.56	-
	(b) Provisions	112.21	112.21
		<b>136.77</b>	<b>122.70</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	7,457.81	7,432.00
	(ii) Lease Liability	14.51	15.19
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of tradepayables other than Micro Enterprises and Small Enterprises	1,527.39	1,738.11
	(iii) Other Financial liabilities (other than those specified in item (b), to be specified)	569.44	598.97
	(b) Other Current Liabilities	4,674.71	6,319.22
	(c) Provisions	1,516.01	1,037.75
		<b>15,759.87</b>	<b>17,141.24</b>
	<b>TOTAL</b>	<b>14,719.47</b>	<b>16,808.71</b>

SSPDL LIMITED		
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT		
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022		
	(₹ in Lakhs)	
	For the Half Year Ended 30-09-2022	For the Half Year Ended 30-09-2021
<b>A CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	-721.95	-796.18
Adjustments for:		
Depreciation	19.62	19.20
Interest income	-0.20	-0.27
Interest on borrowings	318.64	330.14
Liabilities & Provisions no longer required - written back	-0.36	-
Advance written off	0.00	0.01
Profit/loss on sale of fixed assets	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>-384.25</b>	<b>-447.10</b>
Adjustments for:		
Decrease/(increase) in inventories	1,484.86	-46.88
Decrease/(increase) in trade receivables	-103.08	11.43
Decrease/(increase) in Short Term loans and advances	-0.50	-
Decrease/(increase) in other current financial assets	-0.33	19.78
Decrease/(increase) in other current assets	149.33	42.77
Decrease/(increase) in Non current other financial assets	-2.19	-10.00
Decrease/(increase) in Other Non-Current Assets	5.73	101.33
Increase/(decrease) in current trade payables	-210.72	-155.25
Increase/(decrease) in other current financial liabilities	-29.53	46.43
Increase/(decrease) in other current liabilities	-1,644.16	-197.66
Increase/(decrease) in Short term Provisions	478.26	1.57
<b>(Increase)/ Decrease in Net Current Assets</b>	<b>127.66</b>	<b>-186.47</b>
<b>Cash Generated from Operation</b>	<b>-256.59</b>	<b>-633.57</b>
Adjustments for income tax (paid)/refund	-42.27	-
<b>Net Cash from Operating Activities</b>	<b>-298.86</b>	<b>-633.57</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	-17.41	298.32
capital work in progress	-	-17.03
Interest received	0.20	0.27
<b>Net Cash from Investing Activities</b>	<b>-17.21</b>	<b>281.56</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid on borrowings	-316.91	-328.64
Proceeds/(repayment) of Short Term borrowings	25.82	1,332.17
Proceeds/(repayment) of Long term borrowings	-10.49	-668.45
<b>Net Cash used in Financing Activities</b>	<b>-301.58</b>	<b>335.08</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalent</b>	<b>A+B+C</b>	<b>-16.94</b>
Cash and cash equivalents at the beginning of the Period	668.20	74.91
Cash and cash equivalents at the end of the Period	50.55	57.97

Place : Hyderabad  
Date : 14-11-2022

Prakash Challa  
Chairman and Managing Director  
(DIN 02257638)

