

03rd December, 2021

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Scrip Code: 535647(BSE-SME)

Dear Sir,

**Sub: Standalone Un-Audited Financial Results for the Half Year ended
30th September, 2021**

This is to inform you that a meeting of the Board of Directors of our Company was held today on 03rd December, 2021 at the registered office of the Company which approved and took on record the Un-Audited Financial Results for the Half Year ended 30th September, 2021. In order to comply with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing with this letter, Un-Audited Financial Results for the Half Year ended 30th September, 2021 along with the "Limited Review Report" issued by the Statutory Auditor.

Further also find attached the statement of Impact of Audit Qualification for the Un-Audited Financial Results for the Half Year ended 30th September, 2021

Start Time of Board Meeting : 04.00 PM
End Time of Board Meeting : 10.30 PM


Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,

For ONESOURCE TECHMEDIA LIMITED



FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

SDC TECHMEDIA LIMITED

Formerly known as Onesource Techmedia Limited

No. 33/1, Wallajah Road, Chepauk, Chennai - 600 002. Tel : +91 44 2854 5757

E-mail : info@sdctech.in customercare@sdctech.in Website : www.sdctech.in

CIN : L72900TN2008PLC067982 An ISO 9001:2015 Certified Company

SDC TECHMEDIA LIMITED

(Formerly Known as Onesource Techmedia Limited)

CIN: L72900TN2008PLC067982

Regd. Office: 33/1, Wallajah Road, Chempauk, Chennai - 600 002

Email: info@sdtech.in | Website: www.sdtech.in | Ph. No. : 044-28545858

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

S. No.	Particulars	(Rs. In Lakhs) except EPS Figures			
		Half Year Ended		Year ended	
		30.09.2021	31.03.2021	30.09.2020	31.03.2021
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	45.41	173.12	-	173.12
II	Other Income	0.44	12.77	-	12.77
III	Total Revenue(I+II)	45.85	185.89	-	185.89
IV	Expenses				
a.	Cost of Material Consumed		-	-	-
b.	Purchase of Stock-in-Trade	13.00	0.53	-	0.53
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade	(9.12)	6.12	-	6.12
d.	Employee benefits expenses	34.38	64.57	-	64.57
e.	Finance Cost	2.71	8.31	0.10	8.41
f.	Depreciation & Amortisation Expenses	129.03	287.68	-	287.68
g.	Other Expenses	18.74	257.56	6.04	263.60
h.	Total Expenses	188.74	624.77	6.14	630.91
V	Profit before Exceptional and Extra ordinary items and Tax (III-IV)	(142.89)	(438.88)	(6.14)	(445.02)
VI	Exceptional items		-	-	-
VII	Profit before Extraordinary items and Tax (V-VI)	(142.89)	(438.88)	(6.14)	(445.02)
VIII	Extraordinary Items		-	-	-
IX	Profit Before Tax(VII-VIII)	(142.89)	(438.88)	(6.14)	(445.02)
X	Tax expense				
a.	Current Tax		-	-	-
b.	Deferred Tax	2.60	(133.12)	-	(133.12)
XI	Profit/(Loss) for the period from Continuing Operations(VII-VIII)	(145.49)	(305.77)	(6.14)	(311.90)
XII	Profit/(Loss) from Discontinuing Operations		-	-	-
XIII	Tax expense from Discontinuing Operations		-	-	-
XIV	Profit/(Loss) from Discontinuing operations (after Tax) (XII-XIII)		-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	(145.49)	(305.77)	(6.14)	(311.90)
XVI	Earning Per Share (before extra-ordinary items) of Rs. 10/- each (not annualized)				
a)	Basic	(2.24)	(4.71)	(0.09)	(4.80)
b)	Diluted	(2.24)	(4.71)	(0.09)	(4.80)
XVII	Earning Per Share (after extra-ordinary items) of Rs. 10/- each (not annualized)				
a)	Basic	(2.24)	(4.71)	(0.09)	(4.80)
b)	Diluted	(2.24)	(4.71)	(0.09)	(4.80)

NOTES:

1. The unaudited financial results for the Half Year ended September 30, 2021 have been approved by the Board of Directors of the Company at its meeting held on 03.12.2021. The Company confirms that its Statutory auditors have issued review report with modified opinion on the financial results for the Half Year ended September 30, 2021. The Statement on Impact of Audit Qualifications for the half year ended September 30, 2021 forms a part of the financial results
2. EPS is not annualized for the half year ended March 31, 2021, September 30, 2020 and September 30, 2021.
3. The Company operates in a single segment and hence information pursuant to Segment Reporting as per AS 17 is not applicable.
4. Figures for the comparative periods have been regrouped wherever necessary in conformity with present classification.

For SDC Techmedia Limited



Fayaz Usman Raheed
DIN : 00252610
Managing Director

Place : Chennai
Date : 03.12.2021

SDC TECHMEDIA LIMITED

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CIN: L72900TN2008PLC067982

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STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

		(Rs. In Lakhs)	
	Particulars	As on 30.09.2021 Unaudited	As on 31.03.2021 Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	649.25	649.25
	(b) Reserve and surplus	(204.62)	(59.13)
	(c) Money Received against Share Warrants		
		444.63	590.12
2	Share Application money pending allotment	-	-
3	Non Current Liabilities		
	(a) Long Term Borrowings	2,176.36	2,126.41
	(b) Deferred tax Liabilities (Net)	-	-
	(c) Other Long Term liabilities	795.38	790.51
	(d) Long-term provisions		
		2,971.74	2,916.92
4	Current Liabilities		
	(a) Short Term Borrowings	-	-
	(b) Trade Payables	-	-
	(A) Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	(B) Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	51.70	92.20
	(c) Other Current Liabilities	115.41	124.11
	(d) Short Term Provisions	0.68	0.68
		167.79	216.99
	TOTAL	3,584.16	3,724.03
II	ASSETS		
	Non - Current Assets		
1	(a) Property, Plant and Equipment		
	(i) Tangible Assets	2,076.77	2,201.80
	(ii) Intangible Assets	0.33	0.74
	(iii) Capital Work in Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non Current Investments	575.51	575.51
	(c) Deferred Tax assets (Net)	41.80	44.40
	(d) Long term Loans and Advances	33.08	33.08
	(e) Other Non-Current Assets		
		2,727.49	2,855.53
2	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	14.77	5.66
	(c) Trade Receivables	498.11	498.26
	(d) Cash and Cash Equivalents	8.21	22.20
	(e) Short term Loans and advances	-	-
	(f) Other Current Assets	335.58	342.38
		856.67	868.50
	TOTAL	3,584.16	3,724.03

NOTES

- 1 Confirmation of balances/reconciliation of accounts pertaining to certain trade receivable is pending as at 30.09.2021.
- 2 Due to pandemic and closure of theatres for a substantial period, the company is unable to collect the receivables. However, the company is confident that the dues are recoverable and no provision is required to be made in the books for the half year ended 30.09.2021.
- 3 In terms of provision of Rule 19(2)(b)(i) of Securities Contracts (Regulation) Rules 1957, minimum of 25% public shareholding has to be offered and allotted to public. Public shareholding is 8.49% as at 30.09.2021. The company is in correspondence with BSE to initiate the process of transfer of shares to bring down the promoters holding to 75%. The matter is likely to be resolved soon.

Place : Chennai
Date : 03.12.2021

For SDC Techmedia Limited



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STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

Particulars	(Amount in Lakhs)	
	As at 30.09.2021	As at 31.03.2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax for the year	(142.89)	(445.02)
Adjustments for :		
Depreciation and Amortisation Expenses	129.03	287.68
Deferred Tax Expenses	-	-
Bad Debts & Sundry balances written off	-	94.75
Loss/(Profit) on Sale of Investment	-	-
Net (Gain)/Loss arising on FVTPL Transactions	-	-
Interest on borrowings	2.71	8.41
Liabilities no longer required written back	-	(12.77)
Dividend Income	-	-
Interest Income	-	-
Changes in operating assets/Liabilities	(11.15)	(66.95)
Decrease/(Increase) in Inventories	(9.12)	6.12
Decrease/(Increase) in Trade Receivables	0.16	(38.96)
Decrease/(Increase) in Current Tax Assets	-	-
Decrease/(Increase) in Other Current Assets	6.81	61.07
Increase/(Decrease) in Trade payables	(40.50)	(38.22)
Increase/(Decrease) in other Current Liabilities	(8.72)	12.56
Increase/(Decrease) in Provisions	-	0.68
Cash Generated From Operations	(62.52)	(63.70)
Income Tax paid	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	(62.52)	(63.70)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	-	-
Loss/(Profit) on Sale of Investment	-	-
Payments for Purchase of Property, Plant and Equipment	(3.59)	(98.88)
NET CASH FROM INVESTING ACTIVITIES (B)	(3.59)	(98.88)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in other current Liabilities	4.88	30.24
Increase/(Decrease) in Borrowings	49.95	156.87
Interest on borrowings	(2.71)	(8.41)
NET CASH FROM FINANCING ACTIVITIES (C)	52.12	178.70
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(13.99)	16.11
Cash and Cash Equivalents at the beginning of the year	22.20	6.09
Cash and Cash Equivalents at the end of the year	8.21	22.20

For SDC Techmedia Limited



Fayaz Usman Faheed

DIN : 00252610

Managing Director

Place : Chennai

Date : 03.12.2021

LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF SDC TECHMEDIA LIMITED

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **SDC Techmedia Limited** ('the Company') for the period from **01st April, 2021 to 30th September, 2021** ('the Statement') submitted by the Company pursuant to the requirement 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'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above and subject to our comments in 'Qualified Opinion and Emphasis of Matter' paragraph given below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable 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.

Qualified Opinion

1. With regard to investments made in shares of various companies amounting to Rs.575.51 lakhs as appearing in the aforesaid unaudited financial results, we are unable to verify the said investments due to non-availability of share certificates endorsed in the name of the Company and hence we are unable to comment on the existence of the same at the reporting date.



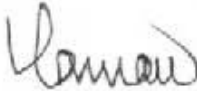
2. Employee's Provident Fund, Employee State Insurance and Tax on employment are neither deducted from the eligible employees nor contributed by the company for the financial year ended 31.03.2021 and for the half year ended 30.09.2021. The impact of the same is not ascertainable.

Emphasis of Matter

3. We draw attention to Note no. 1 and 2 of Standalone Unaudited Statement of Assets and Liabilities for the half year ended 30.09.2021 wherein, the company has reported that they are confident of recovering all the dues and that no provision towards trade receivables is required.

Our opinion is not modified in respect of this matter.

For Ray & Ray
Chartered Accountants
Firm Reg.No.301072E



V.Raman, Partner
ICAI M. No. 019839
UDIN : 21019839AAAAGH4280
Chennai dated 03.12.2021

SDC TECHMEDIA LIMITED

Statement on Impact of Review Qualifications for the Half Year Ended Sept 30, 2021 [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Reviewed Figures (as reported before adjusting for qualifications) (in lakhs)	Adjusted Figures (Reviewed figures after adjusting for qualifications) (in lakhs)
	1	Turnover / Total income	45.85	45.85
	2	Total Expenditure	188.74	514.25
	3	Net Profit/(Loss)	(142.89)	(468.40)
	4	Earnings Per Share	(2.24)	(7.21)
	5	Total Assets	3,584.16	3,258.65
	6	Total Liabilities	3,584.16	3,258.65
	7	Net Worth	444.63	119.12
	8	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil
II. Review Qualification (each review qualification separately):				
1	a	Details of Review Qualification:	With regard to investments made in shares of various companies amounting to Rs.575.51 lakhs as appearing in the aforesaid unaudited financial results, we are unable to verify the said investments due to non-availability of share certificates endorsed in the name of the Company and hence we are unable to comment on the existence of the same at the reporting date.	
	b	Type of Review Qualification :	Qualified Opinion	
	c	Frequency of qualification:	Second Time	
	d	For Review Qualification(s) where the impact is quantified by the auditor, Management's Views:	It is herewith stated that the Company is in possession of the share certificates along with duly executed share transfer forms. However, the same is misplaced in the record room of the company. The company is taking efforts to relocate the same and produce the same to the Auditors.	
	e	For Review Qualification(s) where the impact is not quantified by the auditor: Auditor's Views:	In respect of share certificate not endorsed in the name of the company but share purchase agreement is made available for Rs.2.50 crores impact assessment has not been considered and we are unable to comment on the same	
	(i)	Management's estimation on the impact of review qualification:	Not ascertained	
	(ii)	If management is unable to estimate the impact, reasons for the same:	The Company is of the view that the entire investment value is secured.	
	(iii)	Auditors' Comments on (i) or (ii) above:	Our assessment undergoes no change in spite of management's views.	



2	a	Details of Review Qualification:	Employee's Provident Fund, Employee State Insurance and Tax on employment are neither deducted from the eligible employees nor contributed by the company for the financial year ended 31.03.2021 and for the half year ended 30.09.2021. The impact of the same could not ascertainable
	b	Type of Review Qualification :	Qualified Opinion
	c	Frequency of qualification:	First Time
	d	For Review Qualification(s) where the impact is quantified by the auditor, Management's Views:	As the operation of the company during the year was negligible on account of closure of cinema theatres during Pandemic this year, the company did not have adequate resources to provide / pay for Employees
	e	For Review Qualification(s) where the impact is not quantified by the auditor: Auditor's Views:	Our qualification remains unchanged
	(i)	Management's estimation on the impact of review qualification:	Not ascertained
	(ii)	If management is unable to estimate the impact, reasons for the same:	The company shall estimate the same during the Financial Year end.
	(iii)	Auditors' Comments on (i) or (ii) above:	Our assessment undergoes no change in spite of management's views.
3	a	Details of Review Qualification:	We draw attention to Note no. 1 and 2 of Standalone Unaudited Statement of Assets and Liabilities for the half year ended 30.09.2021 wherein, the company has reported that they are confident of recovering all the dues and hence the company contends that no provision towards trade receivables is required and the impact of the same could not ascertainable
	b	Type of Review Qualification :	Emphasis of Matter
	c	Frequency of qualification:	First Time
	d	For Review Qualification(s) where the impact is quantified by the auditor, Management's Views:	Confirmation of balances/reconciliation of accounts pertaining to certain trade receivable is pending as at 30.09.2021. Due to pandemic and closure of theatres for a substantial period, the company is unable to collect the receivables. However, the company is confident that the dues are recoverable and no provision is required to be made in the books for the half year ended 30.09.2021.
	e	For Review Qualification(s) where the impact is not quantified by the auditor: Auditor's Views:	Our assessment undergoes no change in spite of management's views.



(i)	Management's estimation on the impact of review qualification:	Not ascertained
(ii)	If management is unable to estimate the impact, reasons for the same:	Company reports that, the amounts will be recoverable, hence the estimation on the impact has not been ascertained.
(iii)	Auditors' Comments on (i) or (ii) above:	No comments
SIGNATORIES:		
	MANAGING DIRECTOR	
	CHIEF FINANCIAL OFFICER	
	REVIEW COMMITTEE CHAIRMAN	
	STATUTORY AUDITOR	For RAY & RAY Chartered Accountants Registration No: 301072E 

Date: 03.12.2021

Place: Chennai

V. RAMAN
Partner
Membership No: 019839

UDIN: 21019839AAAAGH4280

