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**SPS International Ltd.**

*(Where delivering quality is way of life)*

CIN No. L74140HR1993PLC031900



A-111&112, 1st Floor, DDA Sheds,  
Okhla Industrial Area, Phase-II, New Delhi-110020  
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**29<sup>th</sup> January, 2018**

To,  
**The Listing Department,**  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400 001  
**(Scrip Code: 530177)**

**Subject: Outcome of the Board Meeting held on 29<sup>th</sup> January, 2018**

Dear Sir/Madam,

This is to apprise you that the meeting of Board of Directors of the Company, **SPS International Limited** held today i.e. **29<sup>th</sup> January, 2018**, and in the said meeting the Board considered and approved the Un-audited Financial Results of the Company for the Quarter ended 31<sup>st</sup> December, 2017, as reviewed by the Audit Committee, in compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, along with the Limited Review Report on the said results, as provided by the Statutory Auditors of the Company

The said Board Meeting commenced at 4:00 P.M and concluded at 4:30 P.M. This is for your information and record.

**Thanking You**

**For SPS International Limited**

*Komal Jain*  
*29/01/2018*



**Komal Jain**  
**(Company Secretary & Compliance Officer)**

**Off. Add: 93-B, DLF Industrial Estate, Phase- I,**  
**Faridabad, Haryana- 121003**

Encl: Un-audited Financial Results  
Limited Review Report

# SPS INTERNATIONAL LIMITED

Regd off: 93-B, DLF Industrial Estate, Phase- I, Faridabad, Haryana- 121003 CIN: L74140HR1993PLC031900  
E-mail: radhamony.nair@gmail.com; Website: www.spsintl.co.in; Ph.: 011- 296460456

## Statement of Standalone Un-audited Financial Results for the Quarter ended 31st December, 2017 (Rs. In Lakhs)

PARTICULARS		3 Months ended (31/12/2017)	Preceeding 3 Months ended (30/09/2017)	Corresponding 3 Months ended in the previous year (31/12/2016)	Year to date figures for current period ended (31/12/2017)	Year to date figures for the previous year ended (31/12/2016)	Previous year ended (31/3/2017)
(Refer Notes Below)		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	188.08	165.25	254.40	645.66	762.97	1113.11
II	Other Income	7.17	122.34	0.00	160.57	0.00	9.11
III	<b>Total Income from Operations (net) :</b>	<b>195.25</b>	<b>287.59</b>	<b>254.40</b>	<b>806.23</b>	<b>762.97</b>	<b>1122.22</b>
IV	<b>Expenses :</b>						
(a)	Cost of material Consumed	104.51	118.52	96.19	414.70	335.74	537.40
(b)	Purchase of stock-in-trade	20.64	9.29	14.98	44.42	57.67	14.82
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	57.58	(2.23)	25.78	56.66	4.99	15.76
(d)	Employee benefits expense	33.49	38.83	39.00	120.66	96.64	168.24
(e)	Finance Cost	1.80	1.53	1.61	5.06	6.54	8.42
(f)	Depreciation and amortisation expense	10.31	11.12	11.70	32.48	35.66	51.44
(g)	Other expenses	59.15	88.68	59.90	287.48	195.10	311.41
	<b>Total Expenses :</b>	<b>287.47</b>	<b>265.74</b>	<b>249.17</b>	<b>961.47</b>	<b>732.34</b>	<b>1107.49</b>
V	<b>Profit /(Loss) before Exceptional Items and tax (I-IV)</b>	<b>(92.22)</b>	<b>21.85</b>	<b>5.23</b>	<b>(155.24)</b>	<b>30.64</b>	<b>14.73</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/Loss before exceptions items and tax (V-VI)</b>	<b>(92.22)</b>	<b>21.85</b>	<b>5.23</b>	<b>(155.24)</b>	<b>30.64</b>	<b>14.73</b>
VIII	<b>Tax expense</b>						
	1. Current Tax	-	-	1.57	-	9.19	6.53
	2. Deferred Tax	-	-	-	-	-	-
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(92.22)</b>	<b>21.85</b>	<b>3.66</b>	<b>(155.24)</b>	<b>21.45</b>	<b>8.20</b>
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(92.22)</b>	<b>21.85</b>	<b>3.66</b>	<b>(155.24)</b>	<b>21.45</b>	<b>8.20</b>

(Contd.....2/-)

*Handwritten signature and initials*

<b>XIV</b>	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XV</b>	<b>Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )</b>	<b>(92.22)</b>	<b>21.85</b>	<b>3.66</b>	<b>(155.24)</b>	<b>21.45</b>	<b>8.20</b>
<b>XVI</b>	<b>Earnings per equity share (for continuing operation):</b>						
	a) Basic	(2.86)	0.68	0.11	(4.81)	0.66	0.25
	b) Diluted	(2.86)	0.68	0.11	(4.81)	0.66	0.25
<b>XVII</b>	<b>Earnings per equity share (for discontinued operation):</b>						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
<b>XVIII</b>	<b>Earning per equity share (for discontinued &amp; continuing operation)</b>						
	a) Basic	(2.86)	0.68	0.11	(4.81)	0.66	0.25
	b) Diluted	(2.86)	0.68	0.11	(4.81)	0.66	0.25

1. The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the company in its meeting held on 29th January 2018

2. Limited review of the above results has been carried out by the Auditors.

3. No investor complaint was pending at the beginning and end of the quarter. No complaint was received from any investor during the quarter.

4. Provision for Income tax has been made taking into consideration the current prevailing provisions of the law up to date.

5. Figures for the previous quarter/year have been re-grouped/re-arranged, wherever necessary.

6. There is only one segment for the products of the company.

7. The Company has adopted Indian Accounting Standard ("Ind AS") from 1st April, 2016 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

For SPS International Limited



S.K. Jain

Chairman and Managing Director

Dated : 29-01-2018  
Place : Faridabad



**NEHA PANDEY & CO.**

**CHARTERED ACCOUNTANTS**

**Office : 205, Om Shubham Tower, Neelam**

**Bata Road, NIT. Faridabad, Haryana-121001**

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**E- mail : canehapandey@gmail.com**

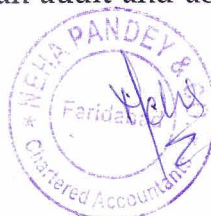


**Neha Pandey  
B.Com, ACA**

**INDEPENDENT AUDITOR'S REVIEW REPORT**

To  
The Board of Directors  
SPS International Limited

1. We have reviewed the unaudited financial results of M/s SPS International Limited for the quarter ended December 31<sup>st</sup>, 2017 which are included in the accompanying "Statement of Standalone Unaudited Financial results" for the quarter ended December 31<sup>st</sup>, 2017. The statement has been prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ( "The Listing regulations , 2015") read with SEBI circular dated July 5<sup>th</sup>, 2016 which has been initialled by us for identification purposes. The statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Further the Management is also responsible to ensure that the accounting policies used in preparation of this statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 1, 2016 prepared in accordance with the Companies (India Accounting Standards) Rules 2015, (Ind AS) prescribed under section 133 of the Companies Act 2013, and other recognised accounting practices and policies. Our responsibility is to issue a report on the statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by 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.
3. 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 5<sup>th</sup>, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to following matters:-
  - a. The company has adopted Ind AS for the financial year commencing from April 1<sup>st</sup>, 2017, and accordingly, the statement has been prepared by the company's Management in Compliance with Ind AS.
  - b. We were neither engaged to review, nor have we reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the quarter ended December 31<sup>st</sup>, 2017, these figures have been furnished by the Management.

Our conclusion is not qualified in respect of these matters.

**For Neha Pandey & Co.**  
**Chartered Accountants**

**Neha Pandey (Proprietor)**

**M. No. 543703**

**Fr. No. 031755N**

**PLACE: Faridabad**

**DATE : 29<sup>th</sup> January, 2018**