



SPS International Ltd.

(Where delivering quality is way of life)

CIN No. L74140HR1993PLC031900

Plot No. F 6 & 7, 1st Floor, FIT
Sector - 57, Faridabad - 121004 (HR)
Website : www.spsintl.co.in

Designers, Printers & Suppliers for OMR/ICR forms,
MCQ Answer Sheets, Examination Answer Booklets,
Scanning of OMR Sheets and processing of result.

Date: 26th October, 2020

To,
The BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
ScripCode: 530177

Subject: Outcome of Board Meeting held on 26th October, 2020

Dear Sir(s),

This is to inform you that the Board of Directors of **SPS International Limited** in their meeting held today i.e. **Monday, 26th October, 2020** considered, approved and took on record the Un-audited Financial Results of the Company along with the Limited Review report for the quarter and half year ended 30th September, 2020 pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 06:30 P.M.

This is for your information and records.

Thanking You,

For SPS International Limited


Surendra Kumar Jain
(Managing Director)

DIN: 00088064

Add: Plot No. F 6-7, FIT, Sector 57,
Faridabad, Haryana-121004



Enclosed:

1. Limited Review Report for the quarter and half year ended September 30, 2020
2. Un-audited Financial Results for the quarter and half year ended September 30, 2020
3. Statement of Cash Flows for the half year ended September 30, 2020
4. Statement of Asset and Liabilities for the half year ended September 30, 2020
5. Statement of no deviation under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015



Limited review Report

The Board of Directors
SPS International Limited
Plot No. F 6-7, FIT, Sector-57,
Faridabad, Haryana-121004

We have reviewed the accompanying statement of unaudited financial results of **SPS International Limited**, having registered office at **Plot No. F 6-7, FIT, Sector 57, Faridabad**, for the Quarter & Half Year ended **30th September, 2020** ("the Statement") being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with the recognition and management principle laid down in Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34") 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 issue a report on the statement based on our review.

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. 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 states above, nothing has come to our attention that causes us to believe that the accompanying statement , prepared in accordance with the aforesaid Ind AS and other accounting principles generally accepted in India, has not



disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligation and disclosure requirements) Regulation ,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement .

For DSRV & Co LLP
Chartered Accountants
FRN: 006993N



Dinesh Kumar Agrawal

(Partner)

M.No. 085714

Date: 26/10/2020

Place:Faridabad



UDIN: 20085714AAAAEO8263

Name of the Company	SPS INTERNATIONAL LIMITED
Registered Office	Plot No. F 6-7, FIT, Sector 57, Faridabad, Haryana, 121004
CIN:	L74140HR1993PLC031900
E-mail ID	info@spsintl.co.in
Contact No.	9810568630

Statement of Standalone Unaudited Results for the Quarter/half year ended on 30/09/2020

(Rs. in Lacs)

Particulars	Quarter Ended (Unaudited)			Half Year Ended (Unaudited)		Year ended (Audited)
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
I. Revenue from Operations	55.83	12.56	420.55	68.39	1,313.13	2628.23
Interest Income	-	0.03	-	0.03	-	2.85
Total Revenue from Operations	55.83	12.59	420.55	68.42	1,313.13	2631.08
Other Income	7.25	-	12.10	7.25	64.32	150.36
Total Income	63.07	12.59	432.65	75.67	1,377.45	2,781.44
II. Expenses						
(i) Cost of material consumed	47.65	(34.38)	636.49	13.28	1,195.09	1,415.57
(ii) Purchases of Stock in Trade	-	-	-	-	5.83	-
(iii) Changes in inventories of finished goods, work in progress and stock in trade	-	44.50	(505.33)	44.50	(528.98)	327.34
(iv) Employee Benefits Expenses	4.26	5.38	39.46	9.64	95.49	141.48
(v) Finance Cost	0.69	6.90	2.48	7.59	4.49	32.84
(v) Depreciation and Amortisation Expense	8.37	20.25	11.80	28.61	23.66	83.83
(vi) Other Expenses	32.44	28.59	236.91	61.03	527.31	824.38
Total Expenses	93.41	71.24	421.82	164.65	1,322.88	2,825.44
III. Profit/(Loss) before exceptional items and tax (I-II)	(30.33)	(58.65)	10.83	(88.98)	54.57	(44.00)
IV. Exceptional items	-	-	-	-	-	-
V. Profit/(Loss) before Tax (III-IV)	(30.33)	(58.65)	10.83	(88.98)	54.57	(44.00)
VI. Tax Expense:						
(i) Current Tax	-	-	3.09	-	15.55	16.53
(ii) Deferred Tax (Net)	-	-	-	-	-	(1.83)
(iii) Provision for taxation	-	-	-	-	-	0
VII. Net Profit/(Loss) for the period (V-VI)	(30.33)	(58.65)	7.74	(88.98)	39.02	(58.70)
VIII. Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	-	-	-	-	-	(7.45)
(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)	-	-	-	-	-	(7.45)
IX. Total Comprehensive income (VII+VIII)	(30.33)	(58.65)	7.74	(88.98)	39.02	(66.15)
X. Paid-up Equity Share Capital Equity Shares of (Face Value Rs. 10/-)	322.59	322.59	322.59	322.59	322.59	322.59
XI. Reserves as at 31st March	-	-	-	-	-	381.77
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-						
(a) Basic	(0.94)	(1.81)	0.24	(2.76)	1.21	(1.82)
(b) Diluted	(0.94)	(1.81)	0.24	(2.76)	1.21	(1.82)

Notes:	For SPS International Limited
1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.	 Surendra Kumar Jain Managing Director DIN: 00088064
2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 26th October 2020. The Statutory Auditor of the Company have provided Audit Report for the same.	
3- Figures or previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.	
4- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019	
Date : 26/10/2020 Place : Faridabad	

**CASH FLOW STATEMENT OF SPS INTERNATIONAL LIMITED FOR THE QUARTER AND
HALF YEAR ENDED 30TH SEPTEMBER, 2020**

Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	-88,97,817
Adjustments for reconcile profit (loss)	
Adjustments for finance costs	
Adjustments for Depreciation and amortization	28,61,433
Adjustments for decrease (increase) in inventories	2,14,24,980
Adjustments for decrease (increase) in trade receivables, current	
Adjustments for decrease (increase) in trade receivables, non-current	
Adjustments for decrease (increase) in other current assets	-53,85,908
Adjustments for decrease (increase) in other non-current assets	
Adjustments for other financial assets, non-current	
Adjustments for other financial assets, current	6,24,64,368
Adjustments for other bank balances	
Adjustments for increase (decrease) in trade payables, current	-5,09,65,831
Adjustments for increase (decrease) in trade payables, non-current	
Adjustments for increase (decrease) in other current liabilities	-4,06,07,737
Adjustments for increase (decrease) in other non-current liabilities	
Adjustments for depreciation and amortisation expense	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
Adjustments for provisions, current	
Adjustments for provisions, non-current	
Adjustments for other financial liabilities, current	-1,47,20,486
Adjustments for other financial liabilities, non-current	
Adjustments for unrealised foreign exchange losses gains	
Adjustments for dividend income	
Adjustments for interest income	
Adjustments for share-based payments	
Adjustments for fair value losses (gains)	
Adjustments for undistributed profits of associates	
Other adjustments for which cash effects are investing or financing cash flow	
Other adjustments to reconcile profit (loss)	
Other adjustments for non-cash items	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
Total adjustments for reconcile profit (loss)	
Net cash flows from (used in) operations	-3,38,26,998
Dividends received	
Interest paid	

Interest received	
Income taxes paid (refund)	-47,24,614
Other inflows (outflows) of cash	
Net cash flows from (used in) operating activities	-2,91,02,384
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	
Cash flows used in obtaining control of subsidiaries or other businesses	
Other cash receipts from sales of equity or debt instruments of other entities	
Other cash payments to acquire equity or debt instruments of other entities	
Other cash receipts from sales of interests in joint ventures	
Other cash payments to acquire interests in joint ventures	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
Proceeds from sales of property, plant and equipment	12,22,239
Purchase of property, plant and equipment	
Proceeds from sales of investment	34,50,760
Purchase of investment property	
Proceeds from sales of intangible assets	
Purchase of intangible assets	
Proceeds from sales of intangible assets under development	
Purchase of intangible assets under development	
Proceeds from sales of goodwill	
Purchase of goodwill	
Proceeds from biological assets other than bearer plants	
Purchase of biological assets other than bearer plants	
Proceeds from government grants	
Proceeds from sales of other long-term assets	
Purchase of other long-term assets	
Cash advances and loans made to other parties	
Cash receipts from repayment of advances and loans made to other parties	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
Dividends received	
Interest received	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
Net cash flows from (used in) investing activities	46,72,999
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	

Payments from changes in ownership interests in subsidiaries	
Proceeds from issuing shares	
Proceeds from issuing other equity instruments	
Payments to acquire or redeem entity's shares	
Payments of other equity instruments	
Proceeds from exercise of stock options	
Proceeds from issuing debentures notes bonds etc	
Proceeds from borrowings	
Increase in Non-Current Liabilities	2,14,77,272
Repayments of borrowings	-16,98,291
Payments of finance lease liabilities	
Payments of lease liabilities	
Dividends paid	
Interest paid	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
Net cash flows from (used in) financing activities	1,97,78,981
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-46,50,404
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	
Net increase (decrease) in cash and cash equivalents	
Cash and cash equivalents cash flow statement at beginning of period	55,88,482
Cash and cash equivalents cash flow statement at end of period	9,38,077
Cash on Hand	46,271
Balance with banks	8,91,806
Balance as per Statement of cash Flows	9,38,077

This is for your information and records.

Thanking You,

For SPS International Limited



Surendra Kumar Jain
(Managing Director)

DIN: 00088064

Add:Plot No. F 6-7, FIT, Sector 57,
Faridabad, Haryana-121004



SPS INTERNATIONAL LIMITED
STATEMENT OF UNAUDITED FINANCIAL RESULTS

PARTICULARS	PERIOD FROM 01-07-2020 TO 30-09-2020	PERIOD FROM 01-04-2020 TO 30-09-2020
Income from operations		
(a) Net sales/income from operations (Net)	55,82,742	68,39,089
(b) Other Operating Income	7,24,691	7,27,650
Total Income from Operations (Net)	63,07,433	75,66,739
Expenses		
(a) Cost of materials consumed	47,65,133	13,27,595
(b) Purchases of stock-in-trade	0	0
(c) Changes in inventories of finished goods, Work in Progress	0	44,50,000
(d) Employee benefits expense	4,25,661	9,63,629
(e) Depreciation and amortisation expense	8,36,662	28,61,433
(f) Other expenses(Any item	32,43,936	61,02,869
Total Expense	92,71,392	1,57,05,526
Profit / (Loss) from Operations before Other Income, Finance Costs & Exceptional Items	-29,63,959	-81,38,787
Other Income	0	0
Profit / (Loss) from Ordinary Activities before finance cost and Exceptional	-29,63,959	-81,38,787
Finance Costs	-69,308	7,59,030
Profit / (Loss) from ordinary activities after finance cost but before Exceptional Items	-30,33,267	-88,97,817
Provision for taxation	0	0
Net Profit / (Loss) for the period	-30,33,267	-88,97,817



SPS INTERNATIONAL LIMITED		
Registered Office: Plot No. F 6-7, Sector-57, FIT Faridabad-121004		
CIN : L74140HR1993PLC031900 Email: Website: www.spsintl.co.in		
'Statement of Assets and Liabilities for the Quarter & Half Year ended 30th September, 2020'		
		Rs. In Lakhs
Particulars	As at 30-09-2020	As at 30-09-2019
ASSETS		
Assets		
1. Non-current assets		
Property, plant and equipment	2,68,95,514	3,08,20,747
Capital work-in-progress	0	0
Investment property	0	0
Goodwill	0	0
Other intangible assets	4,42,321	6,48,990
Intangible assets under development	0	0
Biological assets other than bearer plants	0	0
Investments accounted for using equity method	0	0
Non-current financial assets	2,73,37,835	3,14,69,737
Non-current investments	0	34,50,760
Trade receivables, non-current	0	
Loans, non-current	0	59,80,618
Other non-current financial assets	0	
Total non-current financial assets	0	94,31,378
Deferred tax assets (net)	0	0
Other non-current assets	0	0
Total non-current assets	2,73,37,835	4,09,01,115
2. Current assets		
Inventories	70,50,000	6,95,14,368
Current financial asset		
Current investments	0	
Trade receivables, current	4,05,18,384	1,28,21,621
Cash and cash equivalents	9,38,077	55,88,482
Bank balance other than cash and cash equivalents		
Loans, current		
Other current financial assets	31,48,000	5,22,69,743
Total current financial assets	4,46,04,461	7,06,79,846
Current tax assets (net)	53,51,430	47,24,614
Other current assets	21,70,334	21,35,855
Total current assets	5,91,76,225	14,70,54,684
3. Non-current assets classified as held for sale	0	0
4. Regulatory deferral account debit balances and related deferred tax Assets	0	0
Total assets	8,65,14,060	18,79,55,799
1. Equity		
Equity attributable to owners of parent	0	0



Equity share capital	0	0
Other equity	0	0
Total equity attributable to owners of parent	0	0
Non-controlling interest	0	0
Total equity	6,21,96,113	8,24,57,842
2. Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current	0	0
Trade payables, non-current	0	0
Other non-current financial liabilities	1,25,67,977	0
Total non-current financial liabilities	1,25,67,977	
Provisions, non-current	0	0
Deferred tax liabilities (net)	17,93,778	22,69,906
Deferred government grants, Non-current	0	0
Other non-current liabilities	0	0
Total non-current liabilities	1,43,61,755	22,69,906
Current liabilities		
Current financial liabilities		
Borrowings, current	74,19,432	91,17,723
Trade payables, current	22,34,370	5,32,00,201
Other current financial liabilities	0	0
Total current financial liabilities	96,53,801	6,23,17,924
Other current liabilities	1,86,280	4,08,60,435
Provisions, current	1,16,111	49,692
Current tax liabilities (Net)	0	0
Deferred government grants, Current	0	0
Total current liabilities	99,56,192	10,32,28,051
Liabilities directly associated with assets in disposal group classified as held for sale	0	0
Regulatory deferral account credit balances and related deferred tax liability	0	0
Total liabilities	2,43,17,947	10,54,97,957
Total equity and liabilities	8,65,14,060	18,79,55,799

This is for your information and records.

Thanking You,
For SPS International Limited



Surendra Kumar Jain
(Managing Director)

DIN: 00088064

Add: Plot No. F 6-7, FIT, Sector 57,
Faridabad, Haryana-121004





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UNDERTAKING FOR STATEMENT OF DEVIATION/VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT (QIP) ETC

This is to inform that the Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 is not applicable for the quarter ending on 30th September 2020 as the Company has not raised funds by way of Public issue, right issue, preferential issue, Qualified Institutions Placement (QIP) in the said Quarter. Therefore the circular issued by SEBI vide no CIR/CFD/CMD1/162/2019 dated 24th December 2019, describing the format on Statement of Deviation or variation in utilization of Funds raised by way of such issue is also not applicable to the Company.

SPS International Limited

S.K. Jain

(Chairman and Managing Director)

DIN:00088064

Address: F 6-7, Sector-57, FIT Faridabad-121004

