



SPS INTERNATIONAL LIMITED

CIN: L74140HR1993PLC031900

Registered Office: 15/1, Ground Floor, Main Mathura Road, Faridabad, Haryana-121003

Email: info@spsintl.co.in; Website: www.spsintl.co.in;

Phones: 0129-7117719

Date: 06/05/2024

**To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001**

Scrip Code: 530177

ISIN: INE758B01013

Subject: Outcome of meeting of the Board of Directors of SPS International Limited (“the Company”) held on Monday, 06th May 2024 in terms of Regulation 30 of SEBI (Listing Obligation And Disclosure Requirement), 2015 (“Listing Regulations”)

Dear Sir,

With reference to the above-captioned subjects and in terms of provisions of Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we wish to inform to your good office that the Board of Directors of the Company in their meeting held on Monday, the 06th day of May 2024 at 13:00 p.m. at the Registered Office of the Company at Plot No. 15/1, Ground Floor, Main Mathura Road, Faridabad, Haryana-121003 through Video Conferencing considered, approved and took on record the Audited Financial Results of the Company for the Quarter ended/ Year ended as on 31st March 2024.

The meeting of the Board of Directors was commenced at 13:00 P.M. and concluded with a vote of thanks at 13:45 P.M. The aforesaid information is also available on the website of the Company at www.spsintl.co.in.

Kindly take the same on your records.

**Thanking you,
For SPS International Limited**

**Saurabh Gupta
(Company Secretary & Compliance Officer)
M.No. A36879**

Enclosed:

- 1) Audited Financial Results
- 2) Statement of Assets and Liabilities
- 3) Cash Flow Statement
- 4) Audit Report
- 5) Management declaration on Un-modified opinion



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STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024
(Rs. in Lacs)

Particulars	Quarter Ended			Year ended	
	31/03/2024 (Audited)	31/12/2023 (Unaudited)	31/03/2023 (Audited)	31/03/2024 (Audited)	31/03/2023 (Audited)
I. Revenue from Operations	-	-	-	-	-
Interest Income	0.01	0.01	1.58	2.78	1.78
Total Revenue from Operations	0.01	0.01	1.58	2.78	1.78
Other Income	-	-	1.08	-	12.06
Total Income	0.01	0.01	2.66	2.78	13.85
II. Expenses					
(i) Cost of material consumed	-	-	-	-	-
(ii) Purchases of Stock in Trade	-	-	-	-	-
(iii) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
(iv) Employee Benefits Expenses	0.40	0.43	0.43	1.75	1.49
(v) Finance Cost	-	-	-	-	-
(v) Depreciation and Amortization Expense	0.11	0.11	0.12	0.43	0.24
(vi) Other Expenses	11.04	7.94	9.59	36.33	23.72
Total Expenses	11.60	8.48	10.14	38.51	25.44
III. Profit/(Loss) before exceptional items and tax (I-II)	(11.59)	(8.47)	(7.48)	(35.72)	(11.60)
IV. Exceptional items	0.00	0.00	0.00	0.00	0.00
V. Profit/(Loss) before Tax (III-IV)	(11.59)	(8.47)	(7.48)	(35.72)	(11.60)
VI. Tax Expense:					
(i) Current Tax	-	-	-	-	-
(ii) Deferred Tax (Net)	-	-	-	-	0
(iii) Provision for taxation	-	-	-	-	-
VII. Net Profit/(Loss) for the period (V-VI)	(11.59)	(8.47)	(7.48)	(35.72)	(11.60)
VIII. Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss					
(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)	(11.59)	(8.47)	(7.48)	(35.72)	(11.60)
IX. Total Comprehensive income (VII+VIII)	423.79	423.79	423.79	423.79	423.79
X. Paid-up Equity Share Capital Equity Shares of Face Value Rs. 10/-					
XI. Reserves as at 31st March					
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-					
(a) Basic	(0.27)	(0.20)	(0.18)	(0.84)	(0.27)
(b) Diluted	(0.27)	(0.20)	(0.18)	(0.84)	(0.27)

Notes:

- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.
- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 6th May 2024. The Statutory Auditor of the Company have provided the auditor's report for the same.
- Figures of 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 2017

Date: 6th May, 2024

Place: Faridabad

For SPS International Limited

For SPS International Limited

Rahul Jain

Chairman & Mg. Director

Rahul Jain
(Managing Director)

DIN: 00442109

SPS INTERNATIONAL LIMITED

Regd Office : Plot No. 15/1, Ground Floor Main Mathura Road Faridabad, Haryana-121003

CIN: L74140HR1993PLC031900

BALANCE SHEET AS AT 31st March 2024

S. No.	Particulars	Note No.	Audited Amount (Rs. in Laes) as at 31.03.2024	Audited Amount (Rs. in Laes) as at 31.03.2023
	ASSETS			
1)	Non-current assets			
	(a) Property, Plant and Equipment	2	2.59	3.02
	(b) Right of Use Asset		-	-
	(c) Intangible assets	3	-	-
	(d) Financial Assets			
	(i) Investments	4	50.01	-
	(ii) Trade receivables	5	-	-
	(iii) Loans	6	-	-
	(iv) Others	7	9.15	9.15
	(e) Other non-current assets	8	0.02	-
2)	Current assets			
	(a) Inventories	8	-	-
	(b) Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivables		-	-
	(iii) Cash and cash equivalents	9	-	-
	(iv) Bank balances other than (iii) above	10	271.70	358.69
	(v) Loans		-	-
	(vi) Others	11	35.80	32.95
	(c) Current Tax Assets (Net)	12	0.28	0.31
	(d) Other current assets	13	-	0.10
	Total Assets		369.54	404.23
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	14	423.79	423.79
	(b) Other Equity	15	-58.37	-22.68
	LIABILITIES			
1)	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	16	-	-
	(ii) Trade payables	17	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		-	-
	(b) Provisions		-	-
	(c) Deferred tax liabilities (Net)	18	-	-
	(d) Other non-current liabilities	19	-	0.02
	(e) Other non-current liabilities	20	-	-
2)	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	21	-	-
	(ii) Trade payables	22	1.53	1.31
	(iii) Other financial liabilities (other than those specified in item (c))	23	-	-
	(b) Other current liabilities	24	2.60	1.79
	(c) Provisions	25	-	-
	(d) Current Tax Liabilities (Net)	26	-	-
	Total Equity and Liabilities		369.54	404.23

"The Schedules referred to above form an integral part of the Balance Sheet. This is the Balance sheet referred to in our report of even date.

For and on Behalf of Board Of Directors

SPS International Limited

For SPS International Limited

Rahul Jain

Rahul Jain

Chairman & Mg. Director

Managing Director

DIN: 00442109

Date: 6th May, 2024

Place: Faridabad



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Cash Flow Statement for the Year ended 31st March 2024

Particulars	Audited Year Ended 31.03.2024 Amount in (₹)	Audited Year Ended 31.03.2023 Amount in (₹)
A. Cash Flow from Operating activities:		
Net profit before Tax & Extraordinary items	(36)	(12)
Adjustments for:		
Provision for Gratuity	-	-
Loss on Sale of Fixed Assets	-	-
Depreciation	0	0.24
Interest received	(2)	(2)
Interest Expense	-	-
Bad Debts Written off	-	1
Fixed assets written off	-	-
Gratuity paid	-	-
Profit on sale of Assets	-	-
Misc Balances Written Off	-	-
Operating profit before Working Capital Change	(37)	(12)
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	-	100
(Increase) / Decrease in Inventories	-	-
Increase / (Decrease) in Sundry Creditors	0	1
(Increase) / Decrease in Other Current Assets	0	142
Increase / (Decrease) in Current Liability (Short Term Provisions)	-	-
Increase / (Decrease) in Current Liability (Short Term Borrowings)	-	-
(Increase) / Decrease in Other Financial Assets (Current Assets)	-	1
(Increase) / Decrease in Current Tax Assets	(3)	2
Increase / (Decrease) in Other Current Liability	1	2
Cash Generated from Operation	(39)	230
Income Taxes paid	(39)	-
Cash flow before extraordinary items	(39)	230
Net Cash Generated from Operating Activities (A)		230
B. Cash Flow from Investing activities:		
Purchase of Fixed Assets	-	3
Purchase of Intangible Assets	-	-
Sale of Fixed Asset	-	-
Purchase of Investments	(50)	-
Interest received	2	2
Security Deposits	-	1
Increase in ROU Asset	-	-
Net Cash Generated from Investing Activities (B)	(48)	(0)
C. Cash Flow from Financing activities:		
Proceeds from Long Term Borrowings	-	-
Repayment of Long-Term Borrowings	-	-
Repayment of Financial interest	-	-
Increase in Share Capital	-	101
Increase in Lease Liability	-	-
Net Cash Generated from Financial Activities (C)	-	101
Net increase / (Decrease) in Cash & Cash equivalents	(87)	330
Cash & Cash equivalents at the beginning of the period	359	28
Cash & Cash equivalents at end of the period	272	359

For and on behalf of the Board Of Directors

For SPS International Limited

Rahul Jain
(Chairman and Managing Director)

DIN: 00442109

Date: 6th May, 2024
Place: Faridabad



JAIN JAIN AND ASSOCIATES

Chartered Accountants

Auditor's Report on Quarterly Financial Results and Year to Date 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
SPS INTERNATIONAL LIMITED
Plot No. 15/1, Ground Floor,
Main Mathura Road, Faridabad,
Haryana, 121003.

We have audited the quarterly financial results of SPS International Limited for the quarter ended 31st March, 2024 and the year to date results for the period 01st April, 2023 to 31st March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- ii. and give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 01st April, 2023 to 31st March, 2024.

**For Jain Jain & Associates
Chartered Accountants**


Yogesh Kumar Jain
Partner
M.No.: 087822
FRN: 009094N
Place: New Delhi
Dated: May 06,2024
UDIN: 24087822BKFFZB3638





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Date: 06/05/2024

To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 530177

ISIN: INE758B01013

Subject: Management Declaration on Un-modified Audit Report

Dear Sir/Ma'am,

Pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended by Notification No. SEBI/LADNRO/GN/2016-171001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, issued by the Securities and Exchange Board of India (SEBI) it is hereby declared that the Auditors of the company Jain Jain & Associates (FRN: 009094N), Chartered Accountants have issued the Audit Reports for the Financial statements as prepared under the Companies Act, 2013 and Financial Results as prepared under SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015 for the Quarter ended as well as year ended as on 31st March 2024 with unmodified opinion.

Kindly take the same on your records.

For SPS International Limited

for SPS International Limited

Rahul Jain

Managing Director

DIN: 00442109

Chairman & Mg. Director