



SPS International Ltd.

(Where delivering quality is way of life)

CIN No. L74140HR1993PLC031900

197, Sector - 68, IMT
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: 29/05/2019

To,
The BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 530177

Subject: Outcome of Board Meeting held on 29th May, 2019

Dear Sirs,

This is to inform you that the Board of Directors of **SPS International Limited** in their meeting held today i.e. **29th May, 2019** considered, approved and took on record the Audited Financial Results of the Company along with Audit report for the quarter & Half year ended on 31st March, 2019 pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

The meeting of the Board Commenced at 03:00 P.M and concluded at 3:30 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. 197, Sector 68,
I.M.T, Faridabad, Haryana-121004



Enclosed:

1. Audited Financial Results
2. Statement of Asset & Liability
3. Audit Report
4. Management declaration on Un-modified opinion

OFFICE : A-112, 1ST FLOOR, DDA SHEDS, OKHLA INDUSTRIAL AREA, PHASE - II, NEW DELHI - 110020
WORKS : 111, SECTOR - 68, IMT FARIDABAD - 121004 (HR)

Name of the Company	SPS INTERNATIONAL LIMITED				
Registered Office	Plot No. 197, Sector-68, Faridabad, Haryana-121004				
CIN:	L74140HR1993PLC031900				
Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2019					
	(Rs. in Lacs)				
	Quarter ended			Year Ended	
Particulars	(31/03/2019)	(31/12/2018)**	(31/03/2018)	(31/03/2019)	(31/03/2018)
I. Revenue from Operations	803.87	2138.81	303.07	4,372.44	948.73
II. Other Income	51.49	109.06	31.22	332.34	191.79
III. Total Revenue (I+II)	855.36	2247.87	334.29	4,704.78	1,140.52
IV. Expenses					
(a) Cost of Materials consumed	540.56	1,623.40	216.83	3,116.95	631.53
(b) Purchase of stock-in-trade	-	-	(23.91)	-	20.51
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(232.81)	21.89	(164.44)	(202.08)	(107.78)
(d) Employee benefits expense	59.62	57.40	36.29	180.89	156.95
(e) Finance cost	4.22	3.38	2.87	12.34	7.93
(f) Depreciation and amortisation expense	13.38	17.06	(6.18)	55.92	26.30
(g) Other expenses	446.75	392.29	83.08	1,261.17	370.56
Total Expenses	831.73	2,115.42	144.54	4,425.19	1,106.00
V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	23.64	132.45	189.75	279.59	34.52
VI. Exceptional items	-	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	23.64	132.45	189.75	279.59	34.52
VIII. Extraordinary Items	-	-	-	-	-
IX. Net Profit/(Loss) before Tax (VII-VIII)	23.64	132.45	189.75	279.59	34.52
X. Tax Expense:					
1. Current Tax	10.16	33.11	-	74.15	0.69
2. Deferred Tax	4.64	-	-	4.64	0.12
XI. Net Profit/(Loss) for the period from continuing operation (IX-X)	8.84	99.34	189.75	200.80	33.71
XII. Net Profit/(Loss) for the period from discontinuing operation	-	-	-	-	-
XIII. Tax expense from discontinuing operations	-	-	-	-	-
XIV. Net Profit/(Loss) for the discontinuing operations after Tax (XII-XIII)	-	-	-	-	-
XV. Net Profit (Loss) for the period (XI + XIV)	8.84	99.34	189.75	200.80	33.71
XVI. Earnings Per Equity Share					
(a) Basic	0.27	3.08	5.88	6.22	1.04
(b) Diluted	0.27	3.08	5.88	6.22	1.04
Paid up equity share capital of the Share shall be indicated	322.59	322.59	322.59	322.59	322.59
Face Value (Rs)	10.00	10.00	10.00	10.00	10.00



81 *Par*

Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				448.26	243.60
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**31st December, 2018 figures are unaudited.

Notes:

1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.

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 29th May 2019. The Statutory Auditor of the Company have provided Audit Report for the same.

3- Figures of last quarter are the balancing figures between audited figures in the respect of full financial year and the published year-to-date figures upto the third quarter of the current financial year.

Dated : 29th May 2019

Place : Faridabad

**On Behalf of the Board
For SPS International Limited**





**Surendra Kumar Jain
Managing Director
DIN: 00088064**



Audited Statement of Assets and Liabilities		
Particulars	As at 31-03-2019	As at 31-03-2018
A. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	397.64	180.95
(b) Capital work-in-progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	5.34	5.83
(f) Intangible assets under development	-	-
Non-current financial assets	-	-
(a) Non Current Investments	34.51	30.70
(b) Trade receivables, non-current	-	-
(c) Loans, non-current	52.53	33.32
(d) Other non-current financial assets	-	1.26
Total non-current financial assets	490.02	252.06
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Sub-total non-current assets	-	-
2 Current assets		
Inventories	411.84	209.76
Current financial assets	-	-
(a) Current Investments	-	-
(b) Trade receivables, current	237.50	280.90
(c) Cash and cash equivalents	11.32	4.84
(d) Bank Balance other than cash and cash equivalents	-	-
(e) Loans, current	-	-
(f) Other current financial assets	147.78	19.01
Total current financial assets	-	-
Current tax assets (net)	65.03	34.60
Other current assets	6.31	62.81
Sub-total-Current assets	879.78	611.91
Total-Assets	1,369.80	863.98
A EQUITY AND LIABILITIES		
1 Equity		
parent		
Equity share capital	322.59	322.59
Other Equity	448.26	243.60
Total equity attributable to owners of parent		
Non controlling interest		
Total Equity	770.85	566.19
Liabilities		
Non-current liabilities		
(a) Financial liabilities		



i. Borrowings	1.45	3.21
ii. Other financial liabilities		
(b) Provisions	68.98	
(b) Defererd Tax Liabilities	22.69	18.06
Sub-total-Non-current-liabilities	93.12	21.27
5. Current Liabilities		
i. Financial Liabilities		
(a) Short-term borrowings	150.77	66.70
(b) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises	280.00	147.05
(c) Other Financial liabilities	2.07	3.70
ii. Other current liabilities	69.39	49.15
iii. Provisions	3.60	9.92
Sub-total-Current liabilities	505.83	276.52
TOTAL-EQUITY AND LIABILITIES	1,369.80	863.98
*Applicable in the case of consolidated statement of assets and liabilities	<i>on Behalf of the Board</i> For SPS INTERNATIONAL LIMITED	
Notes: Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.		 Surendra Kumar Jain Managing Director DIN: 00088064



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
SPS International Limited
Plot No. 197, Sector-68, Faridabad, Haryana- 121004

We have audited the quarterly financial results of **SPS International Limited** for the quarter ended 31st March, 2019 and the year to date results for the period 01st April, 2018 to 31st March, 2019, 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 there under; 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:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- Give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2019 as well as the year to date results for the period from 01st April, 2018 to 31st March, 2019.

For DSRV and Co LLP
Chartered Accountants

Dinesh Kumar Agarwal
M. No.- 085714
FRN: 006993N

Place: FARIDABAD
Date: 29.05.2019

Formerly known as Dinesh Mohan & Co.



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Management Declaration on Un-modified Audit Report

Pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended by Notification No. SEBI/LAD-NRO/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, DSRV & Co LLP [FRN: 006993N], 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 ended 31, March 2019 with unmodified opinion.

Kindly take the same on your records

Thanking you,

For SPS International Limited


Surendra Kumar Jain
Managing Director

DIN: 00088064

Off. Address: Plot No. 197, Sector-68,
Faridabad, Haryana-121004



Dated 29th May 2019