

Date: 14.08.2024

To,
BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai – 400 001.

Dear Sirs,

Sub: Intimation of Un-audited Financial Results for the first quarter and three months period ended 30.06.2024 in compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: SSPDL LIMITED – 530821.

We are herewith submitting the un-audited standalone and consolidated financial results of our Company, for the first quarter and three months period ended 30th June, 2024, which were duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14.08.2024. Also, please find enclosed the Limited Review Report of the statutory auditors of the Company on above said results.

The above said Board Meeting commenced at 12.00.P.M. and concluded at 2.50 P.M.

You are requested to take on record and acknowledge the receipt of the same.

Thanking you.

Yours faithfully,
for SSPDL LIMITED

PRAKASH CHALLA
CHAIRMAN AND MANAGING DIRECTOR

Encl.: As above.



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
UNAUDITED STANDALONE FINANCIAL RESULTS**

TO

The Board of Directors of
SSPDL LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SSPDL LIMITED ("Company")**, having its registered office at 3rd floor, Serene Towers, 8-2-623/A, Road no.10, Banjara Hills, Hyderabad-500034, Telangana, for the quarter ended June 30, 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended.

2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement 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. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KARVY & CO

Chartered Accountants

(Firm Registration No .001757S)

AJAYKUMAR KOSARAJU

Partner

M.No. 021989

UDIN: 24021989BKFZVB9852



Place: Hyderabad

Date: 14th Aug, 2024.

SSPDL LIMITED

Regd. Office : 3rd Floor, Serene Towers, 8-2-623/A, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024
 CIN : L70100TG1994PLC018540 Email : investors@sspdl.com Website : www.sspdl.com

Phone : 040-6663 7560 (₹ in Lakhs)


Sl. No.	Particulars	For the Quarter Ended			For the
		30-06-2024	31-03-2024	30-06-2023	Year Ended
		Unaudited	Unaudited	Unaudited	31-03-2024
				Audited	
1	Revenue:				
	a) Revenue from Operations	58.86	76.47	975.45	1,949.98
	b) Other Income	1.21	52.99	15.93	708.17
	Total Revenue	60.07	129.46	991.38	2,658.15
2	Expenses:				
	a) Cost of materials consumed / works cost	77.34	(16.77)	130.98	288.23
	b) Purchase of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	(75.27)	101.05	893.52	1,877.57
	d) Employee benefits expense	49.25	55.10	34.38	216.86
	e) Finance costs	49.88	52.60	1.20	180.69
	f) Depreciation and amortisation expense	3.64	4.87	4.96	19.61
	g) Other expense (Refer Note No-3)	45.86	184.07	43.07	356.35
	Total Expenses	150.70	380.92	1,108.11	2,939.31
3	Profit/(loss) before exceptional items and tax (1-2)	(90.63)	(251.46)	(116.73)	(281.16)
4	Exceptional items	-	-	-	-
5	Profit/(loss) for the period from continuing operations (3-4)	(90.63)	(251.46)	(116.73)	(281.16)
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	-	-	-
6	Tax expense:	-	-	-	-
7	Profit/(Loss) from Continuing Operations after Tax (5-6)	(90.63)	(251.46)	(116.73)	(281.16)
	Profit From Discontinued operations	-	-	-	-
	Tax expense of Discontinued operations	-	-	-	-
8	Net Profit/(Loss) From Discontinued operations for the period	-	-	-	-
9	Net Profit/(Loss) for the period (7±8)	(90.63)	(251.46)	(116.73)	(281.16)
	Other Comprehensive Income	-	-	-	-
10	Total Comprehensive Income for the period	(90.63)	(251.46)	(116.73)	(281.16)
11	Paid-up equity share capital (Face value per share ₹10/-)	1,292.93	1,292.93	1,292.93	1,292.93
12	Other Equity	-	-	-	(1,343.44)
13	Earnings Per Share (EPS in Rs.) (Face Value of Rs. 10/- per share)				
	(a) Basic	(0.70)	(1.94)	(0.90)	(2.17)
	(b) Diluted	(0.70)	(1.94)	(0.90)	(2.17)

Notes:

- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meeting held on 14th of August, 2024 and the financial results for the quarter ended June 30, 2024 have been reviewed by the Statutory Auditors of the Company.
- Since the Company has only one Segment i.e., Property Development, separate disclosure on segment reporting as per IND AS -108 issued by the ICAI is not required.
- Figures for the Previous Period/Year have been regrouped and/or reclassified wherever considered necessary.

Place: Hyderabad
Date : 14-08-2024

For SSPDL LIMITED


PRAKASH CHALLA
 CHAIRMAN AND MANAGING DIRECTOR
 (DIN 02257638)





**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED
CONSOLIDATED FINANCIAL RESULTS**

TO

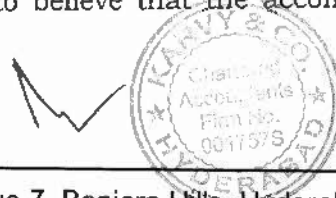
The Board of Directors of
SSPDL LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial results of **SSPDL LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associate, for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation')
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the Results of the following Entities:

Name of the Company	Relationship
SSPDL Infratech Private Limited	Wholly Owned Subsidiary
Northwood Properties India Private Limited	Associate


5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below nothing has come to our attention that causes us to believe that the accompanying Statement.



prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matters.

For KARVY & CO
Chartered Accountants
(Firm Registration No .001757S)


AJAY KUMAR KOSARAJU
Partner
M.No. 021989
UDIN: 24021989BKFZVC3615



Place: Hyderabad
Date: 14th Aug, 2024.

SSPDL LIMITED

Regd. Office : 3rd Floor, Serene Towers, 8-2-623/A, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

CIN : L70100TG1994PLC018540 Email : investors@sspdl.com Website : www.sspdl.com

Phone : 040-6663 7560

Sl. No.	Particulars	For the Quarter Ended			For the
		30-06-2024	31-03-2024	30-06-2023	Year Ended
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue:				
	a) Revenue from Operations	58.86	76.47	975.45	1,949.98
	b) Other Income	1.21	52.99	15.93	708.07
	Total Revenue	60.07	129.46	991.38	2,658.05
2	Expenses:				
	a) Cost of materials consumed / works cost	77.34	(16.90)	130.98	288.23
	b) Purchase of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	(75.27)	101.05	893.52	1,877.57
	d) Employee benefits expense	49.25	55.11	34.84	218.90
	e) Finance costs	49.88	52.60	1.20	180.69
	f) Depreciation and amortisation expense	3.64	4.87	4.96	19.61
	g) Other expense	59.38	184.29	43.15	356.80
	Total Expenses	164.22	381.02	1,108.65	2,941.80
3	Profit/(loss) before exceptional items, tax and Share in Profit/(loss) of an Associates (1-2)	(104.15)	(251.56)	(117.27)	(283.75)
4	Add : Share of Profit/(Loss) of Associates	-	-	-	-
5	Profit/(loss) before exceptional items and tax (3-4)	(104.15)	(251.56)	(117.27)	(283.75)
6	Exceptional items	-	-	-	-
7	Profit/(loss) for the period before Tax (5-6)	(104.15)	(251.56)	(117.27)	(283.75)
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	-	-	-
8	Tax expense:	-	-	-	-
9	Net Profit/(Loss) for the period from continuing operations (7-8)	(104.15)	(251.56)	(117.27)	(283.75)
10	Discontinued operations				
	Profit from discontinued operations before tax	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-
	Net Profit/(Loss) for the period from discontinued operations	-	-	-	-
11	Net Profit/(Loss) for the period	(104.15)	(251.56)	(117.27)	(283.75)
	Other comprehensive income, (net of tax)	-	-	-	-
12	Total comprehensive income for the period	(104.15)	(251.56)	(117.27)	(283.75)
13	Net Profit attributable to:				
	- Owners	(104.15)	(251.56)	(117.27)	(283.75)
	- Non-controlling interests	-	-	-	-
	Other comprehensive income attributable to:				
	- Owners	-	-	-	-
	- Non-controlling interests	-	-	-	-
	Total comprehensive income attributable to:				
	- Owners	(104.15)	(251.56)	(117.27)	(283.75)
	- Non-controlling interests	-	-	-	-
14	Paid-up equity share capital (Face value per share ₹10/-)	1,292.93	1,292.93	1,292.93	1,292.93
15	Earnings per share (not annualised) for continuing operations				
	(a) Basic	(0.81)	(1.95)	(0.91)	(2.19)
	(b) Diluted	(0.81)	(1.95)	(0.91)	(2.19)
16	Earnings per share (not annualised) for discontinued operations				
	(a) Basic	-	-	-	-
	(b) Diluted	-	-	-	-
17	Other Equity				(896.05)

See accompanying note to the financial results.

Notes:

- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meeting held on 14th of August, 2024 and the financial results for the quarter ended June 30, 2024 have been reviewed by the Statutory Auditors of the Company.
- Since the Company has only one Segment i.e., Property Development, separate disclosure on segment reporting as per IND AS -108 issued by the ICAI is not required.
- Figures for the Previous Period/Year have been regrouped and/or reclassified wherever considered necessary.

Place: Hyderabad

Date : 14-08-2024

For SSPDL LIMITED

PRAKASH CHALLA
CHAIRMAN AND MANAGING DIRECTOR
 (DIN 02257638)

