



May 29, 2024

BSE LIMITED
Department of Corporate Affairs
PhirozeJeejeebhoy Tower
Dalal Street
Mumbai-400001

Dear Sir/Madam,

Scrip Code: **517166**

Sub: **Outcome of Board Meeting to consider and approve Audited Financial Results for the Quarter and Year ended 31st March 2024**

Ref: **BSE Notice No. 20230315-41 dated 15 Mar 2023**

Pursuant to Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and pursuant to BSE Notice No. 20230315-41 dated 15th March 2023, we wish to inform that the Board of Directors of the Company at its Meeting held today i.e., May 29, 2024 has inter-alia approved the following:-

1. Pursuant to the recommendations of the Audit Committee, the Board of Directors approved the Audited Financials Results as per Indian Accounting Standards (INDAS) for the Quarter and Financial Year ended 31st March 2024. (Copy enclosed herewith).
2. The Board took note of the Statutory Auditors' Report on the Audited Financials Results of the Company for the Quarter and Financial Year ended 31st March 2024. (Copy enclosed herewith).
3. Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - Standalone (enclosed herewith)

The Meeting of Board of Directors commenced today at 11:30 A.M and concluded at 6:15 P.M

This is for your kind information and records.

Thanking You,
Yours faithfully

For SPEL SEMICONDUCTOR LIMITED

SANKARANARAYANAN SIVARAMAN (FCS 2918)
COMPANY SECRETARY



Independent Auditor's Report on Standalone Quarterly Financial Results and Year to Date results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of **SPEL Semiconductor Limited**
Report on the Audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying standalone quarterly financial results of SPEL Semiconductor Limited (the company) for the quarter ended 31st March 2024 and the year-to-date results for the period from 1st 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, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial 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; and
- ii. give a true and fair view *subject to matters specified in Basis for Qualified Opinion paragraph* in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income (loss) and other financial information for the quarter ended 31st March 2024 (date of the quarter end) as well as the year-to-date results for the period from 1st April 2023 to 31st March 2024

Basis for Qualified Opinion:

i) Attention is drawn to Note 2.2 of the accompanying statement where in the Company has incurred the losses and generated negative cash flows during the period under review and in earlier years. The above indicates that a material uncertainty exists that may cast significant doubt on Company's ability to continue as a going concern. Pending resolution of the above uncertainty, the Company has prepared the aforesaid statement on going concern basis.



Hence it is qualified by us in the basis for qualification section of our report on the standalone financial results.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the standalone financial results.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



VENKATESH & CO
Chartered Accountants

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

for Venkatesh & Co

Chartered Accountants

FRN: 04636S

VIJAYA RAGHAVAN
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CA Dasaraty V

Partner

M No: 026336

ICAI UDIN: 24026336BKCZJE5902

Chennai, 29th May 2024

Annexure I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) Submitted along-with Annual Audited Financial Results – Standalone

| Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016] | | | | |
|--|----------------|---|---|---|
| I. | Sl. No. | Particulars | Audited Figures (as reported before adjusting for qualifications) (Rs. In Lakhs) | Adjusted Figures (audited figures after adjusting for qualifications) (Rs. In Lakhs) |
| | 1. | Turnover / Total income | 1,351.30 | 1,351.30 |
| | 2. | Total Expenditure | 2,988.26 | 2,988.26 |
| | 3. | Net Profit/(Loss) | (1,636.96) | (1,636.96) |
| | 4. | Earnings Per Share | (3.64) | (3.64) |
| | 5. | Total Assets | 14,577.79 | 14,577.79 |
| | 6. | Total Liabilities | 11,269.74 | 11,269.74 |
| | 7. | Net Worth | 3,308.05 | 3,308.05 |
| | 8. | Any other financial item(s) (as felt appropriate by the management) | - | - |

II. Audit Qualification (Qualification 1)

| |
|--|
| <p>A. Details of Audit Qualification: <i>Attention is drawn to Note 2.2 of the accompanying statement where in the Company has incurred the losses and generated negative cash flows during the period under review and in earlier years. The above indicates that a material uncertainty exists that may cast significant doubt on Company's ability to continue as a going concern. Pending resolution of the above uncertainty, the Company has prepared the aforesaid statement on going concern basis.</i></p> |
| <p>B. Type of Audit Qualification: Qualified Opinion</p> |
| <p>C. Frequency of qualification: Repetitive</p> |

| |
|---|
| <p>D. For Audit Qualification(s) where the impact is quantified by the auditor, Management views: The company has informed that they are taking active steps to secure funds for further infusing to minimize the expenses and for Capacity expansion project through Lease rental discount loan and Terms loans. They plan to avail Rs.17.5Cr loan as additional 37.5Cr will be available in the form of Grants from Government of India and Government of Tamilnadu if the Rs.12.5Cr investment threshold is met by the Company.</p> |
| <p>E. For Audit Qualification(s) where the impact is not quantified by the auditor: NA</p> |
| <p>(i) Management's estimation on the impact of audit qualification: NA</p> |
| <p>(ii) If management is unable to estimate the impact, reasons for the same: NA</p> |
| <p>(iii) Auditors' Comments on (i) or (ii) above: Not Applicable</p> |

III. Signatories:

- Whole Time Director

P Balamurugan
DIN: 07480881

:

- Statutory Auditor

CA Dasaraty V
Partner
M No: 026336

Venkatesh & Co.,
Chartered Accountants
FRN: 04636S

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Chennai., 29th May 2024

SPEL Semiconductor Limited
5, CMDA Industrial Estate, M.M.Nagar-603 209, Chennai, India
CIN: L32201TN1984PLC011434

Annexure I - Balance Sheet as on 31st Mar, 2024


(₹ in lakhs)

| Particulars | Notes | 31.03.24 | 31.03.23 |
|--|-------|------------------|------------------|
| Assets | | | |
| A) Non-Current Assets | | | |
| a) Property, Plant and Equipment and Intangible assets | | | |
| --- (i) Property, Plant and Equipment | 1.1 | 25,66.01 | 28,70.26 |
| --- (ii) Intangible assets | | - | - |
| b) Investment Property | 1.2 | 48,96.42 | 48,96.42 |
| c) Financial Assets | | | |
| --- (i) Others | 1.3 | 56.57 | 56.57 |
| Total Non Current Assets | | 75,19.00 | 78,23.25 |
| B) Current Assets | | | |
| a) Inventories | 1.4 | 37,25.31 | 50,57.48 |
| b) Financial Assets | | | |
| --- (i) Trade Receivables | 1.5 | 1,17.32 | 1,85.26 |
| --- (ii) Cash and Cash Equivalents | 1.6 | 0.32 | 0.41 |
| --- (iii) Others | 1.7 | 6.21 | 0.00 |
| c) Other Current Assets | 1.8 | 1,02.03 | 2,12.21 |
| d) Assets held for sale | 1.9 | 30,79.81 | 30,79.81 |
| Total Current Assets | | 70,31.00 | 85,35.18 |
| Total Assets | | 145,50.00 | 163,58.42 |
| EQUITY & LIABILITIES | | | |
| A) Equity | | | |
| a) Equity Share Capital | 2.1 | 46,13.25 | 46,13.25 |
| b) Other Equity | 2.2 | (13,05.20) | 3,39.74 |
| Total Equity | | 33,08.05 | 49,53.00 |
| B) Liabilities | | | |
| Non - Current Liabilities | | | |
| a) Financial Liabilities | | | |
| --- (i) Borrowings | 2.3 | 20,36.50 | 19,09.48 |
| --- (ii) Others | 2.4 | 1,17.24 | 1,08.63 |
| b) Provisions | 2.5 | 98.13 | 1,69.63 |
| c) Deferred tax liabilities (Net) | 2.6 | 20,55.42 | 20,13.64 |
| d) Other non-current liabilities | 2.7 | 82.76 | 91.37 |
| Total Non - Current Liabilities | | 43,90.05 | 42,92.75 |
| Current Liabilities | | | |
| a) Financial Liabilities | | | |
| --- (i) Borrowings | 2.8 | 7,53.54 | 6,21.24 |
| --- (ii) Trade Payables | | | |
| Total outstanding dues of MSME | 2.9 | 1.30 | 1.99 |
| Total outstanding dues of creditors other than MSME | | 4,49.56 | 6,38.47 |
| --- (iii) Others | 2.10 | 1,30.57 | 1,00.82 |
| b) Other Current Liabilities | 2.11 | 53,69.44 | 56,16.47 |

| | | | |
|---------------------------------------|------|-----------|-----------|
| c) Short Term Provisions | 2.12 | 1,47.50 | 1,33.72 |
| Total Current Liabilities | | 68,51.90 | 71,12.67 |
| Total Equity & Liabilities | | 145,50.00 | 163,58.42 |

For and On behalf of the Board of Directors

Place : Chennai
Date : May 29, 2024.


P Balamurugan

Whole-Time Director & Head (Operations)



SPEL Semiconductor Limited
Regd. Office: 5 CMDA, Industrial Estate, Maraimalai nagar (Chennai) 603 209
CIN:L3220LTN1984PLC011434 eMail ID: info@spel.com Website: www.spel.com
Statement of Audited Financial Results for the Quarter and Year Ended Mar 31, 2024

Profit & Loss Statement

| Part I | | | | | (Rs. in Lakhs) | |
|--------|---|------------------|------------------|-----------------|-------------------|------------------|
| | | Quarter Ended | | | Year Ended | |
| Sno | Particulars | 31.03.24 | 31.12.23 | 31.03.23 | 31.03.24 | 31.03.23 |
| | | Ref Note | | Ref Note | Audited | Audited |
| | Income | | | | | |
| 1 | Revenue from Operations | 238.27 | 227.97 | 413.71 | 1,200.41 | 1,116.46 |
| 2 | Other Income | 32.52 | 38.02 | 602.27 | 140.96 | 696.10 |
| 3 | Total Income (1+2) | 270.79 | 265.99 | 1,015.97 | 1,341.37 | 1,812.56 |
| | Expenses | | | | | |
| | a. Cost of Materials Consumed | 64.75 | 101.79 | (93.75) | 477.24 | 668.47 |
| | b. Changes in inventories of finished goods & work in progress | (7.18) | 2.54 | 42.77 | 1.97 | (12,73.05) |
| | c. Employee Benefits Expense | 61.67 | 89.96 | 174.23 | 394.84 | 748.66 |
| | d. Finance Cost | 68.12 | 67.96 | 104.32 | 257.02 | 256.12 |
| | e. Depreciation and Amortisation Expense | 72.56 | 72.56 | 74.21 | 287.91 | 394.95 |
| | f. Power & Fuel | 56.57 | 55.56 | 70.65 | 250.64 | 278.53 |
| | g. Other expenses | 101.14 | 70.86 | (26.80) | 332.54 | 299.45 |
| | Total expenses | 417.63 | 461.23 | 345.64 | 2,002.16 | 1,373.13 |
| | Profit/ (Loss) from ordinary activities before Exceptional items (3-4) | (1,46.84) | (1,95.24) | 670.33 | (6,60.79) | 439.43 |
| 6 | Exceptional Items | 262.39 | 245.30 | 339.08 | 976.17 | 891.19 |
| 7 | Profit/ (Loss) from ordinary activities (5-6) | (4,09.23) | (4,40.54) | 331.25 | (16,36.96) | (4,51.76) |
| 8 | Tax Expense | | | | | |
| | 1) Current tax | | | | | |
| | a) Current Period | | | | | |
| | b) Prior Period | | | 16.39 | | 16.39 |
| | c) Deferred tax | 66.55 | (14.17) | (62.59) | 41.78 | (1,59.25) |
| | Total Tax expense (a+b) | 66.55 | (14.17) | (46.20) | 41.78 | (1,42.87) |
| 9 | Profit/ (Loss) for the year (7-8) | (4,75.78) | (4,26.37) | 377.45 | (16,78.74) | (3,08.89) |
| 10 | Other comprehensive income | | | | | |
| | 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 | 43.13 | (3.11) | 12.18 | 33.80 | (12.44) |
| | 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 | | | | | |
| | Other Comprehensive Income (10A + 10B) | 43.13 | (3.11) | 12.18 | 33.80 | (12.44) |
| 11 | Total comprehensive income for the period (9+10) | (4,32.65) | (4,29.48) | 389.63 | (16,44.94) | (3,21.34) |
| 12 | Paid-up Equity Share Capital (Face value of Rs 10/- Per Share) | 4,613.25 | 4,613.25 | 4,613.25 | 4,613.25 | 4,613.25 |
| 13 | Other Equity as per balance sheet of | | | | (13,05.20) | 339.74 |
| 14 | Earnings Per Share (EPS) of Rs 10/- each (Not annualised) | | | | | |
| | a) Basic | (1.02) | (.92) | .82 | (3.64) | (.67) |
| | b) Diluted | (1.03) | (.92) | .82 | (3.64) | (.67) |

Notes

1. The above results were reviewed by the Audit Committee and then approved by the Board of Directors at their Meetings held on May, 29, 2024. The information for the year ended March 31, 2024 and March 31, 2023 presented above is extracted from the audited financial statements for the year ended Mar 31, 2024. These financial statements are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013.

2.The Head (Operations) based on the internal business reporting system, identified that the Company has only one segment viz. manufacture and sale of Integrated Circuits. Accordingly there are no other reportable segments in terms of Ind AS 108 'Operating Segments'.

3.The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the quarter ended December 31, 2023 and December 31, 2022 respectively, which were subject to limited review by the statutory auditor.

4 Exceptional Items consists of :

| | Particulars | Quarter Ended | | | Year Ended | |
|----|------------------------------|---------------|----------|-----------|------------|-----------|
| | | 31.03.24 | 31.12.23 | 31.03.23 | 31.03.24 | 31.03.23 |
| a. | Credit balances written back | (84.10) | (69.77) | (3,75.84) | (2,98.66) | (3,75.84) |
| b. | Inventory written off | 3,46.49 | 3,15.07 | 7,14.92 | 12,74.83 | 12,67.03 |
| | Total | 2,62.39 | 2,45.30 | 3,39.08 | 9,76.17 | 8,91.19 |

5 . The issue of negative operating cash flows and incurrance of operating losses over the years highlighted by Auditors are being addressed by restructuring of operations and infusion of necessary funds by means of proposed sale of surplus land.

6. The statement of asset and liability as of Mar 31,2024 and statement of cashflow for the ended Mar 31,2024 are provided as annexures to the Statement.

7. The previous period figures have been regrouped / reclassified wherever necessary to conform to current period.

Place : Chennai
Date : May 29, 2024.

For and on behalf of the Board of Directors

P Balamurugan
Wholte-time Director & Head (Operation)



Annexure II

SPEL Semiconductor Limited

5, CMDA Industrial Estate, M.M.Nagar-603 209, Chennai, India

CIN: L32201TN1984PLC011434

Cash Flow Statement for the Year ended 31st Mar, 2024

| Particulars | 31.03.24 | 31.03.23 |
|--|------------|-----------|
| Cash Flows From Operating Activities: | | |
| Profit/ (loss) for the year | (16,78.74) | (3,08.90) |
| Non cash & Non - operating items | | |
| Add: | | |
| Deferred tax | 41.78 | (1,59.25) |
| Depreciation & Amortisation Expenses | 2,87.91 | 3,94.95 |
| Bad & doubtful debts/advances provided | 7.49 | 0.04 |
| Foreign exchange (gains)/losses | (9.92) | 33.38 |
| Finance costs | 2,57.02 | 2,34.59 |
| Less: | | |
| Interest received | 0.00 | 7.74 |
| Rent Income | 1,40.83 | 1,35.95 |
| Profit on sales of PPE | (46.28) | 1.91 |
| Cash Flow Before Working Capital changes: | (11,89.02) | 49.20 |
| Change in operating assets and liabilities | | |
| Adjustments for changes for | | |
| (Increase)/decrease in Inventories | 13,32.17 | 1,75.00 |
| (Increase)/decrease in Trade receivables | 70.38 | (80.46) |
| (Increase)/decrease in Other non current & current financial assets | (6.21) | 1,12.45 |
| (Increase)/decrease in Other non current & current assets | 1,10.19 | 2,78.94 |
| Increase/(decrease) in Trade payables | (1,89.55) | (4,10.30) |
| Increase/(decrease) in Other non current & current financial liabilities | 38.36 | (5,94.94) |
| Increase/(decrease) in Other non current & current liabilities | (10,25.65) | 1,84.31 |
| Increase/(decrease) in Non current & current provisions | (23.93) | (20.49) |
| Cash generated from operations | (8,83.25) | (3,06.28) |
| Less : Income taxes paid (net of refunds) | 0.00 | 16.39 |
| Net Cash Generated From Operating Activities (A) | (8,83.25) | (3,22.67) |
| | | |
| Cash Flow from Investing Activities: | | |
| Purchase of PPE (including changes in CWIP) | (30.56) | (50.33) |
| Advance for sale of capital asset | 7,70.00 | 10,54.50 |
| Interest received | 0.00 | 7.74 |
| Rent received | 1,40.83 | 1,35.95 |
| Sale of PPE | 0.00 | 13.60 |
| Movement in other bank balances | 0.00 | 0.00 |
| Net Cash flow used in Investing Activities (B) | 8,80.27 | 11,61.46 |
| | | |
| Cash Flow from Financing Activities: | | |
| Proceeds from/ (repayment of) borrowings | 2,59.90 | (6,04.50) |
| Finance costs | (2,57.02) | (2,34.59) |

| | | |
|--|--------|-----------|
| Net Cash flow used in Financing Activities (C) | 2.88 | (8,39.09) |
| Net Increase/(Decrease) in Cash and Cash Equivalents: (A+B+C) | (0.10) | (0.30) |
| Cash and cash equivalents at the beginning of the financial year | 0.42 | 0.72 |
| Exchange difference relating to foreign currency cash on hand | 0.00 | 0.00 |
| Cash and cash equivalents at end of the year | 0.32 | 0.42 |
| Components of cash and cash equivalents | | |
| Balances with banks (in current accounts) | 0.00 | 0.00 |
| Cash in Hand | 0.32 | 0.42 |
| | 0.32 | 0.42 |

Place : Chennai

Date : May 29, 2024.

For and On behalf of the Board of Directors



P. Balamurugan

P Balamurugan

Whole-Time Director & Head (Operations)