

16<sup>th</sup> August, 2019

To,

**National Stock Exchange**  
Exchange Plaza,  
Plot No. C/1, G Block,  
Bandra (E), Mumbai-400051  
Fax 022-6641 8124/25

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai-400001  
Fax: 022-2272 3121

**(NSE Scrip Code: SPMLINFRA)**

**(BSE Scrip Code: 500402)**

**Sub: Submission Of Newspaper Advertisement Under Reg. 47 of SEBI (LODR) Regulation, 2015**

Dear Sirs,

With reference to the captioned subject and in terms of Regulation 47(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the extract of the Newspaper Advertisement with respect to "Extracts of the Standalone & Consolidated Un-audited Financial Results for the First quarter ended 30<sup>th</sup> June, 2019" as Published in the Business Standard Hindi as well as English edition on 15<sup>th</sup> August, 2019. An extract of the aforesaid advertisement is enclosed for your reference.

Kindly take the above on record.

Thanking you,

**For SPML Infra Limited**



**Laxmi Narayan Mandhana**  
Company Secretary

**SPML INFRA LIMITED**

22, Camac Street, Block-A, 3rd Floor, Kolkata- 700 016  
Ph: +91 33 4009 1200 | Fax: +91 33 4009 1303  
E-mail: info@spml.co.in | Website: www.spml.co.in  
CIN: L40106DL1981PLC012228



**SPML**  
Engineering Life

**SPML INFRA LIMITED**

Regd. Office : F-27 /2, Okhla Industrial Area, Phase-II, New Delhi-110020  
Website: www.spml.co.in; email: info@spml.co.in; Ph No.: 011-26387091; Fax: 011-26386003  
CIN: L40106DL1981PLC012228

**Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June 2019**

PARTICULARS	(Rs. in Lakhs)			
	3 months ended 30.06.2019 (Unaudited)	3 months ended 30.06.2018 (Unaudited)	3 months ended 31.03.2019 (Unaudited)	Year ended 31.03.2019 (Audited)
<b>1. Revenue</b>				
a. Net Sales/ Income from Operations	20,510.69	32,709.62	36,093.98	143,336.06
b. Other Income	686.01	771.97	3,107.41	5,989.50
<b>Total Income</b>	<b>21,196.70</b>	<b>33,481.59</b>	<b>39,201.39</b>	<b>149,325.56</b>
<b>2. Expenses</b>				
a. Materials Consumed and Direct Expenses	8,402.13	21,557.46	23,560.01	88,966.37
b. Purchase of Traded Goods	5,839.91	3,984.34	5,996.45	26,685.49
c. Employee Benefit Expenses	1,068.82	1,162.53	1,122.56	4,877.16
d. Finance Cost	3,749.64	3,863.69	4,094.51	15,252.35
e. Depreciation and Amortization Expenses	143.24	152.57	(52.02)	371.97
f. Other Expenses	1,286.45	1,219.35	2,385.94	6,438.48
<b>Total Expenses</b>	<b>20,490.19</b>	<b>31,939.94</b>	<b>37,107.46</b>	<b>142,591.82</b>
<b>3. Profit before Tax (1-2)</b>	<b>706.51</b>	<b>1,541.65</b>	<b>2,093.93</b>	<b>6,733.74</b>
<b>4. Tax Expense</b>				
a. Current Tax	145.44	329.01	522.63	1,539.36
b. Deferred Tax	(337.79)	(16.94)	287.39	232.55
<b>Total Tax Expenses</b>	<b>(192.35)</b>	<b>312.07</b>	<b>810.02</b>	<b>1,771.91</b>
<b>5. Net Profit after Tax (3-4)</b>	<b>898.86</b>	<b>1,229.58</b>	<b>1,283.91</b>	<b>4,961.83</b>
<b>6. Other Comprehensive Income/ (Expenses) (Net of Tax) not to be reclassified to Statement of Profit or Loss in subsequent periods</b>	12.98	6.76	(483.58)	(437.47)
<b>7. Total Comprehensive Income for the period</b>	<b>911.84</b>	<b>1,236.34</b>	<b>800.33</b>	<b>4,524.36</b>
<b>8. Paid-up equity share capital - (of Rs. 2/- each)</b>	819.45	819.45	819.45	819.45
<b>9. Other Equity</b>	-	-	-	37,124.05
<b>10. Earnings per equity share (nominal value of equity share Rs. 2/- each)</b> Basic & Diluted (in Rs.)	2.45	3.35	3.50	13.54

**Notes to Standalone Financial Results:-**

- The above financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th August, 2019.
- No provision for interest on account of YTM amounting to Rs. 1,240.35 lakhs (31-03-2019: Rs. 4,731.86 lakhs & 30-06-2018 : Rs. 1,144.36 lakhs) has been made on Optionally Convertible Debentures (OCDs) issued to lenders under SPML S4A Scheme, as the same is not payable until maturity of such OCD.
- The Statutory Auditors have expressed their inability to comment upon the recoverability / realisability of certain trade receivables and inventories amounting to Rs. 3,402.74 lakhs (31-03-2019 : Rs. 3,402.74 lakhs & 30-06-2018 : Rs. 3,402.74 lakhs) and Rs. 1,040.62 lakhs (31-03-2019 : Rs. 1,040.62 lakhs & 30-06-2018 : Rs. 1,040.62 lakhs) respectively, in respect of certain contracts with customers, which are under arbitration / dispute. The management, based on the facts of the cases is confident to recover / realize the above amounts.
- The Statutory auditors have drawn attention to the recovery of trade and other receivables of Rs. 27,182.88 lakhs as at 30th June, 2019 (31-03-2019 : Rs. 26,814.56 lakhs & 30-06-2018 : Rs. 25,709.47 lakhs) and recognition of interest income of Rs. 368.33 lakhs during the quarter ended 30th June, 2019 (Rs. 946.01 lakhs during year ended 31st March 2019 & Rs. 367.50 lakhs during the quarter ended 30-06-2018) arising out of arbitration awards pronounced in favour of the Company. Against these awards, the customers have preferred appeals in the jurisdictional courts and the legal proceedings are going on. Pending the outcome of the said legal proceedings, the above amounts are being carried forward as receivable as the management believes that the final outcome of the appeals would be in favor of the Company based on the facts of the respective cases and is confident to recover the aforesaid claims in full.
- Effective April 1, 2019, the Company has adopted Ind AS 116 - Leases. The adoption of this standard does not have any material impact on the unaudited financial results of the Company.
- Figures for the quarter ended 31st March, 2019 are the balancing figures between the audited financial statements for the year ended 31st March, 2019 and the year to date figures upto the end of 3rd quarter of that financial year.
- Previous period's figures have been regrouped / rearranged wherever considered necessary.

**Statement of Consolidated Un-audited Financial Results for the Quarter ended 30th June 2019**

PARTICULARS	(Rs. in Lakhs)			
	3 months ended 30.06.2019 (Unaudited)	3 months ended 31.03.2019 (Unaudited)	3 months ended 30.06.2018 (Unaudited)	Year ended 31.03.2019 (Audited)
<b>1. Revenue</b>				
a. Net Sales/ Income from Operations	40,962.50	60,234.20	46,344.84	201,152.08
b. Other Income	612.18	4,689.44	965.81	6,511.72
<b>Total Income</b>	<b>41,574.68</b>	<b>64,923.64</b>	<b>47,310.65</b>	<b>207,663.80</b>
<b>2. Expenses</b>				
a. Materials Consumed and Direct Expenses	12,211.70	31,092.33	21,517.86	97,681.14
b. Purchase of Traded Goods	21,479.01	21,382.74	18,956.41	71,776.26
c. Employee Benefit Expenses	1,386.79	1,286.68	2,261.82	6,197.44
d. Finance Cost	3,282.27	4,667.16	3,663.16	16,063.53
e. Depreciation and Amortization Expenses	252.40	153.04	198.21	1,087.76
f. Other Expenses	1,626.91	3,480.52	1,693.75	8,638.74
<b>Total Expenses</b>	<b>40,439.08</b>	<b>62,062.46</b>	<b>46,291.23</b>	<b>201,444.87</b>
<b>3. Profit/(loss) before share of profit/(loss) of Associates &amp; Joint Ventures &amp; Tax (1-2)</b>	<b>1,135.60</b>	<b>2,861.18</b>	<b>1,019.42</b>	<b>6,218.93</b>
Share of profit / (loss) of Associates and Joint Ventures	82.21	84.81	72.75	302.67
Minorities Share of profit / (loss)	(6.46)	169.54	29.28	63.66
<b>4. Profit / (loss) before Tax</b>	<b>1,224.27</b>	<b>2,776.44</b>	<b>1,062.89</b>	<b>6,457.94</b>
<b>5. Tax Expense</b>				
a. Current tax	180.05	726.39	426.28	2,149.43
b. Deferred Tax	(142.84)	206.25	(19.62)	335.17
<b>Total Tax Expenses</b>	<b>37.21</b>	<b>932.64</b>	<b>406.66</b>	<b>2,484.60</b>
<b>6. Net Profit after Tax (4-5)</b>	<b>1,187.06</b>	<b>1,843.80</b>	<b>656.23</b>	<b>3,973.34</b>
<b>7. Other Comprehensive Income/ (Expenses) (Net of Tax) Not to be reclassified to statement of Profit or Loss in subsequent periods</b>	13.78	(478.03)	9.90	(423.56)
<b>8. Total Comprehensive Income for the period</b>	<b>1,200.84</b>	<b>1,365.77</b>	<b>666.13</b>	<b>3,549.78</b>
<b>9. Paid-up equity share capital - (of Rs 2/- each)</b>	819.45	819.45	819.45	819.45
<b>10. Other Equity</b>	-	-	-	41,193.73
<b>11. Earnings per equity share (nominal value of equity share Rs 2/- each)</b> Basic & Diluted EPS (in Rs.) (Not annualized)	3.24	5.03	1.79	10.84

**Notes to Consolidated Financial Results:-**

- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August, 2019.
- Effective April 1, 2019, the Group has adopted Ind AS 116 - leases. The adoption of this standard does not have any material impact on the unaudited financial results of the Group.
- No provision for interest on account of YTM amounting to Rs. 1,204.35 lakhs (31-03-2019: Rs. 4,731.86 lakhs) has been made on Optionally Convertible Debentures (OCDs) issued to lenders under SPML S4A Scheme by the Holding Company, as the same is not payable until maturity of such OCD.
- The Statutory Auditors have expressed their inability to comment upon the recoverability / realisability of certain trade receivables and inventories amounting to Rs. 3,402.74 lakhs (31-03-2019 : Rs. 3,402.74 lakhs) and Rs. 1,040.62 lakhs (31-03-2019 : Rs. 1,040.62 lakhs) respectively, in respect of certain contracts with customers, which are under arbitration / dispute. The management, based on the facts of the cases is confident to recover / realize the above amounts.
- The Statutory auditors have drawn attention to the recovery of trade and other receivables of Rs. 27,182.88 Lakhs as at 30th June, 2019 (31-03-2019 : Rs. 26,814.56 lakhs) and recognition of interest income of Rs. 368.33 lakhs during the quarter ended 30th June, 2019 (Rs. 946.01 lakhs during year ended 31st March 2019) arising out of arbitration awards pronounced in favour of the Holding Company. Against these awards, the customers have preferred appeals in the jurisdictional courts and the legal proceedings are going on. Pending the outcome of the said legal proceedings, the above amounts are being carried forward as receivable as the management believes that the final outcome of the appeals would be in favor of the Holding Company based on the facts of the respective cases and is confident to recover the aforesaid claims in full.
- The Holding Company made all the efforts to obtain the requisite financial statement/financial information/financial results of 3 (three) Joint Venture (JV) entities, namely Gurha Thermal Power Co. Ltd., Aurangabad City Water Utility Co. Ltd. & Malviya Nagar Water Services Pvt. Ltd. and 1 (one) subsidiary namely, Bhagalpur Electricity Distribution Co. Pvt. Ltd., for the quarter ended 30th June, 2019. However in the absence of the required financial statements / financial information/financial results of the aforesaid JVs and the subsidiary, the consolidated unaudited financial results of the Holding Company for the quarter ended 30th June, 2019 have been prepared without considering the financial impact of the financial statement/financial information/financial results of the said JVs and the subsidiary. Considering the amount of investments made in the aforesaid joint ventures by the Holding Company and the insignificant nature of the subsidiary, the financial statement/financial information/financial results of the said JVs and the subsidiary are not material to the Group.
- Pursuant to the amendment of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2018, the Group has published the quarterly consolidated financial results for the first time. Accordingly, figures for the quarter ended 31st March, 2019 and 30th June, 2018 are certified by the Holding Company's Board of Directors and have not been subjected to audit or review by the statutory auditors.
- a) Previous period's figures have been regrouped / rearranged wherever considered necessary.  
b) Figures pertaining to subsidiaries, associates and joint ventures have been reclassified wherever considered necessary to bring them in line with the holding Company's financial statements.

For SPML Infra Limited  
Sd/-  
Subhash Chand Sethi  
Chairman  
DIN: 00464390

Date : 14.08.2019  
Place : Kolkata

# SPML

Engineering Life

## SPML INFRA LIMITED

Regd. Office : F-27 /2, Okhla Industrial Area, Phase-II, New Delhi-110020

Website: www.spml.co.in; email: info@spml.co.in; Ph No.: 011-26387091; Fax: 011-26386003

CIN: L40106DL1981PLC012228

### Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June 2019

PARTICULARS	(Rs. in Lakhs)			
	3 months ended 30.06.2019 (Unaudited)	3 months ended 30.06.2018 (Unaudited)	3 months ended 31.03.2019 (Unaudited)	Year ended 31.03.2019 (Audited)
<b>1. Revenue</b>				
a. Net Sales/ Income from Operations	20,510.69	32,709.62	36,093.98	143,336.06
b. Other Income	686.01	771.97	3,107.41	5,989.50
<b>Total Income</b>	<b>21,196.70</b>	<b>33,481.59</b>	<b>39,201.39</b>	<b>149,325.56</b>
<b>2. Expenses</b>				
a. Materials Consumed and Direct Expenses	8,402.13	21,557.46	23,560.01	88,966.37
b. Purchase of Traded Goods	5,839.91	3,984.34	5,996.45	26,685.49
c. Employee Benefit Expenses	1,088.82	1,162.53	1,122.56	4,877.16
d. Finance Cost	3,749.64	3,863.69	4,094.51	15,252.35
e. Depreciation and Amortization Expenses	143.24	152.57	(52.02)	371.97
f. Other Expenses	1,286.45	1,219.35	2,385.94	6,438.48
<b>Total Expenses</b>	<b>20,490.19</b>	<b>31,939.94</b>	<b>37,107.46</b>	<b>142,591.82</b>
<b>3. Profit before Tax (1-2)</b>	<b>706.51</b>	<b>1,541.65</b>	<b>2,093.93</b>	<b>6,733.74</b>
<b>4. Tax Expense</b>				
a. Current Tax	145.44	329.01	522.63	1,539.36
b. Deferred Tax	(337.79)	(16.94)	287.39	232.55
<b>Total Tax Expenses</b>	<b>(192.35)</b>	<b>312.07</b>	<b>810.02</b>	<b>1,771.91</b>
<b>5. Net Profit after Tax (3-4)</b>	<b>898.86</b>	<b>1,229.58</b>	<b>1,283.91</b>	<b>4,961.83</b>
<b>6. Other Comprehensive Income/ (Expenses) (Net of Tax) not to be reclassified to Statement of Profit or Loss in subsequent periods</b>	12.98	6.76	(483.58)	(437.47)
<b>7. Total Comprehensive Income for the period</b>	<b>911.84</b>	<b>1,236.34</b>	<b>800.33</b>	<b>4,524.36</b>
<b>8. Paid-up equity share capital - (of Rs. 2/- each)</b>	819.45	819.45	819.45	819.45
<b>9. Other Equity</b>	-	-	-	37,124.05
<b>10. Earnings per equity share (nominal value of equity share Rs. 2/- each)</b>				
Basic & Diluted (in Rs.)	2.45	3.35	3.50	13.54

#### Notes to Standalone Financial Results:-

- The above financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th August, 2019.
- No provision for interest on account of YTM amounting to Rs. 1,240.35 lakhs (31-03-2019: Rs. 4,731.86 lakhs & 30-06-2018 : Rs. 1,144.38 lakhs) has been made on Optionally Convertible Debentures (OCDs) issued to lenders under SPML SAA Scheme, as the same is not payable until maturity of such OCD.
- The Statutory Auditors have expressed their inability to comment upon the recoverability / realisability of certain trade receivables and inventories amounting to Rs. 3,402.74 lakhs (31-03-2019 : Rs. 3,402.74 lakhs & 30-06-2018 : Rs. 3,402.74 lakhs) and Rs. 1,040.62 lakhs (31-03-2019 : Rs. 1,040.62 lakhs & 30-06-2018 : Rs. 1,040.62 lakhs) respectively, in respect of certain contracts with customers, which are under arbitration / dispute. The management, based on the facts of the cases is confident to recover / realize the above amounts.
- The Statutory auditors have drawn attention to the recovery of trade and other receivables of Rs. 27,182.88 lakhs as at 30th June, 2019 (31-03-2019 : Rs. 26,814.56 lakhs & 30-06-2018 : Rs. 25,709.47 lakhs) and recognition of interest income of Rs. 368.33 lakhs during the quarter ended 30th June, 2019 (Rs. 946.01 lakhs during year ended 31st March 2019 & Rs. 367.50 lakhs during the quarter ended 30-06-2018) arising out of arbitration awards pronounced in favour of the Company. Against these awards, the customers have preferred appeals in the jurisdictional courts and the legal proceedings are going on. Pending the outcome of the

sole legal proceedings, the above amounts are being carried forward as receivable as the management believes that the final outcome of the appeals would be in favor of the Company based on the facts of the respective cases and is confident to recover the aforesaid claims in full.

- Effective April 1, 2019, the Company has adopted Ind AS 116 – Leases. The adoption of this standard does not have any material impact on the unaudited financial results of the Company.
- Figures for the quarter ended 31st March, 2019 are the balancing figures between the audited financial statements for the year ended 31st March, 2019 and the year to date figures upto the end of 3rd quarter of that financial year.
- Previous period's figures have been regrouped/rearranged wherever considered necessary.

### Statement of Consolidated Un-audited Financial Results for the Quarter ended 30th June 2019

(Rs. in Lakhs)

PARTICULARS	3 months ended 30.06.2019 (Unaudited)	3 months ended 31.03.2019 (Unaudited)	3 months ended 30.06.2018 (Unaudited)	Year ended 31.03.2019 (Audited)
<b>1. Revenue</b>				
a. Net Sales/ Income from Operations	40,962.50	60,234.20	46,344.84	201,152.08
b. Other Income	612.18	4,689.44	965.81	6,511.72
<b>Total Income</b>	<b>41,574.68</b>	<b>64,923.64</b>	<b>47,310.65</b>	<b>207,663.80</b>
<b>2. Expenses</b>				
a. Materials Consumed and Direct Expenses	12,211.70	31,092.33	21,517.86	97,681.14
b. Purchase of Traded Goods	21,479.01	21,382.74	16,956.41	71,776.26
c. Employee Benefit Expenses	1,386.79	1,286.68	2,261.82	6,197.44
d. Finance Cost	3,282.27	4,667.16	3,663.18	16,063.53
e. Depreciation and Amortization Expenses	252.40	153.04	193.21	1,087.76
f. Other Expenses	1,826.91	3,480.52	1,893.75	8,638.74
<b>Total Expenses</b>	<b>40,439.08</b>	<b>62,062.46</b>	<b>46,291.23</b>	<b>201,444.87</b>
<b>3. Profit/(loss) before share of profit/(loss) of Associates &amp; Joint Ventures &amp; Tax (1-2)</b>	<b>1,135.60</b>	<b>2,861.18</b>	<b>1,019.42</b>	<b>6,218.93</b>
Share of profit / (loss) of Associates and Joint Ventures	82.21	84.81	72.75	302.67
Minorities Share of profit / (loss)	(6.46)	169.54	29.28	63.66
<b>4. Profit / (loss) before Tax</b>	<b>1,224.27</b>	<b>2,776.44</b>	<b>1,062.89</b>	<b>6,457.94</b>
<b>5. Tax Expense</b>				
a. Current tax	180.05	726.39	426.28	2,149.43
b. Deferred Tax	(142.84)	206.25	(19.62)	335.17
<b>Total Tax Expenses</b>	<b>37.21</b>	<b>932.64</b>	<b>406.66</b>	<b>2,484.60</b>
<b>6. Net Profit after Tax (4-5)</b>	<b>1,187.06</b>	<b>1,843.80</b>	<b>656.23</b>	<b>3,973.34</b>
<b>7. Other Comprehensive Income/ (Expenses) (Net of Tax) Not to be reclassified to statement of Profit or Loss in subsequent periods</b>	13.78	(478.03)	9.90	(423.56)
<b>8. Total Comprehensive Income for the period</b>	<b>1,200.84</b>	<b>1,365.77</b>	<b>666.13</b>	<b>3,549.78</b>
<b>9. Paid-up equity share capital - (of Rs 2/- each)</b>	<b>819.45</b>	<b>819.45</b>	<b>819.45</b>	<b>819.45</b>
<b>10. Other Equity</b>	-	-	-	41,193.73
<b>11. Earnings per equity share (nominal value of equity share Rs 2/- each)</b>				
Basic & Diluted EPS (in Rs.) (Not annualized)	3.24	5.03	1.79	10.84

#### Notes to Consolidated Financial Results:-

- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August, 2019.
- Effective April 1, 2019, the Group has adopted Ind AS 116 – leases. The adoption of this standard does not have any material impact on the unaudited financial results of the Group.
- No provision for interest on account of YTM amounting to Rs. 1,204.35 lakhs (31-03-2019: Rs. 4,731.86 lakhs) has been made on Optionally Convertible Debentures (OCDs) issued to lenders under SPML S4A Scheme by the Holding Company, as the same is not payable until maturity of such OCD.
- The Statutory Auditors have expressed their inability to comment upon the recoverability / realisability of certain trade receivables and inventories amounting to Rs.3,402.74lakhs (31-03-2019 : Rs.3,402.74 lakhs) and Rs. 1,040.62 lakhs(31-03-2019 : Rs. 1,040.62 lakhs) respectively, in respect of certain contracts with customers, which are under arbitration / dispute. The management, based on the facts of the cases is confident to recover / realize the above amounts.
- The Statutory auditors have drawn attention to the recovery of trade and other receivables of Rs. 27,182.88Lakhs as at 30th June, 2019(31-03-2019 : Rs. 26,814.56lakhs) and recognition of interest income of Rs. 368.33 lakhs during the quarter ended 30th June, 2019 (Rs. 946.01 lakhs during year ended 31st March 2019) arising out of arbitration awards pronounced in favour of the Holding Company. Against these awards, the customers have preferred appeals in the jurisdictional courts and the legal proceedings are going on. Pending the outcome of the said legal proceedings, the above amounts are being carried forward as receivable as the management believes that the final outcome of the appeals would be in favor of the Holding Company based on the facts of the respective cases and is confident to recover the aforesaid claims in full.
- The Holding Company made all the efforts to obtain the requisite financial statement/financial information/financial results of 3 (three) Joint Ventures (JV) entities, namely Gurha Thermal Power Co. Ltd., Aurangabad City Water Utility Co. Ltd. & Malviya Nagar Water Services Pvt. Ltd. and 1 (one) subsidiary namely, Bhagalpur Electricity Distribution Co. Pvt. Ltd., for the quarter ended 30th June, 2019. However in the absence of the required financial statements / financial information/financial results of the aforesaid JVs and the subsidiary, the consolidated unaudited financial results of the Holding Company for the quarter ended 30th June, 2019 have been prepared without considering the financial impact of the financial statement/financial information/financial results of the said JVs and the subsidiary. Considering the amount of investments made in the aforesaid joint ventures by the Holding Company and the insignificant nature of the subsidiary, the financial statement/financial information/financial results of the said JVs and the subsidiary are not material to the Group.
- Pursuant to the amendment of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2018, the Group has published the quarterly consolidated financial results for the first time. Accordingly, figures for the quarter ended 31st March, 2019 and 30th June, 2018 are certified by the Holding Company's Board of Directors and have not been subjected to audit or review by the statutory auditors.
  - Previous period's figures have been regrouped/rearranged wherever considered necessary.
  - Figures pertaining to subsidiaries, associates and joint ventures have been reclassified wherever considered necessary to bring them in line with the holding Company's financial statements.

For SPML Infra Limited

Sd/-

Subhash Chand Sethi

Chairman

DIN: 00464390

Date: 14.08.2019

Place : Kolkata