

November 14, 2024

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001
Scrip Code: 535647(BSE-SME)

Dear Sir,

Sub: Standalone Un-Audited Financial Results for the Half Year Ended 30th September, 2024

This is to inform you that a meeting of the Board of Directors of our Company was held today on 14th November, 2024 at the registered office of the Company which approved and took on record the Un-Audited Financial Results for the Half Year Ended 30th September, 2024. In order to comply with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing with this letter, Un-Audited Financial Results for the Half Year Ended 30th September, 2024 along with the “Limited Review Report” issued by the Statutory Auditor.

Further also find attached the Statement on Impact of Audit Qualifications for the Half Year Ended 30 September, 2024.

Start Time of Board Meeting : 16.00 Hrs

End Time of Board Meeting : 18.30 Hrs

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,
Yours Faithfully,

FOR SDC TECHMEDIA LIMITED

FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

SDC TECHMEDIA LIMITED

Formerly known as Onesource Techmedia Limited

No. 33/1, Wallajah Road, Chepauk, Chennai - 600 002. Tel : +91 44 2854 5757

E-mail : info@sdctech.in customercare@sdctech.in Website : www.sdctech.in

CIN : L72900TN2008PLC067982 An ISO 9001:2015 Certified Company

**Limited Review's Report On Half yearly 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,
Board of Directors of M/s SDC Techmedia Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/S.SDC TECHMEDIA LIMITED ('the Company') for the period from 01st April, 2024 to 30th September, 2024 ('the Statement') submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated July-19, 2019 ('the Circular'). This statement is the responsibility of the Company's Management and has approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

Based on our review conducted and procedures as stated above, nothing has come to our attention that causes us to believe that the accompanying Statements of Consolidated Unaudited Financial Results prepared in accordance with recognition and measurement principles laid down with aforesaid Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement except for the matters included in the paragraph of conclusions as below.

- 1) We draw attention to note on long term provisions of the accompanying financial statements for provision for gratuity for which no actuarial valuation report has been obtained. We are unable to comment whether the provision made is sufficient to cover the future liability and consequently its impact in the profit & loss account in the absence of such report.
- 2) We have not received balance confirmations for some long outstanding trade receivables for which we were unable to perform alternative audit procedures for confirmation.

For and on behalf of
Ray & Ray
Chartered Accountants
FRN: 301072E



V. Raman
Partner
Membership No. 019839
UDIN: 24019839BKZSL4196
Date: 14-11-2024
Place: Chennai

SDC TECHMEDIA LIMITED

CIN: L72900TN2008PLC067982

Regd. Office: 33/1, Wallajah Road, Chepauk, Chennai - 600 002

Email: info@sdctech.in | Website: www.sdctech.in | Ph. No. : 044-28545757

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024


		(Rs. In Lakhs) except EPS Figures			
S. No.	Particulars	Half Year Ended			Year ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	516.24	548.21	489.19	1,037.40
II	Other Income	20.35	97.82	-	97.82
III	Total Revenue(I+II)	536.59	646.03	489.19	1,135.22
IV	Expenses				
a.	Cost of Material Consumed	-	-	-	-
b.	Purchase of Stock-in-Trade	97.63	73.24	38.31	111.55
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade	8.49	(13.80)	(19.08)	(32.88)
d.	Employee benefits expenses	117.85	141.15	162.42	303.57
e.	Finance Cost	62.57	64.58	76.12	140.70
f.	Depreciation & Amortisation Expenses	116.06	140.40	121.07	261.47
g.	Other Expenses	149.05	397.15	343.16	740.32
h.	Total Expenses	551.64	802.72	722.01	1,524.74
V	Profit before Exceptional and Extra ordinary items and Tax (III-IV)	(15.05)	(156.69)	(232.82)	(389.52)
VI	Exceptional items	-	(18.96)	(62.11)	(81.07)
VII	Profit before Extraordinary items and Tax (V-VI)	(15.05)	(137.73)	(170.71)	(308.45)
VIII	Extraordinary Items	-	-	-	-
IX	Profit Before Tax(VII-VIII)	(15.05)	(137.73)	(170.71)	(308.45)
X	Tax expense				
a.	Current Tax	-	-	-	-
b.	Deferred Tax	-	(8.59)	-	(8.59)
XI	Profit/(Loss) for the period from Continuing Operations(VII-VIII)	(15.05)	(129.14)	(170.71)	(299.86)
XII	Profit/(Loss) from Discontinuing Operations	-	-	-	-
XIII	Tax expense from Discontinuing Operations	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations (after Tax) (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	(15.05)	(129.14)	(170.71)	(299.86)
XVI	Earning Per Share (before extra-ordinary items) of Rs. 10/- each (not annualized)				
a)	Basic	(0.23)	(1.99)	(2.63)	(4.62)
b)	Diluted	(0.23)	(1.99)	(2.63)	(4.62)
XVII	Earning Per Share (after extra-ordinary items) of Rs. 10/- each (not annualized)				
a)	Basic	(0.23)	(1.99)	(2.63)	(4.62)
b)	Diluted	(0.23)	(1.99)	(2.63)	(4.62)

NOTES:

- The above unaudited financial results for the Half Year ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 14, 2024. The Statutory auditor have carried out Limited review of the above results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- EPS is not annualized for the half year ended September 30, 2024, March 31, 2024 and September 30, 2023.
- The Company operates in a single segment and hence information pursuant to Segment Reporting as per AS 17 is not applicable.
- Figures for the comparative periods have been regrouped wherever necessary in conformity with present classification.
- Current Tax includes net of MAT Credit.



For SDC Techmedia Limited


Fayaz Usman Faheed
 DIN : 00252610
Managing Director

Place : Chennai
Date : 14.11.2024

SDC TECHMEDIA LIMITED

CIN: L72900TN2008PLC067982

Regd. Office: 33/1, Wallajah Road, Chepauk, Chennai - 600 002

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STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

		(Rs. In Lakhs)	
		As on 30.09.2024	As on 31.03.2024
		Unaudited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	649.25	649.25
	(b) Reserve and surplus	(480.43)	(465.38)
	(c) Money Received against Share Warrants		
		168.82	183.87
2	Share Application money pending allotment		-
3	Non Current Liabilities		
	(a) Long Term Borrowings	1,046.68	1,132.87
	(b) Defferred tax Liabilities (Net)		-
	(c) Other Long Term liabilities	896.50	837.50
	(d) Long-term provisions	35.70	35.70
		1,978.89	2,006.07
4	Current Liabilities		
	(a) Short Term Borrowings	-	-
	(b) Trade Payables	-	-
	(A) Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	(B) Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	32.74	41.33
	(c) Other Current Liabilities	242.39	255.51
	(d) Short Term Provisions	38.94	42.65
		314.07	339.49
	TOTAL	2,461.78	2,529.45
II	ASSETS		
	Non - Current Assets		
1	(a) Property, Plant and Equipment		
	(i) Tangible Assets	1,484.02	1,432.71
	(ii) Intangible Assets	3.46	3.90
	(iii) Capital Work in Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non Current Investments	-	-
	(c) Defferred Tax assets (Net)	26.66	26.66
	(d) Long term Loans and Advances	-	-
	(e) Other Non-Current Assets	-	-
		1,514.14	1,463.27
2	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	40.07	48.55
	(c) Trade Receivables	613.95	634.55
	(d) Cash and Cash Equivalents	34.66	36.25
	(e) Short term Loans and advances	-	-
	(f) Other Current Assets	258.96	346.83
		947.64	1,066.18
	TOTAL	2,461.78	2,529.45

Place : Chennai
Date : 14.11.2024

For SDC Techmedia Limited


Fayaz Usman Faheed
DIN : 00252610
Managing Director



SDC TECHMEDIA LIMITED

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STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Amount in Lakhs)

Particulars	As on 30.09.2024	As on 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax for the year	(15.05)	(389.49)
Adjustments for :		
Depreciation and Amortisation Expenses	116.06	261.47
Deferred Tax Expenses	-	-
Bad Debts & Sundry balances written off	-	348.04
Loss/(Profit) on Sale of Investment	-	41.50
Discount Allowed	-	2.84
Interest on borrowings	62.57	140.70
Liabilities no longer required written back	-	137.73
Dividend Income	-	-
Interest Income	-	-
Changes in operating assets/Liabilities	163.60	542.79
Decrease/(Increase) in Inventories	8.49	(0.46)
Decrease/(Increase) in Trade Receivables	20.59	(219.50)
Decrease/(Increase) in Current Tax Assets	-	-
Decrease/(Increase) in Other Current Assets	87.87	36.47
Increase/(Decrease) in Trade payables	(8.60)	(179.58)
Increase/(Decrease) in other Current Liabilities	(13.12)	84.84
Increase/(Decrease) in Provisions	(3.71)	27.60
Cash Generated From Operations	255.13	292.16
Exceptional / Extra-Ordinary Item	-	81.07
Income Tax paid	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	255.13	373.23
CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	-	-
Loss/(Profit) on Sale of Investment	-	-
Sale of Property, Plant and Equipment	0.03	19.78
Payments for Purchase of Property, Plant and Equipment	(166.95)	(41.73)
NET CASH FROM INVESTING ACTIVITIES (B)	(166.92)	(21.95)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in other Financial Liabilities	59.00	27.00
Increase/(Decrease) in Borrowings	(86.19)	(293.37)
Interest on borrowings	(62.57)	(140.70)
NET CASH FROM FINANCING ACTIVITIES (C)	(89.76)	(407.07)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(1.59)	(55.79)
Cash and Cash Equivalents at the beginning of the year	36.25	92.04
Cash and Cash Equivalents at the end of the year	34.66	36.25

For SDC Techmedia Limited



Fayaz Usman Faheed

DIN : 00252610

Managing Director



Place : Chennai




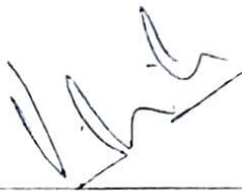



Date : 14.11.2024

Statement on Impact of Audit Qualifications for the Half Year ended September, 2024 [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]				
(Below table-Rs in lakhs except EPS)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	536.59	N.A
	2	Total Expenditure	551.64	N.A
	3	Exceptional items	-	N.A
	4	Net Profit/(Loss) for the period (before tax)	(15.05)	N.A
	5	Earnings Per Share	(0.23)	N.A
	6	Total Assets	2416.78	N.A
	7	Total Liabilities	2292.96	N.A
	8	Net Worth	168.82	N.A
	9	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL
II.	Audit Qualification (each audit qualification separately):			
	a	Particulars:	We draw attention to note on long term provisions of the accompanying financial statements for provision for gratuity for which no actuarial valuation report has been obtained. We are unable to comment whether the provision made is sufficient to cover the future liability and consequently its impact in the profit & loss account in the absence of such report.	
	b	Type of Audit Qualification:	N.A	
	c	Frequency of qualification:	Repetitive	
	d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	N.A.	
	e	For Audit Qualification(s) where the impact is not quantified by the auditor:	N.A	



	(i)	Management's estimation on the impact of audit qualification:	Un ascertainable
	(ii)	If management is unable to estimate the impact, reasons for the same:	The Management is of the opinion that the provision created for the Gratuity is sufficient.
	c	Auditors' Comments on (i) or (ii) above:	Our observation remains the same.
II	Audit Qualification (each audit qualification separately):		
	a	Particulars:	We have not received balance confirmations for some long outstanding trade receivables for which we were unable to perform alternative audit procedures for confirmation.
	b	Type of Audit Qualification:	N.A
	c	Frequency of qualification:	Repetitive
	d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	N.A.
	e	For Audit Qualification(s) where the impact is not quantified by the auditor:	N.A
	(i)	Management's estimation on the impact of audit qualification:	Un ascertainable
	(ii)	If management is unable to estimate the impact, reasons for the same:	The Management of the opinion that issue and receipt of the Confirmation of balances from the Entities forming part of the Trade Receivables is beyond the control of the Management, as the same depends on various factors which are internal to the respective entities. Further the Management has already identified entities which are likely to default in payment of the dues and accordingly have created provision for the same. Further the Management is of the opinion that trade receivables net of provisions are recoverable to the complete extent of their respective dues.
	(iii)	Auditors' Comments on (i) or (ii) above:	Our observation remains the same.



SIGNATORIES:	
MANAGING DIRECTOR	 
CHIEF FINANCIAL OFFICER	 
AUDIT COMMITTEE CHAIRMAN	 
STATUTORY AUDITOR	 

Date: 14.11.2024

Place: Chennai