



SSPDL
Limited

Building the big picture

Date: 14.11.2024

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

Dear Sirs,

Sub: Intimation of Un-audited Financial Results for the second quarter/ Half year ended 30.09.2024 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 second quarter/ half year ended 30th September, 2024, which were duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14.11.2024. 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 3.00 P.M.

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

Thanking you.

Yours faithfully,
for SSPDL Limited

PRAKASH CHALLA
CHAIRMAN AND MANAGING DIRECTOR
(DIN: 02257638)
Encl.: As above.

SSPDL Limited CIN L70100TG1994PLC018540

CORPORATE OFFICE: "SSPDL House", # 2, Vellaiyan Street, Kotturpuram, Chennai - 600 085, Tamil Nadu, Tel : 044 - 4344 2424, Fax : 044 - 2447 2602

REGD. OFF: 3rd Floor, Serene Towers, 8-2-623/ A, Road No. 10, Banjara Hills, Hyderabad - 500 034, Telangana, Tel : 040 - 6663 7560, Fax : 040 - 6663 7969

Email : info@sspdl.com Website : www.sspdl.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of The Sebi (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO

The Board of Directors of
SSPDL LIMITED


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 September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 ("the statement"), 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 "Listing Regulation") as amended.

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, Interim Financial Reporting ("Ind AS 34"), 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.

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.

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: 24021989BKFZXJ5723



Place: Hyderabad
Date: 14th November, 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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 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 Half Year Ended		For the Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue:						
	a) Revenue from Operations	132.78	58.86	680.38	191.65	1,655.83	1,949.98
	b) Other Income	31.43	1.21	8.04	32.64	23.97	708.17
	Total Revenue	164.21	60.07	688.42	224.29	1,679.80	2,658.15
2	Expenses:						
	a) Cost of materials consumed / works cost	26.28	77.34	115.45	103.61	246.43	288.21
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	79.14	(75.27)	558.65	3.87	1,452.17	1,877.57
	d) Employee benefits expense	52.61	49.25	69.76	101.86	104.14	216.86
	e) Finance costs	50.32	49.88	81.93	100.20	83.13	180.69
	f) Depreciation and amortisation expense	3.73	3.64	4.89	7.36	9.85	19.61
	g) Other expense	35.38	45.86	42.85	81.25	85.92	356.35
	Total Expenses	247.46	150.70	873.53	398.15	1,981.64	2,939.31
3	Profit/(Loss) before exceptional items and tax (1-2)	(83.25)	(90.63)	(185.11)	(173.86)	(301.84)	(281.16)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) for the period from continuing operations (3-4)	(83.25)	(90.63)	(185.11)	(173.86)	(301.84)	(281.16)
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
6	Tax expense:						
7	Profit/(Loss) from Continuing Operations after Tax (5-6)	(83.25)	(90.63)	(185.11)	(173.86)	(301.84)	(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)	(83.25)	(90.63)	(185.11)	(173.86)	(301.84)	(281.16)
	Other Comprehensive Income	-	-	-	-	-	-
10	Total Comprehensive Income for the period	(83.25)	(90.63)	(185.11)	(173.86)	(301.84)	(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	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	(0.64)	(0.70)	(1.43)	(1.34)	(2.33)	(2.17)
	(b) Diluted	(0.64)	(0.70)	(1.43)	(1.34)	(2.33)	(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 November, 2024 and the financial results for the quarter and half year ended September 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.

For SSPDL LIMITED


PRAKASH CHALLA
 CHAIRMAN AND MANAGING DIRECTOR
 (DIN 02257638)

Place: Hyderabad
 Date : 14-11-2024

SSPDL LIMITED			
UNAUDITED STANDBALONE STATEMENT OF ASSETS AND LIABILITIES			
AS AT SEPTEMBER 30, 2024			
(₹ in Lakhs)			
Sl. No	Particulars	As At 30/09/2024 Unaudited	As at 31/03/2024 Audited
I.	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	2.72	1.62
	(b) Right of Use of Asset	10.48	17.46
	(c) Financial Assets		
	(i) Investments	208.00	506.33
	(ii) Other financial assets	390.25	383.77
	(d) Deferred Tax assets (Net)	978.32	978.32
	(e) Other Non-current assets	-	-
		1,589.77	1,887.50
2	Current Assets		
	(a) Inventories	3,294.60	3,298.47
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	561.63	1,121.77
	(iii) Cash and cash equivalents	211.51	124.93
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	7.34	-
	(vi) Others financial assets	175.00	175.00
	(c) Other Current Assets	1,603.93	1,401.38
		5,854.01	6,121.55
	TOTAL	7,443.78	8,009.05
II.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(1,517.31)	(1,343.44)
		(224.38)	(50.51)
	LIABILITIES		
2	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	2.51	6.40
	(iii) Trade payables	-	-
	(iv) Other Financial liabilities	-	-
	(b) Provisions	12.21	12.21
		14.72	18.61
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,292.43	4,556.90
	(ii) Lease Liability	9.81	13.42
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of tradepayables other than Micro Enterprises and Small Enterprises	701.46	729.33
	(iv) Other Financial liabilities	535.60	542.47
	(b) Other Current Liabilities	1,699.64	1,773.53
	(c) Provisions	414.50	425.30
		7,653.44	8,040.95
	Total	7,443.78	8,009.05



SSPDI LIMITED		
UNAUDITED STANDALONE CASH FLOW STATEMENT UN		
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024		
(₹ in Lakhs)		
Particulars	For the Half Year Ended 30/09/2024	For the Half Year Ended 30/09/2023
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	-173.86	-301.84
Adjustments for:		
Depreciation	7.36	9.85
Interest income	-0.88	-0.04
Interest Cost	100.20	83.13
Provision for future contract losses - Provided / (Reversal) - Net	-10.78	-144.09
Provision for Defect Liability Period	-	-
	-77.95	-352.99
Operating Profit before Working Capital Changes		
Adjustments for:		
Decrease/(increase) in inventories	3.87	1,452.17
Decrease/(increase) in Current Investments	-	-
Decrease/(increase) in trade receivables	560.14	19.06
Decrease/(increase) in Short Term loans and advances	-7.34	0.00
Decrease/(increase) in other current financial assets	-0.00	-0.04
Decrease/(increase) in other current assets	-201.80	-51.75
Decrease/(increase) in other financial assets	-6.48	-40.33
Decrease/(increase) in Other Non-Current Assets	-	-
Increase/(decrease) in Non current trade payables	-	-
Increase/(decrease) in Non current Other financial liabilities	-	-
Increase/(decrease) in Non current Provisions	-	-
Increase/(decrease) in current trade payables	-27.87	60.75
Increase/(decrease) in other current financial liabilities	-6.88	3.43
Increase/(decrease) in other current liabilities	-73.89	-478.79
Increase/(decrease) in Short term Provisions	-0.00	-
(Increase) / Decrease in Net Current Assets	-239.74	964.50
Cash Generated from Operation	161.79	611.51
Adjustments for income tax (paid)/refund	-3.00	-0.37
Net Cash from Operating Activities A	158.80	611.14
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	-	-
Decrease in investments	298.32	-
Purchase of fixed assets	-8.46	-7.29
Proceeds from sale of fixed assets	-	-
Interest received	0.88	0.04
Dividend Received	-	-
Bank balances not considered as cash equivalents	-	-
Net Cash from Investing Activities	290.74	-7.25
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid on borrowings	-98.47	-81.38
Proceeds/(repayment) of Long Term borrowings	-	-
Proceeds/(repayment) of Short term borrowings	-264.49	-378.14
Net Cash used in Financing Activities C	-362.96	-459.52
Net Increase/(Decrease) in Cash and Cash Equivalent A+B+C	86.58	144.37
Cash and cash equivalents at the beginning of the Period	124.93	61.05
Cash and cash equivalents at the end of the Year	211.51	205.42

Place : Hyderabad
Date : 14-11-2024


Prakash Challa
Chairman and Managing Director
(DIN 02257638)

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**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 subsidiary (the Parent and its subsidiary 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 September 30, 2024 and year to date from April 01, 2024 to September 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.

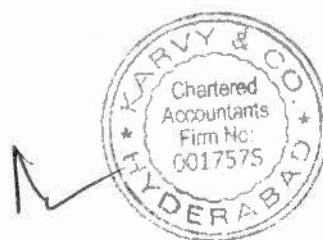
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information 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	Country	Relationship
SSPDL Infratech Private Limited	India	Wholly Owned Subsidiary
Northwood Properties India Private Limited	India	Associate


14/11/2024



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, 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)


AJAYKUMAR KOSARAJU
Partner
M.No. 021989
UDIN: 24021989BKFZ XK8379



Place: Hyderabad
Date: 14th November, 2024.

14/11/2024

SSPDL LIMITED

Regd. Office: 1st 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 AND HALF YEAR ENDED SEPTEMBER 30, 2024
 CIN: L70100TG1994PLC018540 Email: investors@sspdl.com Website: www.sspdl.com
 Phone: 040-6663 7560

Sl. No.	Particulars	For the Quarter Ended			For Half Year Ended		For the
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31/03/2024
1	Revenue:						
	a) Revenue from Operations	132.78	58.86	630.38	191.65	1,655.83	1,949.98
	b) Other Income	31.62	1.21	8.04	32.83	23.97	708.07
	Total Revenue	164.40	60.07	638.42	224.48	1,679.80	2,658.05
2	Expenses:						
	a) Cost of materials consumed / works cost	26.28	77.34	115.45	103.61	246.43	288.23
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	79.14	(75.27)	558.65	3.88	1,452.18	1,877.57
	d) Employee benefits expense	52.62	49.25	70.90	101.87	105.73	218.90
	e) Finance costs	50.32	49.88	81.93	100.20	83.13	180.69
	f) Depreciation and amortisation expense	3.73	3.64	4.89	7.36	9.85	19.61
	g) Other expense	35.39	59.38	42.92	94.77	86.07	356.80
	Total Expenses	247.48	164.22	874.74	411.69	1,983.39	2,941.80
3	Profit/(loss) before exceptional items, tax and Share in Profit/(loss) of an Associates (1-2)	(83.08)	(104.15)	(186.32)	(187.21)	(303.59)	(283.75)
4	Add : Share of Profit/(Loss) of Associates	-	-	-	-	-	-
5	Profit/(loss) before exceptional items and tax (3-4)	(83.08)	(104.15)	(186.32)	(187.21)	(303.59)	(283.75)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(loss) for the period before Tax (5-6)	(83.08)	(104.15)	(186.32)	(187.21)	(303.59)	(283.75)
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
8	Tax expense:	-	-	-	-	-	-
9	Net Profit/(Loss) for the period from continuing operations (7-8)	(83.08)	(104.15)	(186.32)	(187.21)	(303.59)	(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	(83.08)	(104.15)	(186.32)	(187.21)	(303.59)	(283.75)
	Other comprehensive income, (net of tax)	-	-	-	-	-	-
12	Total comprehensive income for the period	(83.08)	(104.15)	(186.32)	(187.21)	(303.59)	(283.75)
13	Net Profit attributable to:						
	- Owners	(83.08)	(104.15)	(186.32)	(187.21)	(303.59)	(283.75)
	- Non-controlling interests	-	-	-	-	-	-
	Other comprehensive income attributable to:						
	- Owners	-	-	-	-	-	-
	- Non-controlling interests	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	- Owners	(83.08)	(104.15)	(186.32)	(187.21)	(303.59)	(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	1,292.93	1,292.93
15	Earnings per share (not annualised) for continuing operations						
	(a) Basic	(0.64)	(0.81)	(1.44)	(1.45)	(2.35)	(2.19)
	(b) Diluted	(0.64)	(0.81)	(1.44)	(1.45)	(2.35)	(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 November, 2024 and the financial results for the quarter and half year ended September 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: 14-11-2024

For SSPDL LIMITED


 PRAKASH CHAITIA
 CHAIRMAN AND MANAGING DIRECTOR
 (DIN 02257638)


SSPDL LIMITED			
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
AS AT SEPTEMBER 30, 2024			
(₹ in Lakhs)			
Sl. No	Particulars	As At 30/09/2024 Unaudited	As at 31/03/2024 Audited
I.	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	2.72	1.62
	(b) Capital Work in Progress	-	-
	(c) Right of Use of Asset	10.48	17.46
	(d) Financial Assets		
	(i) Investments	1.00	299.32
	(ii) Others (To be specified)	390.03	383.77
	(e) Deferred Tax assets (Net)	978.32	978.32
	(f) Other Non-current assets	-	-
		1,382.55	1,680.49
2	Current Assets		
	(a) Inventories	3,294.60	3,298.47
	(b) Financial Assets		
	(i) Trade Receivables	608.63	1,188.77
	(ii) Cash and cash equivalents	241.41	135.06
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	7.34	-
	(v) Others	175.35	188.87
	(c) Other Current Assets	1,605.02	1,395.72
		5,932.35	6,206.89
	TOTAL	7,314.90	7,887.38
II.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(1,083.26)	(896.05)
		209.67	396.88
	LIABILITIES		
2	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	2.51	6.40
	(iii) Trade payables	-	-
	(iv) Other Financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	12.21	12.21
		14.72	18.61
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,292.43	4,556.90
	(ii) Lease Liability	9.81	13.42
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of trade payables other than Micro Enterprises and Small Enterprises	138.65	159.77
	(ii) Other Financial liabilities (other than those specified in item (b), to be specified)	535.59	542.90
	(b) Other Current Liabilities	1,699.52	1,773.61
	(c) Provisions	414.51	425.29
		7,090.51	7,471.89
	TOTAL	7,314.90	7,887.38




SSPDL LIMITED		
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT		
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024		
	(₹ in Lakhs)	
	For the Half Year Ended 30/09/2024	For the Half Year Ended 30/09/2023
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before Tax	-187.22	-303.59
Adjustments for:		
Depreciation	7.36	9.85
Interest income	-0.88	-0.04
Interest on borrowings	99.27	81.25
Liabilities & Provisions no longer required - written back	-30.41	-8.91
Advance written off	0	0.01
Operating Profit before Working Capital Changes	-111.88	-221.43
Adjustments for:		
Decrease/(increase) in inventories	3.87	1,452.17
Decrease/(increase) in trade receivables	580.14	19.06
Decrease/(increase) in Short Term loans and advances	-7.34	-
Decrease/(increase) in other current financial assets	13.52	-0.04
Decrease/(increase) in other current assets	-206.30	-54.26
Decrease/(increase) in Non current other financial assets	-6.26	-40.33
Increase/(decrease) in current trade payables	-23.37	63.37
Increase/(decrease) in other current financial liabilities	-7.31	3.54
Increase/(decrease) in other current liabilities	-43.68	-469.97
Increase/(decrease) in Short term Provisions	-10.78	-144.09
(Increase) / Decrease in Net Current Assets	292.49	829.45
Cash Generated from Operation	180.61	608.02
Adjustments for income tax (paid)/refund	-3.00	-0.37
Net Cash from Operating Activities A	177.61	607.65
B CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal of investments	298.32	-
Purchase of fixed assets	-8.46	-7.29
Interest received	0.88	0.04
Net Cash from Investing Activities B	290.74	-7.25
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid on borrowings	-97.54	-79.52
Proceeds/(repayment) of Short Term borrowings	-264.47	-378.13
Proceeds/(repayment) of Long term borrowings	-0.00	-0.00
Net Cash used in Financing Activities C	-362.00	-457.65
Net Increase/(Decrease) in Cash and Cash Equivalent A+B+C	106.35	142.76
Cash and cash equivalents at the beginning of the Period	135.06	73.25
Cash and cash equivalents at the end of the Period	241.41	216.01

Place : Hyderabad

Date : 14-11-2024


 Prakash Challa
 Chairman and Managing Director
 (DIN 02257638)