



SSPDL
Limited

Building the big picture

Date: 13.11.2023

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 30.09.2023 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, 2023, which were duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13.11.2023. 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 3.00.P.M. and concluded at 6.10 P.M.

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

Thanking you.

Yours faithfully,
for SSPDL LIMITED

A.SHAILENDRA BABU
COMPANY SECRETARY
Encl.: As above.

SSPDL Limited

Corporate Office: SSPDL House, #2, Vellaiyan Street,
Kotturpuram, Chennai - 600085, Tamil Nadu.
Tel: 044-4344 2424, Fax: 044-2447 2602.

E-mail: info@sspdl.com

Corporate Identity Number (CIN): L70100TG1994PLC018540)

Registered Office: 3rd Floor, Serene Towers, 8-2-623/A,
Road No.10, Banjara Hills, Hyderabad - 500034, Telangana, India.
Tel: 040-6663 7560,

Website: www.sspdl.com **Email:** investors@sspdl.com



Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of
SSPDL LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited 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 September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (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.

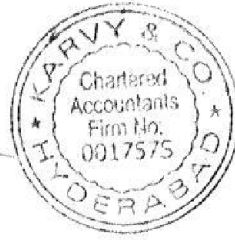
The Statement includes the Results of the following Entities:

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, 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.

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



AJAYKUMAR KOSARAJU

Partner

M.No. 021989

UDIN: 23021989BGRFPF8103

Place: HYDERABAD

Date: 13/11/2023.

SSPDL LIMITED

Regd. Office : 3rd Floor, Serene Towers, R-2-62/3A, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

CIN : 1701001G1994PLC018540 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
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue:						
	a) Revenue from Operations	680.38	975.45	1,925.45	1,655.83	2,023.55	4,345.89
	b) Other Income	8.04	15.93	0.28	23.97	1.09	783.28
	Total Revenue	688.42	991.38	1,925.73	1,679.80	2,024.64	5,129.17
2	Expenses:						
	a) Cost of materials consumed / works cost	115.45	130.98	440.17	246.43	679.14	1,764.31
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	558.65	893.52	1,691.44	1,452.18	1,484.87	3,293.58
	d) Employee benefits expense	70.90	34.84	50.30	105.73	95.42	190.43
	e) Finance costs	81.93	1.20	165.85	83.13	320.55	420.69
	f) Depreciation and amortisation expense	4.89	4.96	10.01	9.85	19.62	27.97
	g) Other expense	42.92	43.15	107.75	86.07	147.00	295.28
	Total Expenses	874.74	1,108.65	2,465.52	1,983.39	2,746.60	5,992.26
3	Profit/(loss) before exceptional items, tax and Share in Profit/(loss) of an Associates (1-2)	(186.32)	(117.27)	(539.79)	(303.59)	(721.96)	(863.09)
4	Add : Share of Profit/(Loss) of Associates	-	-	-	-	-	-
5	Profit/(loss) before exceptional items and tax (3-4)	(186.32)	(117.27)	(539.79)	(303.59)	(721.96)	(863.09)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(loss) for the period before Tax (5-6)	(186.32)	(117.27)	(539.79)	(303.59)	(721.96)	(863.09)
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
8	Tax expense:	-	-	-	-	-	-
9	Net Profit/(Loss) for the period from continuing operations (7-8)	(186.32)	(117.27)	(539.79)	(303.59)	(721.96)	(863.09)
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	(186.32)	(117.27)	(539.79)	(303.59)	(721.96)	(863.09)
	Other comprehensive income, (net of tax)	-	-	-	-	-	-
12	Total comprehensive income for the period	(186.32)	(117.27)	(539.79)	(303.59)	(721.96)	(863.09)
13	Net Profit attributable to:						
	- Owners	(186.32)	(117.27)	(539.79)	(303.59)	(721.96)	(863.09)
	- Non-controlling interests	-	-	-	-	-	-
	Other comprehensive income attributable to:						
	- Owners	-	-	-	-	-	-
	- Non-controlling interests	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	- Owners	(186.32)	(117.27)	(539.79)	(303.59)	(721.96)	(863.09)
	- 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	(1.44)	(0.91)	(4.17)	(2.35)	(5.58)	(6.68)
	(b) Diluted	(1.44)	(0.91)	(4.17)	(2.35)	(5.58)	(6.68)
16	Earnings per share (not annualised) for discontinued operations						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
17	Other Equity						(612.30)

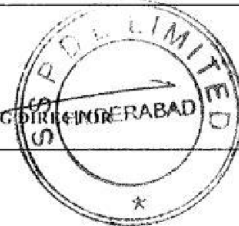
See accompanying note to the financial results.

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 meetings held on 13th of November, 2023 and the financial results for the quarter and half year ended September 30, 2023 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.

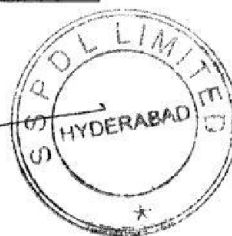
 Place: Hyderabad
Date : 13-11-2023

For SSPDL LIMITED

 PRAKASH CHALLA
CHAIRMAN AND MANAGING DIRECTOR
(DIN 02257638)


NSPDL LIMITED			
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
AS AT SEPTEMBER 30, 2023			
(₹ in Lakhs)			
S/N	Particulars	As At 30-09-2023 Unaudited	As at 31-03-2023 Audited
I.	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	4.40	6.96
	(b) Capital Work in Progress	-	-
	(c) Right of Use of Asset	24.45	31.43
	(d) Financial Assets		
	(i) Investments	299.32	299.32
	(ii) Others (To be specified)	412.27	371.94
	(e) Deferred Tax assets (Net)	978.32	978.32
	(f) Other Non-current assets	-	-
		1,718.76	1,687.97
2	Current Assets		
	(a) Inventories	3,723.87	5,176.04
	(b) Financial Assets		
	(i) Trade Receivables	1,374.43	1,393.49
	(ii) Cash and cash equivalents	216.01	73.25
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Others	189.04	189.00
	(c) Other Current Assets	1,689.92	1,635.29
		7,193.27	8,467.07
	TOTAL	8,912.03	10,155.04
II.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(915.88)	(612.30)
		377.05	680.63
	LIABILITIES		
2	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	12.99	19.03
	(b) Provisions	12.21	12.21
		25.20	31.24
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,458.83	4,836.97
	(ii) Lease Liability	13.77	14.14
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of tradepayables other than Micro Enterprises and Small Enterprises	1,425.19	1,361.81
	(iii) Other Financial liabilities (other than those specified in item (b), to be specified)	501.89	498.33
	(b) Other Current Liabilities	943.26	1,420.98
	(c) Provisions	1,166.84	1,310.94
		8,509.78	9,443.17
	TOTAL	8,912.03	10,155.04

[Handwritten Signature]



SSPDL LIMITED		
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT		
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023		
	(₹ in Lakhs)	
	For the Half Year Ended 30-09-2023	For the Half Year Ended 30-09-2022
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before Tax	-303.59	-721.95
Adjustments for:		
Depreciation	9.85	19.62
Interest income	-0.04	-0.20
Interest on borrowings	81.25	318.64
Liabilities & Provisions no longer required - written back	-8.91	-0.36
Advance written off	0.01	-
	-221.42	-384.25
Operating Profit before Working Capital Changes		
Adjustments for:		
Decrease/(increase) in inventories	1,452.17	1,484.86
Decrease/(increase) in trade receivables	19.06	-103.08
Decrease/(increase) in Short Term loans and advances	-	-0.50
Decrease/(increase) in other current financial assets	-0.04	-0.33
Decrease/(increase) in other current assets	-54.26	149.33
Decrease/(increase) in Non current other financial assets	-40.33	-2.19
Decrease/(increase) in Other Non-Current Assets	-	5.73
Increase/(decrease) in current trade payables	63.37	-210.72
Increase/(decrease) in other current financial liabilities	3.54	-29.53
Increase/(decrease) in other current liabilities	-469.97	-1,644.16
Increase/(decrease) in Short term Provisions	-144.09	478.26
(Increase)/ Decrease in Net Current Assets	829.46	127.66
Cash Generated from Operation	608.04	-256.59
Adjustments for income tax (paid)/refund	-0.37	-42.27
Net Cash from Operating Activities A	607.67	-298.86
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	-7.29	-17.41
capital work in progress	-	-
Interest received	0.04	0.20
Net Cash from Investing Activities B	-7.25	-17.21
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid on borrowings	-79.52	-316.91
Proceeds/(repayment) of Short Term borrowings	-378.13	25.82
Proceeds/(repayment) of Long term borrowings	-0.00	-10.49
Net Cash used in Financing Activities C	-457.65	-301.58
Net Increase/(Decrease) in Cash and Cash Equivalent A+B+C	142.76	-617.65
Cash and cash equivalents at the beginning of the Period	73.25	668.20
Cash and cash equivalents at the end of the Period	216.01	50.55

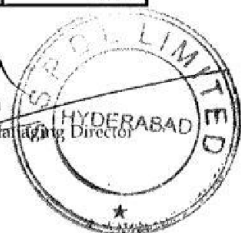
Place : Hyderabad

Date : 13-11-2023

Prakash Challa

Chairman and Managing Director

(DIN 02257638)





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


1. We have reviewed the accompanying statement of unaudited standalone financial results of **SSPDL LIMITED**, ("the Company") having registered office at 3rd Floor, Serene Towers, Road No.10, Banjara Hills, Hyderabad, Telangana - 500034, for the quarter ended September 30, 2023 and year to date from April 01 2023, to September 30, 2023 ("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.

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, Interim Financial Reporting (Ind AS 34) as 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 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. Based on our review conducted as above, nothing has come to our attention that causes us 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 recognized 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: 23021989BGRFPD3501



Place: HYDERABAD
Date: 13/11/2023

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, 2023

CIN : 1701001G1994PLC018540 Email : investors@sspd.com Website : www.sspdl.com

Phone : 040-6663 7560

(₹ in Lakhs)

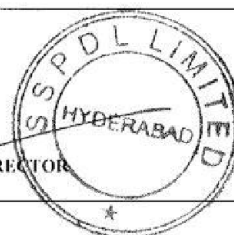
Sl. No.	Particulars	For the Quarter Ended			For Half Year Ended		For the Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue:						
	a) Revenue from Operations	680.38	975.45	1,897.04	1,655.83	1,966.43	4,288.76
	b) Other Income	8.04	15.93	0.28	23.97	1.09	783.28
	Total Revenue	688.42	991.38	1,897.32	1,679.80	1,967.52	5,072.04
2	Expenses:						
	a) Cost of materials consumed / works cost	115.45	130.98	440.17	246.43	679.14	1,764.31
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	558.65	893.52	1,691.44	1,452.17	1,484.86	3,293.58
	d) Employee benefits expense	69.76	34.38	48.17	104.14	88.72	181.43
	e) Finance costs	81.93	1.20	154.26	83.13	302.34	379.30
	f) Depreciation and amortisation expense	4.89	4.96	9.85	9.85	19.28	27.97
	g) Other expense (Refer Note No-3)	42.85	43.07	107.40	85.92	140.67	288.55
	Total Expenses	873.53	1,108.11	2,451.29	1,981.64	2,715.01	5,935.14
3	Profit/(loss) before exceptional items and tax (1-2)	(185.11)	(116.73)	(553.97)	(301.84)	(747.49)	(863.10)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) for the period from continuing operations (3-4)	(185.11)	(116.73)	(553.97)	(301.84)	(747.49)	(863.10)
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
6	Tax expense:	-	-	-	-	-	-
7	Profit/(Loss) from Continuing Operations after Tax (5-6)	(185.11)	(116.73)	(553.97)	(301.84)	(747.49)	(863.10)
	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)	(185.11)	(116.73)	(553.97)	(301.84)	(747.49)	(863.10)
	Other Comprehensive Income	-	-	-	-	-	-
10	Total Comprehensive Income for the period	(185.11)	(116.73)	(553.97)	(301.84)	(747.49)	(863.10)
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	-	-	-	-	-	(1,062.29)
13	Earnings Per Share (EPS in Rs.) (Face Value of Rs. 10/- per share)						
	(a) Basic	(1.43)	(0.90)	(4.28)	(2.33)	(5.78)	(6.68)
	(b) Diluted	(1.43)	(0.90)	(4.28)	(2.33)	(5.78)	(6.68)

Notes:

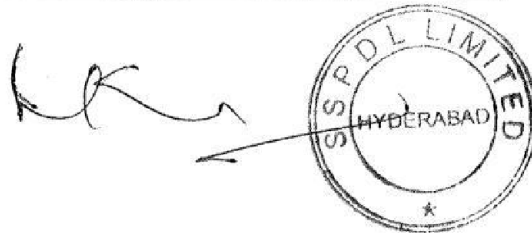
- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on 13th of November, 2023 and the financial results for the quarter and half year ended September 30, 2023 have been reviewed by the Statutory 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 : 13-11-2023

For SSPDL LIMITED

 PRakash CHALLA
CHAIRMAN AND MANAGING DIRECTOR
(DIN 02257638)


SSPDL LIMITED			
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES			
AS AT SEPTEMBER 30, 2023			
(₹ in Lakhs)			
Sl. No	Particulars	As At 30-09-2023 Unaudited	As at 31-03-2023 Audited
I.	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	4.40	6.96
	(b) Right of Use of Asset	24.45	31.43
	(c) Financial Assets		
	(i) Investments	506.33	506.33
	(ii) Other financial assets	412.27	371.94
	(d) Deferred Tax assets (Net)	978.32	978.32
		1,925.77	1,894.98
2	Current Assets		
	(a) Inventories	3,723.87	5,176.04
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	1,307.25	1,326.31
	(iii) Cash and cash equivalents	205.42	61.05
	(iv) Bank balances other than (ii) above	-	-
	(v) Loans	-	-
	(vi) Others financial assets	175.34	175.30
	(c) Other Current Assets	1,696.82	1,644.69
		7,108.70	8,383.39
	TOTAL	9,034.47	10,278.37
II.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(1,364.12)	(1,062.29)
		(71.19)	230.64
	LIABILITIES		
2	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	12.99	19.03
	(b) Provisions	12.21	12.21
		25.20	31.24
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,458.83	4,836.97
	(ii) Lease Liability	13.77	14.14
	(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	1,996.15	1,935.39
	(iv) Other Financial liabilities	501.54	498.11
	(b) Other Current Liabilities	943.31	1,420.95
	(c) Provisions	1,166.86	1,310.93
		9,080.46	10,016.49
	Total	9,034.47	10,278.37



SSPDL LIMITED		
UNAUDITED STANDALONE CASH FLOW STATEMENT		
FOR THE PERIOD ENDED SEPTEMBER 30, 2023		
(₹ in Lakhs)		
Particulars	For the Half Year Ended 30-09-2023	For the Half Year Ended 30-09-2022
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	-301.84	-747.50
Adjustments for:		
Depreciation	9.85	19.28
Interest income	-0.04	-0.20
Interest Cost	83.13	302.35
Provision for future contract losses - Provided / (Reversal) - Net	-144.09	353.00
Operating Profit before Working Capital Changes	-352.99	-73.07
Adjustments for:		
Decrease/(increase) in inventories	1,452.17	1,484.86
Decrease/(increase) in trade receivables	19.06	11.95
Decrease/(increase) in Short Term loans and advances	0.00	249.37
Decrease/(increase) in other current financial assets	-0.04	-0.15
Decrease/(increase) in other current assets	-51.75	120.27
Decrease/(increase) in other financial assets	-40.33	-2.19
Increase/(decrease) in current trade payables	60.75	-184.90
Increase/(decrease) in other current financial liabilities	3.43	-47.19
Increase/(decrease) in other current liabilities	-478.79	-1,695.97
Increase/(decrease) in Short term Provisions	-0.00	125.26
(Increase) / Decrease in Net Current Assets	964.51	61.31
Cash Generated from Operation	611.52	-11.76
Adjustments for income tax (paid)/refund	-0.37	-42.27
Net Cash from Operating Activities A	611.15	-54.03
B CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in investments	-	-
Purchase of fixed assets	-7.29	-17.50
Interest received	0.04	0.20
Net Cash from Investing Activities	-7.25	-17.30
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid on borrowings	-81.38	-300.61
Proceeds/(repayment) of Long Term borrowings	-	0.01
Proceeds/(repayment) of Short term borrowings	-378.14	189.04
Net Cash used in Financing Activities C	-459.52	-111.56
Net Increase/(Decrease) in Cash and Cash Equivalent A+B+C	144.37	-182.89
Cash and cash equivalents at the beginning of the Period	61.05	216.27
Cash and cash equivalents at the end of the Year	205.42	33.38

Place : Hyderabad
Date : 13-11-2023


Prakash Challa
Chairman and Managing Director
(DIN 02257638)

