SSPDL Limited

Building the big picture

Date: 12.11.2026

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 30.09.2026 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, 2026, which were duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12.11.2026. 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 11.30.A.M. and concluded at 1.10 P.M.

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

Thanking you.

Yours faithfully,
for SSPDL LIMITED

PRAKASH CHALLA

Digitally signed by PRAKASH CHALLA
Date: 2026.11.12 12:49:55 +05'30'

PRAKASH CHALLA
CHAIRMAN AND MANAGING DIRECTOR
(DIN: 02257638)

Encl.: As above.

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS

To

The Board of Directors of
SSPDL LIMITED

1. 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 and six months ended September 30, 2026 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 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, (Ind AS 34) "Interim Financial Reporting" 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 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.

4. 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 Regn.No.001757S)

KARVY & CO * Chartered Accountants Firm No: 001757S * HYDERABAD

AJAYKUMAR KOSARAJU
Partner
M.No. 021989
UDIN: 26021989IMOAKU7138

Place: Hyderabad
Date: 12-11-2026

SSPDL LIMITED

Regd. Office : 3rd Floor, Serene Towers, 8-2-623/A, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue:**						
	a) Revenue from Operations	88.70	162.28	-	250.98	-	2,826.91
	b) Other Income	0.40	16.52	8.36	16.92	25.30	599.62
	Total Revenue	**89.10**	**178.80**	**8.36**	**267.90**	**25.30**	**3,426.53**
2	**Expenses:**						
	a) Cost of materials consumed / works cost	98.55	163.69	118.04	262.24	217.83	1,409.02
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	(95.35)	(107.27)	(120.07)	(202.62)	(217.44)	(534.05)
	d) Employee benefits expense	51.09	51.61	47.83	102.70	92.63	198.32
	e) Finance costs	69.52	62.46	68.99	131.98	132.18	280.58
	f) Depreciation and amortisation expense	15.59	7.02	7.03	22.62	17.56	31.63
	g) Other expense	41.10	44.00	47.33	85.10	99.45	328.94
	Total Expenses	**180.50**	**221.51**	**169.15**	**402.02**	**342.21**	**1,714.44**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**(91.40)**	**(42.71)**	**(160.79)**	**(134.12)**	**(316.91)**	**1,712.09**
4	Exceptional items	-	-	-	-	-	-
5	**Profit/(loss) for the period from continuing operations (3-4)**	**(91.40)**	**(42.71)**	**(160.79)**	**(134.12)**	**(316.91)**	**1,712.09**
6	**Tax expense:**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Income Tax for Earlier Years	-	-	-	-	-	552.01
6	**Tax expense:**	-	-	-	-	-	552.01
7	**Profit/(Loss) from Continuing Operations after Tax (5-6)**	**(91.40)**	**(42.71)**	**(160.79)**	**(134.12)**	**(316.91)**	**1,160.08**
	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)**	**(91.40)**	**(42.71)**	**(160.79)**	**(134.12)**	**(316.91)**	**1,160.08**
	Other Comprehensive Income	-	-	-			-
10	**Total Comprehensive Income for the period**	**(91.40)**	**(42.71)**	**(160.79)**	**(134.12)**	**(316.91)**	**1,160.08**
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	-	-	-	-	-	(330.01)
13	**Earnings Per Share (EPS in Rs.) (Face Value of Rs. 10/- per share)**						
	(a) Basic	(0.71)	(0.33)	(1.24)	(1.04)	(2.45)	8.97
	(b) Diluted	(0.71)	(0.33)	(1.24)	(1.04)	(2.45)	8.97

Notes:

1. 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 12th of November, 2026. The financial results for quarter and Six months ended Septemebr 30, 2026 have been reviewed by the Statutory Auditors of the Company.
2. 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.
3. During the half-year ended September 30, 2026, the Company completed construction of the Park Center Project at Demonte Colony, Chennai.. Management decided to transfer the Project from Investment Property under Construction to Property, Plant and Equipment amounting to Rs.1,073.42 Lakhs and it is measured under the cost model of Ind AS 16- 'Property, Plant and Equipment', and depreciated on a straight-line basis from July 2026.
4. 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)

SSPDL LIMITED HYDERABAD

Place: Hyderabad
Date : 12-11-2026

SSPDL LIMITED

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

AS AT SEPTEMBER 30, 2026

(₹ in Lakhs)

Sl. No	Particulars	As At 30/09/2026 Unaudited	As at 31/03/2026 Audited
I.	**ASSETS**		
1	**Non-current Assets**		
	(a) Property, Plant and Equipment	1,066.39	1.80
	(b) Right of Use of Asset	806.75	820.54
	(c) Investment Property	-	855.40
	(d) Financial Assets		
	(i) Investments	53.00	53.00
	(ii) Other financial assets	293.82	313.08
	(e) Deferred Tax assets (Net)	978.32	978.32
		3,198.28	**3,022.14**
2	**Current Assets**		
	(a) Inventories	3,662.55	3,515.34
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	29.72	0.52
	(iii) Cash and cash equivalents	31.01	193.08
	(iv) Bank balances other than (iii) above	10.95	10.64
	(v) Loans	7.34	7.34
	(vi) Others financial assets	175.00	175.00
	(c) Other Current Assets	788.95	707.13
		4,705.52	**4,609.05**
	TOTAL	**7,903.80**	**7,631.19**
II.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(464.13)	(330.01)
		828.80	**962.92**
	LIABILITIES		
2	**Non-current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	523.29	514.06
	(iii) Trade payables	-	-
	(iv) Other Financial liabilities	-	-
	(b) Provisions	11.51	11.51
		534.80	**525.57**
3	**Current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	3,932.15	3,574.71
	(ii) Lease Liability	38.40	38.40
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of tradepayables other than Micro Enterprises and Small Enterprises	190.45	186.55
	(iv) Other Financial liabilities	140.71	140.57
	(b) Other Current Liabilities	1,828.29	1,792.27
	(c) Provisions	410.20	410.20
		6,540.20	**6,142.70**
	Total	**7,903.80**	**7,631.19**

SSPDL LIMITED HYDERABAD

SSPDL LIMITED

UNAUDITED STANDALONE CASH FLOW STATEMENT

FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakhs)

Particulars		For the Half Year Ended 30/09/2026	For the Year Ended 31/03/2026
A CASH FLOWS FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before Tax		-134.12	1,712.08
Adjustments for:			
Depreciation		22.62	31.63
Interest income		-1.02	-4.50
Interest Cost		131.98	280.58
Proivision for future contract losses - Provided / (Reversal) - Net		0.00	0.00
Provision for Defect Liability Period		-	-
		19.46	**2,019.79**
Operating Profit before Working Capital Changes			
Adjustments for:			
Decrease/(increase) in inventories		-147.22	-589.45
Decrease/(increase) in trade receivables		-29.20	205.09
Decrease/(increase) in Short Term loans and advances		-	-
Decrease/(increase) in other current financial assets		0.00	0.00
Decrease/(increase) in other current assets		-60.40	504.27
Decrease/(increase) in other financial assets		19.26	160.67
Increase/(decrease) in Non current Provisions		-	-
Increase/(decrease) in current trade payables		-3.12	-572.29
Increase/(decrease) in other current financial liabilities		0.14	87.84
Increase/(decrease) in other current liabilities		36.02	2.78
Increase/(decrease) in Short term Provisions		-0.00	-556.32
Bank balances not considered as cash equivalents		-0.31	-0.57
(Increase) / Decrease in Net Current Assets		-184.83	-757.98
Cash Generated from Operation		-165.37	1,261.81
Adjustments for income tax (paid)/refund		-21.42	-18.56
Net Cash from Operating Activities	**A**	**-186.79**	**1,243.25**
B CASH FLOWS FROM INVESTING ACTIVITIES			
Decreaase in investments		-	155.00
Investment Property under Construction		855.40	-701.48
Purchase of fixed assets		-1,073.42	-
Interest received		1.02	4.50
Net Cash from Investing Activities		**-217.00**	**-541.98**
C CASH FLOWS FROM FINANCING ACTIVITIES			
Interest paid on borrowings		-76.35	-224.96
Priciple Repayment of Lease Liabilities		-39.37	-39.37
Proceeds/(repayment) of Short term borrowings		357.44	-650.50
Net Cash used in Financing Activities	**C**	**241.72**	**-914.83**
Net Increase/(Decrease) in Cash and Cash Equivalent	**A+B+C**	**-162.07**	**-213.56**
Cash and cash equivalents at the beginning of the Period		193.09	406.63
Cash and cash equivalents at the end of the Year		31.01	193.09
Cash and cash equivalents		31.01	193.09
Balance as per Statement of Cash Flows		31.01	193.09

Place : Hyderabad
Date : 12-11-2026

S P D L LIMITED HYDERABAD

Prakash Challa
Chairman and Managing Director
(DIN 02257638)

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED CONSOLIDATED FINANCIAL RESULTS

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 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 and six months ended September 30, 2026 (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.

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.

4. The Statement includes the Results of the following Entities:

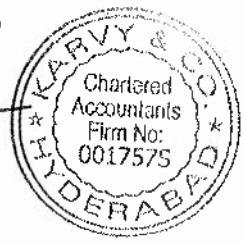
Name of the Company	Relationship
SSPDL Infratech Private Limited	Wholly Owned Subsidiary
Northwood Properties India Private Limited	Associate

KARVY & CO. Chartered Accountants Firm No: 001757S HYDERABAD

12/11/2026

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 there under and other accounting principles generally accepted in India, 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: 26021989ZLURYU2281

Place: Hyderabad
Date : 12/11/2026

12/11/2026

SSPDL LIMITED

Regd. Office : 3rd Floor, Serene Towers, 8 2 623/A, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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 Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue:**						
	a) Revenue from Operations	88.70	162.28	-	250.98	-	2,826.91
	b) Other Income	0.40	16.52	8.36	16.92	25.32	35.14
	Total Revenue	**89.10**	**178.80**	**8.36**	**267.90**	**25.32**	**2,862.05**
2	**Expenses:**						
	a) Cost of materials consumed / works cost	98.55	163.69	118.04	262.24	217.83	1,409.02
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	(95.35)	(107.27)	(120.07)	(202.61)	(217.43)	(534.05)
	d) Employee benefits expense	51.09	51.61	47.86	102.70	92.66	198.35
	e) Finance costs	69.52	62.46	68.99	131.98	132.18	280.58
	f) Depreciation and amortisation expense	15.59	7.02	7.03	22.62	17.56	31.63
	g) Other expense	41.63	44.06	47.48	85.69	100.01	175.07
	Total Expenses	**181.03**	**221.57**	**169.33**	**402.62**	**342.81**	**1,560.60**
3	**Profit/(loss) before exceptional items, tax and Share in Profit/(loss) of an Associates (1-2)**	(91.93)	(42.77)	(160.97)	(134.72)	(317.49)	1,301.45
4	**Add : Share of Profit/(Loss) of Associates**	-	-	-			-
5	**Profit/(loss) before exceptional items and tax (3-4)**	(91.93)	(42.77)	(160.97)	(134.72)	(317.49)	1,301.45
6	Exceptional items	-	-	-	-	-	-
7	**Profit/(loss) for the period before Tax (5-6)**	(91.93)	(42.77)	(160.97)	(134.72)	(317.49)	1,301.45
8	**Tax expense:**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Income Tax for Earlier Years	-	-	-	-	-	552.01
	(c) MAT Credit Utilisation/(Entitlement)	-	-	-	-	-	-
8	**Tax expense:**	-	-	-	-	-	552.01
9	**Net Profit/(Loss) for the period from continuing operations (7-8)**	(91.93)	(42.77)	(160.97)	(134.72)	(317.49)	749.44
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**	(91.93)	(42.77)	(160.97)	(134.72)	(317.49)	749.44
	Other comprehensive income, (net of tax)	-	-	-			-
12	**Total comprehensive income for the period**	(91.93)	(42.77)	(160.97)	(134.72)	(317.49)	749.44
13	Net Profit attributable to:						
	- Owners	(91.93)	(42.77)	(160.97)	(134.72)	(317.49)	749.44
	- Non-controlling interests	-	-	-	-	-	-
	Other comprehensive income attributable to:						
	- Owners	-	-	-	-	-	-
	- Non-controlling interests	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	- Owners	(91.93)	(42.77)	(160.97)	(134.72)	(317.49)	749.44
	- 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	(0.71)	(0.33)	(1.25)	(1.04)	(2.46)	5.80
	(b) Diluted	(0.71)	(0.33)	(1.25)	(1.04)	(2.46)	5.80
16	Earnings per share (not annualised) for discontinued operations						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
17	Other Equity						(340.67)

See accompanying note to the financial results.

Notes:

1 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 12th of November, 2026. The financial results for quarter and Six months ended Septemebr 30, 2026 have been reviewed by the Statutory Auditors of the Company.

2 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.

3 During the half-year ended September 30, 2026, the Company completed construction of the Park Center Project at Demonte Colony, Chennai.. Management decided to transfer the Project from Investment Property under Construction to Property, Plant and Equipment amounting to Rs.1,073.42 Lakhs and it is measured under the cost model of Ind AS 16-'Property, Plant and Equipment', and depreciated on a straight-line basis from July 2026.

4 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)

SSPDL LIMITED HYDERABAD

Place: Hyderabad
Date : 12-11-2026

SSPDL LIMITED

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

AS AT september 30, 2026

(₹ in Lakhs)

Sl.No	Particulars	As At 30/09/2026 Unaudited	As at 31/03/2026 Audited
I.	**ASSETS**		
1	**Non-current Assets**		
	(a) Property, Plant and Equipment	1,066.39	1.80
	(b) Right of Use of Asset	806.75	820.54
	(c) Investment Property	-	855.40
	(d) Financial Assets		
	(i) Investments	1.00	1.00
	(ii) Others (To be specified)	293.60	312.86
	(e) Deferred Tax assets (Net)	978.32	978.32
	(f) Other Non-current assets	-	-
		3,146.06	**2,969.92**
2	**Current Assets**		
	(a) Inventories	3,662.56	3,515.34
	(b) Financial Assets		
	(i) Trade Receivables	29.72	0.52
	(ii) Cash and cash equivalents	74.46	237.38
	(iii) Bank balances other than (ii) above	10.95	10.64
	(iv) Loans	7.34	7.34
	(v) Others	175.00	175.00
	(c) Other Current Assets	789.06	707.25
		4,749.09	**4,653.47**
	TOTAL	**7,895.15**	**7,623.39**
II.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	(475.38)	(340.67)
		817.55	**952.26**
	LIABILITIES		
2	**Non-current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	523.29	514.06
	(iii) Trade payables	-	-
	(iv) Other Financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	11.51	11.51
		534.80	**525.57**
3	**Current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	3,932.15	3,574.71
	(ii) Lease Liability	38.40	38.40
	(iii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of tradepayables other than Micro Enterprises and Small Enterprises	192.63	188.60
	(iii) Other Financial liabilities (other than those specified in item (b), to be specified)	140.96	141.28
	(b) Other Current Liabilities	1,828.46	1,792.37
	(c) Provisions	410.20	410.20
		6,542.80	**6,145.56**
	TOTAL	7,895.15	7,623.39

SPDL LIMITED HYDERABAD

SSPDL LIMITED

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT

FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakhs)

		For the Half Year Ended 30/09/2026	For the Year Ended 31/03/2026
A CASH FLOWS FROM OPERATING ACTIVITIES			
Net Profit before Tax		-134.71	1,301.44
Adjustments for:			
Depreciation		22.62	31.63
Interest income		-1.02	-4.50
Interest on borrowings		131.98	280.58
Liabilities & Provisions no longer required - written back		-	-7.94
Advance written off		-	8.73
		18.87	1,609.94
Operating Profit before Working Capital Changes			
Adjustments for:			
Decrease/(increase) in inventories		-147.22	-589.45
Decrease/(increase) in trade receivables		-29.20	205.31
Decrease/(increase) in Short Term loans and advances		-	-
Decrease/(increase) in other current financial assets		-	-
Decrease/(increase) in other current assets		-60.40	504.15
Decrease/(increase) in Non current other financial assets		19.26	160.67
Increase/(decrease) in current trade payables		4.03	-16.17
Increase/(decrease) in other current financial liabilities		-7.35	88.31
Increase/(decrease) in other current liabilities		36.10	10.42
Increase/(decrease) in Short term Provisions		-	-556.32
Bank balances not considered as cash equivalents		-0.31	-0.57
(Increase)/ Decrease in Net Current Assets		-185.09	-193.65
Cash Generated from Operation		-166.22	1,416.29
Adjustments for income tax (paid)/refund		-21.42	-18.56
Net Cash from Operating Activities	A	**-187.64**	**1,397.73**
B CASH FLOWS FROM INVESTING ACTIVITIES			
Disposal of investments		-	-
Investment Property under Construction		855.40	-701.48
Purchase of fixed assets		-1,073.42	0.00
Interest received		1.02	4.50
Net Cash from Investing Activities	B	**-217.00**	**-696.98**
C CASH FLOWS FROM FINANCING ACTIVITIES			
Interest paid on borrowings		-76.35	-224.96
Principle Repayment of Lease Liabilities		-39.37	-39.37
Proceeds/(repayment) of Short Term borrowings		357.44	-650.50
Net Cash used in Financing Activities	C	**241.72**	**-914.82**
Net Increase/(Decrease) in Cash and Cash Equivalent	A+B+C	**-162.92**	**-214.07**
Cash and cash equivalents at the beginning of the Period		237.38	451.45
Cash and cash equivalents at the end of the Period		**74.46**	**237.38**
Cash and cash equivalents (Refer Note 8b)		74.46	237.38
Balance as per Statement of Cash Flows		74.46	237.38

Place : Hyderabad

Date : 12-11-2026

Prakash Challa

Chairman and Managing Director

(DIN 02257638)