

14th November, 2023

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, 2023.

This is to inform you that a meeting of the Board of Directors of our Company was held today, 14th November, 2023 at the registered Office of the Company which approved and took on record the Standalone Un-Audited Financial Results for the Half Year ended 30th September, 2023. In order to comply with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing with this letter, Standalone Un-Audited Financial Results for the Half Year ended 30th September, 2023 along with the "Limited Review Report" issued by the Statutory Auditors.

Start Time of Board Meeting: 16:00 hrs

End Time of Board Meeting: 21.30 hrs

Kindly take the same on your record & oblige.

This is for the information of Members.

**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

**Auditor'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, 2023 to 30th September, 2023 ('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 been 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of matter

- 1) We have not received balance confirmations for some long outstanding trade receivables for which we were unable to perform alternative audit procedures for confirmation.

Our Opinion is not modified in respect of the above matter.

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

V.Raman
Partner



Membership No. 019839
UDIN: 23019839BGQMWW4296
Date : 14.11.2023
Place : Chennai

SDC TECHMEDIA LIMITED

CIN: L72900TN2008PLC067982

Regd. Office: 3VI, 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, 2023

S. No.	Particulars	(Rs. In Lakhs) except EPS Figures			
		Half Year Ended		Year ended	
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	489.19	553.49	576.75	1,130.24
II	Other Income		14.59	0.24	14.83
III	Total Revenue(III-I+II)	489.19	568.08	576.99	1,145.07
IV	Expenses				
a.	Cost of Material Consumed				
b.	Purchase of Stock-in-Trade	38.31	83.53	72.81	156.34
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade				-34.26
d.	Employee benefits expenses	162.42	175.46	154.11	329.57
e.	Finance Cost	76.12	88.17	100.17	188.34
f.	Depreciation & Amortisation Expenses	121.07	115.08	130.37	245.45
g.	Other Expenses	343.16	189.09	54.34	243.43
h.	Total Expenses	722.01	617.07	511.80	1,128.87
V	Profit before Exceptional and Extra ordinary Items and Tax (III-IV)	-232.82	-48.99	65.19	16.20
VI	Exceptional items	-62.11			
VII	Profit before Extraordinary Items and Tax (V-VI)	-170.71	-48.99	65.19	16.20
VIII	Extraordinary items				
IX	Profit Before Tax(VII-VIII)	-170.71	-48.99	65.19	16.20
X	Tax expense				
a.	Current Tax				
b.	Deferred Tax		-16.34	-0.63	-16.97
XI	Profit/(Loss) for the period from Continuing Operations(VII-VIII)	-170.71	-32.65	65.82	33.17
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)	-170.71	-32.65	65.82	33.17
XVI	Earning Per Share (before extra-ordinary items) of Rs. 10/- each (not annualized)				
a)	Basic	-2.63	-0.50	2.55	0.51
b)	Diluted	-2.63	-0.50	2.55	0.51
XVII	Earning Per Share (after extra-ordinary items) of Rs. 10/- each (not annualized)				
a)	Basic	-2.63	-0.50	2.55	0.51
b)	Diluted	-2.63	-0.50	2.55	0.51

NOTES:

- The above unaudited financial results for the Half Year ended September 30, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14.11.2023. 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, 2023, March 31, 2023 and September 30, 2022
- The Company operates in a single segment and hence information pursuant to Segment Reporting as per AS 17 is not applicable.
- Confirmation of balances/ reconciliation of accounts pertaining to certain advances/creditors/ debtors is pending as at half year end. However, the management is of the opinion that balance reflected in the books of accounts are not disputed and are recoverable/ payable.

5. Deferred tax

The company has neither ascertained nor accounted for the Deferred tax for the period ended September 30, 2023. Company will be providing the same as on the year end basis

6. Current tax

The company has not considered provision for current tax in view of the loss incurred during the half year. However, a review of the same is intended to be made at the year end.

7. Exceptional items

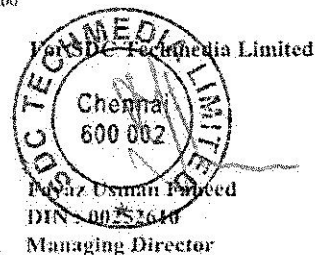
Exceptional items include the correction entries made for the prior period items and include the following items:

- | | |
|--|--------|
| 1. Provision no longer required | -57.11 |
| 2. Liabilities no longer required/written back | -5.00 |

Initiated for identification

Place : Chennai

Date : 14.11.2023



SDC TECHMEDIA LIMITED

CIN: L72900TN2008PTC067982

Regd. Office: 3M/1, Wajjajah Road, Chepauk, Chennai - 600 082

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STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

		(Rs. In Lakhs)	
		As on 30.09.2023	As on 31.03.2023
Particulars		Unaudited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	649.25	649.25
	(b) Reserve and surplus	(336.25)	(165.54)
	(c) Money Received against Share Warrants		
		313.00	483.71
2	Share Application money pending allotment		
3	Non Current Liabilities		
	(a) Long Term Borrowings	1,232.25	1,426.24
	(b) Deferred tax Liabilities (Net)		
	(c) Other Long Term liabilities	816.00	810.50
	(d) Long-term provisions	15.70	15.70
		2,063.96	2,252.44
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	39.64	22.90
	(c) Other Current Liabilities	89.60	90.96
	(d) Short Term Provisions	89.25	35.05
		218.49	148.91
	TOTAL	2,595.45	2,885.06
II	ASSETS		
	Non - Current Assets		
1	(a) Property, Plant and Equipment		
	(i) Tangible Assets	1,564.87	1,698.21
	(ii) Intangible Assets	2.80	3.30
	(iii) Capital Work in Progress		
	(iv) Intangible Assets under Development		
	(b) Non Current Investments		
	(c) Deferred Tax assets (Net)	18.07	18.07
	(d) Long term Loans and Advances		
	(e) Other Non-Current Assets		
		1,585.73	1,719.58
2	Current Assets		
	(a) Current Investments		
	(b) Inventories	67.17	48.09
	(c) Trade Receivables	503.75	683.39
	(d) Cash and Cash Equivalents	70.21	92.04
	(e) Short term Loans and advances		
	(f) Other Current Assets	268.60	341.96
		1,009.72	1,165.48
	TOTAL	2,595.45	2,885.06

For SDC Techmedia Limited

Fayaz Usman Faheed
DIN : 00252610

Managing Director

Initialed for identification
Place : Chennai
Date : 14.11.2023



SDC TECHMEDIA LIMITED

CIN: L72900TN2008PLC067982

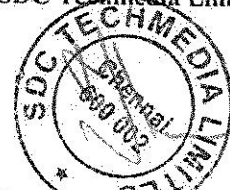
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STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Particulars	(Amount in Lakhs)	
	As at 30.09.2023	As at 31.03.2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax for the year		
Adjustments for :	(170.72)	16.21
Depreciation and Amortisation Expenses	-	-
Bad Debts & Sundry balances written off	121.07	245.45
Loss/(Profit) on Sale of Investment	-	-
Interest on borrowings	10.74	(14.77)
Liabilities no longer required written back	76.12	188.34
Changes in operating assets/Liabilities	(5.00)	(0.06)
Decrease/(Increase) in Inventories	32.22	435.17
Decrease/(Increase) in Trade Receivables	(19.08)	(34.26)
Decrease/(Increase) in Other Current Assets	179.64	(25.21)
Increase/(Decrease) in Trade payables	(26.64)	144.13
Increase/(Decrease) in other Current Liabilities	21.75	(20.83)
Increase/(Decrease) in Provisions	(1.36)	(1.17)
Cash Generated From Operations	54.20	48.43
Income Tax paid	240.74	546.26
NET CASH FROM OPERATING ACTIVITIES (A)	240.74	546.26
CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Purchase of Property, Plant and Equipment	23.65	61.95
Payments for Purchase of Property, Plant and Equipment	(21.63)	(33.47)
NET CASH FROM INVESTING ACTIVITIES (B)	2.02	28.48
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in other Financial Liabilities	5.50	5.00
Increase/(Decrease) in Borrowings	(194.00)	(356.17)
Interest on borrowings	(76.12)	(188.34)
NET CASH FROM FINANCING ACTIVITIES (C)	(264.62)	(539.51)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(21.85)	35.23
Cash and Cash Equivalents at the beginning of the year	92.06	56.83
Cash and Cash Equivalents at the end of the year	70.21	92.06

For SDC Techmedia Limited



Fayaz Usman Raheed

DIN : 00252610

Managing Director

Initialed for identification

Place : Chennai

Date : 14.11.2023

