General information about company			
Scrip code	539221		
Name of company	Sportking India limited		
Class of security	Equity		
Date of start of financial year	01-04-2017		
Date of end of financial year	31-03-2018		
Date of board meeting when results were approved	14-02-2018		
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-02-2018		
Description of presentation currency	INR		
Level of rounding used in financial results	Lakhs		
Reporting Quarter	Third quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Single segment		
Description of single segment	Textile		
Start time of board meeting	12:30		
End time of board meeting	16:00		

	Financi	ial Results – Ind-AS	
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2017	01-04-2017
В	Date of end of reporting period	31-12-2017	31-12-2017
С	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
	Part I	·	
1	Income		
	Revenue from operations	25438.58	79967.03
	Other income	523.22	1060.68
	Total income	25961.8	81027.71
2	Expenses	<u>.</u>	
(a)	Cost of materials consumed	15552.97	52355.89
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in- progress and stock-in-trade	764.52	1080.54
(d)	Employee benefit expense	1809.71	5528.28
(e)	Finance costs	724.63	2277.57
(f)	Depreciation, depletion and amortisation expense	1403.56	4230.89
<b>(f)</b>	Other Expenses	·	
1	Power & Fuel	2500.64	7527.77
2	Other Expenses	2637.45	6774.29
10			
	Total other expenses	5138.09	14302.06
	Total expenses	25393.48	79775.23

	Financial Resul	ts – Ind-AS				
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)			
A	Date of start of reporting period	01-10-2017	01-04-2017			
В	Date of end of reporting period	31-12-2017	31-12-2017			
С	Whether results are audited or unaudited	Unaudited	Unaudited			
D	Nature of report standalone or consolidated	Standalone	Standalone			
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.					
3	Total profit before exceptional items and tax	568.32	1252.48			
4	Exceptional items	0	0			
5	Total profit before tax	568.32	1252.48			
7	Tax expense					
8	Current tax	366.73	904.08			
9	Deferred tax	-177	-520			
10	Total tax expenses	189.73	384.08			
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0			
14	Net Profit Loss for the period from continuing operations	378.59	868.4			
15	Profit (loss) from discontinued operations before tax	0	0			
16	Tax expense of discontinued operations	0	0			
17	Net profit (loss) from discontinued operation after tax	0	0			
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0			
21	Total profit (loss) for period	378.59	868.4			
22	Other comprehensive income net of taxes	0	0			

	Financial Results – Ind-A	AS		
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
A	Date of start of reporting period	01-10-2017	01-04-2017	
В	Date of end of reporting period	31-12-2017	31-12-2017	
C	Whether results are audited or unaudited	Unaudited	Unaudited	
D	Nature of report standalone or consolidated	Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
23	Total Comprehensive Income for the period	378.59	868.4	
24	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
25 Total Comprehensive income for the period attributable to				
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
26 Details of equity share capital				
	Paid-up equity share capital			
	Face value of equity share capital			
27	Details of debt securities			
	Paid-up debt capital			
	Face value of debt securities			
28	Reserves excluding revaluation reserve			
29	Debenture redemption reserve			
30	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	10.63	24.39	
	Diluted earnings (loss) per share from continuing operations	10.63	24.39	
ii Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	0	C	
	Diluted earnings (loss) per share from discontinued operations	0	C	
ii	Earnings per equity share			
	Basic earnings (loss) per share from continuing and discontinued operations	10.63	24.39	
	Diluted earnings (loss) per share from continuing and discontinued operations	10.63	24.39	
31	Debt equity ratio			
32	Debt service coverage ratio			
33	Interest service coverage ratio			
34	Disclosure of notes on financial results	Textual Information(1)	<u> </u>	

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Text	R)	$\alpha$	1,
IEXL	1)	w	n

- 1. The Company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 (Transition Date being 1. 01st April 2016) and accordingly, these financial results have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 as amended by Companies (Indian Accounting Standard) Rules, 2016. These financial results have been prepared in accordance with recognition and measurement principles in Ind AS 34 Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- 2. The format for unaudited quarterly results as prescribed by SEBI circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI circular dated 05th July 2016 and Schedule III (Division II) of the Companies Act, 2013 applicable to the companies that are required to comply with Ind AS.
- 3. Reconciliation of financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are as follows:

## Textual Information(1)

Particulars Quarter Ended 31.12.2017 Nine Months Ended 31.12.2017

Net Profit after tax as reported under previous GAAP 701.96 2564.08 Less: IND AS Adjustment 1.90 6.54 Net Profit After Tax reported under IND AS 700.06 2557.54

- 4. The company is single segment company. Therefore the provisions of Ind AS 108 'Operating Segments' are not applicable to the Company.
- 5. Corresponding previous period figures have been regrouped / rearranged wherever considered necessary.
- 6. The above Unaudited financial results for the Quarter/Nine Months ended 31st December 2017 were reviewed by the Audit Committee at their meeting held on 14th February, 2018 and approved by the Board of Directors at their meeting held on 14th February, 2018.