

## RAWLA & COMPANY

Chartered Accountants

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Certificate No. 713/12

## LIMITED REVIEW REPORT

We have reviewed the accompanying statement of Unaudited Financial results of SPORTKING INDIA LIMITED, 5/69, Guru Mansion, First Floor, Padam Singh Road, Karol Bagh, New Delhi – 110005 for the quarter ended 31st March, 2012. This statement is the responsibility of the company's management and has been approved by the Limited Review Committee of Board. 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) 2400, Engagements to Review Financial Statements 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 Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

The disclosures pertaining to details of public shareholding and promoters' shareholding including details of pledged/encumbered shares of promoters/promoter group contained in the format of unaudited financial results have been traced from the disclosures made by the management

For RAWLA & COMPANY

NEW DELH'

Chartered Accountants

(FRN: 001661N)

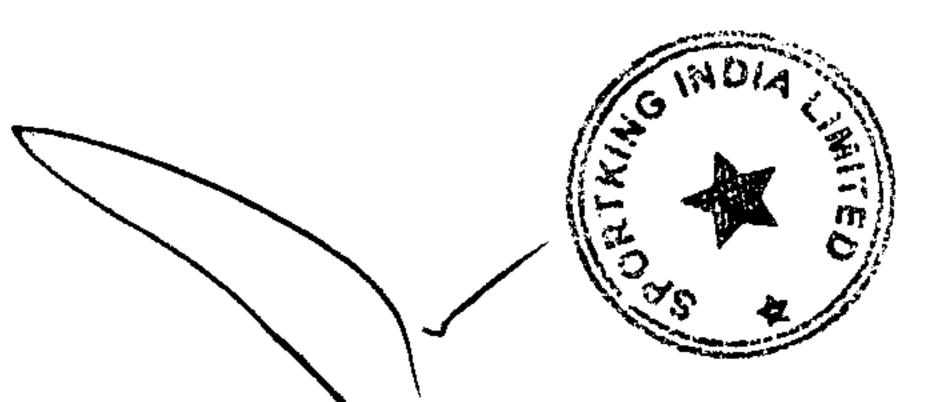
[Y. P. RAWLA]
Membership No. 410475

Place: New Delhi Dated:14.05.2012

## SPORTKING INDIA LIMITED Regd. Off: 5/69, Guru Mansion, First Floor, Padam Singh Road, Karol Bagh, New Delhi - 110005.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31st MARCH, 2012

PAR						(Rs. in Lakh
R.	PARTICULARS	Ql	JARTER ENDED		YEAR END	ED
10		31.03.2012	31.12.2011	31.03.2011	31.03.2012	31.03.201
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITEI
1	Income from Operations					
	(a) Net Sales/Income from Operations (Net of Excise Duty)	28103.69	13764.99	11272.51	75711.16	40292.6
	(b) Other operating Income	140.27	350.36	199.06	1868.26	754.2
	Total Income From Operations (Net)	28243.96	14115.35	11471.57	77579.42	41046.8
2	Expenses	<del>-</del>		· · · · · · · · · · · · · · · · · · ·	<u></u>	
	a) Cost of Material Consumed	11646.20	10296.47	9402.54	48953.40	27181.9
	b) Purchase of Stock in Trade	9357.52	32.95	549.05	9390.47	734.
	c) Changes in Inventories of FG,WIP and Stock in Trade	-374.91	-1924.68	-2953.18	-303.03	-2566 <b>.</b>
· · · ·	d) Employees benefit expense				in in the state of the state o	
		833.64	760.90	603.25	2987.03	1903.
	e) Depreciation	769.51	688.56	379.40	2530.59	1389.
	f) Power & Fuel	1449.21	1283.42	856.67	5012.79	3147.
	g) Other expenditure	1541.41	1511.13	1100.32	5718.22	4010.
		25222.58	12648.75	9938.05	74289.47	35800.
	Profit from operations before other Income, Finance					
	Cost & Exceptional Items (1-2)	3021.38	1466.60	1533.52	3289.95	5042
4	Other Income	-264.96	153.67	90.29	195.73	721
5	Profit/(Loss) from Ordinary Activities before Finance Costs					
	& exceptional items (3+4)	2756.42	1620.27	1623.81	3485.68	5764
6	Finance Costs	1503.25	1425.37	527.47	5012.57	1514.
7	Profit/(Loss) from Ordinary Activities after Finance Costs					
	but before exceptional items (5+6)	1253.17	194.90	1096.34	-1526.89	4453.
		4.			<u> </u>	
	Exceptional Items	0.00	0.00	0.00	0.00	0
	Profit (+)/ Loss(-) from Ordinary Activities before tax (7+8)	1253.17	194.90	1096.34	-1526.89	4453
	Tax expense					
	Provision for Taxation: Current Tax	0.00	0.00	654.00	0.00	1199
	: Deferred Tax	347.00	-215.00	370.00	-463.00	338.
11	Net Profit (+)/ Loss(-) from Ordinary Activities after tax(9-10)	906.17	-20.10	72.34	-1063.89	2916.
12	Extraordinary Items (Net of Tax Expense)	0.00	0.00	0.00	0.00	0
13	Net Profit(+) / Loss(-) for the period (11-12)	906.17	-20.10	72.34	-1063.89	2916.
	Paid-up Equity Share Capital (Rs. 10/-each)	336.41	336.41	336.41	336.41	336.
	Reserve excluding Revaluation Reserves as per Balance Sheet					7598
	of previous accounting year					
	Earning Per Share (EPS)					
	a) Basic & Diluted EPS before Extraordinary Items	3E AC	0.56		20.00	
		25.45	-0.56	2.03	-29.88	81
	b) Basic & Diluted EPS after Extraordinary Items	25.45	-0.56	2.03	-29.88	81
		:			<u></u>	
	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	Number of Shares	1135450	1135450	1135450	1135450	1135
	Percentage of Shares	31.89	31.89	31.89	31.89	31
2	Promoters and Promoter group Shareholding					
	a) Pledged/Encumbered				<u> </u>	
	- Number of Shares	600000	600000	600000	600000	6000
	- Percetange of shares (as a % of total shareholding of					
	promoter and promoter group)	24.74	24.74	24.74	24.74	24
	- Percentage of shares (as a % of total share capital of Co.)	16.85	16.85	16.85	16.85	16
·	b) Non-encumbered	10.83	10.03	10.63	10.03	10
	- Number of Shares	4005550	4025550	4005550	400000	400=4
		1825550	1825550	1825550	1825550	1825
	- Percetange of shares (as a % of total shareholding of	<del>-</del>			···-	
	promoter and promoter group)	75.26	75.26	75.26	75.26	75
-	- Percentage of shares (as a % of total share capital of Co.)	51.27	. 51.27	51.27	51.27	51
В	INVESTOR COMPLAINTS	3 months	ended 31.03.2012			
	Pending at the beginning of the quarter		NIL			
··-	Recived during the quarter		NIL			· · <del></del>
		t to the second				•
	Disposed of during the quarter		NIL		i	
	Disposed of during the quarter  Remaining unresolved at the end of the quarter		NIL NIL			



erticulars	As at Current year	(Rs. in Lakhs)	<del></del>	<del> </del>					
	ended		Ĭ						
	31.03.2012	year ended 31.03.2011	· · · · · · · · · · · · · · · · · · ·						
	Unaudited	Audited	<u> </u>	· · · · · · · · · · · · · · · · · · ·					
EQUITY AND LIABILITIES		Addited	<u> </u>	··					
Shareholders'Funds		·	<del></del>			- <del></del>			
(a) Share Capital	1188.02	898.82						_ · · · • · · · · · · · · · · · · · · ·	·
(b) Reserves and Surplus  O Money Received against share warrants	9139.33	7598.33	· · · · · · · · · · · · · · · · · · ·	<u></u>	<u>-</u>	<u></u>	<del> </del>	<del>-</del> -	
	<u></u>			<del></del>	<del></del>	<del>-</del>	<u> </u>		· <del>-</del>
Sub-Total - Shareholders Fund: Share Application Money Pending Allotment	10327.35	8497.15		· · · · · · · · · · · · · · · · · · ·	·	<u> </u>		<del></del>	· <del>-</del> ·
Minority Interest	0.00	0.00					<del> </del>		
Non- Current Liabilities	0.00	0.00					<del>   </del>		
(a) Long Term Borrowings		<u> </u>					ļ l		·
(b) Deferred Tax Liabilities (Net)	17275.55	12712.71	·				<del>                          </del>	-	
(c) Other Long Term Liabilities	750.00 8848.64	1213.00							
(d) Long Term Provisions	172.75	4607.85 107.20	<u> </u>						
Sub-Total - Non Current Liabilities	27046.94	18640.76					 		,
Current Liabilities		10040.70	<u> </u>	<del></del>			<u> </u>		
(a) Short Term Borrowings	18734.31	14611.78		<del>-</del> · · · <del>-</del> ·			<b> </b>		
(b) Trade Payable	9470.06	3144.76	·	<u></u>					
(c) Other Current Liabilities (d) Short Term Provisions	5418.89	7764.80				<del></del>		<del></del>	
(d) Short Term Provisions	0.00	1199.00					· ··- · · · · · · · · · · · · · · · · ·		
Sub-Total - Current Liabilities	33623.26	26720.34		<del></del>	<del></del>				
TOTAL COLUMNS ASSESSED				<u>.                                    </u>	<del></del>	<del></del>	<del></del>		
ASSETS TOTAL EQUITIES AND LIABILITIES	70997.55	53858.25					<del></del>		
Non - Currrent Assets		· ·							
(a) Fixed Assets		· <u></u>					- ·· · ————————		
b) Goodwill on consolidation	39843.03	26512.48							-
c) Non Current Investments	0.00	0.00						<del>-   -</del> -	
d) Deferred Tax Assets (Net)	0.00	0.00		· <del></del>			- ·. <u>-</u>		
e) Long term loans and advances	0.00 622.35	0.00						<del></del>	
f) other non current assets	459.32	1605.11 231.93							~~ <del>~</del>
Sub-Total - Non Current Assets	40924.70	28349.52	·	<del></del>					_ ' ' ' ' '
urrent Assets		20349.32					-··		
a) Current Investments	0.00	0.00		<del> </del>	··-	<del></del>			
b) Inventories	15723.47	16394.93							
c) Trade Receivables	10379.16	4573.5		<del></del>		<del>                                    </del>	<del> </del>		_
d ) Cash and Cash Equivalents e) Short term loans and advances	962.38	473.36	<u></u> .	<u> </u>					
e) Other current assets	0.00	0.00	···-		- ·   · - · - · · · · · · · · · ·			· — · · • · · · · - · - · - · - · - · - · -	··· <del> </del>
	3007.84	4066.94			<del>-</del>	<del></del>	· <del>-</del> -	<del> </del>	
Sub Total Communication	20077	25500						· · <b>-</b> · <b>-</b> ·	
Sub-Total - Current Assets		25508.73							
Sub-Total - Current Assets  Total	70997,55	53858.25						·	-
Total		4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -							-
Total	<b>70997</b> ,55 0.00	<b>53858.25</b> 0.00							
Total Notes:  There was a dispute / litigation in respect of certain foreig Company. The Ld. Arbitrator has awarded in favour of th Crs (based @ 8% p.a. upto 21.07.2010) and failing which order dated 30th September, 2010. The award has been characteristics.	n currency option cone bank for payment of further interested by the Comment	53858.25 0.00 tracts purporte f prinicipal am terest @ 8% p.a	ount of Rs. 5.94 ( will be applicab	Irs and interest le for the dela	st / cost of Rs. yed period, v	1.31 ide			
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Total  Notes:  There was a dispute / litigation in respect of certain foreig Company. The Ld. Arbitrator has awarded in favour of the Crs (based @ 8% p.a. upto 21.07.2010) and failing which porder dated 30th September, 2010. The award has been character becamber, 2010, relying on RBI guidelines issued to command have been stayed by the various courts as well as legal pro-	n currency option cone bank for payment of further integral banks and similar	53858.25 0.00 otracts purporte f prinicipal am terest @ 8% p.a. any in the Hon	ount of Rs. 5.94 ( will be applicab ble High Court	Ors and interest to le for the dela of Judicature a	st / cost of Rs. yed period, v it Bombay, on	1.31 ide 15th			
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