Sportking India Ltd.

(Govt. Recognised Three Star Export House)

Regd. & Corporate Office: Vill. Kanech, Near Sahnewal, G.T. Road, Ludhiana-141120 Ph. (0161) 2845456 to 60 Fax: 2845458 Admn. Office: 178, Col. Gurdial Singh Road, Civil Lines, Ludhiana-141061 Ph. (0161) 2770954 to 55 Fax: 2770953

Admin. Office : 178, Col. Gurdial Singh R

CIN No. L17122PB1989PLC053162

E-mail Website : sportking@sportking.co.in

: www.sportking.co.in

GST No.: 03AAACS3037Q1ZA

SIL / 2021-22/BSE

23.10.2021

To Listing Department BSE Limited Phiroze Jeeheebhoy Towers, Dalal Street, Mumbai-400001

Sub: Outcome of Board Meeting (Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Dear Sir,

This is to inform that the Board of Directors of the Company at their Meeting held on 23rd October 2021 discussed and approved the following matters:

1. Financial Results

The Board has considered and approved Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September 2021. The copy of the Unaudited Financial Results along with Limited Review Report is enclosed herewith.

2. Rooftop Solar Power Project

The Board has considered and approved the installation of Rooftop Solar Power Project of about 20 MW Capacity at their Existing Factory Units for captive consumption and same is likely to Implemented in 6-8 months.

3. Status of Expansion project

As intimated in the outcome of Board Meeting dated 14.08.2021 regarding installation of additional 15% Capacity (40800 Spindles) for production of textile yarns, the Board has discussed the progress of the Implementation of the same which is as per schedule.

Kindly note that the meeting of the Board of Directors commenced at 11.30 A.M and concluded at 01.50 P.M.

You are requested to take the above mentioned information on your records.

Yours truly,

For SPORTKING INDIA LIMITED

LOVLESH VERMA COMPANY SECRETARY

(ACS: 34171)

SPORTKING INDIA LIMITED
CIN: L17122PB1989PLC053162
Regd. Office: Village Kanech, Near Sahnewal, G.T Roed, Ludhiana-141120
Phone: 0161-2846456-60, Website: www.sportking.co.in, Email: cs@sportking.co.in
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED 30TH SEPTERMBER 2021

R. PARTICULAR	3	3	0.09.2021	30.06.2021		30.09.2021		31.03.20
2.340				(UNAUDITED)		(UNAUDITED)		(AUDITE
Revenue from	Operations ·		52400.39	44958.78	32092.57	97359.17	54156.40	130623
Other Income Total Income	14.20		978.58 53378.97	222.08 45180.86	32789.17	1200.66 98559.83	925.45 55081.85	1860
Expenses	(1+2)		55516.51	45180.86	32765.17	20333,63	33061,83	132403.
	erial Consumed		27572.05	25624.40	19575.75	53196.45	35529.58	78541.
b) Purchase of			13.23	3:46	. 5.06	16.69	12.05	39.
	Inventories of Finished Goods, Work In Progress and Stock in	Trade	-678.96	-1642.67	1869.23	-2321.63	149.02	963
	benefit expense	<u></u>	703.51	2278.30	2286.72 • 994.59	4902.69	3917.29 2162.52	8663
e) Finance Cos	st and amortisation expense		1113.68	1268.86	1302.31	1580.20 2382.54	2606.90	3832 5173
g) Power & Fu			3111.49	2967.57	3130.84	6079.06	5304.94	11220.
h) Other exper			4231.61	3230.71	2600.24	7462.32		10055
Total Expense			38691.00	34607.32	31764.74	73298.32	54006.41	118490
	Exceptional items & Tax (3-4) ems (Refer Note 7 below)		14687.97	10573.54	1024.43	25261.51	1075.44	13993. 2195.
Profit before t			14687.97	10573.54	1024,43	. 25261,51	1075.44	11798.
Tax expense			1					
a). Current Tax			3736.19	2740,09	333,53	6476.28	375.83	3671
b). Prior Period			0.00	0.00	115.90	0.00		423.
c). Deferred Ta	period from Continuing Operations(7-8)		-64.76 11016.54	-66.00 7899.45	-376.19 951.19	-130.76 18915.99	-403.29 987.00	-749 8452
	(-) from Discontinued Operations		- 11010.54	7033.43	951.19	10313.33		0432.
	of Discountinued Operations		-					
2 Profit (+)/ Los	s(-) from Discontinued Operations after tax (10-11)			-				
	the period (9+12)		0.00	7899.45	951.19	18915.99	987.00	8452
	hensive Income (Net of Tax) hensive Income for the period(13+14)		11016.54	7899.45	951.19	0.00	987.00	8557
Paid-up Equit	y Share Capital (Face value of Rs. 10/-each)		1344.79	348.26	348.09	1344.79	348.09	348
Other Equity ((Excluding Revaluation Reserve)							35339
	hare (EPS) for Continuing Operations		82.90	59.45	7.00	140.00	7.5	
Farning Per S	HEPS (Not Annualised) hare (EPS) for Discontinued Operations		62.90	59.45	7.03	142.36	7.30	63
	EPS (Not Annualised)		- :		- :			
Earning Per S	hare (EPS) for Continuing Operations and Discontinued	Operations						
Basic & Diluted	EPS (Not Annualised)		82.90	59.45	7.03	142.36	7.30	63
J								
		Statement of Assets	& Liabilitie	25 . ,			30.09.2021	31.03.20
Particulars	# No. 1	u P		0 .		F-20	(UNAUDITED)	(AUDITE
ASSETS					. 5		1	1
1 Non-Current A	Assets	**	()					
				•			10.00	
	ant & Equipment				-		39690.72	. 41671
(b) Capital Wor	rk-in-Progress			•			27,7.60	. 41671
(b) Capital Wor (c) Right of Us	rk-in-Progress se Asset						27.7.60 82.68	. 39
(b) Capital Wor (c) Right of Us (d) Other Intan	rk-in-Progress se Asset gible Assets						27,7.60	. 41671 39 13 173
(b) Capital Wor (c) Right of Us (d) Other Intan (e) Income Tax (f) Financial As	rk-in-Progress se Asset gible Assets c Assets (Net) ssets					*	27.7.60 82.68 9.89	39 13
(b) Capital Wor (c) Right of Us (d) Other Intan (e) Income Tax (f) Financial A	rk-in-Progress se Asset gible Assets c Assets (Net) ssets						27.7.60 82.68 9.89	39 13
(b) Capital Wor (c) Right of Us (d) Other Intan (e) Income Tax (f) Financial As- Investment	rk-in-Progress se Asset gible Assets t Assets (Net) ssets						277.60 82.68 9.89 173.66	39 13 173
(b) Capital Wor (c) Right of Us (d) Other Intan (e) Income Tax (f) Financial As- Investment Loans Other Finan	rk-in-Progress ise Assets gible Assets (Assets (Net) ssets is						27.7.60 82.68 9.89	39 13 173
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(b) Capital Wor (c) Right of Us (d) Other Intan (e) Income Tax (f) Financial A- Investment Loans -Other Final (g) Other Non-	rk-in-Progress ise Asset gible Assets (Assets (Net) sssets is incial Assets Current Assets Sub-Total - N is	kon Çurrent Assets		· · · · · · · · · · · · · · · · · · ·			277.60 82.66 9.69 173.66 1699.96 992.73 42927.24	1406 52 43356
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(b) Capital Wor (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A: Investment Loans Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A -Trade Rec Cash and Bank Balar Other Finan (c) Other Curre Bank Balar Other Finan (d) Other Curre Bank Balar Other Finan (d) Other Curre Bank Balar Other Finan (e) Other Equit Cash and (e) Other Equit (h) Financial L Bank Balar (b) Provisions (c) Deferred Ta (d) Other Non (c) (e) Currered Ta (d) Other Non (c)	rk-in-Progress se Assets gible Assets (Net) ssets ssets is notal Assets Current Assets Sub-Total - N is ssets, eivables cash equivalents notes Other than aboye notal Assets D LIABILITIES TOTA D LIABILITIES re Capital y Sub-Total Jabilities sitties sitties sitties Sub-Total - No ities Sub-Total - No ities	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.48 34033.36 160.74 264.94 8771.10 69396.62 112323.86 1344.79 53258.78 54693.57	399 133 173 1406 52 43356 28119 21127 82 14 10499 59843 103206 348 35339 35687
(b) Capital Wor (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A: Investment Loans Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A: Trade Rec Cash and c Bank Balar Other Finan (c) Other Curre Equity (a) Equity Shar (b) Other Equit (a) Financial L (a) Financial L (b) Financial L (c) Other Current (d) Equity Shar (d) Equity Shar (d) Equity Shar (d) Financial L (d) Financial L (d) Financial L (d) Other Non (c) Deferred Tax (d) Other Non (d) Current LLabill (a) Financial L (d) Current Llabill (a) Financial L (d) Current Llabill (a) Financial L (d) Current Llabill	rk-in-Progress see Assets gible Assets (Assets (Net) ssets is incial Assets Current Assets Sub-Total - N is	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.48 34033.36 160.74 264.94 8771.10 69396.62 112323.86 1344.79 53258.78 54693.57	399 133 173 1406 52 43356 28119 21127 82 14 10499 59843 103200 348 35339 35687 19231 26 1050 1224 251 21784
(b) Capital Woo (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A: Investment Loans Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A: Inventories (b) Financial A: Inventories (b) Financial A: Inventories (c) Other Curre BEQUITIES ANI Equity (a) Equity Shar (b) Other Equit (a) Equity Shar (b) Other Equit (a) Financial Li Insurancial Li Dorrowings Lease liabil (b) Provisions (c) Deferred Ta (d) Other Non (c) Current Liabil (a) Financial Li Borrowings Lease liabil (b) Provisions (c) Deferred Ta (d) Other Non (c) Current Liabil (a) Financial Li Borrowings (b) Provisions (c) Deferred Ta (d) Other Non (c) Current Liabil (d) Financial Li Borrowings (e) Provisions (c) Deferred Ta (d) Other Non (c) Current Liabil (d) Financial Li Borrowing	rk-in-Progress see Asset gible Assets (Assets (Net)) sssets ssets s notal Assets Current Assets Sub-Total - N s sssets. sivables ash equivalents notes Other than above notal Asset D LIABILITIES TOTA D LIABILITIES re Capital y Sub-Total sittles abilities sit (Liabilities (Net) Current Liabilities Sub-Total - No abilities stillities Sub-Total - No abilities Sub-Total - No abilities Sub-Total - No abilities	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.48 34033.36 160.74 264.94 8771.10 68396.62 112323.86 1344.79 53258.78 54693.57	399 133 173 1406 52 43356 28119 21127 82 144 10499 59843 103206 348 35339 35687 19231 266 10500 1224 251 21784
(b) Capital Wor (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A: Investment Loans Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A: Trade Rec Cash and Cash and Cash Equity (a) Equity Shar (b) Other Curre Liabilities Non Current L (a) Financial L (b) Provisions (c) Deferred Ta (c) Other Non (c) Other Non (c) Other Current (d) Financial L (d) Financial L (d) Financial L (d) Other Non (c) Current L (d) Other Non (d) Current L	rk-in-Progress see Assets gible Assets (Net) ssets is notial Assets Current Assets Sub-Total - N is assets, eivables cash equivalents notes Other than aboye notial Assets TOTA D LIABILITIES te Capital y Sub-Total is abilities abilities ax Liabilities (Net) Current Liabilities (Net) Current Liabilities Sub-Total - No ities abilities source Assets Sub-Total - No ities abilities source Assets Sub-Total - No ities abilities	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.48 34033.36 160.74 264.94 8771.10 65396.62 112323.86 1344.79 53258.78 54693.57	399 133 173 1406 52 43356 28119 21127 82 14 10499 59843 103200 348 35339 35687 19231 26 10500 1224 251 21784
(b) Capital Wor (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A -Investment -Loans -Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A -Trade Reac -Cash and -Bank Balar -Other Finan (c) Other Curre Bequity Shar (b) Cher Equit Liabilities Liabilities Liabilities (b) Financial L -Borrowing -Lerowing -Corered Ta (d) Other Non (c) Current L (a) Financial L -Borrowing -Corered Ta (d) Other Non (c) Current Liabil (a) Financial L -Borrowing -Lease liab -Lease Liat -Lease Li	rk-in-Progress ise Assets gible Assets (Net) ssets is notial Assets Current Assets Sub-Total - N is issets, eivables cash equivalents notes Other than aboye notial Asset D LIABILITIES re Capital y Sub-Total Jabilities abilities sittles ax Liabilities (Net) Current Liabilities Sub-Total - No ities abilities js bilities js bili	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.46 34033.36 160.74 264.94 8771.10 69396.62 112323.86 1344.79 53256.78 54693.57 18108.83 79.86 1174.63 1093.23 251.97 18708.52	399 13 173 1406 52 43356 28119 21127 82 14 10499 59843 103200 348 35339 35687 19231 266 1050 1224 251 21784
(b) Capital Work (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A: Investment Loans Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A: Trade Reccions Cash and color other Finan (c) Other Curren Bank Balar Other Finan (c) Other Curren Bank Balar Cother Finan (c) Other Curren Bank Balar Cother Finan (d) Equity Shar (b) Other Equit Liabilities Derowings Lease Intancial Li Borrowing Lease Liat Trade Pay (A) Total C (B) Total C	rk-in-Progress see Assets gible Assets (Assets (Net) sseets ssets is notial Assets Current Assets Sub-Total - N ssets, eivables cash equivalents cash equivalen	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.48 34033.36 160.74 264.94 8771.10 65396.62 112323.86 1344.79 55258.78 54693.57	399 133 173 1406 52 43356 28119 21127 82 14 10499 59843 103206 348 35339 35687 19231 266 1050 1224 251 21784
(b) Capital Woo (c) Right of Us (d) Other Intan (e) Income Ia A (f) Financial A -Investment -Loans -Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A -Trade Recc -Cash and c -Bank Balar -Other Finan (c) Other Curre BEQUITIES ANI Equity (a) Equity Shar (b) Other Equit Liabilities 1 Non Current L (a) Financial L (a) Financial L (a) Financial L (b) Provisions (c) Deferred T (d) Current Liabil (a) Financial L Borrowing -Lease liabil (b) Provisions (c) Deferred T (d) Current Liabil (a) Financial L Borrowing -Lease Ibal (d) Total C (d) Total C (B) Total C (B) Total C (B) Total C (C) Other Finan	rk-in-Progress see Asset spible Assets (Net) see Asset s	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.48 34033.36 160.74 264.94 8771.10 65396.62 112323.86 1344.79 53258.78 54683.57 18108.83 79.86 1174.63 1093.23 251.97 18708.52	399 133 173 1406 52 43356 28119 21127 82 14 10499 59843 103200 348 35339 35687 19231 26 1050 1224 251 21784
(b) Capital Wor (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A: Investment Loans Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A -Trade Rec -Cash and Other Finan (c) Other Curre Conter Finan (d) Equity Shar (b) Equity Shar (b) The Shar (c) Other Curre Cash and Conter Finan (d) Conter Curre Cash and Conter Finan (d) Conter Curre Cash and Conter Finan (d) Tonancial Li -Borrowings Lease liab (b) Provisions (c) Deferred Ta (d) Other Non Current Liabill (a) Financial Li -Borrowings (a) Financial Li -Borrowings (d) Total C (d) Provisions	rk-in-Progress se Assets gible Assets (Net) ssets is notal Assets Current Assets Sub-Total - N is assets, eivables cash equivalents note Other than aboye notal Assets TOTA D LIABILITIES re Capital y Sub-Total Jabilities abilities itilities itilities Six Liabilities (Net) Current Liabilities Sub-Total - No itiles abilities joilities	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.46 34033.36 160.74 264.94 8771.10 69396.62 112323.86 1344.79 53258.78 54693.57 16108.83 79.66 1174.63 1093.23 251.97 18708.52	399 133 173 1406 52 43356 28119 21127 82 144 10499 59843 103206 348 35339 35687 19231 26 1050 1227 24 251 21784 31105 6
(b) Capital Woo (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A: Investment Loans Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A: Trade Reco -Cash and c -Bank Balar -Other Finan (c) Other Curre BEQUITIES ANI Equity (a) Equity Shar (b) Other Equit Liabilities Non Current L (a) Financial L: (a) Financial L: (a) Financial L: (b) Provisions (c) Deferred Ta (d) Other Non (c) Other Curre Current Liabili (a) Financial L: Borrowing -Lease liabil (b) Provisions (c) Other Finan (d) Other Non (d) Other Non (d) Total O Other Finan (c) Other Finan (d) Other Non (d) Total O Other Finan (c) Other Curre	rk-in-Progress see Asset s	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.48 34033.36 160.74 264.94 8771.10 65396.62 112323.86 1344.79 53258.78 54683.57 18108.83 79.86 1174.63 1093.23 251.97 18708.52	399 133 173 1406 52 43356 28119 21127 82 14 10499 59843 103208 348 35339 35687 19231 26 1050 1224 251 21784 31105 6 7 72 8674 2927 72 4588
(b) Capital Woo (c) Right of US (d) Other Intan (e) Income Tax (f) Financial A: Investment Loans Other Finan (g) Other Non- Current Asset (a) Inventories (b) Financial A: Trade Reco -Cash and c -Bank Balar -Other Finan (c) Other Curre BEQUITIES ANI Equity (a) Equity Shar (b) Other Equit Liabilities Non Current L (a) Financial L: (a) Financial L: (a) Financial L: (b) Provisions (c) Deferred Ta (d) Other Non C Current Liabili (a) Financial L: Borrowing -Lease liabil (b) Provisions (c) Other Finan (d) Other Non (d) Other Non (d) Total O Other Finan (c) Other Finan (c) Other Finan (d) Other Non (d) Total O Other Finan (c) Other Curre	rk-in-Progress se Assets gible Assets c Assets (Net) ssets is notal Assets Current Assets Sub-Total - N is assets, eivables cash equivalents notes Other than above notal Assets TOTA D LIABILITIES re Capital y Sub-Total Jabilities sitties sitties sitties sitties Sub-Total - No ities abilities sox Liabilities (Net) Current Liabilities Sub-Total - No ities abilities sobtes sobtes sobtes sobtes sobtes sobtes cutstanding dues of micro enterprises and small enterprises utstanding dues of creditors other than micro enterprises and curical Liabilities sent Liabilities cutstanding dues of oreditors other than micro enterprises cutstanding dues of creditors other than micro enterprises	- Current Assets AL ASSETS al -Total Equity					277.60 82.68 9.89 173.66 1699.96 992.73 42927.24 26166.48 34033.36 160.74 264.94 8771.10 65396.62 112323.86 1344.79 53258.78 54693.57 16108.83 79.86 1174.63 1093.23 251.97 18708.52	39 13



Sportking India Limited

CIN NO.:L17122PB1989PLC053162

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPT, 2021

A. CASH FLOW FROM OPERATING ACTIVITIES: Profit before tax			(₹ in Lakhs)
Profit before tax	Particulars	For the Half Year ended	For the Half Year ended
A. CASH FLOW FROM OPERATING ACTIVITIES: Profit before tax Adjustments for:			
Profit before tax Adjustments for : Depreciation and Amortisation Interest on Liability Component of Compound Financial Instruments 2382.54 2606.90 Interest on Liability Component of Compound Financial Instruments 28.70 16.35 Amortisation of Processing Charges 15.31 19.21 Interest on Unsecured Loan From Directors(Net) 0.37 -0.01 Unrealised foreign exchange (Gain)/ Loss on Assets and Liabilities -338.72 -1040.29 Interest on Borrowings 1074.97 1856.18 Interest Income (Profit)/Loss on sale of Property, plant and equipment (Net) -22.96 0.83 Operating Cash flow before Changes In Working Capital Adjustments for Working Capital Changes: (Increase(-))/Decrease (+) in Inventories (Increase(-))/Decrease (+) in Trade and Other Receivables Increase (+)/(Decrease (+) in Trade and Other Receivables Increase (+)/(Decrease (+)) in Trade Payable and Other Liabilities -1740.44 -1854.48 Cash Generated from Operating Activities Income Taxes Paid Net Cash from/(used in) Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES: Payment for Purchase of Property, Plant and Equipment -1615.77 -98.78 Proceeds from Sale of Property, Plant and Equipment -1615.77 -98.78 Proceeds from Calls unpaid received during the year -10.00 -1	A CASH ELOW EDOM ODERATING ACTIVITIES .	Unaudited	Unaudited
Adjustments for : Depreciation and Amortisation Interest on Liability Component of Compound Financial Instruments Amortisation of Processing Charges Interest on Unsecured Loan From Directors(Net) Unrealised foreign exchange (Gain)/ Loss on Assets and Liabilities Interest on Borrowings Interest on Borrowings Interest Income (Profit)/Loss on sale of Property, plant and equipment (Net) (Profit)/Loss on sale of Property plant and equipment (Net) (Increase(-))/Decrease (+) in Inventories (Increase(-))/Decrease (+) in Inventories (Increase(-))/Decrease (+) in Trade and Other Receivables Increase (-))/Decrease (+) in Trade and Other Receivables Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-) in Trade Payable and Other Liabilities Increase (-)/Decrease (-)/Decrease (-) in Trade Payable and Other Liabilities Incr	A. CASH FLOW FROM OPERATING ACTIVITIES :		
Depreciation and Amortisation 16382.54 2606.90 Interest on Liability Component of Compound Financial Instruments 28.70 16.35 16.	Profit before tax	25261.51	1075.44
Interest on Liability Component of Compound Financial Instruments	Adjustments for :		
Amortisation of Processing Charges 15.31 19.21 Interest on Unsecured Loan From Directors(Net) 0.37 -0.01 Unrealised foreign exchange (Gain)/ Loss on Assets and Liabilities -338.72 -1040.29 Interest on Borrowings 1074.97 1856.18 Interest Income -39.15 -78.90 (Profit)/Loss on sale of Property, plant and equipment (Net) -22.96 0.83 Operating Cash flow before Changes in Working Capital 28362.57 4455.71 Adjustments for Working Capital Changes: (Increase(-))/Decrease (+) in Inventories 1953.41 4791.69 (Increase(-))//Decrease (+) in Irrade and Other Receivables -11165.40 1392.61 Increase (+)//(Decrease (+) in Trade and Other Receivables -1140.44 -1854.48 Cash Generated from Operating Activities 1740.44 -1854.48 Cash Generated from Operating Activities 11962.37 8782.42 B. CASH FLOW FROM INVESTING ACTIVITIES: 11962.37 8782.42 B. CASH FLOW FROM INVESTING ACTIVITIES: -1615.77 -98.78 Proceeds from Sale of Property, Plant and Equipment -1615.77 -98.78 Pro			
Interest on Unsecured Loan From Directors(Net)			
Unrealised foreign exchange (Gain)/ Loss on Assets and Liabilities -338.72 -1040.29 Interest on Borrowings 1074.97 1856.18 Interest Income -39.15 -78.90 (Profit)/Loss on sale of Property, plant and equipment (Net) -22.96 0.83 Operating Cash flow before Changes In Working Capital 28362.57 4455.71 Adjustments for Working Capital Changes : (Increase(-))/Decrease (+) in Inventories 1953.41 4791.69 (Increase (-))/Decrease (+) in Irade and Other Receivables -11165.40 1392.61 Increase (-))/Decrease (-1) in Trade Payable and Other Liabilities -1740.44 -1854.48 Cash Generated from Operating Activities 1740.44 -1854.48 Cash Generated from Operating Activities 17410.14 8785.52 Income Taxes Paid -5447.77 -3.11 Net Cash from/(used in) Operating Activities 11962.37 8782.42 R. CASH FLOW FROM INVESTING ACTIVITIES : B. CASH FLOW FROM INVESTING ACTIVITIES : Payment for Purchase of Property, Plant and Equipment -1615.77 -98.78 Proceeds from Sale of Property, Plant and Equipment 35.83 20.67 Interest Received 4.83 35.05 Net Cash from/(used in) Investing Activities -1575.11 -43.06 C. CASH FLOW FROM FINANCING ACTIVITIES : Proceeds from Calls unpaid received during the year 0.00 6.36 Proceeds from Non-Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D. Net Increase/ (Decrease) in Cash and Cash Equivalents 77.76 -81.51 Cash and Cash Equivalents at the beginning of the year 82.98 158.93 15			
Interest on Borrowings 1074.97 1856.18 Interest Income -39.15 -78.90 (Profit)/Loss on sale of Property, plant and equipment (Net) -22.96 0.83 Operating Cash flow before Changes In Working Capital 28362.57 4455.71 Adjustments for Working Capital Changes :			
Interest Income (Profit)/Loss on sale of Property,plant and equipment (Net) .22.96 0.83 Operating Cash flow before Changes In Working Capital .28362.57 4455.71 Adjustments for Working Capital Changes: (Increase(-))/Decrease (+) in Inventories .1953.41 4791.69 (Increase (-))/Decrease (+) in Trade and Other Receivables .11165.40 1392.61 Increase (-))/Cecrease (-) in Trade Payable and Other Liabilities .1740.44 .1854.48 Cash Generated from Operating Activities .1740.14 8785.52 Income Taxes Paid .5447.77 -3.11 Net Cash from/(used in) Operating Activities .11962.37 8782.42 .747.7 .3.11 Net Cash from/(used in) Operating Activities .11962.37 8782.42 .747.7 .74.11 Net Cash from/(used in) Operating Activities .11962.37 8782.42 .747.7 .74.11 Net Cash from/(used in) Operating Activities .7547.77 .754.11 Net Cash from/(used in) Investing Activities .7547.77 .754.11 .755		-338.72	-1040.29
(Profit)/Loss on sale of Property, plant and equipment (Net) Operating Cash flow before Changes In Working Capital Adjustments for Working Capital Changes: (Increase(-))/Decrease (+) in Inventories (Increase (-))/Decrease (+) in Irade and Other Receivables Increase (-))/Decrease (+) in Trade Payable and Other Liabilities Cash Generated from Operating Activities Income Taxes Paid Net Cash from/(used in) Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES: Payment for Purchase of Property, Plant and Equipment Proceeds from Sale of Property, Plant and Equipment Interest Received Net Cash from/(used in) Investing Activities Proceeds from/(used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year Proceeds from Calls unpaid received during the year Proceeds from Non-Current Borrowings Repayment of Current Borrowings Repayment of Non-Current Borro	Interest on Borrowings	1074.97	1856.18
Operating Cash flow before Changes in Working Capital Adjustments for Working Capital Changes: (Increase(-))/Decrease (+) in Inventories (Increase (-))/Decrease (+) in Irrade and Other Receivables (Increase (-))/Decrease (+) in Trade Payable and Other Liabilities Cash Generated from Operating Activities Income Taxes Paid Net Cash from/(used in) Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES: Payment for Purchase of Property, Plant and Equipment Proceeds from Sale of Property, Plant and Equipment Proceeds from/(used in) Investing Activities Net Cash from/(used in) Investing Activities Proceeds from Calls unpaid received during the year C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year Proceeds from Non-Current Borrowings Repayment of Current Borrowings Repayment of Non-Current Borrowings R	Interest Income	-39.15	-78.90
Adjustments for Working Capital Changes: (Increase(-))/Decrease (+) in Inventories (Increase (-))/Decrease (+) in Trade and Other Receivables -11165.40 1392.61 Increase (-))/(Decrease (-)) in Trade Payable and Other Liabilities -1740.44 -1854.48 Cash Generated from Operating Activities Income Taxes Paid Increase (-))/(Decrease (-)) in Trade Payable and Other Liabilities -1740.44 -1854.48 Cash Generated from Operating Activities Income Taxes Paid Income Taxes Paid Increase P		-22.96	0.83
(Increase(-))/Decrease (+) in Inventories 1953.41 4791.69 (Increase (-))/Decrease (+) in Trade and Other Receivables -11165.40 1392.61 Increase (+)/(Decrease (-)) in Trade Payable and Other Liabilities -1740.44 -1854.48 Cash Generated from Operating Activities 17410.14 8785.52 Income Taxes Paid -5447.77 -3.11 Net Cash from/(used in) Operating Activities 11962.37 8782.42 B. CASH FLOW FROM INVESTING ACTIVITIES : Payment for Purchase of Property, Plant and Equipment -1615.77 -98.78 Proceeds from Sale of Property, Plant and Equipment 35.83 20.67 Interest Received 4.83 35.05 Net Cash from/(used in) Investing Activities -1575.11 -43.06 C. CASH FLOW FROM FINANCING ACTIVITIES : Proceeds from Calls unpaid received during the year 0.00 6.36 Proceeds from Non-Current Borrowings -0.01 810.50 Repayment of Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities 77.76 -81.51 D.Net Increase/	Operating Cash flow before Changes In Working Capital	28362.57	4455.71
(Increase (-))/Decrease (+) in Trade and Other Receivables Increase (+)/(Decrease (-)) in Trade Payable and Other Liabilities Income Taxes (-) in Trade Payable and Other Liabilities Income Taxes Paid Increase (-) in Trade Payable and Other Liabilities Income Taxes Paid Income Taxes Inc	Adjustments for Working Capital Changes :		
Increase (+)/(Decrease (-)) in Trade Payable and Other Liabilities Cash Generated from Operating Activities Income Taxes Paid Net Cash from/(used in) Operating Activities Income Taxes Paid Net Cash From/(used in) Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES: Payment for Purchase of Property, Plant and Equipment Proceeds from Sale of Property, Plant and Equipment Interest Received Net Cash from/(used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year Proceeds from Non-Current Borrowings Proceeds from Non-Current Borrowings Repayment of Current Borrowings Interest Paid (Including interest on Lease Liabilities) Net Cash from/(used in)Financing Activities D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year Proceeds From Cash Equivalents at the beginning of the year Proceeds From/(used in)Financing Activities Proceeds From/(used in)Financing of the year	(Increase(-))/Decrease (+) in Inventories	1953.41	4791.69
Cash Generated from Operating Activities Income Taxes Paid -5447.77 -3.11 Net Cash from/(used in) Operating Activities 11962.37 8782.42 B. CASH FLOW FROM INVESTING ACTIVITIES: Payment for Purchase of Property, Plant and Equipment 95.83 20.67 Proceeds from Sale of Property, Plant and Equipment 15.83 20.67 Net Cash from/(used in) Investing Activities 15.15 C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year 97.001 810.50 Repayment of Current Borrowings 97.001 810.50 Repayment of Current Borrowings 97.001 810.50 Repayment of Non-Current Borrowings 97.001 97.001 Repayment of Non-Current Borrowings 97.001	(Increase (-))/Decrease (+) in Trade and Other Receivables	-11165.40	1392.61
Cash Generated from Operating Activities Income Taxes Paid -5447.77 -3.11 Net Cash from/(used in) Operating Activities 11962.37 8782.42 B. CASH FLOW FROM INVESTING ACTIVITIES: Payment for Purchase of Property, Plant and Equipment 95.83 20.67 Proceeds from Sale of Property, Plant and Equipment 15.83 20.67 Net Cash from/(used in) Investing Activities 15.15 C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year 97.001 810.50 Repayment of Current Borrowings 97.001 810.50 Repayment of Current Borrowings 97.001 810.50 Repayment of Non-Current Borrowings 97.001 97.001 Repayment of Non-Current Borrowings 97.001	Increase (+)/(Decrease (-)) in Trade Payable and Other Liabilities	-1740.44	-1854.48
Net Cash from/(used in) Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES: Payment for Purchase of Property, Plant and Equipment Proceeds from Sale of Property, Plant and Equipment Ass. 35.83 20.67 Interest Received Ass. 35.05 Net Cash from/(used in) Investing Activities -1575.11 -43.06 C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year 0.00 6.36 Proceeds from Non-Current Borrowings -0.01 810.50 Repayment of Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities 77.76 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents 77.76 -81.51 Cash and Cash Equivalents at the beginning of the year 82.98 158.93	Cash Generated from Operating Activities	17410.14	8785.52
Net Cash from/(used in) Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES: Payment for Purchase of Property, Plant and Equipment 7.0615.77 98.78 97.00 98.78 97.70 97.70 97.70 97.70 97.70 97.70 97.70 97.70 97.70 97.70 97.70 97.70 97.70 97.70 97.70	Income Taxes Paid	-5447.77	-3.11
Payment for Purchase of Property, Plant and Equipment Proceeds from Sale of Property, Plant and Equipment Proceeds from Sale of Property, Plant and Equipment Proceeds from Sale of Property, Plant and Equipment Proceeds Received A.83 35.05 Net Cash from/(used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year Proceeds from Non-Current Borrowings Proceeds from Non-Current Borrowings Proceeds from Calls unpaid received during the year Proceeds from Non-Current Borrowings Proceeds from Non-Current	Net Cash from/(used in) Operating Activities		
Proceeds from Sale of Property, Plant and Equipment Interest Received A.83 35.05 Net Cash from/(used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year Proceeds from Non-Current Borrowings Repayment of Current Borrowings Repayment of Non-Current Borrowings Repayment of Non-Current Borrowings Interest Paid (Including interest on Lease Liabilities) Net Cash from/(used in)Financing Activities D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year 35.83 20.67 4.83 35.05 -1575.11 -43.06 0.00 6.36 P.000 6.36 P.001 810.50 P.001	B. CASH FLOW FROM INVESTING ACTIVITIES :		
Proceeds from Sale of Property, Plant and Equipment Interest Received A.83 35.05 Net Cash from/(used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year Proceeds from Non-Current Borrowings Repayment of Current Borrowings Repayment of Non-Current Borrowings Repayment of Non-Current Borrowings Interest Paid (Including interest on Lease Liabilities) Net Cash from/(used in)Financing Activities D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year 35.83 20.67 4.83 35.05 -1575.11 -43.06 0.00 6.36 P.000 6.36 P.001 810.50 P.001	Payment for Purchase of Property Plant and Equipment	-1615.77	-98.78
Interest Received 4.83 35.05 Net Cash from/(used in) Investing Activities -1575.11 -43.06 C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year 0.00 6.36 Proceeds from Non-Current Borrowings -0.01 810.50 Repayment of Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents 77.76 -81.51 Cash and Cash Equivalents at the beginning of the year 82.98 158.93			
Net Cash from/(used in) Investing Activities -1575.11 -43.06 C. CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from Calls unpaid received during the year 0.00 6.36 Proceeds from Non-Current Borrowings -0.01 810.50 Repayment of Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents 77.76 -81.51 Cash and Cash Equivalents at the beginning of the year 82.98 158.93			
Proceeds from Calls unpaid received during the year 0.00 6.36 Proceeds from Non-Current Borrowings -0.01 810.50 Repayment of Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents 77.76 -81.51 Cash and Cash Equivalents at the beginning of the year 82.98 158.93			
Proceeds from Non-Current Borrowings -0.01 810.50 Repayment of Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year 82.98 158.93	C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Non-Current Borrowings -0.01 810.50 Repayment of Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year 82.98 158.93	Proceeds from Calls uppaid received during the year	0.00	6.26
Repayment of Current Borrowings -5948.24 -7073.19 Repayment of Non-Current Borrowings -310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year 82.98 158.93			
Repayment of Non-Current Borrowings -3310.75 -702.88 Interest Paid (Including interest on Lease Liabilities) -1050.50 -1861.66 Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents 77.76 -81.51 Cash and Cash Equivalents at the beginning of the year 82.98 158.93			
Interest Paid (Including interest on Lease Liabilities) Net Cash from/(used in)Financing Activities -1050.50 -1861.66 -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year 82.98 158.93			
Net Cash from/(used in)Financing Activities -10309.50 -8820.87 D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year 82.98 158.93			
D.Net Increase/ (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the year 77.76 82.98 158.93			
Cash and Cash Equivalents at the beginning of the year 82.98 158.93	The Cash Hom/Casea min mancing Activities	-10309.30	-0020.07
[발발 사용 : 1 : 1 : 1 : 1 : 1 : 1 : 1 : 1 : 1 :	D.Net Increase/ (Decrease) in Cash and Cash Equivalents	77.76	-81.51
Cash and Cash Equivalents at the end of the year 160.74 77.42	Cash and Cash Equivalents at the beginning of the year	82.98	158.93
	Cash and Cash Equivalents at the end of the year	160.74	77.42

Place: Ludhiana

Date: October 23, 2021

Munish Avasthi Managing Director DIN: 00442425

For Sportking

Notes

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind. AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (as amended) as specified in Section 133 of the Companies Act, 2013.
- 2 The company is a single segment company engaged in textile business.
- 3 The Central Government has notified the rates and other operating guidelines of Remission of Duties and Taxes on Exported Products (RoDTEP) scheme on the eligible exports from 1st January 2021 vide notification dated 17th August 2021/23rd September 2021. Accordingly the Company has accrued benefits under the said scheme amounting to Rs. 1920.51 Lakhs during the current quarter on eligible exports for the period from 1st January 2021 to 30th September 2021, out of which Rs. 548.17 lakhs pretains to the period from 1st January 2021 to 30th June 2021.
- The company has exercised the option permitted under Section 115BAA of the Income tax Act, 1961 commencing from the 01st July 2020. Accordingly, the Company has recognized income tax expense and re-measured its deferred tax liability on the basis of rate prescribed in the said section during the quarter ended 30.09.2020. Therefore, the income tax expense for the current half year period is not comparable with income tax expense of corresponding period of previous year.
- 5 The Company has made assessment of impact of COVID-19 on the carrying amount of property, plant and equipment, inventories, receivables and other assets. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of the assets. However in view of highly uncertain and continously evolving business environment, the eventual impact of COVID-19 may be different from the estimated as at the date of approval of these financial results. The company will continue to moniter any material changes arising out of futher economic conditions and its impact on business.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits has been notified in the Official Gazette on 29th September 2020. The draft rules have been released on November 13, 2020 and suggestions invited from stakeholders are under consideration by the Ministry. The impact of the change will be assessed and accounted in the period in which said rules are notified for implementation.
- 7 24,39,000, 5% Non-Convertible Non-Cumulative Redeemable Preference Shares having face value of Rs. 10/- each (issued during FY 2000-01 at premium of Rs. 25/-per Share) were redeemed at a premium of Rs. 90/- per share during the quarter ended 31st March 2021. The difference between the carrying amount of the liability component of the said redeemed Preference Shares and consideration paid were recognised as exceptional item in the Statement of Profit and Loss.
- The company has allotted 99,65,400 fresh equity shares of Rs. 10/- each on 28th September 2021 as fully paid-up bonus equity shares in proportion of 3:1 (i.e. three bonus shares for every one equity share held) to the eligible members /list of beneficial owners on record date of 24th September 2021. Accordingly, Earnings Per Share of all comparative periods have been re-stated based on number of shares outstanding in respective periods, increased by issuance of bonus equity shares.
- The Schedule III to the Companies Act, 2013 has been amended in respect of certain regrouping / disclosures vide notification dated 24 March, 2021 which are applicable w.e.f. 1st April 2021, the figures have been presented in the above financial results after considering the said amendments. The figures of the corresponding previous period / year have been regrouped wherever considered necessary to correspond to current period / year disclosures.
- 10 The above Unaudited financial results for the quarter/ half year ended 30th September 2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 23rd October 2021.

FOR SPORTHING INDIA LIMITED

MUNISH AVASTHI MANAGING DIRECTOR DIN: 0042425

Date: 23.10.2021 PLACE: LUDHIANA

B-XIX-220, Rani Jhansi Road, Ghumar Mandi, Ludhiana-141 001

E: ludhiana@sevindia.com T: +91-161-2774527 M: +91-98154-20555

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED FINANCIAL RESULTS OF SPORTKING INDIA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

Review Report to The Board of Directors Sportking India Limited

- We have reviewed the accompanying statement of unaudited financial results of SPORTKING INDIA LIMITED ("the Company"), for the quarter and six months period ended 30th September, 2021 ("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, 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted 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 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCV & Co. LLP

Chartered Accountants

Firm Reg X 05 900285N/N500089

countain Sanjiv Mohan)

Partner

M. No. 086066

T : ±91-11-26499111

W: www.sevindia.com

Regd. Office: B-41, Lower Ground Floor

Panchsheel Enclave, New Delhi-110017

UDIN: 21086066AAAANH9900