

## (Govt. Recognised Four 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-141001 Ph. (0161) 2770954 to 55 Fax: 2770953
E-mail: sportking@sportking.co.in
Website: www.sportking.co.in
GST No.:03AAACS3037Q1ZA

SIL/2024-25/SE Date: 26.10.2024

То	То
BSE Limited	National Stock Exchange of India Ltd,
Phiroze Jeeheebhoy Towers,	Exchange Plaza, Bandra Kurla Complex,
Dalal Street, Mumbai-400001	Bandra (East), Mumbai– 400051
Script Code: 539221	Symbol: SPORTKING

Sub: Disclosure under Regulation 30 & 33 of Sebi (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we wish to inform you that the Board of Directors of the Company in its Meeting held on 26th October, 2024 inter-alia approved the Un-Audited Financial Results for the Quarter and Half Year ended 30th September, 2024. In this regard, please find enclosed herewith:

- 1. Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024.
- 2. Unaudited Statement of Assets and Liabilities for the Half Year ended 30<sup>th</sup> September, 2024.
- 3. Cash Flow Statement for the Half Year ended 30th September, 2024.
- 4. Limited Review Report for the Quarter and Half Year ended 30th September, 2024.

Kindly note that the meeting of the Board of Directors commenced at 11.30~A.M and concluded at 02.40~P.M.

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 Road, Ludhlana-141120
Phone: 0161-2845456-60, Website: www.sportking.co.in, Email: cs@sportking.co.in
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

Common   C			QUARTER ENDE		HALF YEA		YEAR END
Revenue from Cereations							31.03.2
Other forceme						(UNAUDITED)	(AUDIT
Total Income (1-2)   Expenses   6494-26   6491-28   6491-28   19900-22   11927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12927-26   12	Revenue from Operations	65164.68	63404.60	62834.44	128569.28	116726.92	237714
Expenses	Other Income			1984.39	1462.96	2510.33	3570
a) Coal of Miserial Consumed	Total Income (1+2)	65949.86	64082.38	64818.83	130032.24	119237.25	24128
10   Purchase of Stock-th-classes   17,77   23,13   31,62   41,10   74,00		48707.60	45051.28	44124.09	93758.88	85324.02	17025
Collampers in Inventories of Work in Progress, Pirelahed Goods and Slock in trade   1.412.10   7.77.05   204.042   2.477.01   1.55     Collection and amortisation expense   330.61   341.12   7.47.85   685.00     Depreciation and amortisation expense   320.61   341.12   7.67.85   2.104.81   1.65   1.05     Depreciation and amortisation expense   220.61.51   219.1.59   210.48   2.537.74   1.00   1.00     Depreciation and amortisation expense   390.01   3698.07   4407.27   641.1.24   600.60     Depreciation and amortisation expense   4807.10   405.40   4407.27   641.1.24   600.60     Depreciation and amortisation expense   4807.10   405.40   4407.27   641.1.24   600.60     Depreciation and amortisation expense   390.01   369.00   4407.27   641.1.24   600.60     Depreciation and amortisation expense   390.00   4407.27   641.1.24   600.60     Depreciation and amortisation expense   390.00   4407.27   641.1.24   600.60     Depreciation and amortisation expense   390.00   0.00   0.00   0.00   0.00   0.00   0.00     Depreciation and amortisation expense   390.00   390.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.0							7
Simptope Benefits Expenses							13
S  Finance Cost							1394
10 pegrestation and amortisation expense							590
19   Power & Fueld   3098.07   3098.07   3098.07   7097.05   7709.76							
19,00mer expenses							858
Total Experience   \$6285.541   \$99727.45   \$6288.32   \$22233.76   \$114668.85   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.76   \$1256.7							1552
Profit before Exceptional Items & Tax (3-4)   \$294.45   \$219.51   7448.99   4565.39     Exceptional Items   0.00   0.00   0.00   0.00   0.00   0.00     Tax Adjustment (3-16)   \$294.45   \$219.45   \$245.45   \$219.55   \$246.55   \$245.55     Description of the profit of							1725
Exceptional Items	Total Expenses	62655.41	59727.84	62688.32	122383.25	114668.86	23169
Exceptional Items							
Profit before tax (6-6)   3294-64   4354-56   2130.5f   7646.92   4556.36   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1576   1	Profit before Exceptional Items & Tax (3-4)	3294.45	4354.54	2130.51	7648.99	4568.39	959
Tax expenses	Exceptional Items		0.00	0.00	0.00	0.00	
Tax expenses	Profit before tax (5-6)	3294.45	4354.54	2130.51	7648.99	4568,39	959
a) Current Tax							
D) Tax Agustment related to earlier years		818 53	1104 47	438 92	1923.00	881 92	215
c) Defered Tax							
Froitif Cort the period (7-8)   2992-17   3182-82   1590-58   5884-89   3384-7     Other Comprehensive Income (Net of Tax)   0.00   0.00   0.00   0.00   0.00     Total Comprehensive Income For the period(94-19)   2692-17   3182-82   1550-59   5884-59   3386-47     Targlad-pr. Equity Parker Capital (Face) value of Rs. 1-4sach) (Refer Note-4)   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50   1286-50							-5
Oliber Comprehensive Income (Net of Tax)							44
Total Comprehensive income for the period(\$9+10)							703
Paid-up Equity Share Capital (Face value of Rs. 1-leach) (Refer Note-4)   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80   1286.80							
Other Funct (PES) (Cleft rottoet.4)   1,97   2,50   1,22   4,47   2,64     Basic & Diluted EPS (Quarterity Not Annualised)   1,97   2,50   1,22   4,47   2,64     Basic & Diluted EPS (Quarterity Not Annualised)   1,97   2,50   1,97   2,50   1,22   4,47   2,64     Particulars							70
Other Faurity (Excluding Revaluation Reserve)		1286.80	1286.80	1286.80	1286.80	1286.80	12
Earnings Per Share (EPS) (Refer Note-4)							889
Basic & Diluted EPS (Quartertly Not Annualised)   1,97    2,50    1,22    4,47    2,64							
AS AT		1.97	2.50	1.22	4 47	2 84	
### AS AT 1			2.00	1.22	7,77	2.04	-
### AS AT 1	Statement of	Accate & Liabiliti	ine				
Particulars  ASSETS  Non-Current Assets (a) Property Plant & Equipment (b) Capilal Work-hir-Progress (c) Right of Use Asset (d) Chapital Work-hir-Progress (c) Right of Use Asset (d) Chapital Work-hir-Progress (c) Right of Use Asset (d) Chapital Work-hir-Progress (d) Chire Intangible Assets (d) Chire Intangible Assets (d) Chire Intangible Assets (d) Floancial Assets (d) Income Tax Assets (Net) (g) Other Non-Current Assets (d) Income Tax Assets (Net) (g) Income Tax Assets (g) Other Non-Current Assets (g) Income Tax Assets (g	Ottoment of	Addeto & Elabilità	100			ACAT	Α.
ASSETS Non-Current Assets (a) Property Plant & Equipment (b) Capital Work-in-Progress (c) Right of Use Asset (d) Capital Work-in-Progress (c) Right of Use Asset (d) Other Intangible Assets (d) Other Intangible Assets (d) Other Intangible Assets (d) Other Intangible Assets (d) Other Property Assets (e) Property Assets (d) Other Property Assets (e) Provisions (f) Provisions (e) Provisions (f) Provis	Particulars						
ASSETS (a) Property Plant & Equipment (b) Capital Work-In-Progress (1231.36 (2) Property Plant & Equipment (1231.36 (2) Proper	raticulais						31.03
Non-Current Assets   74738.82     10 Capital Work-in-Progress   1231.36     10 Right of Use Asset   46.33     10 Capital Work-in-Progress   1231.36     10 Right of Use Asset   46.33     10 Capital Mork-in-Progress   15.33     10 Right of Use Asset   15.33     10 Income Tax Assets   15.33     10 Income Tax Assets (Not)   99.73     11 Income Tax Assets (Not)   99.73     12 Income Tax Assets (Not)   99.73						(UNAUDITED)	(AUD
(a) Property, Plant & Equipment   74738.82   74738.82   7423.13   7423.82   7423.13   7423.82   7423.13   7423.82   7423.13   7423.82   7423.13   7423.82   7423.13   7423.82   7423.13   7423.82   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13   7423.13							
(b) Capital Work-in-Progress   1231.36   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1							
(b) Capital Work-in-Progress   1231.36   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1633   1	(a) Property Plant & Equipment					74738.82	785
CR Right of Use Asset   46.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.33   53.3						1231 36	
(d) Other Inlangible Assets (e) Financial Assets (b) Financial Assets (b) Financial Assets (b) (b) Financial Assets (b) (g) Other Inlangible Assets (b) (g) Other Inlangible Assets (b) (g) Other Non-Current Assets (b) (g) Other Non-Current Assets (b) Financial Assets (b) (g) Other Non-Current Assets (b) Financial Assets (b) Financial Assets (c) Financial Assets (							
(e) Financial Assets							
1951.86   1951.86   1967.36   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   2037.33   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.76   20377.						10.00	
(f) Income Tax Assets (Net)   99,73   2097-33   2097-33   2097-33   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-35   2097-3						4054.00	10
Courrent Assets							19
Sub-Total - Non Current Assets   80170.76		1					
Current Assets         33777.76           (b) Financial Assets         33777.76           (b) Financial Assets         39280.97           - Trade Receivables         489.77           - Bank Balances Other than above         12.00           - Other Financial Assets         1459.09           (c) Other Current Assets         1459.09           (d) Other Current Assets         5882.07           TOTAL ASSETS         166152.83           Equity And Liabilities           Equity Share Capital         1286.80           (a) Equity Share Capital         1286.80           (b) Other Equity         93971.20           Liabilities           Non Current Liabilities         393.99           - Lease liabilities         393.99           - Lease liabilities (Net)         939.39           - Lease liabilities (Net)         2838.00           (b) Other Non Current Liabilities         2838.00           (c) Deferred Tax Liabilities         2838.00           (d) Other Non Current Liabilities         42310.70           Current Liabilities           (a) Financial Liabilities         1152.26           - Borrowings         - Lease Liabilities         1152.26		<del> </del>					
(a) Inventories (b) Financial Assets - Trade Receivables - 3977.7.6 (b) Financial Assets - Trade Receivables - 39280.97 - Cash and cash equivalents - 489.77 - Cash and cash equivalents - 540.7.5 and Balances Other than above 12.00 - Other Financial Assets 12.00 - Other Financial Assets 19062.48 - 150.00 - Other Financial Liabilities 19062.48 - 150.00 - Other Equity 19062.48 - Other Financial Liabilities 19062.48 - 150.00 - Other Equity 19062.48 - Other Financial Liabilities 19062.49 - Other Financial Liabilities 19062.40 - Other Financial Liabili						80170.76	808
10   Financial Assets   39280.97   - Cash and cash equivalents   489.77   - Cash and cash equi		2.50					
-Trade Receivables						33777.76	645
-Cash and cash equivalents							
-Bank Balances Other than above - Other Financial Assets 1 1459,09 (c) Other Current Capital 1 1459,09 (c) Other Non Current C	-Trade Receivables					39280.97	356
- Other Financial Assets 1459.09 (c) Other Current Assets 10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48 (10982.48	-Cash and cash equivalents					489.77	1.
- Other Financial Assets	-Bank Balances Other than above				- 1	12.00	1.3.3
CO Other Current Assets	-Other Financial Assets	*					180
Sub-Total - Current Assets		× 6					1343
Comment Liabilities							11549
EQUITY AND LIABILITIES         1286.80           Equity (a) Equity Share Capital         1286.80           (b) Other Equity         93971.20           Sub-Total -Total Equity         95258.00           Liabilities           Non Current Liabilities         36 Financial Liabilities           - Borrowings         37992.02           - Lease liabilities         39.39           (b) Provisions         1641.29           (c) Deferred Tax Liabilities (Net)         2638.00           (d) Other Non Current Liabilities         0.00           Current Liabilities           (a) Financial Liabilities         42310.70           Current Liabilities           - Borrowings         11152.26           - Lease Liabilities         11.81           - Trade Payables         11.81           (A) Total Outstanding dues of micro enterprises and small enterprises         448.39           (B)Total Outstanding dues of creditors other than micro enterprises and small enterprises         9881.84           - Other Financial Liabilities         5401.26           (b) Other Current Liabilities         728.93           (c) Provisions         96.74	Sub-Total - Current Assets					03902.07	1154
EQUITY AND LIABILITIES         1286.80           Equity (a) Equity Share Capital         1286.80           (b) Other Equity         93971.20           Sub-Total -Total Equity         95258.00           Liabilities           Non Current Liabilities         36 Financial Liabilities           - Borrowings         37992.02           - Lease liabilities         39.39           (b) Provisions         1641.29           (c) Deferred Tax Liabilities (Net)         2638.00           (d) Other Non Current Liabilities         0.00           Current Liabilities           (a) Financial Liabilities         42310.70           Current Liabilities           - Borrowings         11152.26           - Lease Liabilities         11.81           - Trade Payables         11.81           (A) Total Outstanding dues of micro enterprises and small enterprises         448.39           (B)Total Outstanding dues of creditors other than micro enterprises and small enterprises         9881.84           - Other Financial Liabilities         5401.26           (b) Other Current Liabilities         728.93           (c) Provisions         96.74	TOTAL ACCESS	1					
Equity (a) Equity Share Capital (a) Equity Share Capital (b) Other Equity         1286.80 (93971.20 93971.20 93971.20 93971.20 93971.20 95258.00           Liabilities         95258.00           Non Current Liabilities (a) Financial Liabilities -Borrowings -Borr						166152.83	19631
(a) Equity Share Capital       1286.80         (b) Other Equity       93971.20         Sub-Total -Total Equity       95258.00         Liabilities         Non Current Liabilities         a) Financial Liabilities       37992.02         - Lease liabilities       39,39         (b) Provisions       1641.29         (c) Deferred Tax Liabilities (Net)       2638.00         (d) Other Non Current Liabilities       42310.70         Current Liabilities         (a) Financial Liabilities       42310.70         Current Liabilities       11.52.26         - Lease Liabilities       11.51         - Farrowings       11.52         - Lease Liabilities       11.81         - Trade Payables       448.39         (A) Total Outstanding dues of micro enterprises and small enterprises       9881.84         - Other Financial Liabilities       5401.26         (b) Other Current Liabilities       728.93         (c) Provisions       96.74							
(b) Other Equity         93971.20           Sub-Total -Total Equity         95258.00           Liabilities           (a) Financial Liabilities         37992.02           - Borrowings         39,39           - Lease liabilities (Net)         39,39           (b) Provisions         1641.29           (c) Deferred Tax Liabilities (Net)         2638.00           (d) Other Non Current Liabilities         42310.70           Current Liabilities           (a) Financial Liabilities         42310.70           Current Liabilities         111.52.26           - Lease Liabilities         11.81           - Trade Payables         11.81           - Trade Payables         448.39           (A) Total Outstanding dues of micro enterprises and small enterprises         9881.84           - Other Financial Liabilities         5401.26           (b) Other Current Liabilities         728.93           (c) Provisions         96.74							
Sub-Total -Total Equity   95258.00						1286.80	128
Sub-Total - Total Equity   95258.00	(b) Other Equity	¥ :			Y	93971.20	8895
Liabilities       8         Non Current Liabilities       37992.02         - Borrowings       37992.02         - Lease liabilities       39.39         (b) Provisions       1641.29         (c) Deferred Tax Liabilities (Net)       2638.00         (d) Other Non Current Liabilities       42310.70         Current Liabilities         (a) Financial Liabilities       11152.26         - Lease Liabilities       11.81         - Trade Payables       11.81         (A) Total Outstanding dues of micro enterprises and small enterprises       448.39         (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises       9881.84         - Other Financial Liabilities       5401.26         (b) Other Current Liabilities       728.93         (c) Provisions       96.74						95258.00	9024
Non Current Liabilities       (a) Financial Liabilities         -Borrowings       37992.02         - Lease liabilities       39.39         (b) Provisions       1641.29         (c) Deferred Tax Liabilities (Net)       2636.00         (d) Other Non Current Liabilities       42310.70         Current Liabilities         (a) Financial Liabilities       42310.70         - Borrowings       11152.26         - Lease Liabilities       11.81         - Trade Payables       11.81         (A) Total Outstanding dues of micro enterprises and small enterprises       448.39         (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises       9881.84         - Other Financial Liabilities       5401.26         (b) Other Current Liabilities       728.93         (c) Provisions       96.74	Sub-Total -Total Equity						
(a) Financial Liabilities       37992.02         -Borrowings       39,39         (b) Provisions       1641.29         (c) Deferred Tax Liabilities (Net)       2638.00         (d) Other Non Current Liabilities       42310.70         Current Liabilities         (a) Financial Liabilities       42310.70         Current Liabilities       11152.26         - Lease Liabilities       11.81         - Trade Payables       11.81         (A) Total Outstanding dues of micro enterprises and small enterprises       448.39         (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises       9881.84         - Other Financial Liabilities       5401.26         (b) Other Current Liabilities       728.93         (c) Provisions       96.74							
Borrowings   1992.02   1993.99   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129   1994.129	Liabilities						
- Lease liabilities 39.39 (b) Provisions 1641.29 (c) Deferred Tax Liabilities (Net) 2638.00 (d) Other Non Current Liabilities 0.00 (d) Other Non Current Liabilities 42310.70 (a) Financial Liabilities (a) Financial Liabilities - Borrowings 11152.26 (a) Ease Liabilities 111.81 (a) Financial Liabilities (a) Financial Liabilities (b) United Payables (b) Total Outstanding dues of micro enterprises and small enterprises (b) Total Outstanding dues of creditors other than micro enterprises and small enterprises 9881.84 (b) Other Current Liabilities 5401.26 (c) Provisions 96.74	Liabilities Non Current Liabilities						
(b) Provisions       1641.29         (c) Deferred Tax Liabilities (Net)       2638.00         (d) Other Non Current Liabilities       0.00         Current Liabilities         (a) Financial Liabilities         - Borrowings         - Lease Liabilities         - Trade Payables         (A) Total Outstanding dues of micro enterprises and small enterprises         (A) Total Outstanding dues of creditors other than micro enterprises and small enterprises       9881.84         -Other Financial Liabilities       5401.26         (b) Other Current Liabilities       728.93         (c) Provisions       96.74	Liabilities Non Current Liabilities (a) Financial Liabilities					27002.00	204
(c) Deferred Tax Liabilities (Net) 2638.00 (d) Other Non Current Liabilities (Net) 0.00    Current Liabilities 42310.70    Current Liabilities (a) Financial Liabilities   11152.26   -Lease Liabilities   11.81   -Trade Payables   (A) Total Outstanding dues of micro enterprises and small enterprises   (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises   (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises   (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises   (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises   (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises   (B) Other Current Liabilities   (C) Other Financial Liabilities   (D) Other Current Liabilities   (E) Other Financial Liabil	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings	1					
Current Liabilities	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities					39.39	4
Sub-Total - Non Current Liabilities   42310.70	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions	*				39.39 1641.29	151
Current Liabilities         (a) Financial Liabilities           1- Borrowings         11152.26           - Lease Liabilities         11.81           - Trade Payables         11.81           (A) Total Outstanding dues of micro enterprises and small enterprises         448.39           (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises         9881.84           - Other Financial Liabilities         5401.26           (b) Other Current Liabilities         728.93           (c) Provisions         96.74	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net)	- 20				39.39 1641.29 2638.00	3944 151 259
Current Liabilities       (a) Financial Liabilities         - Borrowings       11152.26         - Lease Liabilities       11.81         - Trade Payables       11.81         (A) Total Outstanding dues of micro enterprises and small enterprises       448.39         (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises       9881.84         - Other Financial Liabilities       5401.26         (b) Other Current Liabilities       728.93         (c) Provisions       96.74	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities	·				39.39 1641.29 2638.00 0.00	15
(a) Financial Liabilities       Borrowings       11152.26         - Lease Liabilities       11.81         - Trade Payables       11.81         (A) Total Outstanding dues of micro enterprises and small enterprises       448.39         (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises       9881.84         - Other Financial Liabilities       5401.26         (b) Other Current Liabilities       728.93         (c) Provisions       96.74	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities	· // // // // // // // // // // // // //				39.39 1641.29 2638.00 0.00	151 259
- Borrowings - Lease Liabilities - 11.81 - 15.26 - 16.81 - 17.81 - 18.9 - 18.9 - 18.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9 - 19.9	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Sub-Total - Non Current Liabilities	· //				39.39 1641.29 2638.00 0.00	151
-Lease Liabilities	Liabilities  Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities  Current Liabilities	÷ %				39.39 1641.29 2638.00 0.00	151 259
-Trade Payables (A) Total Outstanding dues of micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises (B) Total Outstanding dues of micro enterprises and small enterprises (B) State Provisions (B) Total Outstanding dues of micro enterprises and small enterprises (B) State Provisions (B) Total Outstanding dues of micro enterprises and small enterprises (B) State Provisions (B) Total Outstanding dues of micro enterprises and small enterprises (B) State Provisions	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities (a) Financial Liabilities					39.39 1641.29 2638.00 0.00 42310.70	151 259 4360
(A) Total Outstanding dues of micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises (C) Other Financial Liabilities (D) Other Current Liabilities (E) Other Current Liabilities (C) Provisions (E) Provisions	Liabilities Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities  Current Liabilities - Borrowings	. ,				39.39 1641.29 2638.00 0.00 42310.70	15° 25° 436° 480°
(B)Total Outstanding dues of creditors other than micro enterprises and small enterprises 9881.84 - Other Financial Liabilities 5401.26 (b) Other Current Liabilities 728.93 (c) Provisions 96.74	Liabilities  Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities (a) Financial Liabilities - Borrowings - Lease Liabilities					39.39 1641.29 2638.00 0.00 42310.70	15° 25° 436° 480°
- Other Financial Liabilities 5401.26 (b) Other Current Liabilities 728.93 (c) Provisions 96.74	Liabilities  Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities  Current Liabilities (a) Financial Liabilities - Borrowings - Lease Liabilities - Trade Payables					39.39 1641.29 2638.00 0.00 42310.70 11152.26 11.81	151 258 4360 4800
-Other Financial Liabilities 5401.26 (b) Other Current Liabilities 728.93 (c) Provisions 96.74	Liabilities  Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities  Current Liabilities  - Borrowings - Lease Liabilities - Trade Payables (A) Total Outstanding dues of micro enterprises and small enterprises	· // // // // // // // // // // // // //				39.39 1641.29 2638.00 0.00 42310.70 11152.26 11.81	151 258 4360 4800
(b) Other Current Liabilities 728.93 (c) Provisions 96.74	Liabilities  Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities  Current Liabilities  Carrent Liabilities - Borrowings - Lease Liabilities - Trade Payables (A) Total Outstanding dues of micro enterprises and small enterprises	5				39.39 1641.29 2638.00 0.00 42310.70 11152.26 11.81 448.39	151 258 4360 4803
(c) Provisions	Liabilities  Non Current Liabilities (a) Financial Liabilities  -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities  Current Liabilities (a) Financial Liabilities - Borrowings - Lease Liabilities - Trade Payables (A) Total Outstanding dues of micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises					39.39 1641.29 2638.00 0.00 42310.70 11152.26 11.81 448.39 9881.84	15 259 436 480 1 85
	Liabilities  Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Current Liabilities  Sub-Total - Non Current Liabilities  Current Liabilities (a) Financial Liabilities - Borrowings - Lease Liabilities - Trade Payables (A) Total Outstanding dues of micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises - Other Financial Liabilities					39.39 1641.29 2638.00 0.00 42310.70 11152.26 11.81 448.39 9881.84 5401.26	15 259 436 480 1 85 42°
000 001	Liabilities  Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (Net) (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Sub-Total - Non Current Liabilities  Current Liabilities (a) Financial Liabilities - Borrowings - Lease Liabilities - Trade Payables (A) Total Outstanding dues of micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises - Other Financial Liabilities (b) Other Current Liabilities	5				39.39 1641.29 2638.00 0.00 42310.70 11152.26 11.81 448.39 9881.84 5401.26 728.93	15 259 4360 480 1 1 85 422 5.
	Liabilities  Non Current Liabilities (a) Financial Liabilities -Borrowings - Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities  Sub-Total - Non Current Liabilities  Current Liabilities (a) Financial Liabilities - Borrowings - Lease Liabilities - Trade Payables (A) Total Outstanding dues of micro enterprises and small enterprises (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises - Other Financial Liabilities (b) Other Current Liabilities (c) Provisions					39.39 1641.29 2638.00 0.00 42310.70 11152.26 11.81 448.39 9881.84 5401.26 728.93 96.74	157 258 4360 4800
	Liabilities  Non Current Liabilities  - Borrowings  - Lease liabilities  b) Provisions  c) Deferred Tax Liabilities  c) Deferred Tax Liabilities  b) Provisions  Sub-Total - Non Current Liabilities  Sub-Total - Non Current Liabilities  Current Liabilities  a) Financial Liabilities  - Borrowings  - Lease Liabilities  - Trade Payables  (A) Total Outstanding dues of micro enterprises and small enterprises  (B) Total Outstanding dues of creditors other than micro enterprises and small enterprises  Other Financial Liabilities  b) Other Current Liabilities					39.39 1641.29 2638.00 0.00 42310.70 11152.26 11.81 448.39 9881.84 5401.26 728.93	43





166152.83 196317.26

TOTAL EQUITIY AND LIABILITIES

## CIN NO.:L17122PB1989PLC053162

# Unaudited Statement of Cash Flows for Half Year ended as on 30th Sept,2024

Amount 'in Lakhs

Particulars	*	For the Half Year	For the Half Yea	
	1	30th Sept,2024	30th Sept,2023	
		No.		
A. CASH FLOWS FROM OPERATING ACTIVITIES :				
Profit before tax		7648.99	4568.3	
Adjustments for :				
Depreciation and amortisation expense		4387.74	4190.6	
Interest on Liability Component of Compound Financial Instruments		33.28	31.0	
Amortisation of Processing Charges		12.16	14.5	
Unrealised foreign exchange (Gain)/ Loss on Assets and Liabilities		-196.87	-523.4	
Interest & Other Financial Charges		2533.43	2643.7	
Sundry Balances Written Back Allowance for Expected Credit Loss /doubtful recoverables		-2.70 367.90	0.0	
Interest Income			7.4	
		-110.64	-84.9	
(Profit)/Loss on sale of Property.plant and equipment (Net)		-163.00	12.4	
Operating Cash flows before Changes In Working Capital	,	14510.29	10859.8	
Adjustments for Working Capital Changes:				
(Increase(-))/Decrease (+) in Inventories		30726.94	7217.	
(Increase (-))/Decrease (+) in Trade Receivables		-3341.73	-11419.0	
(Increase (-))/Decrease (+) in non-current assets		8.62	-144.8	
(Increase (-))/Decrease (+) in current assets (Other than Trade Receivables)		2504.26	-1428.6	
Increase (+)/(Decrease (-)) in non-current liabilities	Ŧ	122.30	140.2	
Increase (+)/(Decrease (-)) in Trade Payables		1597.62	-4972.	
Increase (+)/(Decrease (-)) in current liabilities (Other than Trade Pavables)		1161.82	1796.	
Cash Generated from/(used in) Operating Activities		47290.12	2048.9	
Income Taxes Paid		-1720.93	-557.9	
Net Cash flows from/(used in) Operating Activities	-	45569.19	1491.	
. CASH FLOWS FROM INVESTING ACTIVITIES :				
Payment for Purchase of Property, Plant and Equipment (including Capital work-in-progress) (after adjustment of advances and creditors for capital		-3881.14	-9605.	
expenditure)				
Proceeds from Sale of Property, Plant and Equipment		241.41	96.	
Amount deposited in Bank balances not considered as cash and cash		-11.00	0.0	
equivalents				
Bank balances not considered as cash and cash equivalents matured during the period		0.00	5606.9	
Interest Received		71.58	111.	
Net Cash flows from/(used in) Investing Activities		-3579.15	-3790.9	
C. CASH FLOWS FROM FINANCING ACTIVITIES :				
			0.0	
		660 34		
Payment of Dividend		-669.31		
Payment of Dividend Payment on account of Buy Back of Equity Shares		0.00		
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares	,	0.00 0.00	-1251.	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares		0.00 0.00 0.00	-1251. -19.	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities		0.00 0.00 0.00 -7.22	-1251. -19. 0.	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities Proceeds from Non-Current Borrowings		0.00 0.00 0.00 -7.22 2378.20	-1251. -19. 0. 11131.	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities Proceeds from Non-Current Borrowings Repayment of Non-Current Borrowings		0.00 0.00 0.00 -7.22 2378.20 -3682.86	-1251. -19. 0. 11131. -1152.	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities Proceeds from Non-Current Borrowings Repayment of Non-Current Borrowings Proceeds from Current Borrowings Proceeds from Current Borrowings(Net)		0.00 0.00 0.00 -7.22 2378.20	-1251.4 -19.4 0.4 11131.4 -1152.4 916.	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities Proceeds from Non-Current Borrowings Repayment of Non-Current Borrowings Repayment of Non-Current Borrowings Proceeds from Current Borrowings Net) Interest on Lease Liabilities Paid		0.00 0.00 0.00 -7.22 2378.20 -3682.86 -37076.79	-1251.4 -19.4 0.0 11131.4 -1152.4 916.	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities Proceeds from Non-Current Borrowings Repayment of Non-Current Borrowings Proceeds from Current Borrowings Proceeds from Current Borrowings(Net) Interest on Lease Liabilities Paid		0.00 0.00 0.00 -7.22 2378.20 -3682.86 -37076.79 -2.71	-1251.6 -19.9 0.0 11131.4 -1152.0 916. 0.0	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities Proceeds from Non-Current Borrowings Repayment of Non-Current Borrowings Proceeds from Current Borrowings Proceeds from Current Borrowings(Net) Interest on Lease Liabilities Paid	_	0.00 0.00 0.00 -7.22 2378.20 -3682.86 -37076.79 -2.71	-1251.4 -19.5 -10.6 11131.4 -1152.6 916.7 0.0	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities Proceeds from Non-Current Borrowings Repayment of Non-Current Borrowings Proceeds from Current Borrowings(Net) Interest on Lease Liabilities Paid  Interest & Other Financial Charges Paid  Net Cash flows from/(used in)Financing Activities		0.00 0.00 0.00 -7.22 2378.20 -3682.86 -37076.79 -2.71	-1251.4 -19.5 0.0 11131.4 -1152.0 916.1 0.0 -2728.2	
Payment of Dividend Payment on account of Buy Back of Equity Shares Tax pertaining to buy back of Equity Shares Expenses pertaining to buyback of Equity Shares Payment of Lease Libilities Proceeds from Non-Current Borrowings Repayment of Non-Current Borrowings Proceeds from Current Borrowings Pro		0.00 0.00 0.00 -7.22 2378.20 -3682.86 -37076.79 -2.71 -2584.16	-5510.0 -1251.4 -19.5 0.0 11131.4 -1152.0 916.1 0.0 -2728.2 1386.3	

The above statement of cash flows has been prepared under the indirect method as set out in Ind AS 7- Statement of Cash Flows.

FOR SPORTING INDIALIN

MUNISH AVASTH NAGING DIBECTOR MDIN:00442225

Date: 26.10.2024 Place: Ludhiana



### Notes:

- 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.
- 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.
- On and from the Record Date of 13th September 2024, the equity shares of the Company have been sub- divided, such that 1 (one) equity share having face value of ₹ 10/- (₹ ten only) each, fully paid-up, stands sub-divided into 10 (ten) equity shares having face value of ₹1/- (₹ one only) each, fully paid-up, ranking pari-passu in all respects. The Earnings per share for the prior periods have been restated considering the face value of ₹1/- each in accordance with Ind AS 33 "Earnings per share".
- 5 The Company does not have Subsidiary/associate/ Joint Venture Company.
- The above Unaudited financial results for the quarter/half year ended 30th September 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th October 2024.

Date: 26.10.2024 PLACE: LUDHIANA OR SPORTKING INDIA LIMITED

MUNISH AVASTHI MANAGING DIRECTOR DIN: 00442425



CHARTERED ACCOUNTANTS

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

To
The Board of Directors
Sportking India Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of SPORTKING INDIA LIMITED ("the Company"), for the quarter and six months period ended 30<sup>th</sup> September, 2024 ("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 ("the Listing Regulations").
- 2. The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. 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 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.
- 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 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 the Listing Regulations, 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 No. 000235N/N500089

Accounta Sanjay Vasudeva

M. No. 090989 UDIN: 24090989BKJNNA9714

Place: Ludhiana

Date: 26th October, 2024