

# Sportking INDIA LTD.

(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  
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E-mail : sportking@sportking.co.in CIN No. L17122PB1989PLC053162  
Website : www.sportking.co.in GST No.: 03AAACS3037Q1ZA

**SIL/2024-25/SE**

**Date: 25.01.2025**

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

**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 25<sup>th</sup> January 2025 inter-alia approved the Un-Audited Financial Results for the Quarter and Nine Month ended 31<sup>st</sup> December 2024. In this regard, please find enclosed herewith:

1. Unaudited Financial Results for the Quarter and Nine Month ended 31<sup>st</sup> December 2024
2. Limited Review Report for the Quarter and Nine Month ended 31<sup>st</sup> December 2024

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

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, Ludhiana-141120  
 Phone: 0161-2845456-60, Website: www.sportking.co.in, Email: cs@sportking.co.in  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ NINE MONTH ENDED 31ST DECEMBER 2024**

(Rs. In Lakhs Except EPS)

SR No	PARTICULARS	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31.12.2024 (UNAUDITED)	30.09.2024 (UNAUDITED)	31.12.2023 (UNAUDITED)	31.12.2024 (UNAUDITED)	31.12.2023 (UNAUDITED)	31.03.2024 (AUDITED)
1	Revenue from Operations	60972.95	65164.68	59869.70	189542.23	176596.62	237714.19
2	Other Income	318.26	785.18	769.14	1781.22	3279.47	3570.55
3	<b>Total Income (1+2)</b>	<b>61291.21</b>	<b>65949.86</b>	<b>60638.84</b>	<b>191323.45</b>	<b>179876.09</b>	<b>241284.74</b>
4	<b>Expenses</b>						
	a) Cost of Material Consumed	41344.35	48707.60	43414.78	135103.23	128738.80	170256.26
	b) Purchase of Stock-in-trade	3.61	17.97	1.43	44.71	75.43	79.22
	c) Changes in Inventories of Finished Goods, Work In Progress and Stock in Trade	799.96	-1412.19	-927.85	-1370.18	-929.37	136.80
	d) Employees benefit expense	3904.66	3336.61	3631.04	10652.54	10270.06	13941.45
	e) Finance Cost	1521.24	1054.10	1557.73	4100.11	4247.04	5907.29
	f) Depreciation and amortisation expense	2257.26	2206.15	2212.54	6645.00	6403.18	8588.54
	g) Power & Fuel	4024.30	3908.01	3943.90	11621.98	11647.61	15525.18
	h) Other expenses	5192.01	4837.16	4941.22	14633.25	12990.90	17259.57
	<b>Total Expenses</b>	<b>59047.39</b>	<b>62655.41</b>	<b>58774.79</b>	<b>181430.64</b>	<b>173443.65</b>	<b>231694.31</b>
5	<b>Profit before Exceptional Items &amp; Tax (3-4)</b>	<b>2243.82</b>	<b>3294.45</b>	<b>1864.05</b>	<b>9892.81</b>	<b>6432.44</b>	<b>9590.43</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before tax (5-6)</b>	<b>2243.82</b>	<b>3294.45</b>	<b>1864.05</b>	<b>9892.81</b>	<b>6432.44</b>	<b>9590.43</b>
8	<b>Tax expense</b>						
	a) Current Tax	704.47	818.53	483.08	2627.47	1365.00	2158.61
	b) Prior Period Tax	-1.08	0.00	-25.76	-1.08	-25.76	-50.45
	c) Deferred Tax	-88.18	-26.25	27.00	-47.18	345.00	447.71
9	<b>Profit For the period (7-8)</b>	<b>1628.61</b>	<b>2502.17</b>	<b>1379.73</b>	<b>7313.60</b>	<b>4748.20</b>	<b>7034.56</b>
10	Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	12.74
11	<b>Total Comprehensive income for the period(9+10)</b>	<b>1628.61</b>	<b>2502.17</b>	<b>1379.73</b>	<b>7313.60</b>	<b>4748.20</b>	<b>7047.30</b>
12	<b>Paid-up Equity Share Capital (Face value of Rs. 1/-each) (Refer- Note 4)</b>	<b>1286.80</b>	<b>1286.80</b>	<b>1286.80</b>	<b>1286.80</b>	<b>1286.80</b>	<b>1286.80</b>
13	<b>Other Equity (Excluding Revaluation Reserve)</b>						<b>88955.74</b>
14	<b>Earning Per Share (EPS) (Refer- Note 4)</b>						
	Basic & Diluted EPS (Quarterly Not Annualised)	1.28	1.97	1.09	5.76	3.73	5.50

**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 read with relevant rules Issued thereunder and requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 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".
- The Company does not have Subsidiary/associate/ Joint Venture Company.
- The above Unaudited financial results for the quarter/nine month ended 31st December 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th January 2025.

Date: 25.01.2025  
 PLACE : LUDHIANA

FOR SPORTKING INDIA LIMITED



**MUNISH AVASTHI**  
 MANAGING DIRECTOR  
 DIN: 00442425

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED FINANCIAL RESULTS**

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 nine months period ended December 31, 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 specified under section 143(10) of the Companies Act, 2013 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

Place: Ludhiana  
Date : January 25, 2025



*(Signature)*  
(Sanjay Vasudeva)  
Partner  
M. No. 090989

UDIN: 25090989BMLNJ07181