

Integrated Filing (Finance) Ind AS

SPORTKING INDIA LIMITED

General Information

Scrip code*	539221
NSE Symbol*	SPORTKING
MSEI Symbol*	NOTLISTED
ISIN*	INE885H01029
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	01-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-04-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	TEXTILE
Start date of board meeting	01-05-2025
Start time of board meeting	12:00:00
End date of board meeting	01-05-2025
End time of board meeting	15:50:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	29-04-2023

Company Results

Indicate Company website link for updated RPT policy of the Company	https://sportking.co.in/pdf/Related-Party-Transaction-Policy.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	NO DEFAULT ON LOANS AND DEBT SECURITIES
---------------------------	---

Financial Results - Ind-AS

		Amount in (Lakhs)	
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	62,880.71	2,52,422.94
	Other income	897.49	2,678.71
	Total income	63,778.20	2,55,101.65
2	Expenses		
(a)	Cost of materials consumed	40,722.75	1,75,825.98
(b)	Purchases of stock-in-trade	81.84	126.55
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,440.07	69.89
(d)	Employee benefit expense	3,612.78	14,265.32
(e)	Finance costs	926.21	5,026.32
(f)	Depreciation, depletion and amortisation expense	2,318.52	8,963.52
(g)	Other Expenses		
1	Power & Fuel	3,897.35	15,519.33
2	Other Expenses	5,691.24	20,324.49
	Total other expenses	9,588.59	35,843.82
	Total expenses	58,690.76	2,40,121.40
3	Total profit before exceptional items and tax	5,087.44	14,980.25
4	Exceptional items	0.00	0.00
5	Total profit before tax	5,087.44	14,980.25
6	Tax expense		
7	Current tax	1,599.53	4,225.92
8	Deferred tax	(123.82)	(171.00)
9	Total tax expenses	1,475.71	4,054.92
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	3,611.73	10,925.33
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	3,611.73	10,925.33
17	Other comprehensive income net of taxes	83.79	83.79
18	Total Comprehensive Income for the period	3,695.52	11,009.12
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		

	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1,286.80	1,286.80
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		99,295.34
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.81	8.57
	Diluted earnings (loss) per share from continuing operations	2.81	8.57
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	2.81	8.57
	Diluted earnings (loss) per share from continuing and discontinued operations	2.81	8.57
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

		Amount in (Lakhs)	
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-01-2025	01-04-2024	
Date of end of reporting period	31-03-2025	31-03-2025	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Standalone	Standalone	
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1 Remeasurement of Employee Defined Benefit Plans	111.79	111.79	
Total Amount of items that will not be reclassified to profit and loss	111.79	111.79	
2 Income tax relating to items that will not be reclassified to profit or loss	28.00	28.00	
3 Amount of items that will be reclassified to profit and loss			
Total Amount of items that will be reclassified to profit and loss			
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	
5 Total Other comprehensive income	83.79	83.79	

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		75,897.91
Capital work-in-progress		494.02
Investment property		0.00
Goodwill		0.00
Other intangible assets		12.75
Intangible assets under development		0.00
Biological assets other than bearer plants		0.00
Investments accounted for using equity method		0.00
Non-current financial assets		
Non-current investments		0.00
Trade receivables, non-current		0.00
Loans, non-current		0.00
Other non-current financial assets		2,286.88
Total non-current financial assets		2,286.88
Deferred tax assets (net)		210.05
Other non-current assets		181.61
Total non-current assets		79,083.22
2 Current assets		
Inventories		43,383.35
Current financial asset		
Current investments		0.00
Trade receivables, current		45,632.20
Cash and cash equivalents		49.95
Bank balance other than cash and cash equivalents		25.31
Loans, current		0.00
Other current financial assets		631.95
Total current financial assets		46,339.41
Current tax assets (net)		0.00
Other current assets		8,676.13
Total current assets		98,398.89
3 Non-current assets classified as held for sale		0.00
4 Regulatory deferral account debit balances and related deferred tax Assets		0.00
Total assets		1,77,482.11
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		1,286.80
Other equity		99,295.34

	Total equity attributable to owners of parent	1,00,582.14
	Non controlling interest	
	Total equity	1,00,582.14
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	35,267.06
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	65.58
	Total non-current financial liabilities	35,332.64
	Provisions, non-current	1,727.05
	Deferred tax liabilities (net)	2,454.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	39,513.69
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	23,208.60
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	395.88
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	6,606.20
	Total Trade payable	7,002.08
	Other current financial liabilities	5,207.38
	Total current financial liabilities	35,418.06
	Other current liabilities	536.24
	Provisions, current	153.83
	Current tax liabilities (Net)	1,278.15
	Deferred government grants, Current	0.00
	Total current liabilities	37,386.28
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	76,899.97
	Total equity and liabilities	1,77,482.11
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	14,980.25
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	4,934.88
Adjustments for decrease (increase) in inventories	21,121.36
Adjustments for decrease (increase) in trade receivables, current	(9,932.11)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	4,802.41
Adjustments for decrease (increase) in other non-current assets	(312.32)
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(1,730.53)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	589.11
Adjustments for increase (decrease) in other non-current liabilities	208.05
Adjustments for depreciation and amortisation expense	8,963.52
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	1,739.76
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	30,384.13
Net cash flows from (used in) operations	45,364.38
Dividends received	0.00
Interest paid	0.00
Interest received	(183.07)
Income taxes paid (refund)	3,718.91

	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	41,462.40
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	256.08
	Purchase of property, plant and equipment	6,988.63
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	85.63
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(23.72)
	Net cash flows from (used in) investing activities	(6,670.64)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	4,277.50
	Repayments of borrowings	33,533.37
	Payments of lease liabilities	0.00
	Dividends paid	656.86
	Interest paid	4,952.30
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(21.36)

	Net cash flows from (used in) financing activities	(34,886.39)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(94.63)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(94.63)
	Cash and cash equivalents cash flow statement at beginning of period	144.58
	Cash and cash equivalents cash flow statement at end of period	49.95

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	SCV & Co. LLP	true	28-02-2027

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

											Additional disclosure of related party transactions - applicable only in case the re relates to loans, inter-corporate deposits, advances or investments made or entity/subsidiary. These details need to be disclosed only once, during the repor transaction was undertaken.									
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate d investments			
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
1	Sportking India Limited	SOBHAGIA SALES PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to exercise significant influence	Sale of goods or services		451.81	Approved			451.81	316.26	247.13								
2	Sportking India Limited	SOBHAGIA SALES PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to exercise significant influence	Purchase of goods or services		309.56	Approved			309.56	0.00	0.00								
3	Sportking India Limited	SOBHAGIA SALES PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to exercise significant influence	Any other transaction	Rent Paid	1.77	Approved			1.77	0.00	0.00								
4	Sportking India Limited	SOBHAGIA SALES PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to exercise significant influence	Any other transaction	Job Work	1.33	Approved			1.33	0.00	0.00								
5	Sportking India Limited	SOBHAGIA SALES PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to	Any other transaction	Other Sale	3.14	Approved			3.14	0.00	0.00								

			exercise significant influence																
6	Sportking India Limited	SOBHAGIA CLOTHING CO	Enterprises in which Key Management Personnel are able to exercise significant influence	Purchase of goods or services		6.85	Approved			6.85	0.00	0.00							
7	Sportking India Limited	MARVEL DYERS AND PROCESSORS PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to exercise significant influence	Any other transaction	Job Work Sale	7.65	Approved			7.65	0.00	0.00							
8	Sportking India Limited	MARVEL DYERS AND PROCESSORS PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to exercise significant influence	Any other transaction	Job Work Purchase	8.25	Approved			8.25	0.00	(1.30)							
9	Sportking India Limited	Munish Avasthi	MANAGING DIRECTOR	Remuneration		107.55	As Approved by Nomination and Remuneration Committee, Board of Director and Shareholder			107.55	0.00	0.00							
10	Sportking India Limited	NARESH KUMAR JAIN	Whole Time Director	Remuneration		10.35	As Approved by Nomination and Remuneration Committee, Board of Director and Shareholder			10.35	0.00	0.00							
11	Sportking India Limited	PRASHANT KOCHHAR	Independent Director	Any other transaction	Sitting Fees	0.20	As Approved by Board			0.20	0.00	0.00							
12	Sportking India Limited	SANDEEP KAPUR	Independent Director	Any other transaction	Sitting Fees	0.20	As Approved by Board			0.20	0.00	0.00							
13	Sportking India Limited	HARPREET KAUR KANG	Independent Director	Any other transaction	Sitting Fees	0.10	As Approved by Board			0.10	0.00	0.00							
14	Sportking India Limited	SANDEEP SACHDEVA	Chief Financial Officer	Remuneration		20.44	As Approved by Nomination and Remuneration Committee and Board of Director			20.44	0.00	0.00							
15	Sportking India Limited	LOVLESH VERMA	Company Secretary	Remuneration		5.77	As Approved by			5.77	0.00	0.00							

	Limited						Nomination and Remuneration Committee and Board of Director												
16	Sportking India Limited	ANJALI AVASTHI	Non Executive Non Independent Director	Any other transaction	Lease Rent	3.00	Approved			3.00	0.00	0.00							
17	Sportking India Limited	RAJ KUMAR AVASTHI HUF	Enterprises in which Key Management Personnel are able to exercise significant influence	Any other transaction	Lease Rent	2.40	Approved			2.40	0.00	0.00							
18	Sportking India Limited	Parveen Avasthi	Relative of KMP	Any other transaction	Lease Rent	2.63	Approved			2.43	0.00	0.00							
19	Sportking India Limited	Dhruv Avasthi	Relative of KMP	Any other transaction	Lease Rent	1.55	Approved			1.55	0.00	0.00							
20	Sportking India Limited	Munish Avasthi	MANAGING DIRECTOR	Any other transaction	Lease Rent	1.85	Approved			1.85	0.00	0.00							
Total value of transaction during the reporting period										946.20									

Text Block

Textual Information(1)	Opening & Closing balance values negative represents payable & Positive represnt Receivable
Textual Information(2)	Opening & Closing balance values negative represents payable & Positive represnt Receivable