

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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	11-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Textile
Start date of board meeting	11-11-2025
Start time of board meeting	17:00:00
End date of board meeting	11-11-2025
End time of board meeting	20:30:00
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	Not applicable
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
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 Defaults on loan.
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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	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	62,739.12	1,21,319.20
	Other income	804.45	2,000.68
	Total income	63,543.57	1,23,319.88
2	Expenses		
(a)	Cost of materials consumed	43,822.79	83,957.62
(b)	Purchases of stock-in-trade	8.16	123.05
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(581.67)	(1,740.70)
(d)	Employee benefit expense	3,433.00	7,191.87
(e)	Finance costs	1,209.45	2,341.56
(f)	Depreciation, depletion and amortisation expense	2,372.90	4,737.42
(g)	Other Expenses		
1	Power & Fuel	4,360.06	8,237.63
2	Other Expenses	5,156.23	10,060.03
	Total other expenses	9,516.29	18,297.66
	Total expenses	59,780.92	1,14,908.48
3	Total profit before exceptional items and tax	3,762.65	8,411.40
4	Exceptional items	0.00	0.00
5	Total profit before tax	3,762.65	8,411.40
6	Tax expense		
7	Current tax	1,097.38	2,449.00
8	Deferred tax	(161.50)	(274.00)
9	Total tax expenses	935.88	2,175.00
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	2,826.77	6,236.40
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	2,826.77	6,236.40
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	2,826.77	6,236.40
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		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.22	4.91
	Diluted earnings (loss) per share from continuing operations	2.22	4.91
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	2.22	4.91
	Diluted earnings (loss) per share from continuing and discontinued operations	2.22	4.91
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	Textual Information(1)

Text Block

Textual Information(1)	<p>1 .These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (as amended) as specified in Section 133 of the Companies Act, 2013. ' 2.The company is a single segment company engaged in textile business. ' 3.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 Rs 10/- (Rs ten only) each, fully paid-up, stands sub-divided into 10 (ten) equity shares having face value of Rs 1/- (Rs 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 Rs 1/- each in accordance with Ind AS 33 - Earnings per share ' 4. The Company does not have Subsidiary/associate/ Joint Venture Company. ' 5. The Company had so far maintained an accounting policy of valuation of raw material on first-in first-out (FIFO) basis. Based on review of commonly prevailing practices by the peer companies, the Company has voluntarily changed its accounting policy to value the raw material on weighted average basis during the quarter ended 30th September 2025 with retrospective effect in accordance with the provisions of Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors". This change in the method of valuation of raw material also has a consequential impact on the valuation of work-in-progress and finished goods.The Company's management believes that this change in accounting policy provides reliable and more relevant information to the users of financial results about the effects of transactions on the Company's financial position and financial performance .The amounts for previous periods presented in the financial results have been restated with the impact of such change in accounting policy as mentioned below: ' 6. The above Unaudited financial results for the quarter/half year ended 30th September 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November 2025.</p>
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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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
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		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss		
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		
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	72,090.33
Capital work-in-progress	16.74
Investment property	0.00
Goodwill	0.00
Other intangible assets	10.16
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	302.25
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	2,286.89
Total non-current financial assets	2,589.14
Deferred tax assets (net)	212.76
Other non-current assets	2,193.75
Total non-current assets	77,112.88
2 Current assets	
Inventories	42,821.96
Current financial asset	
Current investments	0.00
Trade receivables, current	48,278.13
Cash and cash equivalents	1,303.22
Bank balance other than cash and cash equivalents	25.95
Loans, current	0.00
Other current financial assets	120.66
Total current financial assets	49,727.96
Current tax assets (net)	0.00
Other current assets	10,862.70
Total current assets	1,03,412.62
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	1,80,525.50
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	1,286.80
Other equity	1,04,335.39
Total equity attributable to owners of parent	1,05,622.19
Non controlling interest	
Total equity	1,05,622.19
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	32,800.02
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	1,914.08
Total non-current financial liabilities	34,714.10
Provisions, non-current	56.90
Deferred tax liabilities (net)	2,180.00
Deferred government grants, Non-current	0.00
Other non-current liabilities	0.00
Total non-current liabilities	36,951.00
Current liabilities	
Current financial liabilities	
Borrowings, current	18,339.13
Trade payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	613.71
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	10,482.10
Total Trade payable	11,095.81
Other current financial liabilities	7,114.14

	Total current financial liabilities	36,549.08
	Other current liabilities	728.26
	Provisions, current	153.83
	Current tax liabilities (Net)	521.14
	Deferred government grants, Current	0.00
	Total current liabilities	37,952.31
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	74,903.31
	Total equity and liabilities	1,80,525.50
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
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	8,411.40
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	113.53
	Adjustments for decrease (increase) in inventories	561.38
	Adjustments for decrease (increase) in trade receivables, current	(1,282.16)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(2,197.26)
	Adjustments for decrease (increase) in other non-current assets	0.00
	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	4,157.81
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	1,331.94
	Adjustments for increase (decrease) in other non-current liabilities	187.03
	Adjustments for depreciation and amortisation expense	4,737.42
	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	301.87
	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	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	7,911.56
	Net cash flows from (used in) operations	16,322.96
	Dividends received	0.00
	Interest paid	(2,218.67)
	Interest received	90.93
	Income taxes paid (refund)	3,208.73
	Other inflows (outflows) of cash	427.33
	Net cash flows from (used in) operating activities	15,851.16
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	8.08
	Purchase of property, plant and equipment	2,419.79
	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	129.85
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(302.90)
	Net cash flows from (used in) investing activities	(2,584.76)
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	(7.27)
	Repayments of borrowings	8,413.54
	Payments of lease liabilities	3.66
	Dividends paid	1,304.49
	Interest paid	2,284.17
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(12,013.13)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,253.27
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	1,253.27
	Cash and cash equivalents cash flow statement at beginning of period	49.96
	Cash and cash equivalents cash flow statement at end of period	1,303.23

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

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

Amount in (Lakhs)

													Additional disclosures relating to the parent entity/subsidiary	
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 financials incurred to mal corporate de inv	
	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.)	
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		374.09	Approved			374.09	247.13	520.11		
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		89.43	Approved			89.43	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	Job Work	0.76	Approved			0.76	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	Scrap Sale	2.95	Approved			2.95	0.00	0.00		
5	SPORTKING INDIA LIMITED	SOBHAGIA SALES PRIVATE LIMITED	enterprises in which Key Management Personnel are able to exercise significant influence	Sale of fixed assets		1.29	Approved			1.29	0.00	0.00		
6	SPORTKING INDIA LIMITED	SOBHAGIA SALES PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to exercise significant influence	Any other transaction	Rent Received	2.65	Approved			2.65	0.00	0.00		
7	SPORTKING INDIA LIMITED	MUNISH AVASTHI	Managing Director	Remuneration		111.00	As Approved by Nomination and Remuneration Committee, Board of Director and Shareholder			111.00	0.00	0.00		
8	SPORTKING INDIA LIMITED	NARESH KUMAR JAIN	Whole Time Director	Remuneration		3.79	As Approved by Nomination and Remuneration Committee, Board of Director and Shareholder			3.79	0.00	0.00		
9	SPORTKING INDIA LIMITED	CHETAN RUPAL	Whole Time Director	Remuneration		1.96	As Approved by Nomination and Remuneration Committee, Board of			1.96	0.00	0.00		

													Additional disclosure relates to entity/subsidiary	
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 incurred to major corporate debt investment	
	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.)	Incurred
							Director and Shareholder							
10	SPORTKING INDIA LIMITED	ANJALI AVASTHI	Non Executive Non Independent Director	Any other transaction	Rent Paid	3.00	Approved			3.00	0.00	0.00		
11	SPORTKING INDIA LIMITED	SANDEEP KAPUR	Independent Director	Any other transaction	Sitting Fees	0.25	As Approved by Board			0.25	0.00	0.00		
12	SPORTKING INDIA LIMITED	PRASHANT KOCHHAR	Independent Director	Any other transaction	Sitting Fees	0.25	As Approved by Board			0.25	0.00	0.00		
13	SPORTKING INDIA LIMITED	HARPREET KANG	Independent Director	Any other transaction	Sitting Fees	0.25	As Approved by Board			0.25	0.00	0.00		
14	SPORTKING INDIA LIMITED	PUNEET SINGHANIA	Independent Director	Any other transaction	Sitting Fees	0.15	As Approved by Board			0.15	0.00	0.00		
15	SPORTKING INDIA LIMITED	SANDEEP SACHDEVA	Chief Financial Officer	Remuneration		18.19	As Approved by Nomination and Remuneration Committee andBoard of Director			18.19	0.00	0.00		
16	SPORTKING INDIA LIMITED	LOVLESH VERMA	Company Secretary	Remuneration		5.48	As Approved by Nomination and Remuneration Committee andBoard of Director			5.48	0.00	0.00		
17	SPORTKING INDIA LIMITED	PARVEEN AVASTHI	Relative of KMP	Any other transaction	Rent Paid	2.43	Approved			2.43	0.00	0.00		
18	SPORTKING INDIA LIMITED	DHRUV AVASTHI	Relative of KMP	Any other transaction	Rent Paid	1.50	Approved			1.50	0.00	0.00		
19	SPORTKING INDIA LIMITED	RAJ KUMAR AVASTHI HUF	Enterprises in which Key Management Personnel are able to exercise significant influence	Any other transaction	Rent Paid	2.40	Approved			2.40	0.00	0.00		
20	SPORTKING INDIA LIMITED	MUNISH AVASTHI	Managing Director	Any other transaction	Rent Paid	1.60	Approved			1.60	0.00	0.00		
21	SPORTKING INDIA LIMITED	MARVEL DYERS AND PROCESSORS PRIVATE LIMITED	Enterprises in which Key Management Personnel are able to exercise significant influence	Purchase of goods or services		6.28	Approved			6.28	(1.30)	0.00		
Total value of transaction during the reporting period										629.70				

Text Block

Textual Information(1)	Due to Demise, Mr. Naresh Kumar Jain cease to be Director of the Company w.e.f 07th June 2025
Textual Information(2)	Mr. PRASHANT KOCHHAR retired on 30th August 2025.

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							