

# 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	07-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third 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	07-02-2026
Start time of board meeting	12:15:00
End date of board meeting	07-02-2026
End time of board meeting	15:00:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
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

<a href="#">Textual Information(1)</a>	NO defaults.
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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	01-10- 2025	01-04-2025
Date of end of reporting period	31-12- 2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	<b>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.</b>	
1	<b>Income</b>	
	Revenue from operations	64,588.82 1,85,908.02
	Other income	253.61 2,254.29
	<b>Total income</b>	<b>64,842.43 1,88,162.31</b>
2	<b>Expenses</b>	
(a)	Cost of materials consumed	45,128.53 1,29,086.15
(b)	Purchases of stock-in-trade	109.93 232.98
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	23.10 (1,717.60)
(d)	Employee benefit expense	3,494.03 10,685.90
(e)	Finance costs	1,159.79 3,501.36
(f)	Depreciation, depletion and amortisation expense	2,372.51 7,109.93
(g)	<b>Other Expenses</b>	
1	Power & Fuel	4,219.24 12,456.86
2	Other Expenses	5,050.02 15,110.05
	<b>Total other expenses</b>	<b>9,269.26 27,566.91</b>
	<b>Total expenses</b>	<b>61,557.15 1,76,465.63</b>
3	<b>Total profit before exceptional items and tax</b>	
	3,285.28	11,696.68
4	Exceptional items	
	0.00	0.00
5	<b>Total profit before tax</b>	
	3,285.28	11,696.68
6	<b>Tax expense</b>	
7	Current tax	
	929.52	3,378.52
8	Deferred tax	
	(104.00)	(378.00)
9	<b>Total tax expenses</b>	
	825.52	3,000.52
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	
	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	
	2,459.76	8,696.16
12	Profit (loss) from discontinued operations before tax	
	0.00	0.00
13	Tax expense of discontinued operations	
	0.00	0.00

14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	2,459.76	8,696.16
17	Other comprehensive income net of taxes	0.00	0.00
18	<b>Total Comprehensive Income for the period</b>	2,459.76	8,696.16
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	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	<b>Details of equity share capital</b>		
	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	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.94	6.84
	Diluted earnings (loss) per share from continuing operations	1.94	6.84
ii	<b>Earnings per equity share for discontinued operations</b>		
	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	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.94	6.84
	Diluted earnings (loss) per share from continuing and discontinued operations	1.94	6.84
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	<a href="#">Textual Information(1)</a>	

## Text Block

<a href="#">Textual Information(1)</a>	<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. During the current quarter, a fire accident occurred at the Bathinda plant of the Company . The fire resulted in damage to Raw material, Building and Roof top Solar. However, no casualties were reported. The Company has recorded the loss of INR 3171.29 Lakhs incurred on account of fire in the Statement of Profit and Loss which has been netted off with the insurance claim recoveries, the net impact of which is not material. ' 7. The Government of India has notified four new Labour Codes subsuming 29 legislations relating thereto</p>
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effective November 21, 2025. The Company has assessed the impact in accordance with the guidance provided by the Institute of Chartered Accountants of India and FAQs issued by Ministry of Labour & Employment. Based on the broad assessment carried by the management, the Company continues to comply with the major provisions having financial impact. Further, The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance. ' 8. The above Unaudited financial results for the quarter/nine month ended 31st December 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 07th February 2026. The same have been subjected to limited review by the Statutory Auditors.

## 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	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
Total Amount of items that will not be reclassified to profit and loss		
<b>2</b> Income tax relating to items that will not be reclassified to profit or loss		
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
<b>4</b> Income tax relating to items that will be reclassified to profit or loss		
<b>5</b> Total Other comprehensive income		

### 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 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	A C (i
No records available							

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							