

# 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  
Admn. Office : 178, Col. Gurdial Singh Road, Civil Lines, Ludhiana-141001 Ph. (0161) 2770954 to 55 Fax : 2770953  
E-mail : sportking@sportking.co.in CIN No. L17122PB1989PLC053162  
Website : www.sportking.co.in

**SIL/2025-26/SE**

**Date: 07.02.2026**

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>

Dear Sir(s)

**Sub: Outcome of Board Meeting held on February 07, 2026**

We hereby inform you that, in compliance with Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of Sportking India Limited ("the Company"), at their Meeting held today viz. Saturday, 07<sup>th</sup> February 2026, has inter-alia, considered and approved the Unaudited Financial Results for the for the Quarter and Nine Month ended 31<sup>st</sup> December 2025.

The copy of the Standalone Unaudited Financial Results along with Limited Review Report thereon is enclosed herewith.

Kindly note that the meeting of the Board of Directors commenced at 12:15 PM. (IST) and concluded at 03:00 PM (IST) .

You are requested to take the above mentioned information on your records.

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 AND NINE MONTH ENDED 31ST DECEMBER 2025**

(Rs. In Lakhs Except EPS)

SR. No	PARTICULARS	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	Revenue from Operations	64588.82	62739.12	60972.95	185908.02	189542.23	252422.94
2	Other Income	253.61	804.45	318.26	2254.29	1781.22	2678.71
3	<b>Total Income (1+2)</b>	<b>64842.43</b>	<b>63543.57</b>	<b>61291.21</b>	<b>188162.31</b>	<b>191323.45</b>	<b>255101.65</b>
4	<b>Expenses</b>						
	a) Cost of Material Consumed	45128.53	43822.78	41009.28	129086.15	134695.90	175508.43
	b) Purchase of Stock-in-trade	109.93	8.16	3.61	232.98	44.71	126.55
	c) Changes in Inventories of Work In Progress, Finished Goods and Stock in trade	23.10	-581.67	914.10	-1717.60	-1430.10	-1.82
	d) Employee Benefits Expenses	3494.03	3433.00	3904.66	10685.90	10652.54	14265.32
	e) Finance Cost	1159.79	1209.46	1521.24	3501.36	4100.11	5026.32
	f) Depreciation and amortisation expense	2372.51	2372.90	2257.26	7109.93	6645.00	8963.52
	g) Power & Fuel	4219.24	4360.06	4024.30	12456.86	11621.98	15519.33
	h) Other expenses	5050.02	5156.23	5192.01	15110.05	14633.25	20324.49
	<b>Total Expenses</b>	<b>61557.15</b>	<b>59780.92</b>	<b>58826.46</b>	<b>176465.63</b>	<b>180963.39</b>	<b>239732.14</b>
5	<b>Profit before Exceptional Items &amp; Tax (3-4)</b>	<b>3285.28</b>	<b>3762.65</b>	<b>2464.75</b>	<b>11696.68</b>	<b>10360.06</b>	<b>15369.51</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>3285.28</b>	<b>3762.65</b>	<b>2464.75</b>	<b>11696.68</b>	<b>10360.06</b>	<b>15369.51</b>
8	<b>Tax expense</b>						
	a) Current Tax	976.00	1097.38	704.47	3425.00	2627.47	4227.00
	b) Tax Adjustment related to earlier years	-46.48	0.00	-1.08	-46.48	-1.08	-1.08
	c) Deferred Tax	-104.00	-161.50	-88.18	-378.00	-47.18	-171.00
9	<b>Profit For the period (7-8)</b>	<b>2459.76</b>	<b>2826.77</b>	<b>1849.54</b>	<b>8696.16</b>	<b>7780.85</b>	<b>11314.59</b>
10	Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	83.79
11	<b>Total Comprehensive income for the period(9+10)</b>	<b>2459.76</b>	<b>2826.77</b>	<b>1849.54</b>	<b>8696.16</b>	<b>7780.85</b>	<b>11398.38</b>
12	<b>Paid-up Equity Share Capital</b> (Face value of Rs. 1/-each) (Refer Note-3)	1286.80	1286.80	1286.80	1286.80	1286.80	1286.80
13	<b>Other Equity</b> (Excluding Revaluation Reserve)						99403.88
14	<b>Earnings Per Share (EPS)</b> (Refer Note-3)						
	Basic & Diluted EPS (Not Annualised)	1.94	2.22	1.45	6.84	6.12	8.90

**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.
- The company is a single segment company engaged in textile business.
- 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 all the periods presented 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.



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:

Particulars	Amount Rs. in Lakhs		
	Financial year ended March 31, 2025		
	Amount as reported in the financial results	Adjustment pursuant to change in accounting policy	Restated Amount
Inventories	43,383.35	108.54	43,491.89
Total assets	1,77,482.11	108.54	1,77,590.65
Other Equity	99,295.34	108.54	99,403.88
Total equity	1,00,582.14	108.54	1,00,690.68
Total equity and liabilities	1,77,482.11	108.54	1,77,590.65

Particulars	Quarter ended December 31, 2024			Nine Months ended ended December 31, 2024			Financial year ended March 31, 2025		
	Amount as reported in the financial results	Adjustment pursuant to change in accounting policy	Restated Amount	Amount as reported in the financial results	Adjustment pursuant to change in accounting policy	Restated Amount	Amount as reported in the financial results	Adjustment pursuant to change in accounting policy	Restated Amount
Cost of materials consumed	41,344.35	-335.07	41,009.28	1,35,103.23	-407.33	1,34,695.90	1,75,825.98	-317.55	1,75,508.43
Changes in Inventories of work-in-progress and finished goods	799.96	114.14	914.10	-1,370.18	-59.92	-1,430.10	69.89	-71.71	-1.82
Profit before tax	2,243.82	220.93	2,464.75	9,892.81	467.25	10,360.06	14,980.25	389.26	15,369.51
Profit after tax	1,628.61	220.93	1,849.54	7,313.60	467.25	7,780.85	10,925.33	389.26	11,314.59
Total Comprehensive Income	1,628.61	220.93	1,849.54	7,313.60	467.25	7,780.85	11,009.12	389.26	11,398.38
Earnings per equity share -Basic and diluted (not annualized)	1.28	0.17	1.45	5.76	0.37	6.12	8.57	0.33	8.90

Further, pursuant to such change in accounting policy, the inventories as at quarter and nine months ended December 31, 2024 stand adjusted by Rs. 186.53 Lakhs with corresponding adjustment in other equity, total assets, total equity and total equity & liabilities to that extent.

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 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.

Date: 07.02.2026  
PLACE : LUDHIANA

FOR SPORTKING INDIA LIMITED



MUNISH AVASTHI  
MANAGING DIRECTOR  
DIN: 00442425

**Independent auditor's review report on the statement of unaudited financial results for the quarterly and nine months ended 31<sup>st</sup> December, 2025 of Sportking India Limited 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 nine months ended 31<sup>st</sup> December, 2025 ("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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ludhiana  
Date: 07<sup>th</sup> February, 2026

For SCV & Co. LLP  
Chartered Accountants

Firm Reg No. 000235N/N500089



(Sanjay Vasudeva)  
Partner

M. No. 090989

UDIN-26090989PGCYSH1406