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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	30-10-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-10-2026
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	30-10-2026
Start time of board meeting	11:30:00
End date of board meeting	30-10-2026
End time of board meeting	13:20:00
Whether cash flow statement is applicable on company	Yes
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?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(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)?	No
(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?	Yes	
Latest Date on which RPT policy is updated	07-02-2026	
Indicate Company website link for updated RPT policy of the Company	https://sportking.co.in/wp-content/uploads/2026/02/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?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Textual Information(1)

Text Block

Textual Information(1)	No

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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	78,105.47	1,48,473.38
	Other income	82.54	313.77
	Total income	78,188.01	1,48,787.15
2	**Expenses**		
(a)	Cost of materials consumed	49,330.02	92,726.37
(b)	Purchases of stock-in-trade	217.07	241.74
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(208.74)	69.91
(d)	Employee benefit expense	3,828.52	7,762.24
(e)	Finance costs	1,214.55	2,088.58
(f)	Depreciation, depletion and amortisation expense	1,390.12	3,748.40
(g)	**Other Expenses**		
1	POWE AND FUEL	3,845.84	7,715.65
2	Other Expenses	5,604.51	11,247.74
	Total other expenses	9,450.35	18,963.39
	Total expenses	65,221.89	1,25,600.63
3	**Total profit before exceptional items and tax**	12,966.12	23,186.52
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	12,966.12	23,186.52
6	**Tax expense**		
7	Current tax	3,104.00	5,842.00
8	Deferred tax	226.00	111.00
9	**Total tax expenses**	3,330.00	5,953.00
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**	9,636.12	17,233.52
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**	9,636.12	17,233.52
17	Other comprehensive income net of taxes	0.00	0.00
18	**Total Comprehensive Income for the period**	9,636.12	17,233.52
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	7.58	13.56
	Diluted earnings (loss) per share from continuing operations	7.58	13.56
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	7.58	13.56
	Diluted earnings (loss) per share from continuing and discontinued operations	7.58	13.56
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)	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. The Company does not have Subsidiary/associate/ Joint Venture Company. 4.During the quarter ended September 30, 2026, the company has reassessed the useful life of certain categories of plant and machinery based on internal assessment and technical evaluation. Accordingly, the Company has revised its estimate of useful life from 7.50 years to 10 years (on triple shift basis) in respect of those assets and accounting impact of the same has been considered prospectively w.e.f. July 01, 2026 in accordance with Ind-8 "Accounting Policies, Changes in Accounting Estimates and Errors". Consequent to this change, the depreciation charge for the quarter and half year ended September 30, 2026 is lower by Rs. 802.40 lakhs. 5. The above Unaudited financial results for the quarter and half year ended 30th September 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th October 2026 and have been subjected to Limited Review by 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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	70,904.46
	Capital work-in-progress	11,771.16
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	7.60
	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	1,410.50
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	
1	OTHER FINANCIAL ASSETS	2,164.53
	Total of other non-current financial assets	2,164.53
	Total non-current financial assets	3,575.03
	Deferred tax assets (net)	215.32
	Other non-current assets	
1	OTHER NON CUURENT ASSET	10,523.38
	Total of other non-current assets	10,523.38
	Total non-current assets	96,996.95
2	**Current assets**	
	Inventories	45,243.83
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	47,346.92
	Cash and cash equivalents	5,213.44
	Bank balance other than cash and cash equivalents	51.81
	Loans, current	0.00
	Other current financial assets	
1	OTHER FINANCIAL ASSET	4,678.85
	Total of Other current financial assets	4,678.85
	Total current financial assets	57,291.02
	Current tax assets (net)	4,955.34
	Other current assets	
	Total of other current assets	

	Total current assets	1,07,490.19
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	2,04,487.14
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	1,286.80
	Other equity	1,26,231.88
	Total equity attributable to owners of parent	1,27,518.68
	Non controlling interest	
	Total equity	1,27,518.68
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	29,494.04
	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	LEASE LIABILITIES	929.51
	Total of other non-current financial liabilities	929.51
	Total non-current financial liabilities	30,423.55
	Provisions, non-current	1,762.43
	Deferred tax liabilities (net)	1,871.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	34,056.98
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	25,025.10
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	841.39
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	8,455.11
	Total Trade payable	9,296.50
	Other current financial liabilities	
1	LEASE LIABILITIES	13.66
2	Other current financial liabilities	4,493.69
	Total of other current financial liabilities	4,507.35
	Total current financial liabilities	38,828.95
	Other current liabilities	
1	Other current liabilities	1,203.02
	Total of other current liabilities	1,203.02
	Provisions, current	200.04
	Current tax liabilities (Net)	2,679.47
	Deferred government grants, Current	

	Total current liabilities	42,911.48
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	76,968.46
	Total equity and liabilites	2,04,487.14
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	1.

Cash flow statement indirect

Amount in (Lakhs)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
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	23,186.52
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	1,951.30
	Adjustments for decrease (increase) in inventories	(6,114.86)
	Adjustments for decrease (increase) in trade receivables, current	(7,212.44)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	5,819.88
	Adjustments for decrease (increase) in other non-current assets	5.04
	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	3,177.51
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(1,073.36)
	Adjustments for increase (decrease) in other non-current liabilities	224.39
	Adjustments for depreciation and amortisation expense	3,754.51
	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	1,538.31
	Adjustments for dividend income	0.00
	Adjustments for interest income	77.52
	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	409.29
	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)	2,402.05
	Net cash flows from (used in) operations	25,588.57
	Dividends received	0.00
	Interest paid	0.00

	Interest received	0.00
	Income taxes paid (refund)	3,715.10
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	21,873.47
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	0.00
	Purchase of property, plant and equipment	20,861.72
	Proceeds from sales of investment property	0.30
	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	150.10
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	33.54
	Net cash flows from (used in) investing activities	(20,677.78)
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	11,648.02
	Repayments of borrowings	4,409.45

	Payments of lease liabilities	0.00
	Dividends paid	1,295.34
	Interest paid	1,992.80
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	3,950.43
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5,146.12
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	5,146.12
	Cash and cash equivalents cash flow statement at beginning of period	67.32
	Cash and cash equivalents cash flow statement at end of period	5,213.44

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 disclosure of related party transactions - applicable o transaction relates to loans, inter-corporate deposits, advances or in listed entity/subsidiary. These details need to be disclosed only on when such transaction was undertake						
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-c inve		
	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 (%)	Tenu
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		1,093.01	Approved			1,093.01	817.05	1,555.75							
	SPORTKING	SOBHAGIA	Enterprises in which Key Management	Purchase of															

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							