

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 GST No.: 03AAACS3037Q1ZA

SIL/2024-25/SE

Date: 25.01.2025

To BSE Limited Phiroze Jeeheebhoy Towers, Dalal Street, Mumbai-400001 Script Code: 539221	To National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai- 400051 Symbol: SPORTKING
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Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 and Securities and Exchange Board of India circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find attached herewith Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The same is available on the website of the Company at www.sportking.co.in.

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/ NINE MONTH ENDED 31ST DECEMBER 2024

(Rs. In Lakhs Except EPS)

SR No	PARTICULARS	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31.12.2024 (UNAUDITED)	30.09.2024 (UNAUDITED)	31.12.2023 (UNAUDITED)	31.12.2024 (UNAUDITED)	31.12.2023 (UNAUDITED)	31.03.2024 (AUDITED)
1	Revenue from Operations	60972.95	65164.68	59869.70	189542.23	176596.62	237714.19
2	Other Income	318.26	785.18	769.14	1781.22	3279.47	3570.55
3	Total Income (1+2)	61291.21	65949.86	60638.84	191323.45	179876.09	241284.74
4	Expenses						
	a) Cost of Material Consumed	41344.35	48707.60	43414.78	135103.23	128738.80	170256.26
	b) Purchase of Stock-in-trade	3.61	17.97	1.43	44.71	75.43	79.22
	c) Changes in Inventories of Finished Goods, Work In Progress and Stock in Trade	799.96	-1412.19	-927.85	-1370.18	-929.37	136.80
	d) Employees benefit expense	3904.66	3336.61	3631.04	10652.54	10270.06	13941.45
	e) Finance Cost	1521.24	1054.10	1557.73	4100.11	4247.04	5907.29
	f) Depreciation and amortisation expense	2257.26	2206.15	2212.54	6645.00	6403.18	8588.54
	g) Power & Fuel	4024.30	3908.01	3943.90	11621.98	11647.61	15525.18
	h) Other expenses	5192.01	4837.16	4941.22	14633.25	12990.90	17259.57
	Total Expenses	59047.39	62655.41	58774.79	181430.64	173443.65	231694.31
5	Profit before Exceptional Items & Tax (3-4)	2243.82	3294.45	1864.05	9892.81	6432.44	9590.43
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	2243.82	3294.45	1864.05	9892.81	6432.44	9590.43
8	Tax expense						
	a). Current Tax	704.47	818.53	483.08	2627.47	1365.00	2158.61
	b) Prior Period Tax	-1.08	0.00	-25.76	-1.08	-25.76	-50.45
	c) Deferred Tax	-88.18	-26.25	27.00	-47.18	345.00	447.71
9	Profit For the period (7-8)	1628.61	2502.17	1379.73	7313.60	4748.20	7034.56
10	Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	12.74
11	Total Comprehensive income for the period(9+10)	1628.61	2502.17	1379.73	7313.60	4748.20	7047.30
12	Paid-up Equity Share Capital (Face value of Rs. 1/-each) (Refer- Note 4)	1286.80	1286.80	1286.80	1286.80	1286.80	1286.80
13	Other Equity (Excluding Revaluation Reserve)						88955.74
14	Earning Per Share (EPS) (Refer- Note 4)						
	Basic & Diluted EPS (Quarterly Not Annualised)	1.28	1.97	1.09	5.76	3.73	5.50

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 read with relevant rules Issued thereunder and requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- The company is a single segment company engaged in textile business.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits has been notified in the Official Gazette on 29th September 2020. The draft rules have been released on November 13, 2020 and suggestions invited from stakeholders are under consideration by the Ministry. The impact of the change will be assessed and accounted in the period in which said rules are notified for implementation.
- 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 the prior periods 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.
- The above Unaudited financial results for the quarter/nine month ended 31st December 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th January 2025.

Date: 25.01.2025
 PLACE : LUDHIANA

FOR SPORTKING INDIA LIMITED

MUNISH AVASTHI
 MANAGING DIRECTOR
 DIN: 00442425

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED FINANCIAL RESULTS

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 period ended December 31, 2024 ("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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCV & Co. LLP
Chartered Accountants

Firm Reg No. 000235N/N500089

Place: Ludhiana
Date : January 25, 2025



(Signature)
(Sanjay Vasudeva)
Partner
M. No. 090989

UDIN: 25090989BMLNJO7181

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- A. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Not Applicable**
- B. Format for disclosing outstanding default on loans and Debt securities – **Not Applicable, No default**
- C. Format For Disclosure Of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- D. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**