

13.08.2018

The General Manager- Listing	Department of Corporate Services
National Stock Exchange of India Limited Exchange Plaza, Bandra- Kurla Complex, Bandra (E), Mumbai 400051. Fax: 022-26598235/36	BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001.
NSE Symbol: SPLIL	Scrip Code: 532651

Subject- Outcome of the Board Meeting held on 13th August, 2018 to consider and adopt Un-Audited Financial Results of the company for the first quarter ended 30th June, 2018.

Dear Sir/Madam,

This is to inform you that the Board of Directors in their meeting held today i.e. 13th August, 2018 have approved the un-audited financial results (Standalone & Single Segment Reporting) for the first quarter ended quarter ended 30th June, 2018.


A copy of the Results along with Limited Review Report issued by the Statutory Auditors on such financials is attached herewith.

We request you to kindly take the same on record.

Thank You

Yours faithfully,

For, SPL Industries Limited


Ashish Yadav

Company Secretary & Compliance Officer

Encl: As above

Singhi Chugh & Kumar

Chartered Accountants

Limited Review Report

The Board of Directors
SPL Industries Limited
C - 2/54, 5th Floor, Rajasthali Apartments
New Delhi - 110 034

We have reviewed the accompanying statement of unaudited Ind AS financial results of M/s SPL INDUSTRIES LIMITED ('the Company') for the quarter ended June 30, 2018 ("the Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the aforesaid accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed or that it contains any material misstatement.

FOR SINGHI CHUGH & KUMAR
CHARTERED ACCOUNTANTS

FRN No.-013613N

(Harsh Kumar)

Partner

M.No. 088123

Place: New Delhi

Date: 13.08.2018

#1, GF, B-7/107 A,
Safdarjung Enclave Ext.,
New Delhi - 110 029

1099, Sector 17B,
IFFCO Colony,
Gurgaon - 122 001

J.P. Road, P.O. Bilasipara,
Distt. Dhubri, Assam - 783 348

**UN-AUDITED FINANCIAL RESULTS FOR THE
QUARTER ENDED 30th JUNE, 2018**

CIN # L74899DL1991PLC062744

 Plot No. 21, Sector-6,
Faridabad-121 006 (Haryana) INDIA
Tel : 91-129-2240411, 2306700
2306700

 Statement of Standalone Un-Audited Results for the Quarter Ended
30/06/2018

 Single Standalone Reporting
(Figures in Rs. Lakhs)

S.No.	Particulars	Qtr Ended 30-06-2018 (Un-Audited)	Qtr Ended 31-03-2018 (Audited)	Qtr Ended 30-06-2017 (Un-Audited)	Year Ended 31-03-2018 (Audited)
PART-I					
1. Revenue					
a)	Revenue From Operation				
i)	Net Sales/Income from Operation (Net of taxes)	2802.06	3157.70	5,752.26	17,274.88
ii)	Other Income	33.46	170.62	104.05	392.88
	Total Income from Operation (Net)	2,835.52	3,328.32	5,856.31	17,667.76
2. Expenses					
2	a) Cost of Material Consumed/Purchase of stock in trade	1258.36	1401.81	3,434.97	9578.79
	b) Manufacturing Expenses	535.53	722.59	1,142.67	3102.23
	c) Change in Inventories of finished goods, work in progress and stock in trade	(6.50)	14.99	301.83	936.54
	d) Employee Benefit Expenses	215.25	201.53	862.02	1835.76
	e) Finance Cost	22.57	55.90	53.92	173.19
	f) Depreciation and amortisation expenses	96.69	108.36	90.64	390.22
	g) Other Expenditure (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	54.71	256.90	346.30	1112.30
	Total Expenses	2,176.61	2,762.09	6,232.35	17,129.04
3	Profit/(Loss) Before Exceptional & Extra Ordinary Items and Tax (1-2)	658.91	566.23	(376.04)	538.72
4	Exceptional Items {Profit/Loss (Net)}	-	-	-	-
5	Profit / (Loss) Before Tax (3±4)	658.91	566.23	(376.04)	538.72
6	Tax Expense				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	-	-	-	-
	(3) Tax Adjustments for earlier years	-	-	-	-
7	Net Profit/(Loss) For the Period (5±6)	658.91	566.23	(376.04)	538.72
8	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profits or loss	-	13.31	-	13.31
	(A) (ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-
	(B) (i) Items that will be reclassified to Profits or Loss	-	-	-	-
	(B) (ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income for the period, net of tax	-	13.31	-	13.31
9	Total comprehensive income for the period	658.91	579.54	(376.04)	552.03
10	Paid-up equity share capital (Equity shares of face value Rs. 10/- each)	2,900	2,900	2,900	2,900
11	i) Earnings Per Equity Share				
	a) Basic	2.27	1.95	(1.30)	1.86
	b) Diluted				

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13th August, 2018. The Statutory Auditors have audited the results for the quarter ended 30th June, 2018.
- This Statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (IND AS), Prescribed under section 133 of the companies act 2013, and other recognized accounting practices and policies to the extent applicable, Beginning 01 April 2017 Company has adopted Ind-AS for the first time.
- The Meeting of Board of Directors was held on 13th, August 2018 at the schedule time and the above results were approved.
- As per IND AS 108 "Operating Segment", the company has disclosed the segment information only as a party of the standalone financial results.
- One complaint was received during the Quarter ended 30th June, 2018 and the same has been resolved.
- Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary.

Place:- Faridabad

Date : 13th August, 2018

 Mukesh Kumar Aggarwal
For SPL INDUSTRIES LTD.
 (Managing Director)


Managing Director

Segment Information of Consolidated Financial Results:-

Particulars	Three Months ended			Year Ended	
	30 June 2018 (UnAudited)	31 March 2018 (Audited)	30 June 2017 (UnAudited)	31 March 2018 (Audited)	31 March 2017 (Audited)
Segment Revenues Including other Income					
Manufacturing /Processing Income	1,756.57	1,975.47	4,420.81	11,257.06	12,994.43
Trading of Garments	1,078.94	1,352.85	1,435.50	6,410.70	2,558.97
Total	2,835.51	3,328.32	5,856.31	17,667.76	15,553.41
Less:- Inter-Segment revenue	-	-	-	-	-
Net Revenue of operational from external customers	2,835.51	3,328.32	5,856.31	17,667.76	15,553.41
Segment Results					
Manufacturing of Garments	500.99	385.69	(431.69)	235.16	(245.72)
Trading of Garments	180.49	249.75	109.57	345.06	494.80
Total	681.48	635.44	(322.12)	580.22	249.08
Add/(Less):- Finance Cost	(22.57)	(55.90)	(53.92)	(28.19)	(110.50)
Profit before tax	658.91	579.54	(376.04)	552.03	138.58
Add/(Less):- Tax Expense	-	-	-	-	-
Net profit after taxes	658.91	579.54	(376.04)	552.03	138.58

Segment Capital employed

There are significant amount of unallocated assets & liabilities related to segments hence the management believes that it is not practicable to provide segment disclosure related to capital employed.

Place : Faridabad
 Date: 13/08/2018

Mukesh Kumar Aggarwal
 Managing Director
For SPL INDUSTRIES LTD.

Managing Director



SPL Industries Ltd.
A Three Star Export House

Plot No. 21, Sector-6,
Faridabad-121 006 (Haryana) INDIA
Tel. : 91-129-2240411, 2306700
2306783

13th August, 2018

The General Manager- Listing
National Stock Exchange of India Limited
Exchange Plaza, Bandra- Kurla Complex,
Bandra (E), Mumbai 400051
Fax: 022-26598235/36

NSE Symbol: SPLIL

Department of Corporate Services
Bombay Stock Exchange Limited
Phirozee Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 532651

Subject- Clarification w.r.t. Segment reporting

R Sirs,

This is to inform you that the company is operation in only **ONE SEGMENT- GARMENT.**

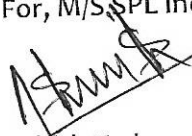
In compliance to Ind AS 108, two sub-heads are represented as Manufacturing & Trading under the "Segment Information of Consolidated Financial Results", but both the sub segment are part of the main segment which is **GARMENT.**

Therefore, you are requested not to consider it as multiple segments because the bifurcation is being provided by the company to comply with the provisions of Ind AS 108 and in order to understand the financial viability to the stakeholders in a better manner.

Kindly consider.

Truly yours,

For, M/S SPL Industries Limited


Ashish Yadav

Company Secretary & Compliance officer