

27th May, 2024

<p>Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra- Kurla Complex, Bandra (E), Mumbai 400051</p> <p>NSE Symbol: SPLIL</p>	<p>Listing Department BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001</p> <p>Scrip Code: 532651</p>
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Subject- Outcome of the Board Meeting held on 27nd May, 2024 to consider and approve Audited Financial Results of the company for the quarter/year ended 31st March, 2024 (FY 2023-24)

Dear Sir/Madam,

This is to inform you that the Board of Directors in their meeting held today i.e. 27nd May, 2024 have approved the Audited Financial Results (Standalone & Single Segment) for the quarter/year ended 31st March, 2024 (FY 2023-24). A copy of Audited Financial Results along with the Audit Report for the quarter/year ended 31st March, 2024 (FY 2023-24) on standalone basis is attached herewith.

The Board Meeting commenced on 11:30 A.M. and concluded at 3:05 P.M.

This is for your information and records please.

Thanking You

For, SPL Industries Limited

Vishal
Srivastava
a

Digitally signed by Vishal Srivastava
DN: cn=Vishal Srivastava, o=SPL Industries Limited, email=vishal.srivastava@splindustries.com, c=IN
1996072304
2.5.4.2ba-6d55de19147e5a4668b4d5dfc7e
e1a5e46d4b66d27b08765a72d16d825be
p10aKCoee02002, cn=Vishal Srivastava
serialNumber=490320866497FA30D40F45
8445C04FD066675582A550207908851
7FA1EC, c=Vishal Srivastava
Date: 2024.05.27 15:07:06 +05:30

Vishal Srivastava
(Company Secretary &
Compliance Officer)

Encl: As above

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SPL INDUSTRIES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion and Conclusion

We have (a) audited the Standalone Financial results for the year ended March 31, 2024 and (b) reviewed the Standalone Financial results for the quarter ended March 31, 2024 (refer 'Other matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the quarter and Year ended March 31, 2024 ("the Statements") of **M/s SPL INDUSTRIES LIMITED** ('the Company') for the year ended March 31, 2024 ("the Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) as amended

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Result:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable India Accounting Standards and other accounting principles generally accepted in India of the Net Profit and total comprehensive income and other financial information of the Company for the year ended then.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2024

With respect to the Standalone Financial Results for the quarter ended March 31, 2024, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2024, prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other Accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibility of Management for the Standalone Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial Results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a Result that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

- The Result includes the results of the quarter ended March 31, 2024 being the balancing figure between the audit figures in respect of the full financials year ended March 31, 2024 and the published unaudited year-to-date figures up-to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our report on the statement is not modified in respect to the above matter.

- In reference to the SEBI circular no. SEBI/HO/CFD/CMD1/CIR/2021/662 dated 22d Nov-2021 read with regulation 23 of the SEBI (Listing Obligations and disclosure requirements), Regulations 2015 (LODR Regulations) as amended vide notification dated 9h Nov-2021, the company shall require to submit to the stock exchange a discloser of the related party transactions in the format as provided in the aforesaid circular and as amended time to time. Further, it has been decided to prescribe the information to be placed before the audit committee and the shareholders for consideration of the related party transactions.

As per the information and explanation provided to us, the company is submitting the aforesaid disclosure to the stock exchange after getting relevant approvals as required.

**FOR RAGHU NATH RAI & CO.
CHARTERED ACCOUNTANTS**

FRN No.- 000451N


(Arjun Mehta)
Partner

M.No. 097685

Place: New Delhi

UDIN: 24097685BKCTCH6065

Date: 27/05/2024



AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED AND UN-AUDITED FOR THE QUARTER ENDED 31st MARCH, 2024						
CIN # L74899DL1991PLC062744						
S.No.	Particulars	Single Standalone Reporting				
		(In ₹ lakhs)				
		Quarter Ended 31-03-2024	Quarter Ended 31-12-2023	Quarter Ended 31-03-2023	Year Ended 31-03-2024	Year Ended 31-03-2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
1. Revenue						
	a) Revenue From Operation					
	i) Net Sales/Income from Operation (Net of taxes)	6,862.06	3,123.45	5,518.21	19,924.89	28,466.79
	ii) Other Income	356.54	280.23	244.60	1,169.19	1,369.79
	Total Income from Operation (Net)	7,218.60	3,403.68	5,762.81	21,094.08	29,836.57
2. Expenses						
	a) Cost of Material Consumed	197.05	162.20	156.15	736.22	995.38
	b) Purchase of stock in trade	4,758.84	1,742.17	4,069.25	13,374.20	20,209.47
	c) Manufacturing Expenses	786.75	690.38	593.54	2,756.08	2,905.03
	d) Change in Inventories of finished goods, work in progress and stock in trade	241.90	-16.21	-145.79	187.25	-180.97
	e) Employee Benefit Expenses	311.43	300.21	275.92	1,206.81	1,142.49
	f) Finance Cost	51.32	29.83	140.06	242.21	212.22
	g) Depreciation and amortisation expenses	85.46	77.11	81.84	312.52	278.46
	h) Other Expenditure	193.54	179.80	76.56	669.40	982.70
	Total Expenses	6,626.28	3,165.48	5,247.53	19,484.69	26,544.79
3	Profit/(Loss) Before Exceptional & Extra Ordinary Items and Tax (1-2)	592.32	238.20	515.28	1,609.39	3,291.78
4	Exceptional Items (Profit/Loss (Net))					
	Prior period expenses	0.64	-	85.79	0.64	85.79
5	Profit / (Loss) Before Tax (3±4)	591.68	238.20	429.48	1,608.75	3,205.99
6	Tax Expense/Adjustments					
	(1) Current Tax	48.32	33.59	113.70	253.16	839.48
	(2) Prior period tax adjustments	1.55	-	-	1.55	-11.15
	(3) Deferred Tax	117.13	18.69	-23.52	178.93	-5.92
7	Net Profit/(Loss) For the Period (5±6)	424.69	185.93	339.31	1,175.11	2,383.59
8	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profits or loss	-4.27	-	19.59	-4.27	19.59
	(A) (ii) Income tax related to items that will not be reclassified to profit or loss	1.07	-	-4.93	1.07	-4.93
	(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	-3.19		14.66	-3.19	14.66
9	Total comprehensive income for the period	421.50	185.93	353.97	1,171.92	2,398.25
10	Paid-up equity share capital (Equity shares of face value ₹ 10/- each)	2900.00	2900.00	2900.00	2900.00	2900.00
11	Earnings Per Equity Share					
	a) Basic	1.46	0.64	1.17	4.05	8.22
	b) Diluted	1.46	0.64	1.17	4.05	8.22

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 27th May, 2024. The Statutory Auditors have reviewed the results for the Quarter and Audited for the Year ended 31st March, 2024.
- 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. The company adopted Ind-AS from 01st April 2017.
- The Meeting of Board of Directors was held on 27th May, 2024 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 part of the standalone financial results.
- Effective April 1, 2018, the Company adopted Ind-AS 115 – Revenue from Contracts with Customers. The effect on adoption of Ind-AS 115 is insignificant on the financial statements.
- Effective April 1, 2019, the Company adopted Ind-AS 116 – Leases. The effect on adoption of Ind-AS 116 is insignificant on the financial statements.
- No complaints were received during the Quarter/Year ended 31st March, 2024.
- Figures for the quarter ended 31st March, 2024, represents the difference between audited figures in respect of the full financial year and the published figures of nine months ended December, 2023.
- Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary.

 Place:- Faridabad
 Date :27-05-2024

For SPL INDUSTRIES LTD.


 Mukesh Kumar Aggarwal
 (Managing Director)

Managing Director

STATEMENT OF CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH, 31, 2024

(₹ In lakhs unless otherwise stated)

PARTICULARS		For the year Ended 31st March, 2024	For the year Ended 31st March, 2023
A	Cash flow from operating activities		
	Profit & loss before tax	1,608.75	3,205.99
	<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
	Fair value of planned asset(Gratuity)	(0.34)	(0.32)
	Provision for gratuity and Leave encashment	29.31	23.59
	Payment of gratuity and Leave encashment	(23.66)	(21.94)
	Interest income	(376.97)	(403.14)
	Rental Income	(230.72)	(141.68)
	Rent equalisation Reserve	4.37	25.57
	Provision for DBK Surrender	-	0.51
	Profit on sale of Property, Plant and equipments	(0.99)	(0.34)
	Depreciation & amortization cost	312.52	278.46
	Finance costs	8.36	95.48
	Liability Written back	(0.33)	(0.03)
	Operating Profit before working capital changes	1,330.30	3,062.16
	Working capital adjustments		
	(Increase)/Decrease in inventories	206.03	(73.90)
	(Increase)/Decrease in trade receivables	(557.98)	1,927.40
	(Increase)/Decrease in income tax assets	-	(4.11)
	(Increase)/Decrease in other current assets	419.11	377.07
	Increase/(Decrease) in trade payables	(189.07)	(3,248.46)
	Increase/(Decrease) in other current liabilities	18.99	196.49
	Increase/(Decrease) in provisions	(0.51)	-
	Cash generated from operations	1,226.87	2,236.66
	Income tax paid (net of refunds)	(512.02)	(836.43)
	Net cash from operating activities	714.85	1,400.23
B	Cash flow from investing activities		
	Interest income	376.97	403.14
	Rental income	230.72	141.68
	Purchase of Property, Plant & Equipment and WIP	(286.68)	(1,369.75)
	Sale of Property, Plant & Equipment	1.43	6.40
	Investment in Mutual Fund	(1,199.87)	(3,548.60)
	Other financial asset	403.78	(46.45)
	Bank balance (Not considered as cash & cash equivalent)	849.07	1,834.10
	Other non-current asset	(0.08)	-
	Net cash used in investing activities	375.34	(2,579.49)
C	Cash flow from financing activities		
	Finance Costs	(8.36)	(95.48)
	Proceeds from short term borrowings	(1,065.87)	573.32
	Net cash used in financing activities	(1,074.23)	477.83
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	15.96	(701.43)
	Cash & cash equivalent at the beginning of the year	109.07	810.50
	Cash & cash equivalent at year end	125.03	109.07
	Closing cash & cash equivalent	125.03	109.07


Raghav Nath
For SPL INDUSTRIES LTD.

Managing Director

Statement of Asset and Liabilities

(In ₹ lakhs)

Particulars		As at 31-03-2024	As at 31-03-2023
Date of start of reporting period		01-04-2023	01-04-2022
Date of end of reporting period		31-03-2024	31-03-2023
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Assets			
1	Non-current assets		
	Property, plant and equipment	4189.26	3,754.98
	Capital work-in-progress	-	1,128.14
	Investment property	1782.48	1,114.91
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-current financial assets		
	Non-current investments	5,751.50	4,551.63
	Trade receivables, non-current	-	-
	Loans, non-current	-	-
	Other non-current financial assets	1,850.82	2,254.59
	Total non-current financial assets	7,602.32	6,806.22
	Deferred tax assets (net)	-	157.96
	Other non-current assets	219.60	219.53
	Total non-current assets	13,793.65	13,181.74
2	Current assets		
	Inventories	137.81	343.84
	Current financial asset		
	Current investments	-	-
	Trade receivables, current	3,527.18	2,969.19
	Cash and cash equivalents	125.03	109.07
	Bank balance other than cash and cash equivalents	2,624.46	3,473.53
	Loans, current	-	-
	Other current financial assets	-	-
	Total current financial assets	6,276.66	6,551.80
	Current tax assets (net)	202.28	4.11
	Other current assets	405.45	828.60
	Total current assets	7,022.20	7,728.34
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	20,815.85	20,910.07



For SPL INDUSTRIES LTD.

Managing Director

	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	2,900.00	2,900.00
	Other equity	17,017.38	15,845.46
	Total equity attributable to owners of parent	19,917.38	18,745.46
	Non controlling interest	-	-
	Total equity	19,917.38	18,745.46
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	-	-
	Trade payables, non-current		
	-total outstanding dues of micro and small enterprises	-	-
	-total outstanding dues of creditors other than micro and small enterprises	2.15	11.10
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	2.15	11.10
	Provisions, non-current	57.75	49.99
	Deferred tax liabilities (net)	19.90	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	79.80	61.08
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	-	1,065.87
	Trade payables, current		
	-total outstanding dues of micro and small enterprises	7.68	0.50
	-total outstanding dues of creditors other than micro and small enterprises	356.91	544.22
	Other current financial liabilities	-	-
	Total current financial liabilities	364.60	1,610.58
	Other current liabilities	428.54	409.55
	Provisions, current	25.54	24.24
	Current tax liabilities (Net)	-	59.14
	Deferred government grants, Current	-	-
	Total current liabilities	818.68	2,103.52
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	898.47	2,164.60
	Total equity and liabilities	20,815.85	20,910.07



Rajni Nath Rai

For SPL INDUSTRIES LTD.

[Signature]
 Managing Director

SPL Industries Limited
Segment Information of Standalone Financial Results:-

(In ₹ lakhs)

Particulars	Three Months ended			Financial Year Ended	
	31 March 2024 (Un-audited)	31 December 2023 (Un-audited)	31 March 2023 (Un-Audited)	31 March 2024 (Audited)	31 March 2023 (Audited)
Segment Revenues Including other Income					
Manufacturing /Processing Income	1,461.03	1,316.98	1,252.01	5,260.73	6,047.71
Trading of Garments	5,757.57	2,086.70	4,510.80	15,833.35	23,788.86
Total	7,218.60	3,403.68	5,762.81	21,094.08	29,836.57
Less:- Inter-Segment revenue					
Net Revenue of operational from external customers	7,218.60	3,403.68	5,762.81	21,094.08	29,836.57
Segment Results					
Manufacturing of Garments	256.41	267.60	307.70	989.75	1,407.95
Trading of Garments	649.04	256.68	507.05	1,894.78	2,958.80
Total	905.45	524.28	814.75	2,884.53	4,366.75
Add/(Less):-					
Employee Cost	(262.45)	(256.25)	(245.21)	(1,033.58)	(948.54)
Finance Cost	(51.32)	(29.83)	(140.06)	(242.21)	(212.22)
Profit before tax	591.68	238.20	429.48	1,608.75	3,205.99
Add/(Less):-					
Tax Expense/Adjustments	(166.99)	(52.28)	(90.18)	(433.63)	(822.40)
Net profit after taxes	424.69	185.93	339.31	1,175.11	2,383.59

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.



Arif
Nehru

For SPL INDUSTRIES LTD.

Managing Director



SPL Industries Ltd.
A Two Star Export House

Plot No. 21 & 22, Sector-6,
Faridabad-121 006 (Haryana) INDIA
Tel. : 91-129-2306700, 2306783

27th May, 2024

Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra- Kurla Complex, Bandra (E), Mumbai 400051 NSE Symbol: SPLIL	Listing Department BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 532651
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Subject- Declaration on Audit Report with un-modified opinion for the Financial Year ended on 31st March, 2024.

Dear Sir/Madam,

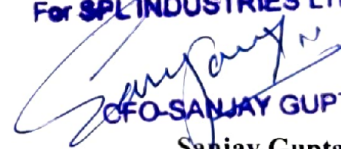
Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No CIR/CFD/CMD/56/2016 dated May 27, 2016, this is hereby declared that M/s Raghu Nath Rai & Co, Chartered Accountants (FRN: 000451N) Statutory Auditor of the Company, has issued the Audit Report with unmodified opinion on Financial Results for the quarter and financial year ended 31st March, 2024.

We request you to kindly take this declaration on records.

Thanking You

For, SPL Industries Limited



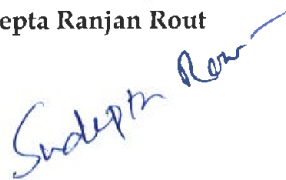
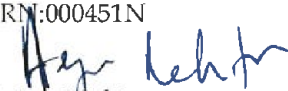
For **SPL INDUSTRIES LTD.**


CFO-SANJAY GUPTA

Sanjay Gupta
(Chief Financial Officer)

FORM A

Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1.	Name of the Company	SPL Industries Limited
2.	Annual Financial Statement for the year ended	31st March, 2024
3.	Type of Audit observation	Unmodified
4.	Frequency of observation	Not Applicable
5.	To be signed by-	
	Managing Director	 Mr. Mukesh Kumar Aggarwal
	CFO	 Mr. Sanjay Gupta
	Audit Committee Chairman	Mr. Sudeepta Ranjan Rout 
	Auditor of the company	For RAGU NATH RAI & CO. CHARTERED ACCOUNTANTS FRN:000451N  Arjun Mehta Partner M.No. 097685 27 MAY 2024

New Delhi



SPL Industries Ltd.
A Two Star Export House

Plot No. 21 & 22, Sector-6,
Faridabad-121 006 (Haryana) INDIA
Tel. : 91-129-2306700, 2306785

Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai- 400051 NSE Symbol: SPLIL	Listing Department BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 532651
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Subject- Submission of details of Outstanding Qualified borrowings and incremental qualified borrowings at the time of filing of Annual Financial Results for the financial year ended March 31, 2024

Dear Sir/Madam,

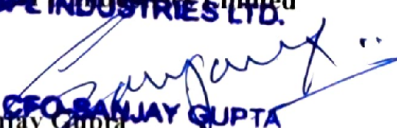
In pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 and emails received from BSE Limited and National Stock Exchange of India Limited, we wish to submit the following details along with the Audited Annual Financial Results for the Financial Year ended March 31, 2024, with regard to the large corporate disclosure:

S. No.	Particulars	Rs. in Crores
1	Outstanding Qualified Borrowings at the start of the financial year	NIL
2	Outstanding Qualified Borrowings at the end of the financial year	NIL
3	Credit rating (highest in case of multiple ratings)	NIL
4	Incremental borrowing done during the year (qualified borrowings)	NIL
5	Borrowings by way of issuance of debt securities during the year	NIL

This is for your information & records please.

Truly yours,

For SPL Industries Limited
SPL INDUSTRIES LTD.


Sanjay Gupta
(Chief Financial Officer)