

Plot No. 21 & 22, Sector-6, Faridabad-121 006 (Haryana) INDIA Tel. : 91-129-2240411, 2306700 2306783

14th February, 2025

Listing Department	Listing Department
National Stock Exchange of India Limited	BSE Limited
Exchange Plaza, Bandra- Kurla Complex,	Phirozee Jeejeebhoy Towers,
Bandra (E), Mumbai 400051	Dalal Street, Fort, Mumbai - 400 001
NSE Symbol: SPLIL	Scrip Code: 532651

Subject-Outcome of the Board Meeting held on 14th February, 2025 to consider and approve
Un-Audited Financial Results of the company for the quarter and nine months (FY
2024-25) ended 31st December, 2024

Dear Sir/Madam,

This is to inform you that the Board of Directors of the company in its meeting held today i.e. 14th February, 2025 have inter-alia approved the Un-Audited Financial Results (Standalone & Single Segment) for the quarter and nine months (FY 2024-25) ended 31st December, 2024.

We are enclosing herewith as follows:

- **1.** Un-Audited Financial Results (Standalone & Single Segment) as per Indian Accounting Standards for the quarter and nine months (FY 2024-25) ended 31st December, 2024; and
- **2.** Limited Review Report (Standalone & Single Segment) by Raghu Nath Rai & Co., Statutory Auditor of the company for the quarter and nine months ended 31st December, 2024

The meeting of Board of directors of the company commenced at 11:30 A.M. and concluded at 02:40 P.M.

The above-mentioned documents will also be available on the Company's website www.spllimited.com in the Investors Section.

This is for your information and records please.

Thanking You

For, SPL Industries Limited

Vishal Srivastava

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Vishal Srivastava (Company Secretary & Compliance Officer)

Encl: As above

Raghu Nath Raiel Co.

Chartered Accountants

9 Mathura Road, Jangpura 'B'. New Delhi-110014 Phones: 91-11-24372181-82, 41637508

Limited Review Report

To,

The Board of Directors SPL Industries Limited 202, 2nd Floor, Vikramaditya Tower, Alaknanda Market, Kalkaji New Delhi – 110019

We have reviewed the accompanying statement of unaudited Ind AS financial results of M/s SPL **INDUSTRIES LIMITED** ('the Company') for the quarter ended December 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), 2015 (As amended). 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.

The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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. The 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.



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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 amended), including the manner in which it is to be disclosed or that it contains any material misstatement.

For,

RAGHU NATH RAI & CO. Chartered Accountants FRN-000451N

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Partner Membership No.097685 UDIN: 25097685BMOMHS5735 Date: 14/02/2025



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

							ager Listing Depart	ment, NSE/BSE
		UN-AUDITED FIN/	ENDED 31	Ist DECEMBER,		IE MONTHS		
_	_		4899DL1991PL	C062744				
		Statement of Standalone Un-Audited Results for the Quarter			Single Standal	one Reporting		
_	-	and Nine Months Ended 31-12-2024			<u>(in ₹ i</u>	akhs)		
S.N 0.		Particulars	Quarter Ended 31-12-2024	Quarter Ended 30-09-2024	Quarter Ended 31-12-2023	Nine Months Ended 31-12-2024	Nine Months Ended 31-12-2023	Year Ended 31-03-2024
0.			(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1. F	Reve	nue	L					
	a)	Revenue From Operation						
	il	Net Sales/Income from Operation (Net of taxes)	2,673.92	3.948.86	3,123.45	10,870.22	12 062 02	40.034.00
	ii)	Other Income	2,073.52	349.47	280.23	961.27	13,062.83	19,924.89
	L.	Total Income from Operation (Net)	2,973.61	4,298.33	3,403.68	11,831.49	812.65 13,875.47	1,169.19 21,094.08
2. E	xpe	nses	6,57 3.01	4,630.33	3,403.06	11,031.49	13,873.47	21,094.08
	a)	Cost of Material Consumed	141.75	171.53	162.20	527.09	539.17	736.22
	b)	Purchase of stock in trade	1,646.35	2,505.35	1,742.17	6,892.78	8,615.36	13,374.20
	c)	Manufacturing Expenses	547.32	604.44	690.38	1,803.30	1,969.32	2,756.08
	d}	Change in Inventories of finished goods, work in progress and stock In trade	(85.78)	3.85	(16.21)	(133.01)	(54.64)	187.25
2	e)	Employee Benefit Expenses	300.42	314.04	300.21	926.04	895,38	1,206.81
	The	Finance Cost	23.13	62.32	29.83	139.22	190.89	242.21
	g)	Depreciation and amortisation expenses	76.18	75.89	77.11	227.22	227.06	312.52
	h)	Other Expenditure	179.83	159.40	179.80	526.72	475.86	669.40
		Total Expenses	2,829.20	3,896.82	3,165.49	10,909.36	12,858.41	19,484.69
3		Profit/[Loss]Before Exceptional & Extra Ordianary Items andTax (1-2)	144.40	401.52	238.20	922.13	1017.06	1609.3
4		Exceptional Items (Profit/Loss (Net))						0.64
5		Profit / (Loss) Before Tax (3±4)	144.40	401.52	238.20	922.13	1017.06	1608.7
6		Tax Expense/Adjustments						
		(1) Current Tax	7.22	(24.46)	33.59	46.38	204.84	253.16
		(2) Prior period tax adjustments		(20.85)		(20.85)	204.04	1.55
		(3) Deferred Tax	107.04	50.08	18.69	211.35	61.80	178.93
7		Net Profit/(Loss) For the Period (5±6)	30.15	396.75	185.93	685.25	750.42	1175.1
8		Other Comprehensive Income						
-	-	(A) (i) Items that will not be reclassified to profits or loss						[4.27
		(A) (ii) Income tax related to items that will not be reclassified to profit or loss		02				1.0
		(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
9		Total comprehensive income for the period	30.15	396.75	185.93	685.25	750.42	1171.9
10		Paid-up equity share capital (Equity shares of face value ₹ 10/- each)	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00
11	i)	Earnings Per Equity Share						
	a)	Basic	0.10	1.37	0.64	2,36	2.59	4.0
	b)	Diluted	0.10	1.37	0.64	2.36	2.59	4.05

Notes:

1 The above (inancial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th February, 2025. The Statutory Auditors have reviewed the results for the Quarter/Nine Months ended 31st December, 2024.

2 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 Dist April 2017.

3 The Meeting of Board of Directors was held on 14th February, 2025 at the schedule time and the above results were approved.

4 As per IND AS 108 "Operating Segment", the company has disclosed the segment information only as a part of the standalone financial results.

5 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.

6 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.

7 No complaint has been received during the Quarter/Nine Months ended 31st December, 2024.

8 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary.

Place:- Faridabád Date: 14-02-2025

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For SPL INDUST ES LTD.

Mukesh Kumar Aggarwal (Managing Director

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Segment Information of Standalone Financial Results:-

(In ₹ lakhs)

	4F	Three Months ended		Nine mo	Nine months Ended	Year Ended
Particulars	31 December 2024 (Unaudited)	30 September 2024 (Unaudited)	31 December 2023 (Unaudited)	31 December 2024 (Unaudited)	31 December 2023 (Unaudited)	31 March 2024 (Audited)
Segment Revenues Including other Income						
Manufacturing / Processing Income	1,075.30	1,264.38	1,316.98	3,710.30	3,799.69	5,260.73
Trading of Garments	1,898.28	3,033.95	2,086.70	8,121.18	10,075.78	15,833.35
Total	2,973.58	4,298.33	3,403.68	11,831.48	13,875.47	21,094.08
Less:- Inter-Segment revenue						
Net Revenue of operational from external customers	2,973.58	4,298.33	3,403.68	11,831.48	13,875.47	21,094.08
Segment Results						
Manufacturing of Garments	242.85	334.58	267.60	11.168	733.35	989.75
Trading of Garments	181.60	396.39	256.68	959.61	1,245.74	1894.78
Total	424.45	79.0ET	524.28	1,850.72	1,979.09	2,884.53
Add/(Less):-						
Employee Cost	(256.94)	(267.14)	(256.25)	(789.39)	(61.177)	(1,033.58)
Finance Cost	(23.13)	(62.31)	(29.83)	(139.22)	(190.89)	(242.23)
Profit before tax	144.38	401.52	238.20	11.226	1,017.06	1,608.75
Add/(Less):-	-					
Tax Expense/Adjustments	(114.26)	(4.76)	(52.28)	(236.88)	(266.64)	(433.63)
Net profit after taxes	30.12	396.75	185.92	685.24	750.42	11'5/1'1

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.

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For SPL, INDUSTRIES LTD. 5

Managing Director