

Place: Gurugram (Haryana)
Dated: December 14th, 2017



SPL INDUSTRIES LTD.

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The Manager Listing Department, NSE/BSE

EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2017

Statement of Standalone Single Segment Reporting (Rs. in Lakhs)

Particulars	Quarter Ended 30.09.2017	Quarter Ended 30.06.2017	Quarter Ended 30.09.2016	Half Year Ended 30.09.2017	Half Year Ended 30.09.2016	Year Ended 31.03.2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations (Net)	5,505.71	5,762.26	3,353.58	11,257.97	6,724.12	15,063.38
Net Profit / (Loss) from ordinary activities (Before exceptional items)	(392.04)	(373.72)	176.40	(765.76)	277.64	34.67
Net Profit / (Loss) from ordinary activities (After Exceptional Items)	(392.67)	(376.04)	175.73	(768.71)	276.86	32.42
Net Profit / (Loss) for the period after tax (after Extraordinary items)	(392.67)	(376.04)	175.73	(768.71)	276.86	32.42
Total Comprehensive Income (Comprising Profit/Loss) after Tax and Other Comprehensive Income after Tax)	(392.67)	(376.04)	175.73	(768.71)	276.86	32.42
Equity Share Capital	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of the Previous Year)	-	-	-	-	-	-
Earning Per Share (before extraordinary items) (of Re.10/- each)	(1.35)	(1.30)	0.61	(2.65)	0.95	0.11
Basic:	(1.35)	(1.30)	0.61	(2.65)	0.95	0.11
Diluted:						
Earning Per Share (after extraordinary items) (of Re.10/- each)	(1.35)	(1.30)	0.61	(2.65)	0.95	0.11
Basic:	(1.35)	(1.30)	0.61	(2.65)	0.95	0.11
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 14th Dec, 2017.
- The company has adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS -34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Accordingly results for the quarter ended 30th Sept, 2016 have also been restated and prepared in accordance with the recognition and measurement principles on Ind AS -34.
- The Format for above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI's Circular dated 5th July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013. Pursuant to this Circular, the above results do not include Ind AS compliant results for the preceding quarter and previous year ended 31st March 2017, as the same is not mandatory.
- The limited review of unaudited financial results for the quarter ended 30th Sept 2017 as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Ind AS compliant corresponding figures for the quarter ended 30th Sept, 2016 has not been subjected to review or audit. However Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The Meeting of Board of Directors was held on 14th Dec, 2017 at the schedule time and the above results were approved.
- Two complaint received during the Quarter ended 30th Sept, 2017 and the same has been resolved.
- These Results are standalone & nature of reporting is single segment.
- Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary.

Sd/-
Mukesh Kumar Aggarwal
(Managing Director)

Place : Faridabad
Date : 14.12.2017

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