



SPL INDUSTRIES LTD.

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The Manager Listing Department, NSE/BSE

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2017

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

Particulars	Quarter Ended 31.12.2017	Quarter Ended 30.09.2017	Quarter Ended 31.12.2016	Nine Months Ended 31.12.2017	Nine Months Ended 31.12.2016	Year Ended 31.03.2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operation (Net)	2,859.20	5,505.72	3,376.26	14,117.18	10,100.18	15,063.37
Net Profit/(Loss) for the period before Tax, Exceptional and/or Extraordinary Items	740.30	(392.03)	(238.42)	(25.45)	39.20	34.66
Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary Items).	740.20	(392.66)	(238.42)	(28.50)	38.42	32.41
Net Profit/(Loss) for the period after Tax, Exceptional and/or Extraordinary Items.	740.20	(392.66)	(238.42)	(28.50)	38.42	32.41
Total Comprehensive Income for the Period	740.20	(392.66)	(238.42)	(28.50)	38.42	32.41
Paid-up equity share capital (Equity shares of Rs. 10/- each)	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00
Reserves (excluding Revaluation Reserve as per Balance sheet of previous accounting year)	-	-	-	-	-	-
Earnings Per Share (Before extra ordinary item) of Rs. 10/- each (not annualized)						
Basic	2.55	(1.35)	(0.82)	(0.10)	0.13	0.11
Diluted	2.55	(1.35)	(0.82)	(0.10)	0.13	0.11
Earnings Per Share (After extra ordinary item) of Rs. 10/- each (not annualized)						
Basic	2.55	(1.35)	(0.82)	(0.10)	0.13	0.11
Diluted	2.55	(1.35)	(0.82)	(0.10)	0.13	0.11

NOTES:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12th Feb, 2018.
- 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 other accounting principles generally accepted in India. Accordingly results for the quarter ended 31st December, 2017 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 quarter ended 2016 and previous year ended 31st March 2017, as the same is not mandatory.
- The limited review of unaudited financial results for the quarter ended 31st Dec, 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 31st Dec, 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 company has balance receivable of Rs 509 lakhs from Charming Charlie LLC (Debtors) as on 31-12-2017. Charming Charlie LLC filed a petition for relief in the United States Bankruptcy Court on 12-12-2017. The Company has Credit limit cover of Rs 2,00,00,000/- against Charming Charlie LLC from ECGC of India Ltd. The company has not made any provision in respect of amount due in the financial statement as amount is non ascertainable due to ongoing proceedings in Bankruptcy court.
- The Meeting of Board of Directors was held on 12th, February 2018 at the schedule time and the above results were approved.
- One complaint received during the Quarter ended 31st, December 2017 and the same has been resolved.
- These Results are Standalone and the nature of Reporting is Single Segment.
- Previous Year/Period figures have been recasted/regrouped/reclassified wherever considered necessary

Place : Faridabad
Date : 12.02.2018

Sd/-
Mukesh Kumar Aggarwal
(Managing Director)



असेट रिकन्स्ट्रक्शन कंपनी (इण्डिया) लिमिटेड

ट्रस्ट के ट्रस्टी के रूप में अपनी क्षमताओं के प्रयोग में

मैसर्स किरण ओवरसीज एक्सपोर्ट्स लिमिटेड की वित्तीय भास्तिर्या के संदर्भ में

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