

13th August, 2025

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-Outcome of the Board Meeting held on Wednesday, 13th August, 2025.

Dear Sir/Madam,

This is to inform you that the Board of Directors in their meeting held on today i.e. on **Wednesday, 13th August, 2025** inter-alia, considered the following matters-

1. Approval of Unaudited Financial Results (Standalone & Single Segment) of the Company for the first quarter ended 30th June, 2025 (FY 2025-26). A copy of Un-Audited Financial Results along with the Limited Review Report for the first quarter (FY 2025-26) ended 30th June, 2025 on standalone basis is attached herewith.
2. Appointment of M/s. Vatss & Associates, Firm of Practicing Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2025-26.

The details required to be furnished under Regulation 30 of Listing Regulations read with SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 issued thereunder is furnished below:

S. No.	Particulars	Remarks
1	Reason for change	Appointment of M/s. Vatss & Associates , Firm of Chartered Accountants in Practice (Firm Registration No. 017573N) as Internal Auditor of the Company.
2	Date of Appointment & term of appointment	Date of Appointment August 13, 2025 M/s. Vatss & Associates , Firm of Practicing Chartered Accountants (Firm Registration No. 017573N) appointed to conduct Internal Audit for an audit period of Financial Year 2025-26, on the terms and conditions as may be mutually agreed between the Internal Auditor and Management of the Company.
3	Brief profile	The firm is having wide experience in the areas of statutory audit, internal audit, tax advisory, compliance review, risk management.

		<p>The firm has a dedicated internal audit team equipped with domain knowledge, analytical skills, and familiarity with ERP systems and emerging regulatory requirements.</p> <p>The firm has successfully conducted internal audits and management reviews for various companies, ensuring value-added recommendations for operational efficiency and regulatory compliance.</p>
4	Disclosure of relationships between director	Not Applicable

The Board Meeting commenced at 11:30 A.M. and concluded at 2:25 P.M.

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

Independent Auditor's Review Report of Interim Standalone Financial Results

To,
The Board of Directors
SPL Industries Limited
202, 2nd Floor, Vikramaditya Tower, Alaknanda Market, Kalkaji
New Delhi – 110 019

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, 2025 ("the Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations 2015 as amended time to time.

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. 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 specified under section 143(10) of the Companies Act, 2023 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.

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

ARJUN

MEHTA

(ARJUN MEHTA)

Partner

Membership No.097685

UDIN: 25097685BMOMLI4294

Date: 13-08-2025

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The Manager Listing Department, NSE/BSE

**UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER
ENDED 30th June, 2025**
CIN # L74899DL1991PLC062744

Statement of Standalone Un-Audited Results for the Quarter Ended 30-06-2025		Single Standalone Reporting (In ₹ lakhs)			
S.No.	Particulars	Quarter Ended 30-06-2025 (un-Audited)	Quarter Ended 31-03-2025 (Audited)	Quarter Ended 30-06-2024 (Un-Audited)	Year Ended 31-03-2025 (Audited)
1. Revenue					
a)	Revenue From Operation				
i)	Net Sales/Income from Operation (Net of taxes)	1,663.71	3,072.01	4,247.43	13,942.23
ii)	Other Income	371.85	416.11	312.13	1,377.38
	Total Income from Operation (Net)	2,035.56	3,488.12	4,559.56	15,319.61
2. Expenses					
a)	Cost of Material Consumed	132.80	130.83	213.81	657.92
b)	Purchase of stock in trade	790.15	1,842.45	2,741.08	8,735.23
c)	Manufacturing Expenses	509.68	475.27	651.54	2,278.57
d)	Change in Inventories of finished goods, work in progress and stock in trade	13.62	156.79	(51.08)	23.78
e)	Employee Benefit Expenses	291.76	290.10	311.58	1,216.14
f)	Finance Cost	17.40	28.17	53.77	167.39
g)	Depreciation and amortisation expenses	67.02	75.86	75.16	303.08
h)	Other Expenditure(any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	89.18	115.54	187.48	642.26
	Total Expenses	1,911.61	3,115.01	4,183.34	14,024.37
3	Profit/(Loss)Before Exceptional & Extra Ordinary Items and Tax (1-2)	123.95	373.11	376.22	1,295.24
4	Exceptional Items (Profit/Loss (Net))				
	Prior period expenses	-	-	-	-
5	Profit / (Loss) Before Tax (3±4)	123.95	373.11	376.22	1,295.24
6	Tax Expense/Adjustments				
	(1) Current Tax	-	74.76	63.63	121.14
	(2) Prior period tax adjustments	-	0.57	-	(20.28)
	(3) Deferred Tax	32.65	3.88	54.22	215.23
7	Net Profit/(Loss) For the Period (5±6)	91.30	293.90	258.37	979.15
8	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profits or loss	-	(2.33)	-	(2.33)
	(A) (ii) Income tax related to items that will not be reclassified to profit or loss	-	0.59	-	0.59
	(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	-	(1.74)	-	(1.74)
	Total comprehensive income for the period	91.30	292.16	258.37	977.41
10	Paid-up equity share capital (Equity shares of face value ₹ 10/- each)	2900.00	2900.00	2900.00	2900.00
11	i) Earnings Per Equity Share				
a)	Basic	0.31	1.01	0.89	3.38
b)	Diluted	0.31	1.01	0.89	3.38

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, 2025. The Statutory Auditors have reviewed the results for the Quarter ended 30th June, 2025.
- 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 13th August, 2025 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 ended 30th June, 2025.
- Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary.

For SPL INDUSTRIES LTD.

Place:- Faridabad

Date : 13/08/2025

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Mukesh Kumar Singh
(Managing Director)

SPL Industries Limited

Segment Information of Standalone Financial Results:-

(In ₹ lakhs)

Particulars	Quarter Ended 30-06-2025 (un-Audited)	Quarter Ended 31-03-2025 (Audited)	Quarter Ended 30-06-2024 (Un-Audited)	Year Ended 31-03-2025 (Audited)
Segment Revenues Including other Income				
Manufacturing /Processing Income	929.08	1,036.22	1,370.61	4,746.53
Trading of Garments	1,106.48	2,451.90	3,188.95	10,573.08
Total	2,035.56	3,488.12	4,559.56	15,319.61
Less:- Inter-Segment revenue	-	-	-	-
Net Revenue of operational from external customers	2,035.56	3,488.12	4,559.56	15,319.61
Segment Results				
Manufacturing of Garments	131.57	262.83	313.68	1,153.94
Trading of Garments	259.82	389.36	381.62	1,348.99
Total	391.39	652.19	695.30	2,502.93
Add/(Less):- Un-allocated cost	(250.04)	(250.91)	(265.31)	(1,040.30)
Employee Cost	(17.40)	(28.17)	(53.77)	(167.39)
Finance Cost	123.95	373.11	376.22	1,295.24
Profit before tax	(32.65)	(79.21)	(117.85)	(316.09)
Add/(Less):-				
Tax Expense/Adjustments	91.30	293.90	258.37	979.15
Net profit after taxes	-	(2.33)	-	(2.33)
Other Comprehensive Income				
(A) (i) Items that will not be reclassified to profits or loss	-	(2.33)	-	(2.33)
(A) (ii) Income tax related to items that will not be reclassified to profit or loss	-	0.59	-	0.59
(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	-	(1.74)	-	(1.74)
Total comprehensive income for the period	91.30	292.16	258.37	977.41
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.

Managing Director