SPL Industries Ltd.
A Three Star Export House

Plot No. 21, Sector-6,
Faridabad-121 006 (Haryana) INDIA
E-mail : admin@spllimited.com

12th August, 2026

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**

Subject-Outcome of the Board Meeting held on Wednesday, 12th August, 2026.

Dear Sir/Madam,

This is to inform you that the Board of Directors in their meeting held on today i.e. on Wednesday, 12th August, 2026 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, 2026 (FY 2026-27). A copy of Un-Audited Financial Results along with the Limited Review Report for the first quarter (FY 2026-27) ended 30th June, 2026 on standalone basis is attached herewith.

The Board Meeting commenced at 1:00 P.M. and concluded at 4:35 P.M.

This is for your information and records please.

Thanking You

Truly Yours
For, **SPL Industries Limited**

Vishal Srivastava

Digitally signed by Vishal Srivastava
DN: c=IN, o=Personal, [illegible]
cn=Vishal Srivastava
Date: 2026.08.12 16:49:26 +05'30'

Vishal Srivastava
(Company Secretary & Compliance Officer)

Raghu Nath Rai & Co.

Chartered Accountants

A16, NH -19 Mohan Co-Operative Industrial Estate
Saidabad, New Delhi 110044
Phone: +91 11 7428091967 email: contact@rnr.in

Limited Review Report

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

Introduction:

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, 2026 ("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.

Scope of 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.

Conclusion:

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
(Partner)
M No.097685

RAGHU NATH RAI & CO. NEW DELHI CHARTERED ACCOUNTANTS

Place: New Delhi
UDIN: 26097685CHVJJQ3529
Date: 12-08-2026

SPL Industries Ltd.
A Three Star Export House

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The Manager Listing Department, NSE/BSE

UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June, 2026

CIN # L13139DL1991PLC062744

S.No.		Particulars	Quarter Ended 30-06-2026 (un-Audited)	Quarter Ended 31-03-2026 (Un-Audited)	Quarter Ended 30-06-2025 (Un-Audited)	Year Ended 31-03-2026 (Audited)
		Statement of Standalone Un-Audited Results for the Quarter Ended 30-06-2026		Single Standalone Reporting (In ₹ lakhs)		
1. Revenue						
	a)	Revenue From Operation				
	i)	Net Sales/Income from Operation (Net of taxes)	1,939.87	2,327.86	1,663.71	6,954.01
	ii)	Other Income	415.47	578.82	371.85	1,924.10
		Total Income from Operation (Net)	**2,355.34**	**2,906.68**	**2,035.56**	**8,878.11**
2. Expenses						
2	a)	Cost of Material Consumed	98.00	98.07	132.80	418.48
	b)	Purchase of stock in trade	1,254.54	1,459.45	790.15	3,925.66
	c)	Manufacturing Expenses	316.30	340.58	509.68	1,690.26
	d)	Change in Inventories of finished goods, work in progress and stock in trade	(44.12)	29.51	13.62	12.95
	e)	Employee Benefit Expenses	292.34	279.19	291.76	1,137.31
	f)	Finance Cost	23.86	15.79	17.40	171.83
	g)	Depreciation and amortisation expenses	86.22	113.21	67.02	325.43
	h)	Other Expenditure(any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	76.52	126.09	89.18	586.25
		Total Expenses	**2,103.66**	**2,461.89**	**1,911.61**	**8,268.17**
3		**Profit/(Loss)Before Exceptional & Extra Ordinary Items and Tax (1-2)**	**251.68**	**444.79**	**123.95**	**609.94**
4		Exceptional Items {Profit/Loss (Net)}				
		Prior period expenses	-	-	-	-
5		**Profit / (Loss) Before Tax (3±4)**	**251.68**	**444.79**	**123.95**	**609.94**
6		**Tax Expense/Adjustments**				
		(1) Current Tax	31.67	23.88	-	42.66
		(2) Prior period tax adjustments	-	(0.92)	-	(7.59)
		(3) Deferred Tax	6.95	25.60	32.65	(131.23)
7		**Net Profit/(Loss) For the Period (5±6)**	**213.06**	**396.23**	**91.30**	**706.10**
8		**Other Comprehensive Income**				
		(A) (i) Items that will not be reclassified to profits or loss	-	3.77	-	3.77
		(A) (ii) Income tax related to items that will not be reclassified to profit or loss	-		-	
		(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	**-**	**3.77**	**-**	**3.77**
		Total comprehensive income for the period	**213.06**	**400.00**	**91.30**	**709.87**
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	0.73	1.37	0.31	2.43
	b)	Diluted	0.73	1.37	0.31	2.43

Notes:

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12th August, 2026. The Statutory Auditors have reviewed the results for the Quarter ended 30th June, 2026.

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 01st April 2017.

3 The Meeting of Board of Directors was held on 12th August, 2026 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 One complaints was received regarding non receipt of securities during the Quarter ended 30th June, 2026, and the same was resolved during the quarter.

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

For SPL INDUSTRIES LTD.

Managing Director

Place:- Faridabad
Date : 12-08-2026

Raghu Nath Rai & Co
New Delhi
Chartered Accountants

Mukesh Kumar Aggarwal
(Managing Director)

REGD. OFFICE : Office No. 202, 2nd Floor, Vikramaditya Tower, Block-H, Alaknanda Market, Kalkaji, New Delhi-110019
Website : www.spllimited.com, E-mail : administrator@spllimited.com, CIN : L13139DL1991PLC062744

SPL Industries Limited

Segment Information of Standalone Financial Results:-

(In ₹ lakhs)

Particulars	Quarter Ended 30-06-2026 (un-Audited)	Quarter Ended 31-03-2026 (Un-Audited)	Quarter Ended 30-06-2025 (Un-Audited)	Year Ended 31-03-2026 (Audited)
Segment Revenues Including other Income				
Manufacturing /Processing Income	798.76	870.17	929.08	3,345.33
Trading of Garments	1,556.58	2,036.51	1,106.48	5,532.78
Total	**2,355.34**	**2,906.68**	**2,035.56**	**8,878.11**
Less:- Inter-Segment revenue	-	-	-	-
Net Revenue of operational from external customers	**2,355.34**	**2,906.68**	**2,035.56**	**8,878.11**
Segment Results				
Manufacturing of Garments	222.26	253.40	131.57	632.32
Trading of Garments	304.03	449.51	259.82	1,137.79
Total	**526.29**	**702.91**	**391.39**	**1,770.11**
Add/(Less):- Un-allocated cost				
Employee Cost	(250.75)	(242.33)	(250.04)	(988.34)
Finance Cost	(23.86)	(15.79)	(17.40)	(171.83)
Profit before tax	**251.68**	**444.79**	**123.95**	**609.94**
Add/(Less):-				
Tax Expense/Adjustments	(38.62)	48.56	(32.65)	**(96.16)**
Net profit after taxes	**213.06**	**396.23**	**91.30**	**706.10**
Other Comprehensive Income				
(A) (i) Items that will not be reclassified to profits or loss		3.77	-	3.77
(A) (ii) Income tax related to items that will not be reclassified to profit or loss	-		-	
(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		3.77	-	3.77
Total comprehensive income for the period	**213.06**	**400.00**	**91.30**	**709.87**

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.

For SPL INDUSTRIES LTD.

Managing Director