SPL Industries Ltd.
A Three Star Export House
Plot No. 21 & 22, Sector-6,
Faridabad-121 006 (Haryana) INDIA
Tel. : 91-129-2240411, 2306700
2306783

**13th November, 2026**

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

**Subject-Outcome of the Board Meeting held on Friday, 13th November, 2026.**

Dear Sir/Madam,

This is to inform you that the Board of Directors in their meeting held on today i.e. on **Friday, 13th November, 2026** inter-alia, considered the following matters-

1. Approval of Unaudited Financial Results (Standalone & Single Segment) of the Company for the quarter/half year ended 30th September, 2026 (FY 2026-27). A copy of Un-Audited Financial Results along with the Limited Review Report for the quarter/half year (FY 2026-27) ended 30th September, 2026 on standalone basis is attached herewith.

The Board Meeting commenced at 1:00 P.M. and concluded at 2:30 P.M.

This is for your information and records please.

Thanking You

For, **SPL Industries Limited**

Vishal Srivastava

**Vishal Srivastava**
(Company Secretary &
Compliance Officer)

Encl: As above

**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

We have reviewed the accompanying statement of unaudited Ind AS financial results of M/s SPL INDUSTRIES LIMITED ('the Company') for the half year ended September 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.

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
Partner
Membership No.097685
UDIN: 26097685USJDLE2560
Date: 13th November, 2026

**SPL Industries Ltd.**
**A Three Star Export House**

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

The Manager Listing Department, NSE/BSE

## UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30th SEPTEMBER, 2026

CIN #L13139DL1991PLC062744

Statement of Standalone Un-Audited Results for the Quarter and Half Year Ended 30/09/2026

Single Standalone Reporting

(In ₹ lakhs)

| S.No. | | Particulars | Quarter Ended 30-09-2026 (Un-Audited) | Quarter Ended 30-06-2026 (Un-Audited) | Quarter Ended 30-09-2025 (Un-Audited) | Half Yearly Ended 30-09-2026 (Un-Audited) | Half Yearly Ended 30-09-2025 (Un-Audited) | Year Ended 31-03-2026 (Audited) |
|---|---|---|---|---|---|---|---|---|
| 1. Revenue | | | | | | | | |
| | a) | Revenue From Operation | | | | | | |
| | i) | Net Sales/Income from Operation (Net of taxes) | 1,550.86 | 1,939.87 | 1,497.44 | 3,490.73 | 3,161.15 | 6,954.01 |
| | ii) | Other Income | 423.48 | 415.47 | 312.58 | 838.95 | 684.43 | 1,924.10 |
| | | **Total Income from Operation (Net)** | **1,974.34** | **2,355.34** | **1,810.02** | **4,329.68** | **3,845.58** | **8,878.11** |
| 2. Expenses | | | | | | | | |
| | a) | Cost of Material Consumed | 148.41 | 98.00 | 91.99 | 246.41 | 224.79 | 418.48 |
| | b) | Purchase of stock in trade | 742.66 | 1,254.54 | 851.78 | 1,997.20 | 1,641.93 | 3,925.66 |
| | c) | Manufacturing Expenses | 398.65 | 316.30 | 419.56 | 714.95 | 929.24 | 1,690.26 |
| | d) | Change in Inventories of finished goods, work in progress and stock in trade | 51.88 | (44.12) | (0.90) | 7.75 | 12.72 | 12.95 |
| 2 | e) | Employee Benefit Expenses | 302.40 | 292.34 | 289.32 | 594.74 | 581.08 | 1,137.31 |
| | f) | Finance Cost | 147.14 | 23.86 | 16.58 | 171.01 | 33.98 | 171.83 |
| | g) | Depreciation and amortisation expenses | 87.24 | 86.22 | 67.97 | 173.45 | 134.99 | 325.43 |
| | h) | Other Expenditure | 67.36 | 76.52 | 81.10 | 143.89 | 170.29 | 586.25 |
| | | **Total Expenses** | **1,945.74** | **2,103.66** | **1,817.40** | **4,049.40** | **3,729.02** | **8,268.17** |
| 3 | | **Profit/(Loss)Before Exceptional & Extra Ordianary Items andTax ( 1-2 )** | **28.60** | **251.68** | **(7.38)** | **280.28** | **116.56** | **609.94** |
| 4 | | Exceptional Items (Profit/Loss (Net)) | (23.86) | - | | (23.86) | | - |
| 5 | | **Profit / (Loss) Before Tax (3±4)** | **52.46** | **251.68** | **(7.38)** | **304.14** | **116.56** | **609.94** |
| 6 | | **Tax Expense/Adjustments** | | | | | | |
| | | (1) Current Tax | 12.70 | 31.67 | - | 44.37 | - | 42.66 |
| | | (2) Prior period tax adjustments | 130.32 | - | (6.67) | 130.32 | (6.67) | (7.59) |
| | | (3) Deferred Tax | 11.23 | 6.95 | 19.12 | 18.18 | 51.77 | (131.23) |
| 7 | | **Net Profit/(Loss) For the Period (5±6)** | **(101.79)** | **213.06** | **(19.83)** | **111.27** | **71.46** | **706.10** |
| 8 | | **Other Comprehensive Income** | | | | | | |
| | | (A) (i) Items that will not be reclassified to profits or loss | - | - | - | - | - | 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** |
| 9 | | **Total comprehensive income for the period** | **(101.79)** | **213.06** | **(19.83)** | **111.27** | **71.46** | **709.87** |
| 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 | (0.35) | 0.73 | (0.07) | 0.38 | 0.25 | 2.43 |
| | b) | Diluted | (0.35) | 0.73 | (0.07) | 0.38 | 0.25 | 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 13th November, 2026. The Statutory Auditors have reviewed the results for the Quarter/Half Year ended 30th September, 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 13th November, 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 During the Quarter ended 30th September, 2026, no investor complaints were received. For the Half Year ended 30th September, 2026, one complaint regarding non-receipt of securities (received during the Quarter ended 30th June, 2026), which has been resolved.

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

For SPL INDUSTRIES LTD.

Mukesh Kumar Aggarwal
(Managing Director)

Place:- Faridabad
Date :13-11-2026

RAGHU NATH RAI & CO. NEW DELHI CHARTERED ACCOUNTANTS

**SPL Industries Ltd.**
A Three Star Export House

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

## Statement of Asset and Liabilities

(In ₹ lakhs)

| | Particulars | As at 30-09-2026 | As at 31-03-2026 |
|---|---|---|---|
| | Date of start of reporting period | 01-04-2026 | 01-04-2025 |
| | Date of end of reporting period | 30-09-2026 | 31-03-2026 |
| | Whether results are audited or unaudited | Unaudited | Audited |
| | Nature of report standalone or consolidated | Standalone | Standalone |
| | | | |
| | **Assets** | | |
| 1 | **Non-current assets** | | |
| | Property, plant and equipment | 4,124.22 | 4,263.85 |
| | Capital work-in-progress | - | - |
| | Investment property | 5,395.41 | 5,400.49 |
| | Goodwill | - | - |
| | Other intangible assets | - | - |
| | Intangible assets under development | - | - |
| | Biological assets other than bearer plants | - | - |
| | Investments accounted for using equity method | - | - |
| | **Non-current financial assets** | | |
| | Non-current investments | 1,777.07 | 1,941.81 |
| | Trade receivables, non-current | - | - |
| | Loans, non-current | - | - |
| | Other non-current financial assets | 252.74 | 214.21 |
| | **Total non-current financial assets** | **2,029.81** | **2,156.02** |
| | Deferred tax assets (net) | - | - |
| | Other non-current assets | 1,588.82 | 1,676.74 |
| | **Total non-current assets** | **13,138.26** | **13,497.10** |
| 2 | **Current assets** | | |
| | Inventories | 166.22 | 112.62 |
| | **Current financial asset** | | |
| | Current investments | 7,216.21 | 6,877.78 |
| | Trade receivables, current | 846.24 | 1,627.30 |
| | Cash and cash equivalents | 77.74 | 119.30 |
| | Bank balance other than cash and cash equivalents | 964.34 | 928.50 |
| | Loans, current | - | - |
| | Other current financial assets | - | - |
| | **Total current financial assets** | **9,104.53** | **9,552.88** |
| | Current tax assets (net) | 36.76 | 136.69 |
| | Other current assets | 224.67 | 209.33 |
| | **Total current assets** | **9,532.18** | **10,011.52** |
| 3 | Non-current assets classified as held for sale | - | - |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | - | - |
| | **Total assets** | **22,670.44** | **23,508.62** |

For SPL INDUSTRIES LTD.

Managing Director

**SPL Industries Ltd.**
**A Three Star Export House**

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

| | | | |
|---|---|---|---|
| | **Equity and liabilities** | | |
| 1 | **Equity** | | |
| | **Equity attributable to owners of parent** | | |
| | Equity share capital | 2,900.00 | 2,900.00 |
| | Other equity | 18,815.89 | 18,704.62 |
| | **Total equity attributable to owners of parent** | **21,715.89** | **21,604.62** |
| | Non controlling interest | - | - |
| | **Total equity** | **21,715.89** | **21,604.62** |
| 2 | **Liabilities** | | |
| | **Non-current liabilities** | | |
| | **Non-current financial liabilities** | | |
| | Borrowings, non-current | - | - |
| | Trade payables, non-current | | |
| | -total outstanding dues of micro and small enterprises | - | - |
| | -total outstanding dues of creditors other than micro and small enterprises | 2.09 | 2.15 |
| | Other non-current financial liabilities | - | - |
| | **Total non-current financial liabilities** | **2.09** | **2.15** |
| | Provisions, non-current | 56.35 | 53.63 |
| | Deferred tax liabilities (net) | 97.63 | 103.31 |
| | Deferred government grants, Non-current | - | - |
| | Other non-current liabilities | - | - |
| | **Total non-current liabilities** | **156.07** | **159.09** |
| | **Current liabilities** | | |
| | **Current financial liabilities** | | |
| | Borrowings, current | - | - |
| | Trade payables, current | | |
| | -total outstanding dues of micro and small enterprises | 3.96 | 3.87 |
| | -total outstanding dues of creditors other than micro and small enterprises | 282.96 | 1,256.41 |
| | Other current financial liabilities | | - |
| | **Total current financial liabilities** | **286.92** | **1,260.28** |
| | Other current liabilities | 476.21 | 449.31 |
| | Provisions, current | 35.35 | 35.32 |
| | Current tax liabilities (Net) | - | - |
| | Deferred government grants, Current | - | - |
| | **Total current liabilities** | **798.48** | **1,744.91** |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | - | - |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | - | - |
| | **Total liabilities** | **954.55** | **1,904.00** |
| | **Total equity and liabilites** | **22,670.44** | **23,508.62** |

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

RAGHU NATH RAI & CO. NEW DELHI CHARTERED ACCOUNTANTS

For SPL INDUSTRIES LTD.

Managing Director

**SPL Industries Ltd.**
**A Three Star Export House**

Plot No. 21, Sector-6,
Faridabad-121 006 (Haryana) INDIA
[redacted]@spllimited.com

STATEMENT OF CASH FLOW STATEMENT FOR THE HALF YEARLY ENDED SEPTEMBER 30, 2026

(In ₹ lakhs)

| | PARTICULARS | For the half Year ended September 30, 2026 | For the half Year ended September 30, 2025 |
|---|---|---|---|
| A | **Cash flow from operating activities** | | |
| | Profit & loss before tax | 280.28 | 116.56 |
| | *Adjustments to reconcile profit before tax to net cash flows:* | | |
| | Provision for gratuity and Leave encashment | 16.44 | 11.35 |
| | Payment of gratuity | (13.72) | (3.91) |
| | Interest income | (516.45) | (44.11) |
| | Rental Income | (141.60) | (141.60) |
| | Profit on sale of Assets | - | (3.93) |
| | Depreciation & amortization cost | 173.45 | 134.99 |
| | Finance costs | 133.31 | 1.36 |
| | Appreciation and Income earned from Mutual Fund Investment | (164.52) | - |
| | Liability Written back | (0.23) | - |
| | **Operating Profit before working capital changes** | **(233.04)** | **70.70** |
| | **Working capital adjustments** | | |
| | (Increase)/Decrease in inventories | (53.60) | 23.70 |
| | (Increase)/Decrease in trade receivables | 781.06 | 1,616.56 |
| | (Increase)/Decrease in other current assets | (15.34) | 423.04 |
| | Increase/(Decrease) in trade payables | (973.41) | (31.77) |
| | Increase/(Decrease) in other current liabilities | 27.14 | (5.54) |
| | **Cash generated from operations** | **(467.19)** | **2,096.69** |
| | Income tax paid (net of refunds) | 13.16 | 13.04 |
| | **Net cash from operating activities** | **(454.03)** | **2,083.65** |
| B | **Cash flow from investing activity** | | |
| | Interest income | 516.45 | 44.11 |
| | Rental income | 141.60 | 141.60 |
| | Purchase of Property, Plant & Equipment and WIP | (28.74) | (225.52) |
| | Sale of Property, Plant & Equipment | - | 7.10 |
| | Income from Mutual Fund Investment | 164.52 | - |
| | Premium paid on purchase of debentures | (133.28) | - |
| | Investment in Mutual Fund | (173.69) | (1,035.74) |
| | Other financial asset | (38.53) | (1,544.00) |
| | Bank balance (Not considered as cash & cash equivalent) | (35.83) | 735.63 |
| | **Net cash used in investing activities** | **412.50** | **(1,876.82)** |
| C | **Cash flow from financing activities** | | |
| | Interest paid | (0.03) | (1.36) |
| | Proceeds from short term borrowings | - | - |
| | **Net cash used in financing activities** | **(0.03)** | **(1.36)** |
| | **Net increase/(decrease) in cash and cash equivalents** | (41.56) | 205.47 |
| | **Cash & cash equivalent at the beginning of the year** | 119.30 | 103.52 |
| | **Cash & cash equivalent at year end** | **77.74** | **308.99** |
| | **Closing cash & cash equivalent** | 77.74 | 308.99 |

For SPL INDUSTRIES LTD.

Managing Director

RAGHUNATH RAI & CO. NEW DELHI CHARTERED ACCOUNTANTS

**SPL Industries Limited**

**Segment Information of Standalone Financial Results:-**

(In ₹ lakhs)

| Particulars | Three Months ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | 30 September 2025 (Unaudited) | 30 June 2026 (Unaudited) | 30 September 2025 (Unaudited) | 30 September 2026 (Unaudited) | 30 September 2025 (Unaudited) | 31 March 2026 (Audited) |
| **Segment Revenues Including other Income** | | | | | | |
| Manufacturing /Processing Income | 805.70 | 798.76 | 687.21 | 1,604.45 | 1,616.29 | 3,345.33 |
| Trading of Garments | 1,168.64 | 1,556.58 | 1,122.81 | 2,725.23 | 2,229.29 | 5,532.78 |
| **Total** | **1,974.34** | **2,355.34** | **1,810.02** | **4,329.68** | **3,845.58** | **8,878.11** |
| Less:- Inter-Segment revenue | | - | | - | - | |
| **Net Revenue of operational from external customers** | **1,974.34** | **2,355.34** | **1,810.02** | **4,329.68** | **3,845.58** | **8,878.11** |
| **Segment Results** | | | | | | |
| Manufacturing of Garments | 111.87 | 222.26 | 49.15 | 334.13 | 180.72 | 632.32 |
| Trading of Garments | 341.26 | 304.03 | 212.66 | 645.29 | 472.48 | 1137.79 |
| **Total** | **453.13** | **526.29** | **261.81** | **979.42** | **653.20** | **1,770.11** |
| Add/(Less):- | | | | | | |
| Employee Cost | (253.53) | (250.75) | (252.62) | (504.28) | (502.66) | (988.34) |
| Finance Cost | (147.13) | (23.86) | (16.57) | (171.01) | (33.98) | (171.83) |
| **Profit before tax** | **52.46** | **251.68** | **(7.38)** | **304.14** | **116.56** | **609.94** |
| Add/(Less):- | | | | | | |
| Tax Expense/Adjustments | 154.25 | (38.62) | 77.75 | 192.87 | 45.10 | (96.16) |
| **Net profit after taxes** | **(101.79)** | **213.06** | **70.37** | **111.27** | **71.46** | **706.10** |
| **Other Comprehensive Income** | | | | | | |
| (A) (i) Items that will not be reclassified to profits or loss | - | - | - | - | - | 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 |
| **Total comprehensive income for the period** | (101.79) | 213.06 | 70.37 | 111.27 | 71.46 | 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.

RAGHU NATH RAI & CO. CHARTERED ACCOUNTANTS NEW DELHI

Managing Director