Sportking INDIA LTD.

(Govt. Recognised Four Star Export House)

Regd. & Corporate Office : Vill. Kanech, Near Sahnewal, G.T. Road, Ludhiana-141120 Ph. (0161) 2845456 to 60 Fax : 2845458
Admn. Office : 178, Col. Gurdial Singh Road, Civil Lines, Ludhiana-141001 Ph. (0161) 2770954 to 55 Fax : 2770953
E-mail : sportking@sportking.co.in CIN No. L17122PB1989PLC053162
Website : www.sportking.co.in

SIL/2026-27/SE **Date: 01.08.2026**

To **BSE Limited** Phiroze Jeeheebhoy Towers, Dalal Street, Mumbai-400001	To **National Stock Exchange of India Ltd,** Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai– 400051
Script Code: 539221	**Symbol: SPORTKING**

SUB: DISCLOSURE UNDER REGULATION 30 & 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we wish to inform you that the Board of Directors of the Company in its Meeting held on 01st August 2026 inter-alia approved the Un-Audited Financial Results for the Quarter ended 30th June 2026. In this regard, please find enclosed herewith:

1. Unaudited Financial Results for the Quarter ended 30th June 2026.
2. Limited Review Report for the Quarter ended 30th June 2026.

Kindly note that the meeting of the Board of Directors commenced at 02.30 P.M and concluded at 04.30 PM.

Yours truly,

For SPORTKING INDIA LIMITED

Lovlesh Verma

Digitally signed by Lovlesh Verma
Date: 2026.08.01 16:38:03 +05'30'

LOVLESH VERMA
COMPANY SECRETARY
(ACS: 34171)

SPORTKING INDIA LIMITED
CIN: L17122PB1989PLC053162
Regd. Office: Village Kanech, Near Sahnewal, G.T Road, Ludhiana-141120
Phone: 0161-2845456-60, Website: www.sportking.co.in, Email: cs@sportking.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs. In Lakhs Except EPS)

SR. No	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2026 (UNAUDITED)	31.03.2026 (AUDITED)	30.06.2025 (UNAUDITED)	31.03.2026 (AUDITED)
1	Revenue from Operations	70367.91	63677.64	58580.08	249585.66
2	Other Income	231.23	-794.18	1196.23	1460.11
3	**Total Income (1+2)**	**70599.14**	**62883.46**	**59776.31**	**251045.77**
4	**Expenses**				
	a) Cost of Material Consumed	43396.35	41464.67	40134.84	170550.82
	b) Purchase of Stock-in-trade	24.67	0.00	114.89	232.98
	c) Changes in Inventories of Finished Goods,Work In Progress and Stock in Trade	278.65	1142.43	-1159.03	-575.17
	d) Employee benefit expense	3933.72	3558.35	3758.87	14244.25
	e) Finance Cost	874.03	1011.48	1132.11	4512.84
	f) Depreciation and amortisation expense	2358.28	2339.70	2364.52	9449.63
	g) Power & Fuel	3869.81	3985.42	3877.56	16442.28
	h) Other expenses	5643.23	4983.19	4903.80	20093.24
	Total Expenses	**60378.74**	**58485.24**	**55127.56**	**234950.87**
5	**Profit before Exceptional Items & Tax (3-4)**	**10220.40**	**4398.22**	**4648.75**	**16094.90**
6	Exceptional Items	**0.00**	**0.00**	**0.00**	**0.00**
7	**Profit before tax (5-6)**	**10220.40**	**4398.22**	**4648.75**	**16094.90**
8	**Tax expense**				
	a). Current Tax	2738.00	1516.00	1351.62	4941.00
	b) Tax Adjustment related to earlier years	0.00	0.00	0.00	-46.48
	c) Deferred Tax	-115.00	-394.00	-112.50	-772.00
9	**Profit For the period (7-8)**	**7597.40**	**3276.22**	**3409.63**	**11972.38**
10	**Other Comprehensive Income/ (Loss)**				
	(i) Items that will not be reclassified to Profit or Loss				
	-Remeasurement of Employee Defined Benefit Plans	0.00	309.89	0.00	309.89
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	0.00	-78.00	0.00	-78.00
	Total Other Comprehensive Income/(Loss)	**0.00**	**231.89**	**0.00**	**231.89**
11	**Total Comprehensive income for the period(9+10)**	**7597.40**	**3508.11**	**3409.63**	**12204.27**
12	**Paid-up Equity Share Capital** (Face value of Rs. 1/-each)	1286.80	1286.80	1286.80	1286.80
13	**Other Equity** (Excluding Revaluation Reserve)				110303.24
14	**Earnings Per Share (EPS)**				
	Basic & Diluted EPS (Not Annualised except for the year)	5.98	2.55	2.68	9.39

Notes :

1. These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, (as amended) as specified in Section 133 of the Companies Act, 2013.
2. The company is a single segment company engaged in textile business.
3. The Company does not have Subsidiary/associate/ Joint Venture Company.
4. The Company had voluntarily changed its accounting policy to value the raw material on weighted average basis during the quarter ended 30th September 2025 with retrospective effect in accordance with the provisions of Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors". This change in the method of valuation of raw material also has a consequential impact on the valuation of work-in-progess and finished goods. The amounts for quarter ended June 30, 2025 presented in the financial results have been restated with the impact of such change in accounting policy as mentioned below:

Particulars	Amount as reported in the financial results	Adjustment pursuant to change in accounting policy	Restated Amount
Cost of materials consumed	40,001.91	132.93	40,134.84
Changes in Inventories of work-in-progress and finished goods	-1,131.51	-27.52	-1,159.03
Profit before tax	4,754.16	-105.41	4,648.75
Profit after tax	3,515.04	-105.41	3,409.63
Total Comprehensive Income	3,515.04	-105.41	3,409.63
Earnings per equity share -Basic and diluted (not annualized)	2.77	-0.09	2.68

Further, pursuant to such change in accounting policy, the inventories as at June 30, 2025 stand adjusted by Rs. 3.13 Lakhs with corresponding adjustment in other equity, total assets, total equity and total equity & liabilities to that extent.

5. The figures of the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect to the said full financial year and the published unaudited figures upto nine months ended 31st December, 2025 which have been subject to limited review by the Statutory Auditors.
6. The above Unaudited financial results for the quarter ended 30th June 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 01st August 2026.

FOR SPORTKING INDIA LIMITED

SPORTKING INDIA LIMITED LUDHIANA

Date: 01.08.2026
PLACE : LUDHIANA

MUNISH AVASTHI
CHAIRMAN CUM MANAGING DIRECTOR
DIN: 00442425

SCV & Co. LLP
CHARTERED ACCOUNTANTS

B-XIX-220, Rani Jhansi Road,
Ghumar Mandi, Ludhiana-141 001
E : ludhiana@scvindia.com
T : +91-161-2774527
M : +91-98154-20555

Independent Auditor's Review Report on the Statement of Unaudited Financial Results for the Quarter ended June 30, 2026 of Sportking India Limited Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To
The Board of Directors,
Sportking India Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of SPORTKING INDIA LIMITED ("the Company"), for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCV & Co. LLP
Chartered Accountants
Firm Registration No. 000235N/N500089

SCV & CO. LLP Chartered Accountants

(Sanjay Vasudeva)
Partner
M. No. 090989

Place: Ludhiana
Date : August 01, 2026

UDIN: 26090989LUYHIQ5443

SCV & Co. (formerly known as S. C. Vasudeva & Co.)
a partnership firm converted to SCV & Co. LLP
a limited liability Partnership with LLP Identification
No. AAM-5565, w.e.f. 3rd May, 2018
ICAI Registration Number is 000235N/N500089

Regd. Office : B-41, Lower Ground Floor
Panchsheel Enclave, New Delhi-110017
T : +91-11-26499111
W : www.scvindia.com