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

**Sub: <u>Outcome of Board Meeting (Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.</u>**

Dear Sir(s)

We hereby inform you that, in compliance with Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of Sportking India Limited ("the Company"), at their Meeting held today viz. Saturday, 01st August, 2026, has inter-alia, discussed and approved the following matters:

1. **<u>Unaudited Financial Results for the quarter ended 30th June, 2026 along with Limited Review Report</u>**:

   The Board has considered and approved Unaudited Financial Results of the Company for the Quarter ended 30th June 2026. The copy of the Unaudited Financial Results along with Limited Review Report is enclosed herewith.

2. **<u>Change in designation</u>**

   Pursuant to Regulation 30 read with Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that, based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the Members of the Company at the ensuing 37th Annual General Meeting ("AGM"), the Board of Directors of the Company, at its meeting held today, i.e., August 1, 2026, has, inter alia, approved the change in designation of Mrs. Anjali Avasthi (DIN: 06911970) from Non-Executive Director to Whole-time Director, designated as Executive Director, for a period of three (3) years with effect from August 1, 2026.

   Further, pursuant to BSE Circular No. LIST/COMP/14/2018-19 and NSE Circular No. NSE/CML/2018/24, both dated June 20, 2018, the Company has received a confirmation from Mrs. Anjali Avasthi that she is not debarred from holding the office of director by virtue of any order passed by the Securities and Exchange Board of India (SEBI) or any other authority.

Details with respect to the aforementioned changes in Directors as required under Regulation 30(6) and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 including amendments thereon, are provided in **Annexure A** to this letter.

Lovlesh Verma
Digitally signed by Lovlesh Verma
Date: 2026.08.01 17:06:10 +05'30'

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


3. **Annual General Meeting of the Company**

   The Board of Directors has approved that the 37th Annual General Meeting ("AGM") of the Members of Sportking India Limited will be held on Saturday, September 12, 2026, at 10:30 A.M. (IST) at the Registered Office of the Company.

   The Notice convening the 37th AGM and the Annual Report of the Company for the financial year ended March 31, 2026 will be sent separately to the Stock Exchange(s) and to the Members of the Company in due course, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

You are requested to take the above mentioned information on your records.

Yours truly,

**For SPORTKING INDIA LIMITED**

Lovlesh Verma Digitally signed by Lovlesh Verma Date: 2026.08.01 17:05:56 +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 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| | | (UNAUDITED) | (AUDITED) | (UNAUDITED) | (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**

LUDHIANA * SPORTKING INDIA LIMITED *

**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

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


**Annexure-A**

**Details with respect to the aforementioned changes in Directors as required under Regulation 30(6) and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 including amendments thereon as under:**

| Sr. No | Particulars | Details |
|---|---|---|
| 1. | Reason for change | Change in designation from Non-Executive Director to Whole-time Director, designated as Executive Director w.e.f 01st August 2026 |
| 2. | Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment; | Change in designation w.e.f 01st August 2026 |
| 3. | Brief Profile (in case of appointment); | NA |
| 4. | Disclosure of relationships between directors (in case of appointment of a Director). | Related to Mr. Munish Avasthi (Chairman and Managing Director of the Company) |
| 5. | Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref. no. NSE/CML/2018/ 24, both dated 20 June 2018 | Mrs. Anjali Avasthi (DIN:06911970)) is not debarred from holding the office of director by virtue of any SEBI order or any other such authority. |

Lovlesh Verma Digitally signed by Lovlesh Verma Date: 2026.08.01 17:06:25 +05'30'