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: 30.10.2026**

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

Sub: **Outcome of Board Meeting held on October 30, 2026**

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. Friday, 30th October 2026, has inter-alia, considered and approved the Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026.

The copy of the Standalone Unaudited Financial Results along with Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report thereon is enclosed herewith.

Kindly note that the meeting of the Board of Directors commenced at 11.30 A.M and concluded at 01.20 PM.

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: 2026.10.30 13:33:14 +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 AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. In Lakhs Except EPS)

SR. No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	Revenue from Operations	78105.47	70367.91	62739.12	148473.38	121319.20	249585.66
2	Other Income	82.54	231.23	804.45	313.77	2000.68	1460.11
3	**Total Income (1+2)**	**78188.01**	**70599.14**	**63543.57**	**148787.15**	**123319.88**	**251045.77**
4	**Expenses**						
	a) Cost of Material Consumed	49330.02	43396.35	43822.78	92726.37	83957.62	170550.82
	b) Purchase of Stock-in-trade	217.07	24.67	8.16	241.74	123.05	232.98
	c) Changes in Inventories of Work In Progress, Finished Goods and Stock in trade	-208.74	278.65	-581.67	69.91	-1740.70	-575.17
	d) Employee Benefits Expenses	3828.52	3933.72	3433.00	7762.24	7191.87	14244.25
	e) Finance Cost	1214.55	874.03	1209.46	2088.58	2341.57	4512.84
	f) Depreciation and amortisation expense	1390.12	2358.28	2372.90	3748.40	4737.42	9449.63
	g) Power & Fuel	3845.84	3869.81	4360.06	7715.65	8237.62	16442.28
	h) Other expenses	5604.51	5643.23	5156.23	11247.74	10060.03	20093.24
	Total Expenses	**65221.89**	**60378.74**	**59780.92**	**125600.63**	**114908.48**	**234950.87**
5	**Profit before Exceptional Items & Tax (3-4)**	**12966.12**	**10220.40**	**3762.65**	**23186.52**	**8411.40**	**16094.90**
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit before tax (5-6)**	**12966.12**	**10220.40**	**3762.65**	**23186.52**	**8411.40**	**16094.90**
8	**Tax expense**						
	a). Current Tax	3104.00	2738.00	1097.38	5842.00	2449.00	4941.00
	b) Tax Adjustment related to earlier years	0.00	0.00	0.00	0.00	0.00	-46.48
	c) Deferred Tax	226.00	-115.00	-161.50	111.00	-274.00	-772.00
9	**Profit For the period (7-8)**	**9636.12**	**7597.40**	**2826.77**	**17233.52**	**6236.40**	**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	0.00	0.00	0.00	0.00	309.89
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	-78.00
	Total Other Comprehensive Income/(Loss)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**231.89**
11	**Total Comprehensive income for the period(9+10)**	**9636.12**	**7597.40**	**2826.77**	**17233.52**	**6236.40**	**12204.27**
12	**Paid-up Equity Share Capital** (Face value of Rs. 1/-each)	1286.80	1286.80	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)	7.58	5.98	2.22	13.56	4.91	9.39

Statement of Assets & Liabilities

	Particulars	AS AT 30.09.2026 (UNAUDITED)	AS AT 31.03.2026 (AUDITED)
A	**ASSETS**		
1	Non-Current Assets		
	(a) Property,Plant & Equipment	65278.22	67368.43
	(b) Capital Work-in-Progress	11771.16	1470.80
	(c) Right of Use Asset	5626.24	5562.85
	(d) Other Intangible Assets	7.60	7.60
	(e) Financial Assets		
	Investment	1410.50	1410.50
	Other Financial Assets	2164.53	2310.89
	(f) Income Tax Assets (Net)	215.32	215.32
	(g) Other Non-Current Assets	10523.38	1510.26
	Sub-Total - Non Current Assets	**96996.95**	**79856.65**
2	**Current Assets**		
	(a) Inventories	45243.83	39128.97
	(b) Financial Assets		
	-Trade Receivables	47346.92	39619.66
	-Cash and cash equivalents	5213.44	67.32
	-Bank Balances Other than above	51.81	41.61
	-Other Financial Assets	4678.85	7226.62
	(c) Other Current Assets	4955.34	8496.54
	Sub-Total - Current Assets	**107490.19**	**94580.72**
	TOTAL ASSETS	**204487.14**	**174437.37**
B	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share Capital	1286.80	1286.80
	(b) Other Equity	126231.88	110303.24
	Sub-Total -Total Equity	**127518.68**	**111590.04**
	Liabilities		
1	**Non Current Liabilities**		
	(a) Financial Liabilities		
	-Borrowings	29494.04	29524.92
	- Lease liabilities	929.51	888.13
	(b) Provisions	1762.43	1538.04
	(c) Deferred Tax Liabilities (Net)	1871.00	1760.00
	(d) Other Non Current Liabilities	0.00	0.00
	Sub-Total - Non Current Liabilities	**34056.98**	**33711.09**
2	**Current Liabilities**		
	(a) Financial Liabilities		
	- Borrowings	25025.10	16742.40
	-Lease Liabilities	13.66	15.89
	-Trade Payables		
	(A) Total Outstanding dues of micro enterprises and small enterprises	841.39	616.92
	(B)Total Outstanding dues of creditors other than micro enterprises and small enterprises	8455.11	5483.20
	-Other Financial Liabilities	4493.69	4353.39
	(b) Other Current Liabilities	1203.02	1171.83
	(c) Provisions	200.04	200.04
	(d) Current Tax Liabilities (Net)	2679.47	552.58
	Sub-Total - Current Liabilities	**42911.48**	**29136.24**
	TOTAL EQUITY AND LIABILITIES	**204487.14**	**174437.37**

SCV & CO. LLP Chartered Accountants

SPORTKING INDIA LIMITED LUDHIANA

Statement of Cash Flows

(Amount ₹ in Lakhs unless otherwise stated)

Particulars	For the Half Year 30th Sep ,2026 (UNAUDITED)	For the Half Year 30th Sep ,2025 (UNAUDITED)
A. CASH FLOWS FROM OPERATING ACTIVITIES :		
Profit before tax	**23,186.52**	**8,411.40**
Adjustments for :		
Depreciation and amortisation expense	3,748.40	4,737.42
Interest on liability component of compound financial instruments	131.17	113.53
Amortisation of processing charges	6.11	9.36
Unrealised foreign exchange (gain)/ loss on assets and liabilities	1,538.31	301.87
Interest & other financial charges	1,951.30	2,218.67
Sundry balances (written back)/written off (net)	5.23	(3.78)
Allowance for expected credit Loss /doubtful recoverables	272.94	501.03
Interest income	(77.52)	(90.93)
(Gain) on Termination of lease	(0.09)	-
(Profit)/Loss on sale of property, plant and equipment (net)	0.04	(5.97)
Operating Cash flows before Changes In Working Capital	**30,762.41**	**16,192.60**
Adjustments for Working Capital Changes :		
(Increase(-))/Decrease (+) in inventories	(6,114.86)	669.92
(Increase (-))/Decrease (+) in trade receivables	(7,212.44)	(1,282.16)
(Increase (-))/Decrease (+) in non-current assets	5.04	-
(Increase (-))/Decrease (+) in current assets (other than trade receivables)	5,819.88	(2,197.26)
Increase (+)/(Decrease (-)) in non-current liabilities & provisions	224.39	187.03
Increase (+)/(Decrease (-)) in trade payables	3,177.51	4,157.81
Increase (+)/(Decrease (-)) in current liabilities & provisions (Other than Trade Payables)	(1,073.36)	1,331.94
Cash Generated from/(used in) Operating Activities	**25,588.57**	**19,059.89**
Income taxes paid	(3,715.10)	(3,208.73)
Net Cash flows from/(used in) Operating Activities	**21,873.47**	**15,851.16**
B. CASH FLOWS FROM INVESTING ACTIVITIES :		
Payment for purchase of property,plant and equipment (including capital work-in-progress) (after adjustment of advances and creditors for capital expenditure)	(20,861.72)	(2,419.79)
Payment for purchase of Non-current Investment	-	(302.25)
Proceeds from sale of property,plant and equipment	0.30	8.08
Payment for Leasehold Land	(102.80)	-
Investment in fixed deposits not considered as cash and cash equivalents	-	(0.25)
Maturity of Fixed deposits not considered as cash and cash equivalents	145.88	-
(Increase)/decrease in other bank balances not considered as cash & cash equivalents	(9.54)	(0.39)
Interest received	150.10	129.85
Net Cash flows from/(used in) Investing Activities	**(20,677.78)**	**(2,584.76)**
C. CASH FLOWS FROM FINANCING ACTIVITIES :		
Payment of dividend on equity shares	(1,261.18)	(1,270.33)
Payment of dividend on preference shares	(34.16)	(34.16)
Payment of lease liabilities	-	(7.27)
Proceeds from non-current borrowings	4,893.18	-
Repayment of non-current borrowings	(4,409.45)	(5,691.41)
Proceeds/(Repayment) from current borrowings(net)	6,754.84	(2,722.14)
Payment of Interest on lease liabilities	-	(3.66)
Payment of Interest & other financial charges	(1,992.80)	(2,284.17)
Net Cash flows from/(used in)Financing Activities	**3,950.43**	**(12,013.13)**
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	**5,146.12**	**1,253.26**
Cash and cash equivalents at the beginning of the period	67.32	49.96
Cash and cash equivalents at the end of the period	**5,213.44**	**1,303.22**

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SPORTKING INDIA LIMITED LUDHIANA

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	During the quarter ended September 30, 2026, the company has reassessed the useful life of certain categories of plant and machinery based on internal assessment and technical evaluation. Accordingly, the Company has revised its estimate of useful life from 7.50 years to 10 years (on triple shift basis) in respect of those assets and accounting impact of the same has been considered prospectively w.e.f. July 01, 2026 in accordance with Ind-8 "Accounting Policies, Changes in Accounting Estimates and Errors". Consequent to this change, the depreciation charge for the quarter and half year ended September 30, 2026 is lower by Rs. 802.40 lakhs.
5	The above Unaudited financial results for the quarter and half year ended 30th September 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th October 2026 and have been subjected to Limited Review by Statutory Auditors.

FOR SPORTKING INDIA LIMITED

SPORTKING INDIA LIMITED LUDHIANA

Date: 30.10.2026
PLACE : LUDHIANA

MUNISH AVASTHI
CHAIRMAN CUM MANAGING DIRECTOR
DIN: 00442425

SCV & CO. LLP Chartered Accountants

SCV & Co. LLP
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Statement of Unaudited Financial Results for the Quarter and half year ended 30th September, 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 and half year ended 30th September, 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 : October 30, 2026

UDIN: 26090989SC445M1147