

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 30<sup>th</sup> May, 2022 to consider and approve Audited Financial Results of the company for the fourth quarter and year ended 31<sup>st</sup> March, 2022

Dear Sir/Madam.

This is to inform you that the Board of Directors in their meeting held today i.e. 30<sup>th</sup> May, 2022 have approved the Audited Financial Results (Standalone & Single Segment) for the fourth quarter and year ended 31<sup>st</sup> March, 2022. A copy of Audited Financial Results along with the Audit report for the fourth quarter and year ended 31<sup>st</sup> March, 2022 on standalone basis is attached herewith.

We would like to confirm that M/s Raghu Nath Rai & Co., Statutory Auditors of the Company have issued Audit Report with unmodified opinion on these financial results.

The Board Meeting commenced on 03:00 PM and concluded at 09:45 PM

This is for your information and records please.

Thanking You

For, SPL Industries Limited

Vishal Srivastava (Company Secretary &

Compliance Officer)

Encl: As above



9 Mathura Road, Jangpura 'B'. New Delhi-110014 Phones / Auto Fax: 91-11-24372181-82 / 011 - 41637508

Independent Auditors' Report on the Quarterly and Year to Date Audit Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, as amended

The Board of Directors

SPL Industries Limited

Office No -202, II Floor, Vikramaditya Tower,

Alaknanda Market, Kalkaji,

New Delhi – 110019 IN

Report on the audit of Standalone Financial Results

### **Opinion**

We have audited the annual financial results of M/s **SPL INDUSTRIES LIMITED** ('the Company') for the quarter and year ended March 31, 2022 ("the Result"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements). The Result which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the applicable Indian Accounting Standard (Ind AS) specified under Section 135 of Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial Results based on our review.

In our opinion and to the best of our information and according to the explanations given to us, the Result:

- i. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with aforesaid India Accounting Standards and accounting principles generally accepted in India of the profit/loss, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2022

# **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

E mail: admin@rnr.in; Website: www.rnr.in

# Responsibility of Management for the Standalone Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial Results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors are also responsible for overseeing the company's financial reporting process.

### Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a Result that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matter**

- The Standalone annual financial results dealt with by this report has been prepared for the express purpose of filing with Stock Exchanges. These results are based on and should be read with the audited standalone financial statements of the company for the year ended March 31, 2022 on which we issued an unmodified audit opinion.
- The Limited Review of the company for the Quarter 1 (FY 21-22) has been done by the predecessor auditor and the we have relied upon the same.
- The Result includes the results of the quarter ended March 31, 2022 being the balancing figure between the audit figures in respect of the full financials year ended March 31, 2022 and the published unaudited year-to-date figures up-to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

FOR RAGHU NATH RAI & CO. CHARTERED ACCOUNTANTS

FRN No.- 000451N

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(Arjun Mehta)

**Partner** 

M.No. 097685

UDIN: 22097685AJXUFJ3956

Place: New Delhi Date: May 30, 2022



# FORM A

<u>Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)</u>
Regulations, 2015

1.	Name of the Company	SPL Industries Limited
2.	Annual Financial Statement for the year ended	31st March, 2022
3.	Type of Audit observation	Unmodified 3
4.	Frequency of observation	Not Applicable
5.	To be signed by-  Managing Director	Mr. Mukesh Kumar Aggarwal
	СГО	Mr. Sanjay Gupta
	Audit Committee Chairman	Mr. Sudeepta Ranjan Rout  Sudept
		*
	Auditor of the company	M/s Raghu Nath Rai & Co. Chartered Accountants FRN: 000451N  Arjun Mehta Partner M. No. 097685

Dated: - 30-05-2022 New Delhi

ARJUN MEHTA
Regn. No. 097685
For Raghu Nath Rai & Co.,
Chartered Accountants
Firm Regn. No. 000451N
9, Mathura Road, Jangpura-B
NEW DELHI-110 014



		AUDITED FINANCIA	DECLUTE FOR TH		The Man	ager Listing Depa	rtment, NSE/
		AUDITED FINANCIA ENI	JED 31st March 2	E QUARTER/YEA	IR .		
1	T	Statement of Standalone Audited Results for the Quarter/Year Ended	1PLC062744				10
2101	-	31/03/2022			Single Standalon	e Reporting	_
S.No	0.	Particulars			(In ₹ lak		
			Quarter Ended 31-03-2022 (Audited)	Quarter Ended 31-12-2021 (Un-Audited)	Quarter Ended 31-03-2021 (	Year Ended 31-03-2022	Year End 31-03-20
i. Re	-		A contract	(Oli-Addited)	Audited)	(Audited)	(Audite
	a						
	1)	Net Sales/Income from Operation (Net of taxes)					_
	ii)	Other Income	7,667.35	5,411.28	2,661.98	19,786,96	11 000
		Total Income from Operation (Net)	382.45	219,59	136.62		11,008
. Ex		ses	8,049.80	5,630.87	2,798.60	1,004.30 20,791.26	566
	a)	- Consultation			-7.50.00	20,791.26	11,575
	b)	Purchase of stock in trade	340.88	272.70	173.04	1,168.01	
	c)	Manufacturing Expenses	5,332.64	3,134.55	266.29	12,067.04	779.
	d)	Change in laws to do of a	842.73	767.43	500.67	2,851.76	5,447. 1,766.
2	e)	Change in Inventories of finished goods, work in progress and stock in trade  Employee Benefit Expenses	-21.54	202.79	-4.99	-24.18	1,766.
	f)	Finance Cost	298.03	278.43	268.69		8,000
- 11	g)	Depreciation and amortisation expenses	20.92	22.26	19.02	1,108.04	804.
	63	Other Expenditure(any item exceeding 100)	62.94	59.45	65.79	75.13	70.0
	h)	Other Expenditure(any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	167.54	110.14	178.83	240.50 439.45	620.3
3	-	Total Expenses	7,044.13			455.45	020.5
_		Profit/(Loss)Before Exceptional & Extra Ordianary Items and Tax (1-2)	20000000000000000000000000000000000000	4,847.75	2,467.34	17,925.74	9,780.8
4		Exceptional Items (Profit/Loss (Net))	1,005.67	783.13	331.26	2,865.52	1,794.3
5		Profit / (Loss) Before Tax (3±4)				2,000.02	1,734.
6		Tax Expense/Adjustments	1,005.67	783.13	331.26	2,865.52	2 887 7
1		(1) Current Tax			552,20	2,005.52	1,794.3
-		(2) Prior period tax adjustments	267,27	221.76	121.68	750.34	497.4
-		(3) Deferred Tax			+5.66	150.54	-5.6
8	-	Net Profit/(Loss) For the Period (5±6)	36.63	-14.41	-52.66	6.76	-52.6
0		Other Comprehensive Income	701.77	575.77	267.90	2,108.42	1,355.19
1		(A) (i) Items that will not be reclassified to profits or loss					1,000.1
		(A) (ii) Income tay related to items that III	-11.07		0.56	44.05	gric est
1		(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	2.79			-11.07	0.56
+	1	(RVII) Income the all the legislassified to Profits or Loss				2.79	
+	-	(B)(ii) Income tax related to items that will be reclassified to profit or loss					
		Other Comprehensive Income for the period, net of tax					
9		Total comprehensive income for the period	-8.28	- 1	0.56	-8.28	0.56
	1	Paid-up equity share capital (Equity shares of face value Rs. 10/- each)	701.77	575.77	268.46		T. WOOD
(i l	1	Earnings Per Equity Share	2,900.00	2,900.00		2,100.14	1,355.76
-	-	DATE COMPANYOR	201/2006 (36 2/075)	2,000.00	2,900.00	2,900.00	2,900.00
a) b)		Basic	2.42				
I D)	1	Diluted	2.42	1.99	0.92	7.27	4.67
	To de		2.42	1.99	0.92	7.27	4.67

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 30th May, 2022. The Statutory Auditors have reviewed the results for the Quarter ended 31st March, 2022.
- 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.
- The Meeting of Board of Directors was held on 30th May, 2022 at the schedule time and the above results were approved.
- In Relation to Regulation 23 of SEBI (Listing obligations and Disclosure Requirements) and Circular-SEBI/HO/CFD/CMD1/CIR/P/2022/40 dated March 30 2022, the Audit Committee meeting held on May 30, 2022 has approved the total Related Party Transactions of INR 18,978.53 (in lakhs), and have decided to approve the existing
- As per IND AS 108 "Operating Segment", the company has disclosed the segment information only as a part of the standalone financial results.
- 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.
- 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. No complaints were received during the quarter ended 31st March 2022.
- Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary

Place:- Faridabad Date: 30-05-2022



Kumar

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: L74899DL1991PLC062744



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SPL INDUSTRIES LIMITED
STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 31st MARCH, 2022

(In ₹ lakhs)

	PARTICULARS	For Year Ended March 31, 2022 (Audited)	For the Year Ended March 31, 2021 (Audited)
A	Cash flow from operating activities		
	Profit & loss before tax	2,865.52	1,794.36
	Adjustments to reconcile profit before tax to net cash flows:	2,500.02	1,734.30
		1 1	3
	Fair value of planned asset(Gratuity)	(0.30)	(0.27
	Provision for gratuity	14.83	13.08
	Payment of gratuity	(12.00)	(10.09
	Interest income	(521.60)	(431.32
	Rental Income	(167.57)	(132.33
	Net gain on sale of non - current assets	(8.77)	1
	Forex gain on derivatives	3.06	
	Loss on sale of Assets/Assets written off	29.71	23.54
	Depreciation & amortization cost	240.50	277.28
	Finance Costs	70.15	67.85
	Liability Written back	(54.71)	10.100m
	Operating Profit before working capital changes Working capital adjustments:	2,458.81	1,602.08
	(Increase)/Decrease in inventories	(07.00)	2001
	(Increase)/Decrease in trade receivables	(97.09)	59.30
	(Increase)/Decrease in income tax assets	(3,737.19) 165.71	2,010.42
	(Increase)/Decrease in other current assets	(900.04)	523 PR 50
	Increase/(Decrease) in trade payable	3,580.56	56.52
	Increase/(Decrease) in other current liabilities	35.16	(568.04)
	Increase/(Decrease) in provisions	(11.84)	90.37
	Cash generated from operations	1,494.08	10.23 3,260.88
	Income tax paid (net of refunds)	(685.90)	(282.38)
_	Net cash from operating activities	808.19	2,978.49
В	Cook flow from Investigated to		7:
	Cash flow from investing activity	1 1	
	Net gain on sale of non - current assets Interest income	*	-
	Rental income	521.60	431.98
		167.57	132.33
	Purchase of Property, Plant & Equipment and WIP Sale of Property, Plant & Equipment	(672.02)	(65.64)
	Investment in Mutual Fund	162.80	£ ***
	Other financial asset	(1,003.03)	
	Bank balance (Not considered as cash & cash equivalent)	(2,093.34)	198.69
	Other non current liability	2,488.17	(3,588.53)
	Other non current asset	(0.50)	0.50
	Net cash used in investing activities	(4.12)	(0.31)
		(432.88)	(2,890.97)
	Cash flow from financing activities		
	Finance Costs	(70.15)	(67.85)
	Proceeds from short term borrowings	48.01	44.41
	Net cash used in financing activities	(22.14)	(23.44)
	Not ingress // days At 1		
	Net increase/(decrease) in cash and cash equivalents	353.18	64.08
	Cash & cash equivalent at the beginning of the year	457.31	393.23
	Cash & cash equivalent at year end	810.50	457.31
	Closing cash & cash equivalent	810.50	457.31

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Date of start of reporting period Date of start of reporting period Other Date of Standalone Or consolidated Nature of report standalone or consolidated Standalone Standalone Other Date of Standalone Other Date of Standalone Other Date of Standalone Standalone Other Date of Standalone O			(In ₹	lakhs)
Date of start of reporting period 01-04-2021 01-04-2021 Date of end of reporting period 31-30-2022		Particulars		
Date of end of reporting period Whether results are audited or monaudited Nature of report standalone or consolidated Standalone Standalone Nature of report standalone or consolidated Standalone Standalone Organization of the Standalone Standalone Standalone Organization of the Standalone Standalone Standalone Organization of the Standalone Standalone Organization of the Organizatio		Date of start of reporting period		
Whether results are audited or unaudited Nature of report standalone or consolidated Standalone Standalone Standalone Nature of report standalone or consolidated Standalone Standalone Standalone Nature of report standalone or consolidated Standalone Sta		Date of end of reporting period		
Assets  Non-current assets  Property, plant and equipment Capital work-in-property Capital work-		Whether results are audited or unaudited		
Assets  Non-current assets  Property, plant and equipment Capital work-in-progress Investment property Goodwill Other intangible assets Intangible assets under development Biological assets other than bezer plants Investments accounted for using equity method Non-current financial assets Non-current financial assets  Non-current financial assets  Trade receivables, non-current Loans, non-current Other non-current assets  Total non-current assets  Total non-current assets  Total non-current assets  Total non-current assets  Z.208.14  Deferred tax assets (net) Other non-current assets  Total non-current assets  Z.208.14  Deferred tax assets (net) Total non-current assets  Total non-current assets Inventories  Current financial asset  Current financial assets  Trade receivables, current Cash and cash equivalents Bank balance other than cash and cash equivalents Lans, current Chan balance other than cash and ash equivalents Lans, current Cher current financial assets  Total current financial assets  Non-current financial assets  Total current financial assets  Total current financial assets  Total assets  Total assets  Assets  Total assets  Assets  Total assets  Foulty and liabilities  Total assets  Current tassets classified as held for sale Regulatory deferral account debit balances and related deferred tax Assets  Total assets  Foulty and liabilities  Total assets  Total equity  Foulty and liabilities  Non-current financial liabilities  Non-current Trade payables, non-current Loan custanding dues of rice on and small enterpri		Nature of report standalone or consolidated		-
Property, plant and equipment Capital work-in-progress Property plant and equipment Capital work-in-progress Investment property Investment saccounted for using equity method Non-current investments Non-current investments Trade receivables, non-current Loans, non-current Other non-current financial assets  Non-current investments Trade receivables, non-current Loans, non-current Other non-current financial assets  Total non-current financial assets  Property Other non-current financial assets  Inventories  Current assets Inventories Current investments Trade receivables, current Capital and a capital equivalents Capital and a capital equivalents Capital and a capital equivalents Bank balance other than cash and cash equivalents Loans, current Other current financial assets  Current investments Total current financial assets  Current investments Total current financial assets  Current tax assets (net) Other current financial assets  Total current financial assets  Current tax assets (net) Other current financial assets  Total current financial assets  Current financial assets  Total current financial assets  1,231,22 26  Current assets Current financial financial assets  Total current financial assets  Total current financial assets  Total current financial assets  Total current financial assets  1,231,22 2,66  Non-current financial liabilities  Non-current financial liabilities  Non-current financial liabilities  Non-current financial liabilities  Total current financial liabilities  Tot			Standalone	Standalon
Property, plant and equipment Capital work-in-progress 254,04 Investment property 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 Trade receivables, non-current Uoths, non-current Other non-current assets  Provisions, non-current Other non-current assets  Total non-current assets  Total non-current assets  Inventories  Current financial assets  Total non-current financial assets  Total non-current financial assets  Total non-current assets  Total non-current assets  Current financial asset  Current financial assets  Total current financial assets  Current financial assets  Current financial assets  Total current financial assets  Current financial assets  Total current financial assets  Current financial assets  Current financial assets  Total current financial assets  Total current financial assets  Loan, current  Current assets classified as held for sale  Regulatory deferral account debit balances and related deferred tax Assets  Fequity and liabilities  Total assets  Total equity  Total equit				
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investment property Goodwill Chter intangible assets Intangible assets under development Biological assets other than bearer plants Investments accounted for using equity method Non-current investments Trade receivables, non-current Loans, non-current Other non-current financial assets  7			CONTRACTOR OF THE PERSON OF TH	
Chrein triangible assets under development intangible assets under development intangible assets under development intangible assets under development intangible assets under development intended intangible assets under development intended inten		Investment property		
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Biological assets other than bearer plants Investments accounted for using equity method  Non-current financial assets  Non-current financial assets  Non-current myestments Trade receivables, non-current Loans, non-current Cother non-current assets  Deferred tax assets (net) Citer non-current assets  Total non-current financial assets  7,497.44 5,3 2 Current assets Inventories Inventories Current investments Trade receivables, current Cash and cash equivalents Bank balance other than cash and cash equivalents Loans, current Other current assets  Total current financial assets  Current financial assets  Total current financial assets  Total current financial assets  Current assets  Total current financial assets  Total current assets  Following financial financial assets  Total current financial assets  12,017.76 9,4  2,90.00 2		Intangible assets under development	-	
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Trade receivables, non-current Loans, non-current Cother non-current financial assets  Deferred tax assets (net) Cother non-current sasets  Total non-current financial assets  Z.208.14  Deferred tax assets (net) Cother non-current assets  Total non-current assets  Z.208.14  Inventories  Current assets Inventories  Current investments Current investments Trade receivables, current Loans, current Deferred tax assets (net) Current investments Trade receivables, current Loans, current Other current financial assets  Total current financial assets  Inventories				
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Other non-current assets    219.53   31   22   Current assets   7,497.44   5,3   Inventories   269.94   11   Current financial asset   269.94   11   Current financial asset   269.94   11   Current investments   1,003.03		Deformed to a second for all non-current financial assets	2,208.14	1:
2 Current assets Inventories Inventories Inventories Current financial asset  Current investments Trade receivables, current Cash and cash equivalents Bank balance other than cash and cash equivalents Loans, current Other current financial assets  Total current financial assets  Current tax assets (net) Other current assets (assified as held for sale Regulatory deferral account debit balances and related deferred tax Assets  Equity and liabilities Equity attributable to owners of parent Equity share capital Other equity Total equity attributable to owners of parent Itabilities Non-current financial liabilities Borrowings, non-current Trade payables, non-current Trade payables, non-current Other non-current financial liabilities Total non-current financial liabilities Provisions, non-current Deferred ax liabilities Total non-current financial liabilities Total non-current financial liabilities Provisions, non-current Deferred ax liabilities Total non-current financial liabilities Total non-current financial liabilities Total non-current financial liabilities Provisions, non-current Deferred government grants, Non-current Other non-current liabilities Total non-current financial liabilities			156.97	16
Total non-current assets    Total non-current assets   7,497.44   5,3		Other non-current assets	219.53	38
Inventories 269.94 11  Current financial asset 1,030.30  Trade receivables, current 4,896.60 1,15  Bank balance other than cash equivalents 5,307.63 7,75  Loans, current Other current financial assets 12,017.76 9,4  Current tax assets (net) 7,75  Other current assets (net) 7,75  Other current assets (assified as held for sale 8,201.77  Regulatory deferral account debit balances and related deferred tax Assets 13,518.91 9,85  Regulatory deferral account debit balances and related deferred tax Assets 21,016.34 15,18  Equity and liabilities 7,000.00 2,900  Other equity 7,000.00 13,447.21 11,344  Non controlling interest 1,0347.22 14,241  Non controlling interest 7,000.00 13,447.21 11,344  Non-current liabilities 7,000.00 13,447.21 11,344  Non-current liabilities 8,000.00 13,447.21 11,344  Non-current financial liabilities 1,000.00 13,447.21 11,344  Total equity attributable to owners of parent 16,347.22 14,241  Liabilities 7,000.00 13,447.21 11,344  Non-current financial liabilities 1,000.00 13,447.21 11,344  Non-current financial liabilities 1,000.00 13,447.21 11,344  Total equity attributable to owners of parent 16,347.22 14,241  Liabilities 1,000.00 13,447.21 11,344  Total equity 16,347.22 14,241  Non-current financial liabilities 1,000.00 11,900	2	Total non-current assets	7,497.44	5,33
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Frade receivables, current   4,896.60   1,15   Cash and cash equivalents   5,307.63   7,75   1,25			1,003.03	
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Bank balance other than cash and cash equivalents Loans, current Other current financial assets  Current tax assets (net) Other current assets  Non-current assets classified as held for sale Regulatory deferral account debit balances and related deferred tax Assets  Equity and liabilities  Equity attributable to owners of parent Equity share capital Other equity  Total equity attributable to owners of parent  Equity share capital Other equity  Total equity attributable to owners of parent  Equity in a capital Other equity  Total equity attributable to owners of parent  Liabilities  Non-current financial liabilities  Non-current financial liabilities  Non-current financial liabilities  Non-current financial liabilities  Total non-current financial liabilities			The contract of	0.000000
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Non-current assets classified as held for sale Regulatory deferral account debit balances and related deferred tax Assets  Equity and liabilities  Equity Sequity Sequ		Current tax assets (net)	12,017.70	5,41
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Equity and liabilities  Equity Share capital  Cother equity  Total equity attributable to owners of parent  Equity share capital  Other equity  Total equity attributable to owners of parent  Non controlling interest  Total equity  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  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current Other non-current liabilities  0.50  1			24 24 24	
Equity attributable to owners of parent  Equity share capital  Other equity  Total equity attributable to owners of parent  Non controlling interest  Total equity attributable to owners of parent  Non-current 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  Other non-current financial liabilities  Total non-current financial liabilities  11.98  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current Other non-current liabilities  0.50  1		Equity and liabilities	21,016.34	15,186
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Other equity  Total equity attributable to owners of parent  Non controlling interest  Total equity  Itabilities  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  Other non-current financial liabilities  Total non-current financial liabilities  11.98  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current Other non-current liabilities  0.50  1				
Total equity attributable to owners of parent  Non controlling interest  Total equity  16,347.22  14,247  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  Other non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current Other non-current liabilities  0.50  1			T17 V 6 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T	2,900
Non controlling interest  Total equity 16,347.22 14,247  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  Other non-current financial liabilities  Total non-current financial liabilities  11.98 11  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current Other non-current liabilities  0.50 11			The second secon	11,347
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  11.98  11  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current Other non-current liabilities  Total non-current  0.50  1		Non controlling interest	16,347.22	14,247
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  Other non-current financial liabilities  Total non-current financial liabilities  11.98  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current Other non-current liabilities  0.50  1				
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 Other non-current financial liabilities  Total non-current financial liabilities  11.98 11  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  0.50 1		Liabilities	16,347.22	14,247
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 Other non-current financial liabilities  Total non-current financial liabilities  11.98 11  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  0.50 1		Non-current 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 Other non-current financial liabilities  Total non-current financial liabilities  11.98 11 Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  0.50 1				
Trade payables, non-current  -total outstanding dues of micro and small enterprises  -total outstanding dues of creditors other than micro and small enterprises  Other non-current financial liabilities  Total non-current financial liabilities  11.98  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current Other non-current liabilities  0.50  1				
-total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises Other non-current financial liabilities  Total non-current financial liabilities  11.98 11  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  0.50 1				
-total outstanding dues of creditors other than micro and small enterprises Other non-current financial liabilities  Total non-current financial liabilities 11.98		-total outstanding dues of micro and suc."		
Other non-current financial liabilities  Total non-current financial liabilities  11.98  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  0.50  1		-total outstanding dues of goodings and small enterprises		
Provisions, non-current financial liabilities 11.98 11  Provisions, non-current financial liabilities 11.98 11  Deferred tax liabilities (net) 63.27 66  Deferred government grants, Non-current Other non-current liabilities 0.50 1	1	Other non-current financial Pablish	11.98	11.
Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  0.50  1	1			-76161
Deferred tax indistrictions (net)  Deferred government grants, Non-current  Other non-current liabilities  0.50  1		Provisions are support	11.98	11.
Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  0.50			63.27	66.
Other non-current liabilities 0.50 1				
Other non-current liabilities 0.50 1	-		-	
		Other non-current liabilities	0.50	1.

Mukesh Kumar Aggarwal





	Current liabilities		
	Current financial liabilities		
	Borrowings, current	492.55	444.54
	Trade payables, current	1000000000	1000000
	-total outstanding dues of micro and small enterprises	0.59	0.80
	-total outstanding dues of creditors other than micro and small enterprises  Other current financial liabilities	3,791.70	211.44
	Total current financial liabilities	4,284.85	656.78
	Other current liabilities	212.56	177.41
	Provisions, current	95.96	26.89
	Current tax liabilities (Net)		
	Deferred government grants, Current	*	19-2
	Total current liabilities	4,593.37	861.08
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		80
	Total liabilities	4,669.12	939.68
	Total equity and liabilites	21,016.34	15,186.75





Mukesh Kumar Aggarwal

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SPL Industries Limited
Segment Information of Standalone Financial Results:-

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		Three Months ended		Year Ended	nded
Particulars	31 March 2022 (Audited)	31 December 2021 (Unaudited)	31 March 2021 (Audited)	31 March 2022 (Audited)	31 March 2021 (Audited)
Segment Revenues Including other Income					
Manufacturing /Processing Income	1,908.24		1,355.47	6,913.18	4,817.75
Trading of Garments	6,141.56		1,443.12	13,878.08	6,757.41
Total	8,049.81	5,630.87	2,798.60	20,791.26	11,575.17
Less:- Inter-Segment revenue					32
wet kevenue of operational from external customers	8,049.81	5,630.87	2,798.60	20,791.26	11,575.17
Segment Results Manufacturing of Garments	506.11	485.73	510.32	2156.94	
Trading of Garments	752.00	535.53	64.75	1651.88	
Total	1,258.11	1,021.26	575.07	3.808.82	2.518.54
Add/(Less):-		SCIENTIFICATION OF THE PERSON	1000000	7	-
Employee Cost	(231.53)	(215.87)	(224.79)	(868.17)	(654.17)
Finance Cost	(20.92)	(22.27)	(19.02)	(75.13)	
Profit before tax	1,005.67	783.12	331.26	2,865.52	1,
Tax Expense/Adjustments	-303.91	(207.35)	(63.36)	(757.10)	(439.16)
Net profit after taxes	701.77	575.77	267.90	2,108.42	1,355.19

# Segment Capital employed

disclosure related to 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





Mukesh

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