

13th August, 2019

The General Manager- Listing	Department of Corporate Services
National Stock Exchange of India Limited Exchange Plaza, Bandra- Kurla Complex, Bandra (E), Mumbai 400051. Fax: 022-26598235/36	BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001.
NSE Symbol: SPLIL	Scrip Code: 532651

Subject- Outcome of the Board Meeting held on 13th August, 2019 to consider and adopt Un-Audited Financial Results of the company for the first quarter ended 30th June, 2019.

Dear Sir/Madam,

This is to inform you that the Board of Directors in their meeting held today i.e. 13th August, 2019 have approved the un-audited financial results (Standalone & Single Segment) for the first quarter ended 30th June, 2019.

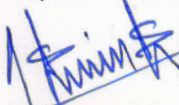

A copy of the Results along with Limited Review Report issued by the Statutory Auditors on such financials is attached herewith.

Kindly take the same on record.

Thank You

Yours faithfully,

For, SPL Industries Limited

Ashish Yadav

Company Secretary & Compliance Officer

Encl: As above



SPL Industries Ltd.

A Three Star Export House

Plot No. 21, Sector-6,
Faridabad-121 006 (Haryana) INDIA
Tel. : 91-129-2240411, 2306700
2306783

The Manager Listing Department, NSE/BSE

UN -AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2019					
CIN # L74899DL1991PLC062744					
Statement of Standalone Un-Audited Results for the Quarter Ended 30/06/2019		Single Standalone Reporting			
		(Figures in Rs. Lakhs)			
S.No.	Particulars	Quarter Ended 30-06-2019 (Un-Audited)	Quarter Ended 31-03-2019 (Audited)	Quarter Ended 30-06-2018 (Un-Audited)	Year Ended 31-03-2019 (Audited)
1. Revenue					
a)	Revenue From Operation				
i)	Net Sales/Income from Operation (Net of taxes)	4676.67	3881.75	2802.06	15674.64
ii)	Other Income	67.77	89.41	33.46	302.69
	Total Income from Operation (Net)	4,744.44	3,971.16	2,835.52	15,977.33
2. Expenses					
2	a) Cost of Material Consumed	483.70	333.26	379.82	1615.21
	b) Purchase of stock in trade	2587.66	2060.54	878.54	7566.43
	c) Manufacturing Expenses	580.80	574.34	535.53	2376.72
	Change in Inventories of finished goods, work in progress and stock in trade	51.03	(40.25)	(6.50)	(134.00)
	e) Employee Benefit Expenses	208.38	223.57	215.25	889.22
	f) Finance Cost	34.77	32.76	22.57	94.51
	g) Depreciation and amortisation expenses	75.29	95.12	96.69	383.93
	Other Expenditure (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	131.70	206.99	54.71	468.52
	Total Expenses	4,153.33	3,486.32	2,176.61	13,260.52
3	Profit/(Loss) Before Exceptional & Extra Ordinary Items and Tax (1-2)	591.11	484.85	658.91	2,716.81
4	Exceptional Items (Profit/Loss (Net))	-	-	-	-
5	Profit / (Loss) Before Tax (3±4)	591.11	484.85	658.91	2,716.81
6	Tax Expense				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	-	-	-	-
	(3) Tax Adjustments for earlier years	-	-	-	-
7	Net Profit/(Loss) For the Period (5±6)	591.11	484.85	658.91	2,716.81
8	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profits or loss	-	(1.43)	-	(1.43)
	(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		(1.43)	-	(1.43)
9	Total comprehensive income for the period	591.11	483.42	658.91	2,715.38
10	Paid-up equity share capital (Equity shares of face value Rs. 10/- each)	2,900	2,900	2,900	2,900
11	i) Earnings Per Equity Share				
	a) Basic	2.04	1.67	2.27	9.37
	b) Diluted	2.04	1.67	2.27	9.37

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13th August, 2019.
- 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 13th August, 2019 at the schedule time and the above results were approved.
- As per IND AS 108 "Operating Segment", the company has disclosed the segment information only as a party 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.
- One complaint was received and same have been resolved during the quarter ended 30th June, 2019.
- Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary.

For SPL INDUSTRIES LTD.

Place:- Faridabad
Date : 13/08/2019


Mukesh Kumar Aggarwal
(Managing Director)
Managing Director

SPL Industries Limited**Segment Information of Standalone Financial Results:-****Quarter Ended 30/06/2019**

Particulars	Three Months ended			Year Ended
	30th June, 2019 (Unaudited)	31st March, 2019 (Audited)	30th June, 2018 (Unaudited)	31st March, 2019 (Audited)
Segment Revenues Including other Income				
Manufacturing /Processing Income	1,754.49	1,579.15	1,756.57	7,124.69
Trading of Garments	2,989.96	2,392.01	1,078.94	8,852.64
Total	4,744.44	3,971.16	2,835.52	15,977.33
Less:- Inter-Segment revenue	-	-	-	-
Net Revenue of operational from external customers	4,744.44	3,971.16	2,835.52	15,977.33
Segment Results				
Manufacturing of Garments	363.96	182.85	500.99	1,503.38
Trading of Garments	261.91	333.33	180.49	1306.51
Total	625.88	516.18	681.48	2,809.89
Add/(Less):-				
Finance Cost	(34.77)	(32.76)	(22.57)	(94.51)
Profit before tax	591.11	483.42	658.91	2,715.39
Add/(Less):-				
Tax Expense	-	-	-	-
Net profit after taxes	591.11	483.42	658.91	2,715.39

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
Managing Director

Singhi Chugh & Kumar

Chartered Accountants

Limited Review Report

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 quarter ended June 30, 2019 ('the Statement'), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 modified by Circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed or that it contains any material misstatement.

FOR SINGHI CHUGH & KUMAR

CHARTERED ACCOUNTANTS

Reg. No. 013613N

(Harsh Kumar)
Partner

M.No. 088423

Place: New Delhi

Date: 12/8/2019

UDIN: 19088123AAAA806648

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