

08th August, 2020

Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra- Kurla Complex, Bandra (E), Mumbai 400051. Fax: 022-26598235/36 NSE Symbol: SPLIL	Listing Department BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001. Scrip Code: 532651
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Subject- Outcome of the Board Meeting held on 08th August, 2020 to consider and approve Un-Audited Financial Results of the company for the first quarter of FY 2020-21, ended 30th June, 2020.

Dear Sir/Madam,

This is to inform you that the Board of Directors in their meeting held today i.e. 08th August, 2020 have approved the Un-Audited Financial Results (Standalone & Single Segment) for the first quarter of the FY 2020-21 ended 30th June, 2020.

A copy of Un-Audited Financial Results for the first quarter of the FY 2020-21 ended 30th June, 2020 on standalone basis along with Limited Review Report is attached herewith.

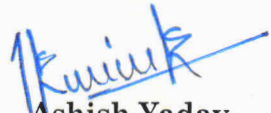
The Board Meeting commenced on 03:00 PM and concluded at 04:00 PM

This is for your information and records please.

Thanking You

For, SPL Industries Limited




Ashish Yadav
(Company Secretary &
Compliance Officer)

Encl: As above

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, 2020 ("the Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements). 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. The 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in audit. 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 amended), including the manner in which it is to be disclosed or that it contains any material misstatement.

FOR SINGHI CHUGH & KUMAR
CHARTERED ACCOUNTANTS

FRN No. - 013613

(Harsh Kumar)

Partner

M.No. 088123

Place: New Delhi

Date: 08-08-2020

UDIN: 20088123 AAAA CK 6553

#1, GF, B-7/107 A,
Safdarjung Enclave Ext.,
New Delhi - 110 029

#515, A-Wing, 5th Floor,
Falcrum, Sahar Airport Road,
Andheri East, Mumbai-400099

1099, Sector 17B,
IFFCO Colony,
Gurgaon - 122 001

J.P. Road, P.O. Bilasipara,
District Dhubri,
Assam - 783 348

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2020 CIN # L74899DL1991PLC062744					
Statement of Standalone Un-Audited Results for the Quarter Ended 30/06/2020.		Single Standalone Reporting (Figures in Rs. Lakhs)			
S.No.	Particulars	Quarter Ended 30-06-2020 (Un- Audited)	Quarter Ended 31-03-2020 (Audited)	Quarter Ended 30-06-2019 (Un-Audited)	Year Ended 31-03-2020 (Audited)
1. Revenue					
a)	Revenue From Operation				
i)	Net Sales/Income from Operation (Net of taxes)	2278.43	3328.95	4676.67	17885.18
ii)	Other Income	106.71	447.80	67.77	797.60
	Total Income from Operation (Net)	2,385.14	3,776.75	4,744.44	18,682.78
2. Expenses					
2	a) Cost of Material Consumed	157.33	214.82	483.70	1531.37
	b) Purchase of stock in trade	1236.68	2015.77	2587.66	9841.69
	c) Manufacturing Expenses	271.91	403.01	580.80	2127.18
	Change in Inventories of finished goods, work in progress and stock in trade	(113.36)	(26.17)	51.03	117.54
	d) Employee Benefit Expenses	106.70	204.01	208.38	853.63
	f) Finance Cost	12.65	21.98	34.77	131.72
	g) Depreciation and amortisation expenses	70.53	80.79	75.29	314.91
	Other Expenditure (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	282.85	231.31	131.70	737.78
	Total Expenses	2,025.29	3,145.51	4,153.33	15,655.81
3	Profit/(Loss) Before Exceptional & Extra Ordinary Items and Tax (1-2)	359.85	631.23	591.11	3,026.96
4	Exceptional Items (Profit/Loss (Net))	-	-	-	-
5	Profit / (Loss) Before Tax (3±4)	359.85	631.23	591.11	3,026.96
6	Tax Expense				
	(1) Current Tax	94.97	8.00	-	8.00
	(2) Deferred Tax	-	(108.28)	-	(108.28)
	(3) Tax Adjustments for earlier years	-	-	-	-
7	Net Profit/(Loss) For the Period (5±6)	264.87	731.51	591.11	3,127.24
8	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profits or loss	-	2.30	-	2.30
	(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	-	2.30	-	2.30
9	Total comprehensive income for the period	264.87	733.81	591.11	3,129.54
10	Paid-up equity share capital (Equity shares of face value Rs. 10/- each)	2,900.00	2,900.00	2,900	2,900
11	i) Earnings Per Equity Share				
	a) Basic	0.91	2.52	2.04	10.78
	b) Diluted	0.91	2.52	2.04	10.78

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 08th, August, 2020. The Statutory Auditors have Audited these results for the Quarter ended 30th June, 2020.
- 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 08th, August, 2020 at the schedule time i.e. 3.00 PM 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.
- No complaint was received during the Quarter ended 30th June, 2020
- Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary.

For SPL INDUSTRIES LTD.

Mukesh Kumar Aggarwal
(Managing Director)

Managing Director

Place:- Faridabad
Date : 08/08/2020

Particulars	Three Months ended			Year Ended	
	30 June 2020 (Unaudited)	31 March 2020 (Audited)	30 June 2019 (Unaudited)	31 March 2020 (Audited)	31 March 2019 (Audited)
Segment Revenues Including other Income					
Manufacturing /Processing Income	842.98	1,412.64	1,754.49	6,962.27	7,124.69
Trading of Garments	1,542.16	2,364.10	2,989.96	11,720.51	8,852.64
Total	2,385.14	3,776.75	4,744.44	18,682.78	15,977.33
Less:- Inter-Segment revenue	-	-	-	-	-
Net Revenue of operational from external customers	2,385.14	3,776.75	4,744.44	18,682.78	15,977.33
Segment Results					
Manufacturing of Garments	199.90	324.72	363.96	1,680.38	1,504.80
Trading of Garments	172.60	328.49	261.91	1,478.30	1,306.51
Total	372.50	653.21	625.88	3,158.68	2,811.31
Add/(Less):- Finance Cost	(12.65)	(21.98)	(34.77)	(131.72)	(94.51)
Profit before tax	359.85	631.23	591.11	3,026.96	2,716.80
Add/(Less):- Tax Expense	94.97	(100.28)	-	(100.28)	-
Net profit after taxes	264.87	731.51	591.11	3,127.24	2,716.81

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