

**UN-AUDITED FINANCIAL RESULTS FOR THE
HALF YEAR ENDED 30TH SEP, 2016**

(Figures in Rs. Lakhs)

S.N		Particulars	Quarter Ended			Half Year Ended		Financial Year Ended
			Qtr Ended 30-09-2016 (Un-Audited)	Qtr Ended 30-06-2016 (Un-Audited)	Qtr Ended 30-09-2015 (Un-Audited)	Half Year Ended 30-09-2016 (Un-Audited)	Half Year Ended 30-09-2015 (Un-Audited)	Year Ended 31-03-2016 (Audited)
PART-I								
1	a)	Net Sales/Income from Operation (Net of Excise Duty)	3,009.91	3151.69	3567.04	6,161.60	6697.65	14,015.26
	b)	Other Operating Income	343.66	218.86	205.79	562.52	405.19	864.71
		Total Income from Operation (Net)	3,353.57	3370.56	3772.83	6724.12	7102.84	14,879.98
2	a)	Cost of Material Consumed	2,374.22	1477.78	2294.49	3852.00	4454.29	8,030.59
	b)	Manufacturing Expenses	126.02	98.01	172.70	224.03	138.44	380.14
	c)	Purchase of Stock in trade	-	-	-	-	-	-
		Change in Inventories of finished goods, work in progress and stock in trade	(896.16)	303.03	26.08	(593.13)	(16.16)	(302.19)
	d)							
	e)	Power & Fuel Consumption	343.37	343.53	337.30	686.90	651.87	1,302.49
	f)	Employee Benefit Expenses	596.77	521.61	399.87	1118.38	720.86	1,952.83
	g)	Depreciation and amortisation expenses	68.50	64.03	79.55	132.53	158.32	317.34
	h)	Job Charges Paid	354.84	256.50	188.33	611.34	292.42	1,250.36
	i)	Other Expenditure(any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	196.27	175.48	111.42	371.75	437.07	1,079.90
		Total Expenses	3,163.82	3239.97	3609.74	6403.79	6837.11	14,011.46
3		Profit/(Loss) from Operation before Other Income, Finance Cost & Exceptional Items (1-2)	189.75	130.59	163.09	320.33	265.73	868.52
4		Other Income	30.98	23.59	49.45	54.57	107.43	159.34
5		Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	220.74	154.18	212.54	374.91	373.16	1,027.86
6		Finance Cost	44.33	52.93	12.13	97.26	34.95	121.52
7		Profit/(Loss) from ordinary activities after finance cost but before Exceptional Items (5-6)	176.40	101.25	200.41	277.64	338.21	906.35
8		Exceptional Items (Profit/Loss (Net))	(0.67)	(0.11)	-	(0.78)	(25.65)	(22.88)
9		Profit / (Loss) from ordinary activities before tax (7+8)	175.73	101.14	200.41	276.86	312.57	883.47
10		Tax expense	-	-	-	-	-	0.64
11		Net Profit / (Loss) from ordinary activities after tax (9-10)	175.73	101.14	200.41	276.86	312.57	882.83
12		Extra ordinary item (net of tax expense Rs. In Lakhs)	-	-	-	-	-	-
13		Net profit/loss for the period (11+12)	175.73	101.14	200.41	276.86	312.57	882.83
14		Share of Profit/(Loss) of Associates	-	-	-	-	-	-
15		Minority Interest	-	-	-	-	-	-
16		Net Profit/(Loss) after tax, minority interest and share of profit/(loss) of Associates (13+14+15)	175.73	101.14	200.41	276.86	312.57	882.83
17		Paid-up equity share capital (Equity shares of Rs. 10/- each)	2,900.00	2900.00	2900.00	2900.00	2900.00	2,900.00
18		Reserves (excluding Revaluation Reserve as per Balance sheet of previous accounting year)	-	-	-	-	-	795.14
19	i)	Earnings Per Share (Before extra ordinary item) of Rs. 10/- each (not annualized)			-			
	a)	Basic	0.61	0.35	0.69	0.95	1.08	3.04
	b)	Diluted	-	-	-	-	-	-
	ii)	Earnings Per Share (After extra ordinary item) of Rs. 10/- each (not annualized)	-	-	-	-	-	-
	a)	Basic	-	-	-	-	-	-
	b)	Diluted	-	-	-	-	-	-

For SPL INDUSTRIES LTD
Managing Director

S.N.	Particulars	Qtr Ended 30-09-2016 (Un-Audited)	Qtr Ended 30-06-2016 (Un-Audited)	Qtr Ended 30-09-2015 (Un-Audited)	Half Year Ended 30-09-2016 (Un-Audited)	Half Year Ended 30-09-2015 (Un-Audited)	Year Ended 31-03-2016 (Audited)
PART-II							
A	Public shareholding						
	- No. of shares	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000
	- Percentage of shareholding	32.76%	32.76%	32.76%	32.76%	32.76%	32.76%
B	Promoters and Promoter Group shareholding						
	Shareholding**						
a)	Pledged/Encumbered						
	-- Number of Shares	-	-	-	-	-	-
	--Percentage of Shares (as a % of the total share holding of promoter and promoter group)	-	-	-	-	-	-
	--Percentage of Shares (as a % of the total share capital of the company)	-	-	-	-	-	-
b)	Non-encumbered						
	-- Number of Shares	19,500,004	19,500,004	19,500,004	19,500,004	19,500,004	19,500,004
	--Percentage of Shares (as a % of the total share holding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	--Percentage of Shares (as a % of the total share capital of the company)	67.24%	67.24%	67.24%	67.24%	67.24%	67.24%
	Share Capital of the Company)	100%	100%	100%	100%	100%	100%

Statement of Assets / Liabilities

(Figures in Rupees)

Particulars	As at 30-09-2016 (Unaudited)	As at 31-03-2016 (Audited)
A	EQUITIES AND LIABILITIES	
1	SHAREHOLDERS' FUNDS:	
a)	Share Capital	290,000,040
b)	Reserves and Surplus	373,264,782
	Sub-total Shareholder's funds	663,264,822
2	Share Application Money pending Allotment	-
3	Non Current Liabilities	
a)	Long-term borrowings	-
b)	Deferred Tax Liabilities (Net)	-
c)	Long Term Provisions	4,319,177
	Sub-total Non Current Liabilities	4,319,177
4	Current Liabilities	
a)	Short Term Borrowings	103,192,595
b)	Trade Payables	190,796,902
c)	Other Current Liabilities	54,503,166
d)	Short-Term Provisions	3,418,264
	Sub-total Current Liabilities	351,910,928
	TOTAL-EQUITY AND LIABILITIES	1,019,494,928
B	ASSETS	
1	Non Current Assets	
a)	Fixed Assets	477,694,609
b)	Non-Current Investments	-
c)	Long-Term Loans And Advances	2,316,451
d)	Other Non-Current Assets	5,765,276
	Sub-total Non Current Investment	485,776,336
2	Current Assets	
a)	Inventories	211,553,289
b)	Trade Receivables	230,282,340
c)	Cash & Cash Equivalents	14,618,967
d)	Short-Term Loans And Advances	77,263,995
e)	Other Current Assets	-
	Sub-total Current Assets	533,718,592
	TOTAL-ASSETS	1,019,494,928

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th Nov, 2016.
- The Meeting of Board of Directors was held on 14th Nov, 2016 at the schedule time and the above results were approved.
- Only One complaint received during the Quarter ended 30th Sept, 2016 & the same has been resolved.
- Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary.

Place : New Delhi
Date : 14.11.2016

Sd/-
Mukesh Aggarwal
(Managing Director)
For SPL INDUSTRIES LTD.

Managing Director

Singhi Chugh & Kumar

Chartered Accountants

Limited Review Report

The Board of Directors
SPL Industries Limited
C - 2/54, 5th Floor, Rajasthali Apartments
New Delhi - 110 034

We have reviewed the accompanying statement of unaudited financial results of M/s SPL INDUSTRIES LIMITED ('the Company') for the period ended 30th September, 2016 (the "Statement"). This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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. - 013613N

(Harsh Kumar)
Partner
M.No. 088123



Place: New Delhi

Date: 14th November 2016

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