

SKMEGG/SEC/NSE/BSE/OCBM3/2017-18 Nov 13, 2017

To,

National Stock Exchange of India Limited Exchange Plaza, Plot No:C/G Block Bandra Kurla Complex Mumbai-400 051 Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai-400 001

Dear Sirs,

Sub: Outcome of the Board Meeting

This is to inform you that at the meeting of the Board of Directors of the Company held today, the Board of Directors has approved the un-audited financial results of the company for the quarter and half year ended 30th September, 2017.

Please find the financial results together with the limited Review Reports thereon in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is for your kind information and records.

Yours Faith fully

For SKM Egg Products Export (India) Limited

P.Sekar

Company Secretary

Encl: as above

SKM EGG PRODUCTS

SKM EGG PRODUCTS EXPORT (INDIA) LIMITED CIN: L01222TZ1995PLC006025

Registered Office: 185, Chennimalai Road, Erode - 638 001, Tamil Nadu, India. Tel: +91 424 2262963, Fax: +91 424 2258419

Factory: Erode - Karur Main Road, Cholangapalayam, Erode - 638 154, Tamil Nadu, India. Tel: +91 424 2351532 - 34, Fax: +91 424 2351531, Web: www.skmegg.com



Unaudited Financial Results (Standalone) for the Quarter/Half year ended 30.09.2017

CIN: L01222TZ1995PLC006025

(in Lakhs except per share data)

| | PARTICULARS | 3 Months ended (30.09.2017) | Preceding 3 Months ended (30.06.2017) | Corresponding 3 Months ended for the previous year (30.09.2016) | Year to date figures for the current period ended (30.09.2017) | Year to date figures for the previous year ended (30.09.2016) | Previous year ended (31.03.2017) |
|----------|---|--------------------------------|---|--|--|---|--|
| <u>-</u> | | (Un Audited) | (Un Audited) | (Un Audited) | (Un Audited) | (Un Audited) | (Audited) |
| | Revenue from Operations | 6,769 | 7,227 | 4,155 | 13,997 | 8,027 | 19,545 |
| | Other Income | 471 | 491 | 469 | 961 | 697 | 2,069 |
| IV | Total Revenue (I+II) Expenses | 7,240 | 7,718 | 4,624 | 14,958 | 8,724 | 21,614 |
| 1 1 4 | a) Cost of Material Consumed b) Purchase of stock in trade | 4,474 1,873 | 4,135 | 3,931 | 8,609 | 7,248 | 17,489 |
| | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (221) | 1,722 375 | (432) | 3,594 154 | (919) | (975) |
| | d) Employee benefits expenses | 293 | 291 | 263 | 583 | 592 | 1,219 |
| | e) Finance Costs | 44 | 49 | 48 | 93 | 92 | 489 |
| | f) Depreciation expenses | 148 | 142 | 149 | 290 | 297 | 586 |
| | g) Power and Fuel | 282 | 333 | 237 | 615 | 486 | 1,118 |
| | h)Transport and Forwarding expenses | 70 | 102 | 88 | 172 | 131 | 310 |
| | i) Other expenses | 237 | 378 | 319 | 615 | 725 | 1,399 |
| | Total Expenditure | 7,199 | 7,528 | 4,601 | 14,727 | 8,651 | 21,634 |
| V | Profit/(Loss) before exceptional and tax (III - IV) | 41 | 190 | 22 | 231 | 73 | (20) |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit/(Loss) before tax (V-VI) | 41 | 190 | 22 | 231 | 73 | (20) |
| VIII | Tax expense: | | | | | ,,, | (20) |
| | (1) Current tax | 6 | 77 | 12 | 83 | 33 | 28 |
| | (2) Deferred tax | 143 | (24) | (125) | 119 | (174) | (185) |
| IX | Profit/(Loss) for the period from continuing operations (VII-VIII) | (108) | 137 | 136 | 29 | 214 | 136 |
| Χ | Profit/(Loss) from discontinuing operations | - | - | - | - | - | - |
| XI | Tax expense of discontinuing operations | - | - | - | - | | |
| XII | Profit/(Loss) from discontinuing operations (after tax) (X-XI) | - | - | - | - | - | |
| XIII | Profit/(Loss) for the period (IX-XII) | (108) | 137 | 136 | 29 | 214 | 136 |
| XIV | Other Comprehensive Income, net of tax | (20) | (80) | (2) | (100) | 94 | 114 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period) | (128) | 57 | 133 | (71) | 308 | 251 |
| | Paid-up equity share capital (Rs.10/-each) | 2,633 | 2,633 | 2,633 | 2,633 | 2,633 | 2,633 |
| XVI | Earnings per equity share (*not annualised): | | | | | | |
| | (1) Basic | (0.41) | 0.52 | 0.52 | 0.11 | 0.81 | 0.52 |
| | (2) Diluted | (0.41) | 0.52 | 0.52 | 0.11 | 0.81 | 0.52 |
| | See accompanying notes to the financial results | 2 | | | | | |





| Assets Anon-current assets (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Financial Assets (ii) Investments (iii) Trade receivables (iii) Investments (iii) Trade receivables (iii) Investments (iii) Trade receivables (iii) Investments (iii) Trade receivables (iv) Investments (iv) Bank balances other than (ivi) above (v) Loans (v) Loans (v) Loans (v) Loans (v) Loans (vi) Bank balances other than (ivi) above (v) Loans (v) Loans (vi) Bank balances other than (ivi) above (v) Loans (vi) Courrent Tax Assets (Net) (d) Other current assets Total Assets (1) Other Equity (a) Equity Share capital (b) Capital work-in-progress (c) Financial Liabilities (v) Borrowings (v) Donrowings (v) Donrowin | SKM Egg Products Export (India) Limited | | As at | | Notes: | | |
|--|---|--|-------------|---|--|--|--|
| Assets A | | | 30/09/2017 | 31/03/2017 | 1. The above results have been reviewed by the Audit | | |
| Assets (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Financial Assets (ii) Investments (iii) Trade receivables (iii) Loans (b) Investments (iii) Loans (c) Financial Assets (iii) Investments (iii) Trade receivables (iii) Loans (b) Financial Assets (iii) Investments (iii) Trade receivables (iii) Loans (b) Financial Assets (iii) Investments (iii) Trade receivables (iii) Loans (b) Financial Assets (iii) Investments (iii) Trade receivables (iii) Loans (b) Financial Assets (iii) Investments (iii) Trade receivables (iii) Loans (b) Financial Assets (iii) Investments (iii) Trade receivables (iii) Loans (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity (a) Equity Share capital (b) Other Equity (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (b) Financial Liabilities (iii) Borrowings (c) Current Liabilities (i) Borrowings (a) Liabilities (i) Borrowings (b) Financial Liabilities (ii) Borrowings (c) Liabilities (iii) Cash and cash equivalents (iii) Cash and cash e | | of Assets and Liabilities | Unaudited | Audited | | | |
| (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Financial Assets (i) Investments (ii) Trade receivables (iii) Loans (b) Financial Assets (i) Investments (i) Investments (ii) Trade receivables (iii) Loans (a) Inventories (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Loans (b) Financial Assets (i) Investments (iii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Loans (c) Current Tax Assets (Net) (d) Other current Tax Assets (Net) (d) Other current Tax Bests EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (b) Provisions (c) Deferred tax (liabilities (Net) (ii) Borrowings (b) Provisions (c) Deferred tax (liabilities (Net) (iii) Borrowings (iv) Bo | | Assets | | | 1 . | | |
| (b) Capital work-in-progress (c) Financial Assets (i) Investments (ii) Trade receivables (iii) Loans (b) Financial Assets (i) Investments (iii) Loans (a) Inventories (b) Financial Assets (a) Inventories (b) Financial Assets (a) Inventories (b) Financial Assets (iii) Loans (b) Financial Assets (a) Inventories (b) Financial Assets (i) Investments (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (d) Other current assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity (a) Equity Share capital (b) Other Equity (a) Equity Share capital (b) Other Equity (c) Current Itabilities (i) Borrowings (b) Provisions (c) Current Itabilities (i) Borrowings (iii) Cash and cash equivalents (c) Current Itabilities (i) Borrowings (iii) Cash and cash equivalents (c) Current Itabilities (i) Borrowings (c) Current Itabilities (i) Borrowings (iii) Cash and cash equivalents (c) Current Itabilities (i) Other Equity (a) Equity Share capital (b) Other Equity (a) Equity Share capital (b) Other Equity (a) Equity Share capital (b) Other Equity (c) Current Itabilities (i) Borrowings (i) Borrowings (iii) Cash and cash equivalents (iv) Liabilities (i) Borrowings (iii) Cash and cash equivalents (iv) Liabilities (i) Borrowings (iii) Cash and cash equivalents (iii) Trade receivables (iii) T | (1) | Non-current assets | | | | | |
| (ii) Capital work-in-progress (c) Financial Assets (i) Investments (ii) Trade receivables (iii) Loans (a) Inventories (b) Financial Assets (i) Investments (a) Inventories (b) Financial Assets (ii) Investments (b) Financial Assets (iii) Loans (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Captanet Variety of the Sea Account. Under IND AS, these are recognized in Profit & Loss Account. Under IND AS, these are recognized in Profit & Loss Account. Under InD AS, these are recognized in Profit & Loss Ac | | (a) Property, Plant and Equipment | 6,393 | 6,106 | | | |
| (c) Financial Assets (i) Investments (ii) Trade receivables (iii) Loans (b) Financial Assets (iii) Loans (c) Current assets (a) Inventories (b) Financial Assets (i) Investments (i) Trade receivables (ii) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets Total Assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity (a) Equity Share capital (b) Other Equity (c) Current liabilities (i) Borrowings (b) Provisions (c) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (b) Borrowings (c) Current Liabilities (i) Borrowings (a) Financial Accounting Standard "Operating Segments" (Ind AS - 180). 162 168 168 168 1711 1806 1806 1807 1808 1808 1809 1809 1809 1809 1809 1809 | | (b) Capital work-in-progress | 88 | 268 | | | |
| (i) Investments (ii) Trade receivables (iii) Cans | | (c) Financial Assets | | | | | |
| (iii) Loans Current assets (a) Inventories (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity (c) Current liabilities (iii) Borrowings (c) Current tabilities (iv) Deferred tax liabilities (iv) Deferred ta | | (i) Investments | 127 | 127 | | | |
| Current assets (a) Inventories (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Cher Equity LIABILITIES Non-current liabilities (i) Borrowings (c) Deferred tax liabilities (i) Borrowings (d) Deferred tax liabilities (i) Borrowings (e) Current Iabilities (i) Borrowings (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets Total Assets Total Assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity (c) Current Islabilities (i) Borrowings (c) Current Islabilities (i) Borrowings (c) Current Islabilities (i) Borrowings (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Assets 1,806 1,400 1,40 | | (ii) Trade receivables | | - | | | |
| (2) Current assets (a) Inventories (b) Financial Assets (ii) Investments (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (b) Provisions (c) Current tax liabilities (i) Borrowings (d) Financial Liabilities (i) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (b) Financial Liabilities (i) Borrowings (d) Financial Liabilities (e) Financial Liabilities (i) Borrowings (e) Financial Liabilities (i) Borrowings (e) Financial Liabilities (i) Borrowings (i) Borrowings (i) Financial Liabilities (i) Borrowings (i) Financial Fina | | (iii) Loans | 162 | 186 | | | |
| (a) Inventories (b) Financial Assets (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (c) Deferred tax liabilities (c) Deferred tax liabilities (d) Deferred tax liabilities (e) Deferred tax liabilities (g) Borrowings (h) Provisions (c) Current I liabilities (i) Borrowings (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (e) Current Tax Assets (Net) (d) Other current assets Total Assets Total Assets Total Assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity (c) Deferred tax liabilities (i) Borrowings (ii) Borrowings (iii) Cash and cash equivalents (iii) Assets 4,691 4,691 5,233 4,Exchange differences in translating the financial statements of a foreign operation, the relative gains and losses were recognized in Pofft & Less Account. Under IND AS, these are recognized in Pofft & Less Account. Under IND AS, these are recognized in Other Courrent of the revious periods are recognized in Pofft & Courrent of the Previous Periods in accordance with Ind AS for its corresponding quarter of the previous year as required by Securities and Exchange Board of India vide, its circular no. CIRI/CFD/FA/CR/22/DL6 dated July 05,2016 (circular), is given below: ** 6. Figures for the previous periods are re-classified / re-arranged / re-grouped wherever necessary to make them comparable with those of current period. 7. There are no impairment of Assets (Ind AS - 36). 7. There are no impairment of Assets (Ind AS - 36). 8. Figures for the previous periods are re-classified / re-arranged / re-grouped wherever necessary to make them comparable with those of current period. 8. Figur | (2) | Current assets | | | | | |
| (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (b) Provisions (c) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (i) Borrowings (c) Deferred tax liabilities (i) Borrowings (ii) Cash and cash equivalents (iii) Assets 1,806 1,400 1,4 | | (a) Inventories | 4,691 | 5,233 | The state of the s | | |
| (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets Total Assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (c) Deferred tax liabilities (c) Current tax liabilities (i) Borrowings (b) Provisions (c) Deferred tax liabilities (i) Borrowings (ii) Frade asset (Net) (iii) Asset (Net) (iv) Bank balances other than (iii) above (v) Loans (1) Accounting Standard all Exchange differences in translating the financial statements of a foreign operation, the relative gains and losses were recognized in Other Comprehensive Income. 1,711 147 147 147 148 149 15,817 16,031 2,633 2,633 2,633 6,7272 6,7272 6,7272 6,7272 6,7272 7,714 6,7272 6,7272 6,7272 7,715 6,7272 7,716 7,716 7,716 7,716 7,717 7,716 7,717 | | (b) Financial Assets | | 100000000000000000000000000000000000000 | | | |
| (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets Total Assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (b) Provisions (c) Deferred tax liabilities (i) Borrowings (iii) Cash and cash equivalents (fiv) Bank balances other than (iii) above (iv) Loans (c) Current Tax Assets (Net) (d) Other current assets Total Assets Total Assets Total Assets 15,817 16,031 16,031 Total Assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity (c) Current liabilities (i) Borrowings (c) Deferred tax liabilities (Net) (d) Other current liabilities (i) Borrowings (c) Deferred tax liabilities (i) Borrowings (i) Borrowings (i) Borrowings (ii) Borrowings (iii) And Cash equivalents (iii) Assets (iii) Borrowings (iv) Liabilities (iii) Borrowings (iv) Loans (iv) L | | (i) Investments | - | | | | |
| (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets Total Assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (b) Provisions (c) Current Tax (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (1) Carrent Tax Assets (Net) (2) Current Tax Assets (Net) (3) Carrent Tax Assets (Net) (4) Other current assets Total Assets Total Assets Total Assets 15,817 16,031 2,633 2,633 (b) Other Equity (a) Equity Share capital (b) Other Equity (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Deferred tax liabilities (i) Borrowings (b) Provisions (c) Deferred tax liabilities (i) Borrowings (i) Borrowings (i) Borrowings (ii) Borrowings (iii) Borrowings (iv) Liabilities (ii) Borrowings (iv) Liabilities (iv) Bank balances other than (iii) above 21 21 21 21 21 21 21 21 21 21 21 21 21 | | (ii) Trade receivables | 1.806 | 1.400 | | | |
| (iv) Bank balances other than (iii) above (v) Loans (c) Current Tax Assets (Net) (d) Other current assets Total Assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (b) Provisions (c) Current Tax Liabilities (i) Borrowings (i) Borrowings (i) Borrowings (ii) Borrowings (iii) Borrowings (i) Borrowings (iii) Borrowings (iii) Borrowings (iii) Borrowings (iii) Borrowings (iii) Borrowings (iiii) Borrowings (iiii) Borrowings (iiii) Borrowings (iiii) Borrowings (iiiii) Borrowings (iiiiii) Borrowings (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii | | (iii) Cash and cash equivalents | 652 | 1,711 | | | |
| (v) Loans (c) Current Tax Assets (Net) (d) Other current assets Total A | | (iv) Bank balances other than (iii) above | 21 | AN AN | | | |
| (c) Current Tax Assets (Net) (d) Other current assets Total Assets Total Assets 865 832 882 | | | 119000 | 100000 | | | |
| (d) Other current assets Total Assets 865 832 | | (c) Current Tax Assets (Net) | - | | # 154.7 - \$1.90 P. (1.50 P. 1.50 P. (1.50 P. 1.50 P. | | |
| EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (| | , , | 865 | | | | |
| Equity (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (i) Borrowings (c) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (a) Financial Liabilities (b) Other Equity (c) Current liabilities (i) Borrowings (i) Borrowings (i) Borrowings (i) Borrowings (ii) Borrowings (ii) Borrowings (iii) Borrowings (iv) Deferred tax liabilities (iv) Borrowings (iv) A33 (iv) CIR/CFD/FAC/62/2OL6 dated July 05,2016 (circular), is given below: ** 6. Figures for the previous periods are re-classified / re-arranged / re-grouped wherever necessary to make them comparable with those of current period. 7. There are no impairment of Assets" (Ind AS - 36). 11 (b) Provisions (c) Deferred tax liabilities (ii) Borrowings (iii) Borrowings (iv) 4,307 | | Total Asset | 0.000,00000 | | corresponding quarter of the previous year as required by | | |
| Equity (a) Equity Share capital 2,633 2,633 6. Figures for the previous periods are re-classified / rearranged / re-grouped wherever necessary to make them comparable with those of current period. | | EQUITY AND LIABILITIES | | | | | |
| (a) Equity Share capital (b) Other Equity LIABILITIES Non-current liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (d) Financial Liabilities (e) Borrowings (f) Borrowings (g) Financial Liabilities (h) Financia | | Equity | | | | | |
| LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings (c) Deferred tax liabilities (a) Financial Liabilities (i) Borrowings (c) Deferred tax liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings 45 45 Current liabilities (a) Financial Liabilities (i) Borrowings 4,929 4,307 | | | 2,633 | 2,633 | | | |
| LIABILITIES Non-current liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (g) 4,307 | | (b) Other Equity | 6,201 | 6,272 | The state of the s | | |
| Non-current liabilities (a) Financial Liabilities (i) Borrowings (i) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (i) Borrowings 4,929 4,307 | | | | | | | |
| (1) (a) Financial Liabilities | | Non-current liabilities | | | | | |
| (i) Borrowings 0 11 (b) Provisions 45 45 (c) Deferred tax liabilities (Net) 731 612 (2) Current liabilities (a) Financial Liabilities (i) Borrowings 4,929 4,307 | (1) | (a) Financial Liabilities | | | (| | |
| (c) Deferred tax liabilities (Net) Current liabilities (a) Financial Liabilities (i) Borrowings 731 612 4,929 4,307 | | (i) Borrowings | 0 | 11 | | | |
| (2) Current liabilities (a) Financial Liabilities (i) Borrowings 4,929 4,307 | | (b) Provisions | 45 | 45 | | | |
| (2) Current liabilities (a) Financial Liabilities (i) Borrowings 4,929 4,307 | | (c) Deferred tax liabilities (Net) | 731 | 612 | 8 | | |
| (a) Financial Liabilities (i) Borrowings 4,929 4,307 | (2) | 14 of the second section of the section of the second section of the section of the second section of the | | | 10 | | |
| (i) Borrowings 4,929 4,307 | S S | (a) Financial Liabilities | | | | | |
| Total Control of the | | | 4,929 | 4,307 | | | |
| | | 70 m. committee 70 m. committe | 1,066 | 1,706 | | | |
| (b) Other current liabilities 143 333 | | (b) Other current liabilities | | | | | |
| (c) Provisions 67 113 | | (c) Provisions | | | | | |
| Total Equity and Liabilities 15,817 16,031 | | TO THE STATE OF THE PARTY OF TH | | | | | |
| | | | | | | | |

| | Particulars | Quarter Ended | Half year Ended |
|---|---|---------------|--------------------|
| | * | 30.09.2016 | 30.09.2016 |
| 1 | Net Profit as per previous Indian GAAP | 136 | 214 |
| 2 | Profit on translation of foreign operation | - | |
| 3 | Net Profit before OCI as per IND AS | 136 | 214 |
| | Other Comprehensive Income after Tax - Item that will be reclassified Profit & Loss Account | (2) | 94 |
| 5 | Total Comprehensive Income as per Ind AS | 133 | 308 |

Place : Erode Date : 13/11/2017 36

By Order of the Board SKM SHREE SHIVKUMAR MANAGING DIRECTOR.

CA.N.PRASANNA VENKATESAN B.Com., ACA.,

CHARTERED ACCOUNTANT

No.302(D), Indian Nagar - 9th Street, 46 Pudhur Post, Erode - 638 002.



Phone: 98945 88765

E-mail: nprasannavenkatesanca@gmail.com

Independent Auditor's Limited Review report

Date:

To

The Board of Directors

SKM Egg Products Export (India) Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s.SKM Egg Products Export (India) Limited ("the Company") for the quarter and half year ended 30th September, 2017, submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the SEBI Listing Regulations"), read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

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) 2410, "Review of Interim Financial Information performed by the Independent Auditors 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 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 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 accompanying statement of Unaudited Standalone Financial Results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 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, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Erode

Date: 13-11-2017

N. Prasanna Venkatesan,

M No: 235530

ERODE

Chartered Accountant,

Membership No: 235530