



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)
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
I Revenue from Operations	6,769	7,227	4,155	13,997	8,027	19,545
II Other Income	471	491	469	961	697	2,069
III Total Revenue (I+II)	7,240	7,718	4,624	14,958	8,724	21,614
IV Expenses						
a) Cost of Material Consumed	4,474	4,135	3,931	8,609	7,248	17,489
b) Purchase of stock in trade	1,873	1,722	-	3,594	-	-
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(221)	375	(432)	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:						
(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
X 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
XVI Paid-up equity share capital (Rs.10/-each)	2,633	2,633	2,633	2,633	2,633	2,633
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						

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SKM Egg Products Export (India) Limited Standalone Unaudited Statements of Assets and Liabilities		As at		Notes :	
		30/09/2017	31/03/2017		
		Unaudited	Audited		
Assets				<p>1. The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 13.11.2017 and the Statutory auditors of the Company have conducted a "Limited Review" of the above financial results for the quarter ended 30th September 2017.</p> <p>2. The Company's main business is "Manufacturing of Egg Powder". There are no separate reportable segments as per Indian Accounting Standard "Operating Segments" (Ind AS - 108).</p> <p>3. Employee benefits - Actuarial gains and losses on defined benefit plans : Under erstwhile Accounting Standard all actuarial gains and losses were recognized in Profit & Loss Account. Under IND AS, these are recognized in Other Comprehensive Income.</p> <p>4. Exchange differences in translating the financial statements of a foreign operation : Under erstwhile Accounting Standard all Exchange differences in translating the financial statements of a foreign operation, the relative gains and losses were recognized in Profit & Loss Account. Under IND AS, these are recognized in Other Comprehensive Income.</p> <p>5. The reconciliation of the Net Profit reported in accordance with the previous Indian GAAP to total comprehensive income 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. CIR/CFD/FAC/62/2016 dated July 05, 2016 (circular), is given below: **</p> <p>6. Figures for the previous periods are re-classified / re-arranged / re-grouped wherever necessary to make them comparable with those of current period.</p> <p>7. There are no impairment of assets as per Indian Accounting Standard "Impairment of Assets" (Ind AS - 36).</p>	
(1) Non-current assets					
(a) Property, Plant and Equipment	6,393	6,106			
(b) Capital work-in-progress	88	268			
(c) Financial Assets					
(i) Investments	127	127			
(ii) Trade receivables	-	-			
(iii) Loans	162	186			
(2) Current assets					
(a) Inventories	4,691	5,233			
(b) Financial Assets					
(i) Investments	-	-			
(ii) Trade receivables	1,806	1,400			
(iii) Cash and cash equivalents	652	1,711			
(iv) Bank balances other than (iii) above	21	21			
(v) Loans	1,011	147			
(c) Current Tax Assets (Net)	-	-			
(d) Other current assets	865	832			
Total Assets	15,817	16,031			
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share capital	2,633	2,633			
(b) Other Equity	6,201	6,272			
LIABILITIES					
Non-current liabilities					
(1) (a) Financial 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			
(ii) Trade payables	1,066	1,706			
(b) Other current liabilities	143	333			
(c) Provisions	67	113			
Total Equity and Liabilities	15,817	16,031			

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
4. Other Comprehensive Income after Tax - Item that will be reclassified to Profit & Loss Account	(2)	94
5. Total Comprehensive Income as per Ind AS	133	308

By Order of the Board
SKM SHREE SHIVKUMAR
MANAGING DIRECTOR.

Place : Erode
Date : 13/11/2017