



## SM Dyechem Ltd

(CIN NO : L24110MH1982PLC027307)

136, Great Western Building,  
Nagindas Master Road Extn.,  
Fort, Mumbai - 400 001.

Tel. : 022-22834793

Email : got2invest@rediffmail.com

SMDC/2017  
14<sup>th</sup> February, 2017

The Secretary  
Bombay Stock Exchange Ltd,  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Fort  
Mumbai 400 001

**Sub: Unaudited Financial Results - as per Regulation 33(3) and 47 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir,

This is to inform you that the Board of Directors at their meeting held on February 14, 2017 have approved the Unaudited Financial Results of the Company for the quarter and nine months ended December, 31, 2016.

Pursuant to Regulation 33(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2016 for your information and record. The meeting commenced at 3.15 p.m. and concluded at 3.30 p.m.

Further, in compliance with the Regulation 47 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we will be publishing these results in the Newspaper within next 48 hours.

We request you to take the aforesaid information on record.

Thanking you,

Yours faithfully  
For **SM DYECHM LIMITED**

**C.R. MURALI**  
**DIRECTOR**

DIN: 00533104

Encl: as above



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2016							(Rs. In Lacs)
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2016 (Un-Audited)	30.09.2016 (Un-Audited)	31.12.2015 (Un-Audited)	31.12.2016 (Un-Audited)	31.12.2015 (Un-Audited)	31.03.2016 (Audited)
<b>PART - I</b>							
1	<b>Income from Operations</b>						
a	Net Sales / Income from Operations	-	-	-	-	481.65	481.65
	<b>Total Income from Operations</b>	-	-	-	-	481.65	481.65
2	<b>Expenses</b>						
a)	Material Cost	-	-	-	-	476.75	476.75
b)	Employee benefits expenses	-	5.81	5.81	11.63	17.43	23.48
c)	Depreciation and amortisation expenses	-	1.73	1.72	3.45	5.17	6.90
d)	Other expenses	45.98	3.57	2.33	87.16	32.23	38.74
	<b>Total Expenses</b>	45.98	11.11	9.86	102.24	531.58	545.87
3	<b>Profit / (Loss) from Operations before other income, finance cost and exceptional items (1-2)</b>	(45.98)	(11.11)	(9.86)	(102.24)	(49.93)	(64.22)
4	Other income	-	-	-	-	-	-
5	<b>Profit / (Loss) from ordinary activities before finance cost and exceptional items (3+4)</b>	(45.98)	(11.11)	(9.86)	(102.24)	(49.93)	(64.22)
6	Finance Cost	-	-	-	-	-	-
7	<b>Profit / (Loss) from ordinary activities after finance cost but before exceptional items (5+6)</b>	(45.98)	(11.11)	(9.86)	(102.24)	(49.93)	(64.22)
8	Exceptional items	-	-	-	-	-	-
9	<b>Profit / (Loss) from ordinary activities before tax (7+8)</b>	(45.98)	(11.11)	(9.86)	(102.24)	(49.93)	(64.22)
10	Tax Expenses	-	-	-	-	-	-
11	<b>Net Profit / (Loss) from ordinary activities after tax (9+10)</b>	(45.98)	(11.11)	(9.86)	(102.24)	(49.93)	(64.22)
12	Extraordinary items (net of tax expenses)	-	-	-	-	-	-
13	<b>Net Profit / (Loss) for the period (11+12)</b>	(45.98)	(11.11)	(9.86)	(102.24)	(49.93)	(64.22)
14	Paid-up Equity Share Capital (face value Rs 10/-)	1,483.02	1,483.02	1,483.02	1,483.02	1,483.02	1,483.02
15	Reserves excluding revaluation reserves	-	-	-	-	-	(2,402.98)
16	Earning Per Share (EPS)						
a)	Basic & diluted EPS before Extraordinary Items.	(0.31)	(0.07)	(0.07)	(0.69)	(0.34)	(0.43)
b)	Basic & diluted EPS after Extraordinary items.	(0.31)	(0.07)	(0.07)	(0.69)	(0.34)	(0.43)

**SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED AND NINE MONTHS ENDED 31ST DECEMBER 2016 UNDER CLAUSE 41 OF THE LISTING AGREEMENT**


(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2016	30.09.2016	31.12.2015	31.12.2016	31.12.2015	31.03.2016
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
a)	Meal & Oil	-	-	-	-	477.65	477.65
b)	Snack Foods	-	-	-	-	-	-
c)	Chemical	-	-	-	-	4.00	4.00
	<b>Total</b>	-	-	-	-	<b>481.65</b>	<b>481.65</b>
2	<b>Segment Results</b>						
a)	Meal & Oil	-	-	-	-	0.90	0.90
b)	Snack Foods	-	-	-	-	-	-
c)	Chemical	-	-	-	-	4.00	4.00
	<b>Total</b>	-	-	-	-	<b>4.90</b>	<b>4.90</b>
	Unallocable expenses net off unallocable income	45.98	11.11	9.86	102.24	54.83	69.12
	<b>Net Profit/(Loss) as per Financial Statement</b>	<b>(45.98)</b>	<b>(11.11)</b>	<b>(9.86)</b>	<b>(102.24)</b>	<b>(49.93)</b>	<b>(64.22)</b>
3	<b>Capital Employed</b>						
a)	Meal & Oil	91.94	156.56	160.95	91.94	160.95	159.49
b)	Snack Foods	-	16.78	17.55	-	17.55	17.30
c)	Chemical	-	0.22	0.23	-	0.23	0.23
d)	Unallocated Assets	9,910.60	10,000.67	10,058.48	9,910.60	10,058.48	10,003.09
e)	Unallocated Liabilities	10,253.91	10,255.67	10,262.57	10,253.91	10,262.57	10,264.28

**Notes:**

- The company is a sick company and was under rehabilitation scheme in terms of now repealed SICA Act, 1985 through the Board for Industrial and Financial Reconstruction (BIFR). The repealed act provides for saving the sanctioned scheme and has also provided six months time for approaching the National Company Law Tribunal (NCLT). The Board is contemplating suitable steps in these circumstances to achieve the objective of rehabilitation scheme.
- The above results have been considered by the Audit Committee and recommended to the Board. The Board has taken the same on record at its meeting held on 14th February 2017.
- Deferred tax asset is more than deferred tax liability as computed in accordance with the Accounting Standards - 22 (AS- 22) issued by the Institute of Chartered Accountants of India. In view of continuing losses, the Company, as a matter of prudence, has not recognised separate tax asset.
- The segmentwise revenue and result figures relate to the respective amounts directly identifiable to each of the segments viz. primary and secondary segments as required in Accounting Standard-17(AS-17) issued by the Institute of Chartered Accountants of India on "Segment Reporting"
- Ind-AS is not currently applicable to the Company.
- The figures of previous periods have been regrouped and / or rearranged wherever considered necessary, to make them comparable.

For and on behalf of the Board of Directors

  
**C.R. Murali**  
 Director

Din No.: 00533104

Place : Mumbai  
Date : 14.02.2017