



SKMEGG/SEC/NSE/BSE/IFR/2025

Feb 07, 2025

To,

National Stock Exchange of India Limited
Exchange Plaza,
Plot No:C/G Block
Bandra Kurla Complex
Mumbai-400 051
SYMBOL: SKMEGGPROD

Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001
SCRIP CODE:532143

Dear Sirs,

Sub: Submission of Integrated Filing (Financial) for the quarter ended 31.12.2024
Ref: SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024

We hereby file the Integrated Filing (Financial) for the quarter ended 31st December 2024.

S.No	Particulars	Remarks
A	Financial Results for the quarter ended 31st Dec 2024	Attached
B	Statement on Deviation or Variation for Proceeds of Public issue, Rights issue, Preferential issue, Qualified Institutions Placement etc.	Not Applicable
C	Format for Disclosing Outstanding Default on Loans and Debt Securities	Not Applicable
D	Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e. 2nd and 4th quarter)	Not Applicable
E	Statement on impact of Audit Qualifications (for Audit Report with Modified Opinion) Submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e. 4th quarter).	Not Applicable

This is for your kind information and record.

Yours Faith fully,
For SKM Egg Products Export (India) Limited

P.Sekar
Company Secretary
(ICSI MNo.F10744)

SKM EGG PRODUCTS

Encl. as above

THINKING OUTSIDE THE SHELL

SKM EGG PRODUCTS EXPORT (INDIA) LIMITED

CIN:L01222TZ1995PLC006025 GSTIN : 33AACCS7106G1ZO PAN . AACCS7106G

Registered Office: 133, 133/1, Gandhiji Road, Erode - 638 001. Tamil Nadu India.Tel: +91 424 2262963

Factory : Erode - Karur Main Road, Cholangapalayam, Erode - 638 154, Tamil Nadu, India. Tel: +91 424 2351532 - 33, Web: www.skmeegg.com



PARTICULARS	Standalone						Consolidated					
	3 Months ended (31.12.2024)	Preceding 3 Months ended (30.09.2024)	Corresponding 3 Months ended in the previous year (31.12.2023)	Year to date figures for the current period ended (31.12.2024)	Year to date figures for the previous year ended (31.12.2023)	Previous year ended (31.03.2024)	3 Months ended (31.12.2024)	Preceding 3 Months ended (30.09.2024)	Corresponding 3 Months ended in the previous year (31.12.2023)	Year to date figures for the current period ended (31.12.2024)	Year to date figures for the previous year ended (31.12.2023)	Previous year ended (31.03.2024)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	13,343	12,502	15,624	37,497	53,046	68,995	13,509	12,746	15,293	38,039	53,884	70,113
Other Income	227	368	59	906	127	1,053	239	368	59	918	232	1,158
Total Income	13,570	12,869	15,684	38,403	53,173	70,048	13,748	13,114	15,352	38,958	54,116	71,270
Expenses												
a) Cost of Material Consumed	7,968	8,028	10,507	23,185	32,497	43,493	7,885	7,885	10,507	22,955	32,497	43,493
b) Purchase of stock in trade	161	675	1,191	1,946	3,125	3,473	188	833	819	2,179	3,659	4,638
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,691	(26)	(347)	1,292	(823)	(486)	1,817	61	(286)	1,576	(602)	(624)
d) Employee benefits expenses	845	888	669	2,514	2,043	3,342	844	888	668	2,513	2,042	3,341
e) Finance Costs	260	247	278	789	771	1,029	273	248	279	806	774	1,032
f) Depreciation expenses	354	305	295	963	830	1,150	354	306	295	964	830	1,151
g) Power and Fuel	385	431	389	1,192	1,313	1,730	385	431	389	1,192	1,313	1,730
h) Transport and Forwarding expenses	348	418	445	1,104	1,249	1,938	356	427	450	1,130	1,274	1,980
i) Other expenses	540	600	705	1,695	2,338	3,133	630	746	709	1,944	2,502	3,301
Total Expenditure	12,551	11,567	14,132	34,680	43,343	56,802	12,733	11,824	13,828	35,260	44,289	60,041
Profit Before Share of Profit/(Loss) of Associates	1,019	1,302	1,551	3,723	9,830	11,246	1,015	1,290	1,524	3,697	9,828	11,230
Share of Profit/(Loss) of Associates	-	-	-	-	-	-	10	(82)	10	(42)	154	164
Profit/(Loss) before exceptional and tax	1,019	1,302	1,551	3,723	9,830	11,246	1,025	1,208	1,535	3,655	9,982	11,394
Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) before tax	1,019	1,302	1,551	3,723	9,830	11,246	1,025	1,208	1,535	3,655	9,982	11,394
Tax expense:												
(1) Current tax	234	297	327	855	2,431	2,777	234	297	327	855	2,431	2,777
(2) Deferred tax	38	49	40	(22)	25	78	38	49	40	(22)	25	78
Profit/(Loss) for the period	747	957	1,183	2,899	7,374	8,391	753	862	1,167	2,822	7,525	8,539
Other Comprehensive Income, net of tax	(66)	3	-	109	-	332	(82)	10	15	129	15	351
A. Items that will not be reclassified to profit or loss												
i) Remeasurement of Defined Benefit Plans & Others	-	-	-	-	-	(12)	-	-	-	-	-	(12)
ii) Translating the financial statements of a foreign operation	-	-	-	-	-	-	(15)	4	15	16	18	22
iii) Share in OCI of Associate	-	-	-	-	-	-	-	3	0	3	(3)	(3)
iv) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(3)	-	-	-	-	-	(3)
B. Items that will be reclassified to profit or loss												
i) Effective portion of gains and loss on Forward contracts	(89)	4	-	146	-	456	(89)	4	-	146	-	456
ii) Income tax relating to items that will be reclassified to profit or loss	(22)	1	-	37	-	115	(22)	1	-	37	-	115
Total Comprehensive Income for the Period	680	960	1,183	2,999	7,374	8,723	671	872	1,181	2,951	7,540	8,890
Net Profit attributable to:												
(i) Owners of the Company							753	864	1,171	2,826	7,536	8,542
(ii) Non controlling Interest							(1)	(2)	(4)	(4)	(0)	(2)
Other Comprehensive Income attributable to:												
(i) Owners of the Company							(79)	10	12	126	12	348
(ii) Non controlling Interest							(2)	1	2	2	3	3
Total Comprehensive Income attributable to:												
(i) Owners of the Company							674	874	1,183	2,952	7,549	8,890
(ii) Non controlling Interest							(3)	(1)	(2)	(1)	2	1
Paid-up equity share capital (Rs.10/-each)	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633
Earnings per equity share (*not annualised):												
(1) Basic	2.84	3.63	4.49	10.98	28.01	31.87	2.86	3.28	4.45	10.73	28.62	32.44
(2) Diluted	2.84	3.63	4.49	10.98	28.01	31.87	2.86	3.28	4.45	10.73	28.62	32.44
See accompanying notes to the financial results												

- Notes:
- The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 07.02.2025 and the Statutory auditors of the Company have conducted a "Limited Review" of the above financial results for the quarter ended 31st December 2024.
 - The above is an extract of the detailed format of quarterly/year ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015.
 - There is no impairment of assets as per Indian Accounting Standard "Impairment of Assets" (Ind AS - 36).
 - Figures for the previous periods are re-classified / re-arranged / re-grouped wherever necessary to make them comparable with those of current period.
 - Consolidated financial statement includes the results of the following entities (i) Subsidiary - SKM Europe BV, Utrecht, The Netherlands, (ii) Associate - SKM Universal Marketing Company India Private Limited.

By Order of the Board

SKM SHREE SHIVKUMAR
MANAGING DIRECTOR.

Place : Erode
Date : 07-02-2025

N.C. RAJAGOPAL & CO.,

CHARTERED ACCOUNTANTS

Partners

G.N. GOPALARATHNAM, B.Sc., F.C.A., DISA

V. ANANTHARAMAN, B.Com., F.C.A.

M.V. RENGARAJAN, N.D.COM., F.C.A.

S.K. VYSHNAVEE, M.Com., F.C.A., DISA

SRIKAANTH. L., B.Com., A.C.A., DISA

M.R. SARANGAN, B.Com., A.C.A.



199 Agraharam Street
ERODE 638 011.

SUMITHRA RAVICHANDRAN, B.Com., F.C.A.
V. CHANDRASEKARAN, B.Com., F.C.A.
N. SUNDAR, B.Sc., F.C.A., DISA
N.C. VIJAY KUMAR, B.Com., F.C.A., DISA
ARJUN S, B.Com., F.C.A.

Independent Auditor's Limited Review report on review of standalone unaudited quarterly financial results

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 period ended **31stDecember, 2024**. 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Erode

Date: 07-02-2025

UDIN :25208276BMILRP4866

For N.C. Rajagopal & Co.,

Chartered Accountants,

N.C.Vijay Kumar, Partner

Membership No : 208276

FRN : 003398S



Partners :

G.N. GOPALARATHNAM, B.Sc., F.C.A., DISA
V. ANANTHARAMAN, B.Com., F.C.A.
M.V. RENGARAJAN, N.D.COM., F.C.A.,
S.K VYSHNAVEE, M.Com., F.C.A., DISA
SRIKAANTH. L, B.Com., A.C.A., DISA
M.R. SARANGAN, B.Com., A.C.A.



SUMITHRA RAVICHANDRAN, B.Sc., F.C.A.
V. CHANDRASEKARAN, B.Com., F.C.A.
N. SUNDAR, B.Sc., F.C.A., DISA
N.C. VIJAY KUMAR, B.Com., F.C.A., DISA
ARJUN.S, B.Com., F.C.A.,

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

SKM Egg Products Export (India) Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **M/s.SKM Egg Products Export (India) Limited**("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associate for the quarter and periodended 31stDecember 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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 would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



Cont.,

4. The Statement includes the results of the following entities:
- Subsidiary - SKM Europe BV, Utrecht, The Netherlands
 - Associate - SKM Universal Marketing Company India Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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.
6. The consolidated unaudited financial results includes the interim financial statements / financial information/ financial results of 1 subsidiary which have not been reviewed, whose interim financial statements/ financial information/ financial results reflect total assets of Rs.365.85 lakhs as at 31.12.2024 and total revenue of Rs.165.58 lakhs for the quarter ended 31st December 2024 and Rs.541.90 lakhs for the period from 01.04.2024 to 31.12.2024, total net loss after tax of Rs.3.39 lakhs for the quarter ended 31st December 2024 and total net loss after tax of Rs.22.06 lakhs for the period from 01.04.2024 to 31.12.2024 and total comprehensive loss of Rs.16.44 lakhs for the quarter ended 31st December 2024 and total comprehensive loss of Rs.8.20 lakhs for the period from 01.04.2024 to 31.12.2024, and cash outflows (net) of Rs.21.68 lakhs for the quarter ended 31st December 2024 and cash outflows (net) of Rs.49.24 lakhs for the period from 01.04.2024 to 31.12.2024, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matters.

Place : Erode

Date: 07-02-2025

UDIN :25208276BMILRQ5850

For N.C. Rajagopal & Co.,

Chartered Accountants,

N.C.Vijay Kumar, Partner

Membership No : 208276

FRN : 003398S

