



SK International Export Ltd.
Scarves Beachwear Garments & Accessories



November 14, 2024

To,
Listing Department,
BSE Limited,
P.J. Towers, 1st Floor,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 542728.

Subject: Submission of Unaudited Financial Results as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended September 30, 2024.

Dear Sir/Madam,

With reference to the captioned matter, kindly find enclosed herewith Unaudited Standalone Financial Results along with Limited Review Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended September 30, 2024.

The Board Meeting of the Company commenced at 17:10 (IST) and concluded at 18:30 (IST).

Kindly acknowledge receipt of the same.

Thanking you,

For SK International Export Limited

Purti Sadh
Designation: Director
DIN: 08228285
Place: Mumbai
Encl.: As stated above.



CIN: L18109MH2018PLC314141



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SDA & ASSOCIATES

Chartered Accountants

1014, 10th Floor, Hubtown Solaris,
N.S.Phadke Marg, Near East West Flyover,
Andheri East, Mumbai-400069.

To,
The Board of Directors,
SK International Export Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results. ("The Statement") of SK International Export Limited ("The Company") for the half year ended September 30, 2024, attached herewith, being submitted by the company to the stock exchange viz. NSE pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015 ("Listing Regulations").
2. This statement which is responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in Accounting Standard "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with Standard on Review Engagement (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 required 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 personal and analytical procedures applicable to financial data and thus provides by less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 result has not been prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended including the manner in which it is to be discloser, or that it contains any material misstatement.



5. Emphasis of Matter

We would like to draw the attention on the fact that "proper inventory record has not been maintained by the company". Management conducts physical verification of inventory at the end of reporting period and determine its value in accordance with AS 2. Inventory stated in the financials are solely based on the management's verification and valuation. Our conclusion is not modified in respect of the matter.

For SDA & Associates

Chartered Accountants

Firm's Registration No. 120759W



CA Suresh Vaishnav

Partner

Membership No.104278

UDIN: 24104278BKFUCO5448

Mumbai

Date: November 14, 2024



M/S. SK International Export Limited
(CIN -L18109MH2018PLC314141)

Statement of Unaudited Financial Results for the half year ended September 30, 2024
pursuant to regulation 33 of SBBI (LODR) Regulation, 2015

Rs. In Lakhs except EPS

Particulars	Half Year Ended			Year Ended
	01.04.2024 30.09.2024	01.10.2023 31.03.2024	01.04.2023 30.09.2023	01.04.2023 31.03.2024
Date of start of period Date of end of period	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	109.29	289.40	130.89	420.29
II. Other income	11.32	17.43	26.80	44.23
III. Total Revenue (I + II)	120.61	306.82	157.70	464.52
IV. Expenses:				
Cost of material consumed	127.19	238.26	168.91	407.17
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(37.74)	85.20	(84.90)	0.30
Employee benefits expense	8.69	41.74	46.32	88.06
Finance costs	1.18	1.64	1.12	2.76
Depreciation and amortization expense	7.49	8.01	7.52	15.53
Other expenses	14.25	70.21	29.57	99.78
Total expenses	121.06	445.06	168.54	613.60
V. Profit before exceptional and extraordinary items and tax (III-IV)	(0.44)	(138.24)	(10.84)	(149.09)
VI. Exceptional items	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	(0.44)	(138.24)	(10.84)	(149.09)
VIII. Extraordinary Items	-	-	-	-
IX. Profit before tax (VII- VIII)	(0.44)	(138.24)	(10.84)	(149.09)
X Tax expense:				
(1) Current tax	-	-	-	-
(2) Deferred tax Liability (Asset)	-	-	-	-
(3) Excess/(Shortfall) Prov. For Tax in P.Y.	-	1.77	-	1.77
XI Profit (Loss) for the period from continuing operations (IX-X)	(0.44)	(140.01)	(10.84)	(150.86)
XII Profit/(loss) from discontinuing operations	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	(0.44)	(140.01)	(10.84)	(150.86)
Details of equity share capital				
Paidup Equity Share Capital	733.20	733.20	733.20	733.20
Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00
XVI Earnings per equity share:				
(1) Basic	(0.01)	(1.91)	(0.15)	(2.06)
(2) Diluted	(0.01)	(1.91)	(0.15)	(2.06)

Notes:-

- The above UnAudited financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 14th November, 2024. The Statutory Auditors have carried out the audit for the half year ended 30th September, 2024 and issued unmodified report thereon. These results are available on the Company's Website.
- The Unaudited Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- The company is entirely working in textile business in 2 cities of India i.e. Mumbai and Noida. For the purposes of AS 17 regarding segment reporting, secondary segment formation on geographical segment is considered on the basis of revenue generated from that segment is beyond the threshold limits. Disclosure required as per the standard is given below:

Financial Particulars	Reportable Segment		Total
	Mumbai	Noida	
Segment Revenue	27.10	93.52	120.61
Segment Assets	374.34	187.52	561.86
Segment Profit/ Loss	11.10	(11.55)	(0.44)

- The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- There are no Investors Complaints pending as on 30th September, 2024.

For SK International Export Limited
(CIN -L18109MH2018PLC314141)

Hitesh Sadh
Managing Director
(DIN: - 03055331)
Date: 14/11/2024
Place: Mumbai



M/S. SK International Export Limited
(CIN -L18109MH2018PLC314141)

Statement of Assets and Liabilities as at 30 September 2024 Pursuant to regulations 33 of SEBI (LODR)
Regulation 2015

Rs. In Lakhs

Particulars	As at 30th September 2024	As at 31st March 2024
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	733.20	733.20
(b) Reserves and surplus	(253.31)	(252.87)
2 Non-current liabilities		
(a) Long-term borrowings	3.03	7.43
(b) Long Term Provisions	3.49	3.49
(c) Other Long Term Liabilities	6.55	4.75
3 Current liabilities		
(a) Short-term borrowings	-	22.40
(b) Trade payables	54.39	34.26
(c) Other current liabilities	12.97	18.61
(d) Short-term provisions	1.54	4.28
TOTAL	561.86	575.54
II. ASSETS		
Non-current assets		
1 (a) Fixed assets		
(i) Tangible assets	187.28	198.30
(ii) Intangible assets	0.03	0.03
(b) Non-current investments	-	-
(c) Trade receivables non current	-	-
(d) Deferred Tax Asset	0.82	0.82
(e) Other non-current assets	16.72	16.72
2 Current assets		
(a) Current Investment	7.52	7.52
(b) Inventories	145.54	90.29
(c) Trade receivables	49.54	20.43
(d) Cash and cash equivalents	67.11	96.93
(e) Short-term loans and advances	3.45	56.52
(f) Other Current Assets	83.85	87.97
TOTAL	561.86	575.54

For SK International Export Limited
(CIN -L18109MH2018PLC314141)

Hitesh Sadh



Hitesh Sadh
Managing Director
(DIN: - 03055331)
Date: 14/11/2024
Place: Mumbai

M/S. SK INTERNATIONAL EXPORT LIMITED
(CIN -L18109MH2018PLC314141)

Statement of Cash flow for the half year ended September 30, 2024 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

Particulars	Rs. In Lakhs	
	Half Year Ended 30th September 2024	Year Ended 31st March 2024
A. Cash flow from Operating Activities		
Net Profit Before tax as per Statement of Profit & Loss	(0.44)	(149.09)
Adjustments for :		
Depreciation and amortization expense	7.49	15.53
Interest income	-	(9.11)
Interest Expense	1.18	2.76
Provision for Gratuity		#
Operating Profit before working capital changes	8.22	(143.13)
Changes in Working Capital		
Trade Receivable	(29.11)	60.84
Short Term Loans and Advances	53.08	(54.83)
Inventories	(55.25)	18.79
Other Current Assets	4.12	21.11
Trade Payables	20.13	(45.96)
Short Term Borrowing	(18.40)	-
Other Current Liabilities	(5.64)	7.07
Short Term Provision	(2.74)	(3.88)
Other Long term Liability	1.80	-
Long term provision	0.00	-
Net Cash Flow from Operation	(32.00)	3.13
Less : Income Tax paid	-	(1.77)
Net Cash Flow from Operating Activities (A)	(23.79)	(141.76)
B. Cash flow from investing Activities		
Purchase of Fixed Assets	(0.47)	(2.36)
Sale of Fixed Assets	-	-
Other Non Current Assets (Net)	-	52.52
Purchase/Sale of Investment	-	(7.52)
Interest Income	-	9.11
Net Cash Flow from Investing Activities (B)	(0.47)	51.75
C. Cash Flow From Financing Activities		
Proceeds/(Repayment) from long term borrowings	(4.40)	(12.51)
Short term borrowings	-	18.22
Interest paid	(1.18)	(2.76)
Net Cash Flow from Financing Activities (C)	(5.58)	2.95
Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	(29.83)	(87.06)
Opening Cash & Cash Equivalents	96.93	183.99
Cash and cash equivalents at the end of the period	67.10	96.93
Cash And Cash Equivalents Comprise :		
Cash	4.23	6.24
Bank Balance :		
Current Account	19.70	19.36
Deposit Account	43.17	71.33
Total	67.10	96.93

For and on behalf of the Board of Directors of
SK INTERNATIONAL EXPORT LIMITED
(CIN: L18109MH2018PLC314141)

HITESH SADH

Managing Director
DIN: 03055331
Date: 14/11/2024
Place: Mumbai

