



SKMEGG/SEC/NSE/BSE/OCBM/2025

May 30, 2025

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 that pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the company at their meeting held today have approved the audited financial results (Standalone and consolidated) of the company for the quarter and year ended 31<sup>st</sup> March 2025 and the Auditors Reports thereon, Cash-flow Statement and declaration with respect to Audit report with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) for the financial year ended 31<sup>st</sup> March 2025.

The Meeting commenced at 11.30 a.m. and concluded at 15.10 p.m.

This is for your kind information and records.

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

P.Sekar  
Company Secretary  
(ICSI Membership No.F10744)

Encl: as above

**SKM EGG PRODUCTS**

THINKING OUT OF THE SHELL

SKM EGG PRODUCTS EXPORT (INDIA) LIMITED

QIN:L01222TZ1995PLC006025 GSTIN: 33AACCS7106G120 PAN: AACCS7106H

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

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



**SKM EGG PRODUCTS**  
EXPORT (INDIA) LIMITED

CIN : L01222TZ1995PLC006025

Statement of Audited Financial Results for the Quarter / Year ended 31st March, 2025.

(in Lakhs except per share data)

PARTICULARS	Standalone					Consolidated				
	3 Months ended (31.03.2025)	Preceding 3 Months ended (31.12.2024)	Corresponding 3 Months ended in the previous year (31.03.2024)	Year to date figures for the current period ended (31.03.2025)	Previous year ended (31.03.2024)	3 Months ended (31.03.2025)	Preceding 3 Months ended (31.12.2024)	Corresponding 3 Months ended in the previous year (31.03.2024)	Year to date figures for the current period ended (31.03.2025)	Previous year ended (31.03.2024)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from Operations	11,839	13,343	15,949	49,336	68,995	11,744	13,509	16,228	49,783	70,113
Other Income	348	227	925	1,254	1,053	485	239	925	1,404	1,158
<b>Total Income</b>	<b>12,187</b>	<b>13,570</b>	<b>16,875</b>	<b>50,590</b>	<b>70,048</b>	<b>12,229</b>	<b>13,748</b>	<b>17,154</b>	<b>51,187</b>	<b>71,270</b>
<b>Expenses</b>										
a) Cost of Material Consumed	8,103	7,948	10,996	31,012	43,493	8,056	7,885	10,996	31,012	43,493
b) Purchase of stock in trade	98	181	348	2,321	3,473	594	188	979	2,773	5,168
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	136	1,691	338	1,427	(486)	(207)	1,817	(22)	1,369	(624)
d) Employee benefits expenses	851	845	1,299	3,366	3,342	851	844	1,299	3,364	3,341
e) Finance Costs	252	260	257	1,040	1,029	323	273	258	1,128	1,032
f) Depreciation expenses	413	354	320	1,377	1,150	413	354	320	1,377	1,151
g) Power and Fuel	432	385	387	1,624	1,730	432	385	417	1,624	1,730
h) Transport and Forwarding expenses	325	346	689	1,421	1,938	22	356	706	1,152	1,742
i) Other expenses	607	543	824	2,310	3,133	761	630	799	2,705	3,009
<b>Total Expenditure</b>	<b>11,217</b>	<b>12,551</b>	<b>15,459</b>	<b>45,897</b>	<b>58,802</b>	<b>11,245</b>	<b>12,733</b>	<b>15,752</b>	<b>46,505</b>	<b>60,041</b>
Profit Before Share of Profit/(Loss) of Associates	970	1,019	1,415	4,694	11,246	984	1,015	1,402	4,682	11,230
Share of Profit/(Loss) of Associates	-	-	-	-	-	2	10	0.01	(40)	164
Profit/(Loss) before exceptional and tax	970	1,019	1,415	4,694	11,246	986	1,025	1,402	4,642	11,394
Exceptional Items	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) before tax	970	1,019	1,415	4,694	11,246	986	1,025	1,402	4,642	11,394
<b>Tax expense:</b>										
(1) Current tax	179	234	346	1,035	2,777	179	234	346	1,035	2,777
(2) Deferred tax	169	38	52	147	78	169	38	52	147	78
Profit/(Loss) for the period	622	747	1,017	3,512	8,391	637	753	1,003	3,460	8,539
Other Comprehensive Income, net of tax	(322)	(66)	332	(213)	332	(309)	(82)	336	(180)	351
<b>A. Items that will not be reclassified to profit or loss</b>										
i) Remeasurement of Defined Benefit Plans & Others	51	-	(12)	51	(12)	51	-	(12)	51	(12)
ii) Translating the financial statements of a foreign operation	-	-	-	-	-	13	(15)	4	29	22
iii) Share in OCI of Associate	-	-	-	-	-	-	-	0	3	(3)
iv) Income tax relating to items that will not be reclassified to profit or loss	13	-	(3)	13	(3)	13	-	(3)	13	(3)
<b>B. Items that will be reclassified to profit or loss</b>										
i) Effective portion of gains and loss on Forward contracts	(481)	(89)	456	(335)	456	(481)	(89)	456	(335)	456
ii) Income tax relating to items that will be reclassified to profit or loss	(121)	(22)	115	(84)	115	(121)	(22)	115	(84)	115
<b>Total Comprehensive Income for the Period</b>	<b>300</b>	<b>680</b>	<b>1,349</b>	<b>3,299</b>	<b>8,723</b>	<b>328</b>	<b>671</b>	<b>1,340</b>	<b>3,279</b>	<b>8,890</b>
<b>Net Profit attributable to :</b>										
(i) Owners of the Company						635	753	1,005	3,461	8,542
(ii) Non controlling Interest						2	(1)	(2)	(2)	(2)
<b>Other Comprehensive Income attributable to :</b>										
(i) Owners of the Company						(311)	(79)	336	(185)	348
(ii) Non controlling Interest						2	(2)	1	4	3
<b>Total Comprehensive Income attributable to :</b>										
(i) Owners of the Company						324	674	1,341	3,277	8,890
(ii) Non controlling Interest						4	(3)	(1)	3	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
Earnings per equity share ("not annualised"):										
(1) Basic	2.36	2.84	3.86	13.34	31.87	2.41	2.86	3.82	13.15	32.44
(2) Diluted	2.36	2.84	3.86	13.34	31.87	2.41	2.86	3.82	13.15	32.44
See accompanying notes to the financial results										



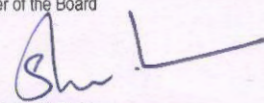


Standalone / Consolidated Statements of Assets and Liabilities		Standalone		Consolidated	
		Audited	Audited	Audited	Audited
		31-03-2025	31-03-2024	31-03-2025	31-03-2024
		(in Lacs)	(in Lacs)	(in Lacs)	(in Lacs)
<b>Assets</b>					
(1) <b>Non-current assets</b>					
(a) Property, Plant and Equipment					
(i) Own assets		16,250	10,499	16,251	10,500
(ii) Right to Use Lease Assets		2,537	878	2,537	878
(b) Capital work-in-progress		47	3,439	47	3,439
(c) Financial Assets					
(i) Investments		127	127	154	191
(ii) Loans		16	16	16	16
(iii) Other Financial Assets		318	268	318	268
(2) <b>Current assets</b>					
(a) Inventories		9,979	11,014	10,444	11,421
(b) Financial Assets					
(i) Investments		620	573	620	573
(ii) Trade receivables		2,800	2,590	2,870	2,892
(iii) Cash and cash equivalents		14,621	14,019	14,665	14,020
(iv) Bank balances other than (iii) above		130	89	130	89
(v) Other Financial Assets		121	456	121	456
(c) Other current assets		1,012	2,154	1,187	2,174
<b>Total Assets</b>		<b>48,577</b>	<b>46,122</b>	<b>49,360</b>	<b>46,917</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
(a) Equity Share capital		2,633	2,633	2,633	2,633
(b) Other Equity		27,265	24,624	27,683	25,065
<b>LIABILITIES</b>					
(1) <b>Non-current liabilities</b>					
(a) Financial Liabilities					
(i) Borrowings		3,845	4,816	3,845	4,858
(ia) Lease Liabilities - Non current		2,330	587	2,330	587
(b) Provisions		19	52	19	52
(c) Deferred tax liabilities (Net)		807	731	807	731
(d) Minority Interest		-	-	69	66
(2) <b>Current liabilities</b>					
(a) Financial Liabilities					
(i) Borrowings		8,411	8,737	8,411	8,762
(ia) Lease Liabilities		337	408	337	408
(ii) Trade payables		2,170	2,192	2,461	2,358
(iii) Other financial liabilities		130	89	130	89
(b) Other current liabilities		274	627	274	681
(c) Provisions		357	627	362	628
<b>Total Equity and Liabilities</b>		<b>48,577</b>	<b>46,122</b>	<b>49,360</b>	<b>46,917</b>

## 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 30.05.2025 and the Statutory auditors of the Company have audited the above financial results for the quarter and year ended 31st March 2025.
- 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.
- The figures for the current quarter and the quarter ended March 31, 2024 are the balancing figures between audited figures of the full financial year ended March 31, 2025 and March 31, 2024, respectively and published year to date figure upto third quarter ended December 31, 2024 and December 31, 2023 respectively.

By Order of the Board

  
 SKM SHREE SHIVKUMAR  
 MANAGING DIRECTOR.

 Place : Erode  
 Date : 30/05/2025




**SKM EGG PRODUCTS EXPORT (INDIA) LIMITED**

Cash flow statement for the period from 1st April, 2024 to 31st March, 2025

(In Lakhs)

Particulars	Standalone		Consolidated	
	Audited	Audited	Audited	Audited
	31-03-2025	31-03-2024	31-03-2025	31-03-2024
<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>				
Net Profit Before Tax as per Statement of Profit and Loss	4,694	11,246	4,642	11,394
Adjusted for:				
Depreciation	1,377	1,150	1,377	1,151
Financial Cost	1,123	1,029	1,128	1,032
(Profit) / Loss on Sale of Assets	(2)	(8)	(2)	(8)
(Profit) / Loss on Sale of Investments	-	(23)	-	(23)
Unrealised (Gain) / Loss on Investments	(47)	(64)	(47)	(64)
Asset Retirement by Scrapping (write-off)	-	105	-	105
Share of (Profit) / Loss of Associate			40	(164)
Interest income	(1,035)	(810)	(1,035)	(810)
<b>Operating profit before Working capital changes</b>	<b>6,110</b>	<b>12,624</b>	<b>6,104</b>	<b>12,612</b>
Adjusted for:				
Trade & Other Receivables	1,217	109	1,293	(8)
Inventories	1,036	450	978	457
Trade & Other Payables	(922)	411	(817)	633
<b>Cash Generated from Operations</b>	<b>7,441</b>	<b>13,594</b>	<b>7,557</b>	<b>13,693</b>
Taxes Paid (Net)	(1,035)	(2,777)	(1,035)	(2,777)
<b>Net Cash from / (used in) Operating Activities - A</b>	<b>6,406</b>	<b>10,818</b>	<b>6,522</b>	<b>10,916</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>				
Purchase of Fixed Assets	(3,313)	(6,176)	(3,313)	(6,176)
Purchase of Current Investments	0	(500)	0	(500)
Sale of Current Investments	-	418	-	418
Sale of Fixed Assets	9	42	9	42
Interest income	1,035	810	1,035	810
<b>Net Cash from / (used in) Investing Activities - B</b>	<b>(2,270)</b>	<b>(5,406)</b>	<b>(2,270)</b>	<b>(5,406)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>				
Long Term Borrowings	(237)	3,452	(279)	3,435
Financial Cost (excluding Interest on lease Liability)	(1,005)	(938)	(1,010)	(941)
Lease Liability paid	(534)	(518)	(534)	(518)
Dividend paid	(658)	(658)	(658)	(658)
<b>Net Cash Flow from / (used in) Financing Activities - C</b>	<b>(2,435)</b>	<b>1,337</b>	<b>(2,482)</b>	<b>1,318</b>
Net Increase / (Decrease) in Cash and Cash equivalents	1,702	6,749	1,771	6,828
Opening Cash & Cash Equivalents	5,508	(1,241)	5,483	(1,346)
Closing Cash & Cash Equivalents	7,209	5,508	7,254	5,483

By Order of the Board

 Place : Erode  
 Date : 30.05.2025

 SKM SHREE SHIVKUMAR  
 MANAGING DIRECTOR.





Independent Auditor's Report on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## **INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF SKM EGG PRODUCTS EXPORT (INDIA) LIMITED**

### **Report on the audit of the Standalone Financial Results**

#### **Opinion**

We have audited the standalone quarterly financial results of M/s. **SKM Egg Products Export (India) Limited ("the Company")** for the quarter ended 31<sup>st</sup> March, 2025 and the year to date results for the period from April 01, 2024 to March 31, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as the year to date results for the period from April 01, 2024 to March 31, 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical

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requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



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**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters:**

We did not audit the financial statements / information of 1 branch (Foreign branch) (In Russia) included in the standalone financial statements of the Company whose financial statements / financial information reflect total assets of Rs.3,64,96,215/- as at 31st March, 2025 and total revenues of Rs.45,00,65,231/- for the year ended on that date, as considered in the standalone financial statements. The financial statements / information of this branch have not been audited by us and have been audited by Russian Auditor whose audit report has been furnished to us and our opinion is based on those Financial Statements received from the Branch Office and certified by the Russian Auditor. Our opinion is not qualified / modified in respect of this matter.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year, which were subjected to a limited review by us.

Place : Erode

Date : 30-05-2025

**UDIN : 25208276BMILVB3192**

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 Report on consolidated audited 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

**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF SKM EGG PRODUCTS EXPORT (INDIA) LIMITED**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of M/s. **SKM Egg Products Export (India) Limited** ("Holding company") and its subsidiary (the Holding company and its subsidiary together referred to as "the Group"), its associate for the quarter ended 31<sup>st</sup> March 2025 and for the period from 01.04.2024 to 31.03.2025 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of financial information of subsidiary, associate, the Statement:

- a. includes the results of the following entities:
  1. Subsidiary - SKM Europe BV, Utrecht, The Netherlands
  2. Associate - SKM Universal Marketing Company India Private Limited
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter ended 31<sup>st</sup> March 2025 and for the period from 01.04.2024 to 31.03.2025



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### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Consolidated Financial Results**

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit / loss and other comprehensive income and other financial information of the Group including its associate in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.



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In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and of its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate are responsible for overseeing the financial reporting process of the Group and of its associate.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



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**Other Matters:**

We did not audit the financial statements / information of 1 branch (Foreign branch) (In Russia) included in the consolidated financial statements of the Company whose financial statements / financial information reflect total assets of Rs.3,64,96,215/- as at 31st March, 2025 and total revenues of Rs.45,00,65,231/- for the year ended on that date, as considered in the consolidated financial statements. The financial statements/information of this branch have not been audited by us and have been audited by Russian Auditor whose audit report has been furnished to us and our opinion is based on those Financial Statements received from the Branch Office and certified by the Russian Auditor. Our opinion is not qualified / modified in respect of this matter.

The consolidated financial results includes the unaudited financial statements / financial information of 1 subsidiary whose financial statements / financial information reflect total assets of Rs.7,55,79,784/- as at 31st March, 2025, total income of Rs.4,46,52,250/-, total net loss after tax of Rs.10,17,926/-, total comprehensive income of Rs.14,66,602/- and cash inflows (net) of Rs.69,25,535/- for the year ended on that date, as considered in the consolidated financial statements, whose financial statements / financial information have not been audited by us. These financial statements / financial information are unaudited and have been furnished to us by the Management. Our opinion is not modified in respect of this matter.

The consolidated financial results also includes the Group's share of net loss after tax of Rs.40,78,455/- and total comprehensive loss of Rs.37,68,213/- for the year ended 31st March, 2025, as considered in the consolidated financial statements, in respect of 1 associate, whose financial statements / financial information have not been audited as on the date of furnishing this report. These financial statements/ financial information are unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associate, is based solely on such unaudited financial statements/financial information. Our opinion is not modified in respect of this matter.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year, which were subjected to a limited review by us.

Place : Erode

Date : 30-05-2025

**UDIN : 25208276BMILVC1171**

For N.C. Rajagopal & Co.,  
Chartered Accountants.

N.C. Vijay Kumar, Partner

Membership No : 208276

FRN : 003398S





SKMEGG/SEC/NSE/BSE/D/2025

May 30, 2025

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 Sir,

Sub: Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, K S Venkatachalapathy, Chief Financial Officer of **M/s, SKM Egg Products Export (India) Limited** having its registered office at 133, 133/1, Gandhiji Road, Erode-638001 hereby declared that, the Statutory auditors of the Company, M/s. N C Rajagopal & Co (ICAI FRN-0033985) has issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone and Consolidated) for the year ended March 31, 2025.

Kindly take above on record and oblige.

Thanking you

Yours faithfully

For SKM Egg Products Export India Limited

K S Venkatachalapathy  
Chief Financial Officer

**SKM EGG PRODUCTS**

THINKING OUT OF THE SHELL

SKM EGG PRODUCTS EXPORT (INDIA) LIMITED

CIN: L01222TZ1985PLC006025 GSTIN: 33AACCS7106G1Z0 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](http://www.skmeegg.com)