

**SDF INDUSTRIES LIMITED**

Regd. Office: "SDF House", 7/352, Chandranagar, Palakkad - 678007.

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2017**

Sl. No	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)
<b>1</b>	<b>Income</b>					
	Revenue from Operations	117.73	143.24	159.89	384.38	401.78
	Other Income	77.74	77.65	52.13	217.68	190.74
	<b>Total Income</b>	<b>195.47</b>	<b>220.89</b>	<b>212.02</b>	<b>602.06</b>	<b>592.52</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	4.36	2.66	2.61	14.67	9.12
	(b) Employee Benefits Expense	28.44	30.24	22.33	86.16	67.49
	(c) Depreciation & Amortization Expense	8.14	7.25	6.05	21.69	18.15
	(d) Other expenses	159.46	158.81	144.73	465.97	410.23
	<b>Total Expenses</b>	<b>200.40</b>	<b>198.96</b>	<b>175.72</b>	<b>588.49</b>	<b>504.99</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional &amp; extraordinary Items and tax (1-2)</b>	<b>(4.93)</b>	<b>21.93</b>	<b>36.30</b>	<b>13.57</b>	<b>87.53</b>
<b>4</b>	Exceptional items	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before extraordinary items and tax (3-4)</b>	<b>(4.93)</b>	<b>21.93</b>	<b>36.30</b>	<b>13.57</b>	<b>87.53</b>
<b>6</b>	Extraordinary Items	-	-	-	-	-
<b>7</b>	<b>Profit(Loss) before tax (5-6)</b>	<b>(4.93)</b>	<b>21.93</b>	<b>36.30</b>	<b>13.57</b>	<b>87.53</b>
<b>8</b>	Tax expense					
	(a) Current tax	-	-	-	-	-
	(a) Deferred tax	-	-	-	-	-
<b>9</b>	<b>Profit/(Loss) for the period (7-8)</b>	<b>(4.93)</b>	<b>21.93</b>	<b>36.30</b>	<b>13.57</b>	<b>87.53</b>
<b>10</b>	<b>Other Comprehensive Income (OCI)</b>					
	A. (i) Items that will not be reclassified to profit or loss	0.79	(4.07)	(0.10)	(5.70)	(0.19)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>0.79</b>	<b>(4.07)</b>	<b>(0.10)</b>	<b>(5.70)</b>	<b>(0.19)</b>
<b>11</b>	<b>Total comprehensive income for the period</b>	<b>(4.14)</b>	<b>17.86</b>	<b>36.20</b>	<b>7.87</b>	<b>87.34</b>
<b>12</b>	Paid-up equity share capital (Face Value of Rs.10/- each )	1,168.73	1,168.73	1,168.73	1,168.73	1,168.73
<b>13</b>	Earnings per Equity Share having face value of Rs.10/- each					
	Basic & Diluted	(0.04)	0.15	0.31	0.07	0.75


**Notes :**

- The above financial results have been reviewed by the Audit Committee at their Meeting on 12.02.2018 and approved by the Board of Directors at their meeting held on 12.02.2018. The Unaudited financial results for the quarter ended 31.12.2017 have been subjected to limited review by the Statutory Auditors of the Company.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1 2017, the company has for the first time adopted Ind AS with a transition date of April 1, 2016
- The statement does not include Ind AS compliant results for the previous year ended 31st March 2017 as the same is not mandatory as per the SEBI circular dated 5th July 2016. The Ind AS compliant corresponding figures for the period ended December 2016 have not been subject to review.
- The results for the quarter ended December 31, 2016 and 9 months ended December 31, 2016 have been restated to comply with Ind AS to make them comparable with the current period. The figures for the previous period have been re-grouped /re-arranged wherever necessary to make them comparable with those of current period.
- The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5 2016, Ind AS and Schedule III (Part II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:



Description	Quarter ended December 31, 2016	9 Months ended December
	Not subject to review/ audit (unaudited)	Not subject to review/ audit
Net profit or loss as per previous GAAP (Indian GAAP)	36.30	87.53
<b>Add/ (Less):</b>		
Actuarial loss reclassified to other comprehensive Income (Net of taxes)	(0.10)	(0.19)
Changes in fair valuation of Financial Instrument	-	-
Impairment of Financial Assets	-	-
Exchange Differences	-	-
<b>Net profit as per Ind AS</b>	<b>36.20</b>	<b>87.34</b>
Other comprehensive Income:		
Actuarial loss on defined benefit plans reclassified from statement of profit and loss account (Net of taxes)	(0.10)	(0.19)
Changes in fair valuation of financial assets	-	-
<b>Total Comprehensive Income for the period</b>	<b>36.30</b>	<b>87.53</b>

Place: Palakkad  
Date : 12.02.2018

  
 On behalf of the Board  
 K.V. Viswamohan Menon  
 Chairman & Wholetime Director  
 DIN : 00666339

