



SKMEGG/SEC/NSE/BSE/OCBM/2026

Oct 23, 2026

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 you that at the meeting of the Board of Directors of the Company held today, the Board of Directors have approved the followings: -

1. Unaudited (Standalone and Consolidated) Financial Results

The un-audited financial results of the company for the quarter and half year ended 30th Sep 2026 and limited review report thereof.

2. The Scheme of Amalgamation between SKM Egg Products Export (India) Limited and its Wholly-Owned Subsidiary, SKM Universal Marketing Company (India) Private Limited

The Board has considered and approved the Scheme of Amalgamation between SKM Universal Marketing Company (India) Private Limited ("**Transferor Company**") into and with SKM Egg Products Export (India) Limited ("**Transferee Company**") and their respective Shareholders and Creditors ("**Scheme**") under the applicable provisions of the Companies Act, 2013, read with the relevant Rules made thereunder or any other law for the time being in force. The Scheme is subject to requisite statutory and regulatory approvals.

The detailed disclosure for above as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is given as Annexure-I.

SKM EGG PRODUCTS

THINKING OUT OF 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



Appreciation of the Chairman & Managing Director

The Board of Directors placed on record its sincere appreciation and congratulations to Mr SKM Shree Shivkumar, Chairman & Managing Director of the Company, for his continued commitment to learning and leadership development through Entrepreneurship and Management programmes at Harvard Business School in India and the United States. The Board commended his commitment to lifelong learning and adoption of contemporary global management practices. The Directors appreciated his efforts to translate the knowledge gained into the Company's management practices and day-to-day operations.

The Board expressed confidence that his enhanced knowledge and global perspectives would strengthen strategic thinking, innovation, operational effectiveness and sustainable growth. The Board acknowledged his exemplary initiative as an inspiration to the organization and expressed its best wishes for the Company's continued growth and development under his leadership.

The aforesaid board meeting commenced at 11.00 a.m. and concluded at 12³⁰ 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

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.skmegg.com



ANNEXURE I

The detailed disclosure for above as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

S.No	Particulars	Details
1.	Name of the Entity forming part of the amalgamation/merger, details in brief such as size, turnover etc	SKM Universal Marketing Company (India) Private Limited ("Transferor Company") is a wholly owned subsidiary of SKM Egg Products Export (India) Limited ("Transferee Company") SKM Egg Products Export (India) Limited: The turnover of the Company is Rs. 36,334.90 Lakhs and the net worth is Rs. 43,780.38 Lakhs as on Sep 30, 2026. The paid-up equity share capital of the Company is Rs. 2,633 Lakhs as on date SKM Universal Marketing Company (India) Private Limited The turnover of the Company is Rs. 2,614.75 Lakhs and the net worth is Rs. 1,147.50 Lakhs as on Sep 30, 2026. The paid-up equity share capital of the Company is Rs. 303.73 Lakhs as on date
2.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at arm's length	The proposed amalgamation is between SKM Universal Marketing Company (India) Private Limited, a Wholly Owned Subsidiary of SKM Egg Products Export (India) Limited., its Holding Company. Pursuant to Regulation 23 (5) (b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations") and the SEBI Circular No. SEBI/HO/CFD/POD2/P/CIR/2023/93 dated June 20, 2023, the provisions of related party transactions are not applicable to transactions between the holding company and its wholly owned subsidiary where the accounts of the wholly owned subsidiary are consolidated with such holding company and placed before shareholders of the holding company for

SKM EGG PRODUCTS

THINKING OUT OF THE SHELL

SKM EGG PRODUCTS EXPORT (INDIA) LIMITED

CIN: L01222TZ1995PLC006025 GSTIN: 33AACCS7106G1Z0 PAN: AACCS7106G

Registered Office: 138, 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



		approval. Accordingly, approval for related party transactions under the Listing Regulations are not applicable to this transaction.
3.	Area of business of the Entity	SKM Egg Products Export (India) Limited is primarily engaged in manufacturing and exporting egg powder. SKM Universal Marketing Company (India) Private Limited is primarily engaged in the trading of Egg and Egg related products.
4.	Rationale for amalgamation/merger	SKM Egg Products Export (India) Limited and SKM Universal Marketing Company India Private Limited operate in complementary business areas, with their respective activities supporting and supplementing each other
5.	In case of Cash consideration-amount or otherwise share exchange ratio	Not Applicable
6.	Brief details of Change in shareholding pattern of listed entity (if any)	Since SKM Universal Marketing Company (India) Private Limited is a wholly owned subsidiary of SKM Egg Products Export (India) Limited, no shares would be issued as consideration for the amalgamation. As a result, there would be no change in shareholding pattern of SKM Egg Products Export (India) Limited on account of the amalgamation of SKM Universal Marketing Company (India) Private Limited with SKM Egg Products Export (India) Limited.

SKM EGG PRODUCTS

THINKING OUT OF THE SHELL

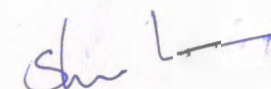
SKM EGG PRODUCTS EXPORT (INDIA) LIMITED

CIN:L01222TZ1995PLC006025 GSTIN : 33AACCS7106G1ZO PAN : AACCS7106G

Registered Office: 138, 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 (30.09.2026)	Preceding 3 Months ended (30.06.2026)	Corresponding 3 Months ended in the previous year (30.09.2025)	Year to date figures for the current period ended (30.09.2026)	Year to date figures for the previous year ended (30.09.2025)	Previous year ended (31.03.2026)	3 Months ended (30.09.2026)	Preceding 3 Months ended (30.06.2026)	Corresponding 3 Months ended in the previous year (30.09.2025)	Year to date figures for the current period ended (30.09.2026)	Year to date figures for the previous year ended (30.09.2025)	Previous year ended (31.03.2026)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	18,415	17,920	20,621	36,335	37,986	76,680	18,984	18,426	20,193	37,410	37,763	76,800
Other Income	(23)	732	4	709	435	(23)	(6)	732	4	726	435	(23)
Total Income	18,392	18,652	20,625	37,044	38,420	76,657	18,977	19,158	20,197	38,135	38,198	76,776
Expenses												
a) Cost of Material Consumed	12,163	10,846	11,908	23,009	23,401	46,723	12,163	10,846	11,939	23,009	23,432	46,723
b) Purchase of stock in trade	813	2,694	1,143	3,507	1,621	3,142	1,056	2,754	1,234	3,811	1,751	3,407
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(323)	(1,891)	852	(2,214)	1,152	18	(462)	(1,443)	275	(1,904)	687	(328)
d) Employee benefits expenses	1,068	1,040	822	2,101	1,818	3,471	1,254	1,040	822	2,294	1,816	3,468
e) Finance Costs	265	265	248	525	572	1,116	265	265	250	531	576	1,123
f) Depreciation expenses	404	393	386	797	770	1,555	428	393	386	821	771	1,556
g) Power and Fuel	500	555	510	1,055	1,041	2,053	555	510	510	808	1,042	2,053
h) Transport and Forwarding expenses	537	770	533	1,306	1,046	2,040	668	778	552	1,446	1,083	2,113
i) Other expenses	761	768	979	1,530	1,304	2,958	981	775	952	1,756	1,565	2,997
Total Expenditure	16,187	15,440	17,380	31,626	32,974	63,076	16,606	15,964	16,919	32,570	32,722	63,112
Profit Before Share of Profit/(Loss) of Associates	2,205	3,213	3,245	5,418	5,446	13,581	2,371	3,194	3,278	5,565	5,476	13,664
Share of Profit/(Loss) of Associates	-	-	-	-	-	-	2	(2)	32	-	30	75
Profit/(Loss) before exceptional and tax	2,205	3,213	3,245	5,418	5,446	13,581	2,373	3,192	3,310	5,565	5,507	13,739
Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) before tax	2,205	3,213	3,245	5,418	5,446	13,581	2,373	3,192	3,310	5,565	5,507	13,739
Tax expense:												
(1) Current tax	559	791	811	1,350	1,328	3,191	559	791	811	1,350	1,328	3,192
(2) Deferred tax	35	19	18	54	71	159	35	19	18	54	71	159
Profit/(Loss) for the period	1,611	2,403	2,415	4,014	4,047	10,231	1,778	2,382	2,480	4,161	4,108	10,387
Other Comprehensive Income, net of tax	(335)	1,164	(115)	829	(136)	(137)	(331)	1,180	(153)	849	(145)	(759)
A. Items that will not be reclassified to profit or loss												
i) Remeasurement of Defined Benefit Plans & Others	-	-	-	-	-	(44)	-	-	-	-	-	(44)
ii) Equity Instruments through Other Comprehensive Income	(117)	919	-	802	-	27	(117)	919	-	802	-	(829)
iii) Translating the financial statements of a foreign operation	-	-	-	-	-	-	5	15	(38)	20	(9)	18
iv) Share in OCI of Associate	-	-	-	-	-	-	-	-	-	-	-	1
v) Income tax relating to items that will not be reclassified to profit or loss	(29)	231	-	202	-	(4)	(29)	231	-	202	-	(220)
B. Items that will be reclassified to profit or loss												
i) Effective portion of gains and loss on Forward contracts	(331)	637	(154)	306	(182)	(167)	(331)	637	(154)	306	(182)	(167)
ii) Income tax relating to items that will be reclassified to profit or loss	(83)	160	(39)	77	(46)	(42)	(83)	160	(39)	77	(46)	(42)
Total Comprehensive Income for the Period	1,275	3,567	2,300	4,843	3,911	10,094	1,448	3,562	2,327	5,010	3,963	9,628
Net Profit attributable to:												
(i) Owners of the Company							1,775	2,385	2,475	4,160	4,103	10,375
(ii) Non controlling Interest							3.40	(2.75)	4.91	0.65	4.51	12
Other Comprehensive Income attributable to:												
(i) Owners of the Company							(331)	1,177	(147)	846	(144)	(762)
(ii) Non controlling Interest							0.71	2.29	(5.72)	3.00	(1.36)	3
Total Comprehensive Income attributable to:												
(i) Owners of the Company							1,444	3,563	2,328	5,006	3,959	9,613
(ii) Non controlling Interest							4.10	(0.46)	(0.80)	3.65	3.15	15
Paid-up equity share capital (Rs. 5/-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	3.06	4.56	4.59	7.62	7.69	19.43	3.37	4.53	4.70	7.90	7.79	19.70
(2) Diluted	3.06	4.56	4.59	7.62	7.69	19.43	3.37	4.53	4.70	7.90	7.79	19.70
See accompanying notes to the financial results												



Standalone / Consolidated Statements of Assets and Liabilities		Standalone		Consolidated	
		Un audited	Audited	Un audited	Audited
		30-09-26	31-03-26	30-09-26	31-03-26
		(in Lacs)	(in Lacs)	(in Lacs)	(in Lacs)
Assets					
(1) Non-current assets					
(a) Property, Plant and Equipment					
(i) Own assets		15,566	15,764	15,886	15,764
(ii) Right to Use Lease Assets		1,817	2,044	1,817	2,044
(b) Capital work-in-progress		2,225	633	2,225	633
(c) Goodwill (arising on consolidation)				1,746	-
(d) Financial Assets					
(i) Investments		3,759	983	-	230
(ii) Loans		14	18	14	18
(iii) Other Financial Assets		385	373	398	373
(2) Current assets					
(a) Inventories		13,246	11,604	13,773	12,415
(b) Financial Assets					
(i) Investments		8,408	7,554	8,408	7,554
(ii) Trade receivables		6,755	6,020	7,047	6,150
(iii) Cash and cash equivalents		5,388	9,307	6,158	9,308
(iv) Bank balances other than (iii) above		806	151	806	151
(v) Other Financial Assets		437	-	437	-
(c) Other current assets		8,717	4,865	8,798	4,888
Total Assets		67,524	59,317	67,513	59,528
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share capital		2,633	2,633	2,633	2,633
(b) Other Equity		41,147	36,963	40,995	36,901
LIABILITIES					
(1) Non-current liabilities					
(a) Financial Liabilities					
(i) Borrowings		2,681	3,042	2,681	3,042
(ia) Lease Liabilities - Non current		1,623	1,922	1,623	1,922
(ii) Trade payables					
(iii) Other financial liabilities - Non current					
(b) Provisions		57	78	65	78
(c) Deferred tax liabilities (Net)		1,252	920	1,063	704
(d) Minority Interest				88	84
(2) Current liabilities					
(a) Financial Liabilities					
(i) Borrowings		10,393	8,758	10,393	8,879
(ia) Lease Liabilities		475	363	475	363
(ii) Trade payables		3,722	3,057	3,826	3,278
(iii) Other financial liabilities		806	197	806	197
(b) Other current liabilities		2,212	809	2,328	863
(c) Provisions		523	577	537	584
Translation Reserve					
Total Equity and Liabilities		67,524	59,317	67,513	59,528

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 23.10.2026 and the Statutory auditors of the Company have conducted a "Limited Review" of the above financial results for the quarter ended 30th September 2026.
- 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.
- The company's business activity involves one segment and one line of activity which is the manufacturing and marketing of egg products in powder and liquid form and eggs. Hence there are no reportable segments as per Ind AS 108 - Operating Segments, for disclosure in the Standalone and Consolidated Financial Results.
- Consolidated financial statement includes the results of the following entities (i) Subsidiary - SKM Europe BV, Utrecht, The Netherlands; (ii) Subsidiary - SKM Universal Marketing Company India Private Limited.

By Order of the Board



SKM SHIFF SHIVKUMAR.

CHAIRMAN AND MANAGING DIRECTOR.

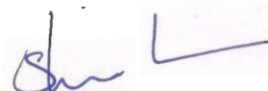
Place : Erode

Date : 23-10-2026

SKM EGG PRODUCTS EXPORT (INDIA) LIMITED
Cash flow statement for the period from 1st April, 2026 to 30th September, 2026
(In Lakhs)

Particulars	Standalone		Consolidated	
	Unaudited	Audited	Unaudited	Audited
	30-09-26	31-03-26	30-09-26	31-03-26
CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit Before Tax as per Statement of Profit and Loss	5,417.85	13,581.14	5,565.19	13,738.68
Adjusted for:				
Depreciation	796.84	1,555.09	820.73	1,555.84
Financial Cost	529.15	1,472.85	530.80	1,479.91
(Profit) / Loss on Sale of Assets	(0.07)	(0.84)	(0.34)	(0.84)
(Profit) / Loss on Sale of Investments	(2.13)	(4.04)	(2.13)	(4.04)
Unrealised (Gain) / Loss on Investments	(49.83)	3.04	(49.83)	3.04
Gain or Loss on Assets withdrawal	-	(1.06)	-	(1.06)
Gain or Loss on Lease Termination	-	(5.05)	-	(5.05)
Asset Retirement by Scrapping (write-off)	43.65	144.04	43.65	144.04
Share of (Profit) / Loss of Associate	-	-	-	(74.76)
Interest income	(239.18)	(1,052.72)	(250.95)	(1,052.72)
Operating profit before Working capital changes	6,496.27	15,692.43	6,657.12	15,783.02
Adjusted for:				
Trade & Other Receivables	(5,031.84)	(7,010.23)	(5,264.26)	(6,916.44)
Inventories	(1,641.83)	(1,625.44)	(1,357.95)	(1,971.29)
Trade & Other Payables	2,909.14	1,556.31	2,867.19	1,561.90
Cash Generated from Operations	2,731.73	8,613.08	2,902.09	8,457.20
Taxes Paid (Net)	(1,350.44)	(3,191.40)	(1,350.44)	(3,192.22)
Net Cash from / (used in) Operating Activities - A	1,381.29	5,421.69	1,551.65	5,264.98
CASH FLOW FROM INVESTING ACTIVITIES:				
Purchase of Fixed Assets	(2,007.81)	(1,423.56)	(2,328.50)	(1,423.56)
Purchase of Current Investments	(2,862.84)	(8,055.75)	(87.50)	(8,055.75)
Goodwill (arising on consolidation)			(1,746.30)	-
Sale of Current Investments	87.50	293.75	87.50	293.75
Sale of Fixed Assets	0.10	67.65	0.37	67.65
Interest income	239.18	1,052.72	250.95	1,052.72
Net Cash from / (used in) Investing Activities - B	(4,543.87)	(8,065.19)	(3,823.49)	(8,065.19)
CASH FLOW FROM FINANCING ACTIVITIES:				
Long Term Borrowings	(433.79)	(866.82)	(433.79)	(866.82)
Financial Cost (excluding Interest on lease Liability)	(428.95)	(1,246.74)	(430.61)	(1,253.80)
Lease Liability paid	(286.84)	(551.74)	(286.84)	(551.74)
Dividend paid	(658.25)	(394.95)	(658.25)	(394.95)
Net Cash Flow from / (used in) Financing Activities - C	(1,807.83)	(3,060.25)	(1,809.49)	(3,067.31)
Net Increase / (Decrease) in Cash and Cash equivalents	(4,970.42)	(5,703.75)	(4,081.33)	(5,867.52)
Opening Cash & Cash Equivalents	1,505.69	7,209.44	1,386.00	7,253.52
Closing Cash & Cash Equivalents	(3,464.73)	1,505.69	(2,695.32)	1,386.00

By Order of the Board


SKM SHREE SHIVKUMAR
CHAIRMAN AND MANAGING DIRECTOR

Place : Erode

Date : 23.10.2026

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 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 **30th September, 2026**. 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 : 23-10-2026

UDIN : 26208276GTGFBS5583

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") for the quarter and period ended 30th September 2026 ("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.,

-2-

4. The Statement includes the results of the following entities:
- i) Subsidiary - SKM Europe BV, Utrecht, The Netherlands
 - ii) Subsidiary - 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.932.98 lakhs as at 30.09.2026 and total revenue of Rs.379.47 lakhs for the quarter ended 30th September 2026 and Rs.1083.22 lakhs for the period from 01.04.2026 to 30.09.2026, total net profit after tax of Rs.19.89 lakhs for the quarter ended 30th September 2026 and total net profit after tax of Rs.4.31 lakhs for the period from 01.04.2026 to 30.09.2026 and total comprehensive income of Rs.26.90 lakhs for the quarter ended 30th September 2026 and total comprehensive income of Rs.24.31 lakhs for the period from 01.04.2026 to 30.09.2026, and cash outflows (net) of Rs.33.52 lakhs for the quarter ended 30th September 2026 and cash inflows (net) of Rs.126.91 lakhs for the period from 01.04.2026 to 30.09.2026, 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 : 23-10-2026

UDIN : 26208276XSRUFW6405

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

N.C.Vijay Kumar, Partner

Membership No : 208276

FRN : 003398S

