



OUR GUIDING ROTARY TEST :

1. Is it the TRUTH ? | 2. Is it FAIR to all concerned ? | 3. Does it promote GOOD WILL and BETTER FRIENDSHIP ? | 4. Will it be BENEFICIAL to all concerned ?

SDFIL-RO/SE/ 45 /2018-19

29th May 2018

Listing Department
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street,
MUMBAI-400 001

Dear Sir,

Sub: Submission of Audited Financial Results for quarter and year ended 31st March 2018 along with Auditor's Report .

Scrip Code: 507518

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company had at their meeting held on 29th May 2018, interalia, approved and taken on record the Audited Financial Results for the quarter and year ended 31st March 2018.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosing herewith the following:-

1. Audited Financial Results of the Quarter and Year ended 31st March 2018 along with Statement of assets and liabilities as at 31st March 2018.
2. Auditor's Report for the Quarter and Year ended 31st March 2018.

Kindly take the same on record and acknowledge the receipt.

Thanking you,
Yours faithfully,

For **SDF Industries Limited**

Vinoo.P.S
Compliance Officer

Registered Office & Mailing Address :
'SDF House', 7/352, NH Bypass Road,
Chandranagar P.O., Palakkad, Kerala - 678 007. INDIA.
Tel.: (0491) 2572629. Fax : (0491) 2572421.
E-mail : sfindustries@gmail.com
CIN : L15511KL1990PLC005674

Factory :
SDF Industrial Complex, 5/128, Pampadi,
Thiruvilwamala, Trichur Dist. Kerala - 680 597. INDIA.
Tel.: (0488) 4282703, 704, 705. Telefax : (0488) 4282184.
E-mail : sdffactory@gmail.com

SDF INDUSTRIES LIMITED

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

CIN: L15511KL1990PLC005674, Mail id: sdfindustries@gmail.com, Ph:0491-2572629, Fax: 0491-2572421

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2018
(Rs.in Lakhs)

Sl. No	Particulars	Quarter ended			Year Ended	
		31/03/2018 (Audited)	31/12/2017 (Unaudited)	31/03/2017 (Audited)	31/03/2018 (Audited)	31/03/2017 (Audited)
1	Income					
	Revenue from Operations	99.73	117.73	143.89	484.11	545.67
	Other Income	77.49	77.74	70.68	295.17	261.43
	Total Income	177.22	195.47	214.56	779.28	807.09
2	Expenses					
	(a) Cost of materials consumed	2.10	4.36	2.88	4.55	7.24
	(b) Employee Benefits Expense	33.16	28.44	38.19	132.25	113.31
	(c) Depreciation & Amortization Expense	7.54	8.14	7.09	29.24	25.24
	(d) Other expenses	108.04	159.46	53.03	573.30	568.42
	Total Expenses	150.85	200.40	101.19	739.34	714.21
3	Profit/(Loss) before Exceptional & extraordinary Items and tax (1-2)	26.37	(4.93)	113.38	39.94	92.88
4	Exceptional items	-	-	-	-	48.17
5	Profit/(Loss) before extraordinary items and tax (3-4)	26.37	(4.93)	113.38	39.94	44.71
6	Extraordinary Items	-	-	-	-	-
7	Profit(Loss) before tax (5-6)	26.37	(4.93)	113.38	39.94	44.71
8	Tax expense					
	(a) Current tax	-	-	-	7.61	8.60
	(a) Deferred tax	-	-	-	-	-
9	Profit/(Loss) for the period (7-8)	26.37	(4.93)	113.38	32.33	36.11
10	Other Comprehensive Income (OCI)					
	A. (i) Items that will not be reclassified to profit or loss	(5.07)	0.79	0.07	(4.29)	0.29
	(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	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	(5.07)	0.79	0.07	(4.29)	0.29
11	Total comprehensive income for the period	21.29	(4.14)	113.45	28.04	36.40
12	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
13	Earnings per Equity Share having face value of Rs.10/- each					
	a) Basic	0.18	(0.04)	0.97	0.24	0.31
	b) Diluted	0.18	(0.04)	0.97	0.24	0.31



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SDF INDUSTRIES LIMITED

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CIN: L15511KL1990PLC005674, Mail id: sdfindustries@gmail.com, Ph:0491-2572629, Fax: 0491-2572421

STATEMENT OF ASSETS & LIABILITIES

(Rs. in Lakhs)

Sl. No.	Particulars	31/03/2018 (Audited)	31/03/2017 (Audited)
I	ASSETS		
(1)	Non-current Assets		
(a)	Property, Plant and Equipment	298.70	320.71
(b)	Capital Work in Progress	-	-
(c)	Investment Property	-	-
(d)	Goodwill	-	-
(e)	Other Intangible Assets	-	-
(f)	Intangible Assets under development	-	-
(g)	Biological Assets other than bearer plants	-	-
(h)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	-	-
(iii)	Loans - Security Deposit	84.37	103.79
(iv)	Others (to be specified)	-	-
(i)	Deferred tax assets (net)	-	-
(j)	Other non-current assets	44.61	55.46
	Sub-total (1)	427.68	479.96
(2)	Current Assets		
(a)	Inventories	107.90	124.35
(b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	658.86	416.10
(iii)	Cash and Cash equivalents	89.99	112.44
(iv)	Bank balances other than (iii) above	-	-
(v)	Loans	-	-
(iv)	Others (to be specified)	-	-
(c)	Current Tax Assets (Net)	-	-
(d)	Other current assets	16.42	57.38
	Sub-total (2)	873.17	710.27
	Total Assets	1,300.85	1,190.23
II	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	1,168.73	1,168.73
(b)	Other Equity	(893.28)	(921.32)
	Sub-total Equity	275.45	247.41
	Liabilities		
(1)	Non-current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	59.31	67.26
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (Other than those specified in item (b), to be specified)	-	-
(b)	Provisions	27.59	26.35
(c)	Deferred Tax liabilities (Net)	-	-
(d)	Other non-current liabilities	180.78	113.17
	Sub-total (1)	267.68	206.78
(2)	Current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Trade payables	319.55	185.41
(iii)	Other financial liabilities (Other than those specified in item (c))	-	-
(b)	Other current liabilities	418.13	541.01
(c)	Provisions	12.43	1.02
(d)	Current Tax Liabilities (Net)	7.61	8.60
	Sub-total (2)	757.72	736.04
	Total Equity and Liabilities	1,300.85	1,190.23

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For and on behalf of the Board of Directors of
SDF Industries Limited

K.V. Viswamohan Menon
Chairman & Wholetime Director
DIN : 00666339



Place: Palakkad
Date: 29/05/2018

Notes :

- 1 The above financial results have been reviewed by the Audit Committee at their Meeting on 29.05.2018 and approved by the Board of Directors at their meeting held on 29.05.2018. The auditors have expressed an unqualified audit opinion.
- 2 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.
- 3 The comparative financial statements of the Company for the year ended 31st March 2017, which were earlier prepared as per IGAAP have also been restated to comply with IND AS. The results for the preceding quarter/ corresponding quarters and the previous year ended 31st March 2017 are Ind AS compliant and have been subjected to review/ audit respectively by the Statutory Auditors of the Company.
- 4 The figures for the previous period/ year have been re-grouped /re-arranged wherever necessary to make them comparable with those of current period/ year.
- 5 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.
- 6 The figures for the quarters ended 31st March 2018 and 31st March 2017 are the balancing figures between the audited figures/ Ind AS restated figures in respect of the full financial year and the published year to date figures/ Ind AS restated figures up to the third quarter of the relevant financial year.
- 7 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:

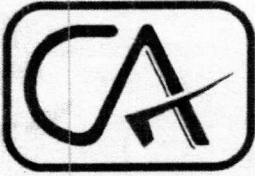
Description	Quarter ended 31st March 2017	Year ended 31st March 2017
	(Audited)	(Audited)
Net profit or loss as per previous GAAP (Indian GAAP)	113.38	36.11
Add/ (Less):		
Actuarial loss reclassified to other comprehensive Income (Net of taxes)	0.07	0.29
Changes in fair valuation of Financial Instrument	-	-
Impairment of Financial Assets	-	-
Exchange Differences	-	-
Net profit as per Ind AS	113.45	36.40
Other comprehensive Income:		
Actuarial loss on defined benefit plans reclassified from statement of profit and loss account (Net of taxes)	0.07	0.29
Changes in fair valuation of financial assets	-	-
Total Comprehensive Income for the period	113.38	36.11



Place: Palakkad
Date: 29/05/2018

For and on behalf of the Board of Directors of
SDF Industries Limited

K.V. Viswamohan Menon
Chairman & Wholetime Director
DIN : 00666339



Partners :

CA. B. GIRIDHARAN B.Com., FCA,
CA. K. P. GOBINATH B.Sc., FCA, DISA

"Venkatalaya", No.B1, "Ever Green Castle", D.No.3,
SN Das Layout III, Tatabad, Coimbatore - 641 012.
E-mail : ggacatax@gmail.com Ph : 0422 - 2492142, 2492143

Auditor's report on 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


To
The Board of Directors
SDF Industries Limited,
Palakkad.

- 1) We have audited the quarterly financial results of SDF Industries Limited ('the company') for the quarter ended March 31, 2018, and the financial results for the year ended March 31, 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The quarterly financial results are the derived figures between the audited figures in respect of the year ended March 31, 2018 and the year-to-date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subjected to limited review. The Financial Results for the quarter ended March 31, 2018 have been prepared on the basis of the financial results for the nine-months period ended December 31, 2017, the audited annual financial statements as at and for the year ended March 31, 2018, and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our review of the Financial Results for the 9-months period ended December 31, 2017 which was prepared in accordance with the recognition and measurement principles laid down in Companies (Indian Accounting Standards) Regulation, 2015 specified under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India; our audit of the annual financial statements as at and for the year ended March 31, 2018; and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) We conducted our audit in accordance with the Auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that our audit provides a reasonable basis for our opinion.



- 3) In our opinion & to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - ii) give a true and fair view of the net profit, total comprehensive income and other financial information for the quarter ended March 31, 2018 and for the year ended March 31, 2018.

For GGA & Associates
Chartered Accountants
FRN: 009663S



B Giridharan, B.Com, FCA
Partner
Membership No.: 208590
Coimbatore
Date: 29/05/2018





OUR GUIDING ROTARY TEST :

1. Is it the TRUTH ? | 2. Is it FAIR to all concerned ? | 3. Does it promote GOOD WILL and BETTER FRIENDSHIP ? | 4. Will it be BENEFICIAL to all concerned ?

29th May 2018

Listing Department
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street,
MUMBAI-400 001

Dear Sir,

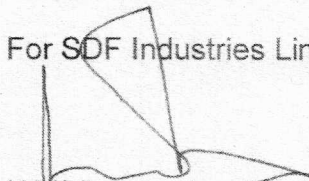
Sub: Declaration regarding Audit Report for the financial year ended 31st March 2018 Unmodified opinion - Reg.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company M/s. GGA & Associates, Chartered Accountants have issued the Audit Report with unmodified opinion for the audited financial results of the Company for the year ended 31st March 2018.

Kindly acknowledge receipt of this intimation and take the same on the record.

Thanking you,
Yours faithfully,

For SDF Industries Limited


K.V. Viswamohan Menon
Whole Time Director

Registered Office & Mailing Address :
'SDF House', 7/352, NH Bypass Road,
Chandranagar P.O., Palakkad, Kerala - 678 007. INDIA.
Tel.: (0491) 2572629. Fax : (0491) 2572421.
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