

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **03** YEAR: **2012**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF FINANCIAL POSITION

AT 30 SEPTEMBER 2012, 31 DECEMBER 2011 AND 01 JANUARY 2011

(Thousand Pesos)

CONSOLIDATED

Final Printing

REF	ACCOUNT / SUBACCOUNT	ENDING CURRENT	PREVIOUS YEAR END	HOME PREVIOUS YEAR
		Amount	Amount	Amount
10000000	TOTAL ASSETS	29,355,996	28,835,266	27,341,059
11000000	TOTAL CURRENT ASSETS	9,244,561	8,079,228	7,326,650
11010000	CASH AND CASH EQUIVALENTS	1,896,544	1,097,730	834,206
11020000	SHORT-TERM INVESTMENTS	0	0	0
11020010	AVAILABLE-FOR-SALE INVESTMENTS	0	0	0
11020020	TRADING INVESTMENTS	0	0	0
11020030	HELD-TO-MATURITY INVESTMENTS	0	0	0
11030000	TRADE RECEIVABLES, NET	2,945,964	2,913,847	2,253,025
11030010	TRADE RECEIVABLES	3,038,181	2,987,455	2,318,152
11030020	ALLOWANCE FOR DOUBTFUL ACCOUNTS	-92,217	-73,608	-65,127
11040000	OTHER RECEIVABLES, NET	1,288,008	1,437,048	1,558,220
11040010	OTHER RECEIVABLES	1,288,008	1,437,048	1,558,220
11040020	ALLOWANCE FOR DOUBTFUL ACCOUNTS	0	0	0
11050000	INVENTORIES	2,967,028	2,484,776	2,377,131
11051000	BIOLOGICAL CURRENT ASSETS	0	0	0
11060000	OTHER CURRENT ASSETS	147,017	145,827	304,068
11060010	PREPAYMENTS	86,632	95,332	110,619
11060020	DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0
11060030	ASSETS AVAILABLE FOR SALE	0	0	0
11060040	DISCONTINUED OPERATIONS	0	0	0
11060050	RIGHTS AND LICENSES	0	0	0
11060060	OTHER	60,385	50,495	193,449
12000000	TOTAL NON-CURRENT ASSETS	20,111,435	20,756,038	20,014,409
12010000	ACCOUNTS RECEIVABLE, NET	0	0	0
12020000	INVESTMENTS	91,163	41,655	41,600
12020010	INVESTMENTS IN ASSOCIATES AND JOINT VENTURES	88,304	39,315	39,315
12020020	HELD-TO-MATURITY INVESTMENTS	0	0	0
12020030	AVAILABLE-FOR-SALE INVESTMENTS	0	0	0
12020040	OTHER INVESTMENTS	2,859	2,340	2,285
12030000	PROPERTY, PLANT AND EQUIPMENT, NET	10,098,247	10,303,045	10,358,022
12030010	LAND AND BUILDINGS	1,035,827	1,044,614	991,160
12030020	MACHINERY AND INDUSTRIAL EQUIPMENT	15,585,092	15,959,785	16,565,854
12030030	OTHER EQUIPMENT	361,249	299,115	285,928
12030040	ACCUMULATED DEPRECIATION	-7,463,646	-7,205,377	-7,835,225
12030050	CONSTRUCTION IN PROGRESS	579,725	204,908	350,305
12040000	INVESTMENT PROPERTY	0	0	0
12050000	BIOLOGICAL NON- CURRENT ASSETS	0	0	0
12060000	INTANGIBLE ASSETS, NET	8,653,201	9,230,721	8,787,533
12060010	GOODWILL	4,884,177	5,195,087	4,777,498
12060020	TRADEMARKS	0	0	0
12060030	RIGHTS AND LICENSES	0	0	0
12060031	CONCESSIONS	0	0	0
12060040	OTHER INTANGIBLE ASSETS	3,769,024	4,035,634	4,010,035
12070000	DEFERRED TAX ASSETS	1,041,677	932,296	794,897
12080000	OTHER NON-CURRENT ASSETS	227,147	248,321	32,357
12080001	PREPAYMENTS	0	0	0
12080010	DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0
12080020	EMPLOYEE BENEFITS	0	0	0
12080021	AVAILABLE FOR SALE ASSETS	0	0	0
12080030	DISCONTINUED OPERATIONS	0	0	0
12080040	DEFERRED CHARGES	0	0	0
12080050	OTHER	227,147	248,321	32,357
20000000	TOTAL LIABILITIES	20,053,524	20,439,585	19,591,157
21000000	TOTAL CURRENT LIABILITIES	5,516,658	5,150,210	4,848,126
21010000	BANK LOANS	185,119	223,064	561,277
21020000	STOCK MARKET LOANS	0	0	0
21030000	OTHER LIABILITIES WITH COST	0	0	0
21040000	TRADE PAYABLES	2,861,740	3,463,472	2,770,222
21050000	TAXES PAYABLE	393,911	158,255	472,406
21050010	INCOME TAX PAYABLE	339,142	100,757	398,142

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SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF FINANCIAL POSITION

AT 30 SEPTEMBER 2012, 31 DECEMBER 2011 AND 01 JANUARY 2011

(Thousand Pesos)

CONSOLIDATED

Final Printing

REF	ACCOUNT / SUBACCOUNT	ENDING CURRENT	PREVIOUS YEAR END	HOME PREVIOUS YEAR
		Amount	Amount	Amount
21050020	OTHER TAXES PAYABLE	54,769	57,498	74,264
21060000	OTHER CURRENT LIABILITIES	2,075,888	1,305,419	1,044,221
21060010	INTEREST PAYABLE	264,582	155,444	89,531
21060020	DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0
21060030	DEFERRED REVENUE	0	0	0
21060050	EMPLOYEE BENEFITS	0	0	0
21060060	PROVISIONS	0	0	0
21060061	CURRENT LIABILITIES RELATED TO AVAILABLE FOR SALE ASSETS	0	0	0
21060070	DISCONTINUED OPERATIONS	0	0	0
21060080	OTHER	1,811,306	1,149,975	954,690
22000000	TOTAL NON-CURRENT LIABILITIES	14,536,866	15,289,375	14,743,031
22010000	BANK LOANS	1,165,906	1,337,962	7,392,363
22020000	STOCK MARKET LOANS	12,066,129	12,816,913	6,192,834
22030000	OTHER LIABILITIES WITH COST	0	0	0
22040000	DEFERRED TAX LIABILITIES	1,114,523	872,970	801,072
22050000	OTHER NON-CURRENT LIABILITIES	190,308	261,530	356,762
22050010	DERIVATIVE FINANCIAL INSTRUMENTS	47,054	129,300	212,156
22050020	DEFERRED REVENUE	0	0	0
22050040	EMPLOYEE BENEFITS	83,058	73,329	109,764
22050050	PROVISIONS	0	0	0
22050051	NON-CURRENT LIABILITIES RELATED TO AVAILABLE FOR SALE ASSETS	0	0	0
22050060	DISCONTINUED OPERATIONS	0	0	0
22050070	OTHER	60,196	58,901	34,842
30000000	TOTAL EQUITY	9,302,472	8,395,681	7,749,902
30010000	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT	9,302,472	8,395,681	7,749,902
30030000	CAPITAL STOCK	27,081	27,081	27,081
30040000	SHARES REPURCHASED	0	0	0
30050000	PREMIUM ON ISSUANCE OF SHARES	666,988	666,988	666,988
30060000	CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	0	0	0
30070000	OTHER CONTRIBUTED CAPITAL	0	0	0
30080000	RETAINED EARNINGS (ACCUMULATED LOSSES)	8,994,065	6,752,074	7,055,833
30080010	LEGAL RESERVE	5,416	5,416	5,416
30080020	OTHER RESERVES	0	0	0
30080030	RETAINED EARNINGS	6,684,446	5,570,261	4,924,422
30080040	NET INCOME FOR THE PERIOD	2,699,222	858,126	1,488,126
30080050	OTHERS	-395,019	318,271	637,869
30090000	ACCUMULATED OTHER COMPREHENSIVE INCOME (NET OF TAX)	-385,662	949,538	0
30090010	GAIN ON REVALUATION OF PROPERTIES	0	0	0
30090020	ACTUARIAL GAINS (LOSSES) FROM LABOR OBLIGATIONS	30,965	30,965	0
30090030	FOREIGN CURRENCY TRANSLATION	-416,627	918,573	0
30090040	CHANGES IN THE VALUATION OF FINANCIAL ASSETS AVAILABLE FOR SALE	0	0	0
30090050	CHANGES IN THE VALUATION OF DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0
30090060	CHANGES IN FAIR VALUE OF OTHER ASSETS	0	0	0
30090070	SHARE OF OTHER COMPREHENSIVE INCOME OF ASSOCIATES AND JOINT VENTURES	0	0	0
30090080	OTHER COMPREHENSIVE INCOME	0	0	0
30020000	NON-CONTROLLING INTERESTS	0	0	0

MEXICAN STOCK EXCHANGE

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QUARTER: **03** YEAR: **2012**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF FINANCIAL POSITION INFORMATIONAL DATA

AT 30 SEPTEMBER 2012, 31 DECEMBER 2011 AND 01 JANUARY 2011

(Thousand Pesos)

CONSOLIDATED

Final Printing

REF	CONCEPTS	ENDING CURRENT	PREVIOUS YEAR END	HOME PREVIOUS YEAR
		Amount	Amount	Amount
91000010	SHORT-TERM FOREIGN CURRENCY LIABILITIES	2,569,718	2,792,280	2,327,806
91000020	LONG TERM FOREIGN CURRENCY LIABILITIES	10,107,494	10,929,481	9,718,744
91000030	CAPITAL STOCK (NOMINAL)	27,081	27,081	27,081
91000040	RESTATEMENT OF CAPITAL STOCK	0	0	0
91000050	PLAN ASSETS FOR PENSIONS AND SENIORITY PREMIUMS	0	0	0
91000060	NUMBER OF EXECUTIVES (*)	309	256	279
91000070	NUMBER OF EMPLOYEES (*)	23,127	23,130	23,531
91000080	NUMBER OF WORKERS (*)	5,996	5,840	5,981
91000090	OUTSTANDING SHARES (*)	1,290,654,555	1,290,654,555	1,290,654,555
91000100	REPURCHASED SHARES (*)	0	0	0
91000110	RESTRICTED CASH (1)	0	0	0
91000120	GUARANTEED DEBT OF ASSOCIATED COMPANIES	0	0	0

(1) THIS CONCEPT MUST BE FILLED WHEN THERE ARE GUARANTEES OR RESTRICTIONS THAT AFECC T CASH AND CASH EQUIVALENTS

(*) DATA IN UNITS

MEXICAN STOCK EXCHANGE

 STOCK EXCHANGE CODE: **SIGMA**

 QUARTER: **03** YEAR **2012**
SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENTS OF COMPREHENSIVE INCOME

CONSOLIDATED

FOR THE NINE AND THREE MONTHS ENDED 30 SEPTEMBER, 2012 AND 2011

(Thousand Pesos)

Final Printing

REF	ACCOUNT / SUBACCOUNT	CURRENT YEAR		PREVIOUS YEAR	
		ACCUMULATED	QUARTER	ACCUMULATED	QUARTER
40010000	REVENUE	33,982,947	11,450,086	30,084,407	10,380,061
40010010	SERVICES	0	0	0	0
40010020	SALE OF GOODS	33,982,947	11,450,086	30,084,407	10,380,061
40010030	INTERESTS	0	0	0	0
40010040	ROYALTIES	0	0	0	0
40010050	DIVIDENDS	0	0	0	0
40010060	LEASES	0	0	0	0
40010061	CONSTRUCTIONS	0	0	0	0
40010070	OTHER REVENUE	0	0	0	0
40020000	COST OF SALES	22,599,624	7,564,239	20,387,059	7,154,254
40021000	GROSS PROFIT	11,383,323	3,885,847	9,697,348	3,225,807
40030000	GENERAL EXPENSES	7,788,581	2,605,623	6,975,359	2,353,171
40040000	PROFIT (LOSS) BEFORE OTHER INCOME (EXPENSE), NET	3,594,742	1,280,224	2,721,989	872,636
40050000	OTHER INCOME (EXPENSE), NET	-35,245	-16,946	-238,119	-103,527
40060000	OPERATING PROFIT (LOSS) (*)	3,559,497	1,263,278	2,483,870	769,109
40070000	FINANCE INCOME	1,238,648	779,828	73,516	25,954
40070010	INTEREST INCOME	75,527	26,721	70,381	25,214
40070020	GAIN ON FOREIGN EXCHANGE, NET	1,157,636	750,131	0	0
40070030	GAIN ON DERIVATIVES, NET	2,992	1,960	0	0
40070040	GAIN ON CHANGE IN FAIR VALUE OF FINANCIAL INSTRUMENTS	0	0	0	0
40070050	OTHER FINANCE INCOME	2,493	1,016	3,135	740
40080000	FINANCE COSTS	765,483	243,653	1,396,598	1,579,055
40080010	INTEREST EXPENSE	753,397	241,581	706,250	285,351
40080020	LOSS ON FOREIGN EXCHANGE, NET	0	0	627,635	1,256,415
40080030	LOSS ON DERIVATIVES, NET	0	0	26,653	27,583
40080050	LOSS ON CHANGE IN FAIR VALUE OF FINANCIAL INSTRUMENTS	0	0	0	0
40080060	OTHER FINANCE COSTS	12,086	2,072	36,060	9,706
40090000	FINANCE INCOME (COSTS), NET	473,165	536,175	-1,323,082	-1,553,101
40100000	SHARE OF PROFIT (LOSS) OF ASSOCIATES AND JOINT VENTURES	0	0	0	0
40110000	PROFIT (LOSS) BEFORE INCOME TAX	4,032,662	1,799,453	1,160,788	-783,992
40120000	INCOME TAX EXPENSE	1,333,440	586,068	550,686	-38,700
40120010	CURRENT TAX	1,149,651	413,416	697,519	53,056
40120020	DEFERRED TAX	183,789	172,652	-146,833	-91,756
40130000	PROFIT (LOSS) FROM CONTINUING OPERATIONS	2,699,222	1,213,385	610,102	-745,292
40140000	PROFIT (LOSS) FROM DISCONTINUED OPERATIONS	0	0	0	0
40150000	NET PROFIT (LOSS)	2,699,222	1,213,385	610,102	-745,292
40160000	PROFIT (LOSS), ATTRIBUTABLE TO NON-CONTROLLING INTERESTS	0	0	0	0
40170000	PROFIT (LOSS), ATTRIBUTABLE TO OWNERS OF PARENT	2,699,222	1,213,385	610,102	-745,292
40180000	BASIC EARNINGS (LOSS) PER SHARE	2.09	0.94	0.47	-0.58
40190000	DILUTED EARNINGS (LOSS) PER SHARE	0	0	0	0

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QUARTER: **03** YEAR **2012**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENTS OF COMPREHENSIVE INCOME OTHER COMPREHENSIVE INCOME (NET OF INCOME TAX)

CONSOLIDATED

FOR THE NINE AND THREE MONTHS ENDED 30 SEPTEMBER, 2012 AND 2011

(Thousand Pesos)

Final Printing

REF	ACCOUNT / SUBACCOUNT	CURRENT YEAR		PREVIOUS YEAR	
		ACCUMULATED	QUARTER	ACCUMULATED	QUARTER
40200000	NET PROFIT (LOSS)	2,699,222	1,213,385	610,102	-745,292
	DISCLOSURES NOT BE RECLASSIFIED ON INCOME				
40210000	PROPERTY REVALUATION GAINS	0	0	0	0
40220000	ACTUARIAL EARNINGS (LOSS) FROM LABOR OBLIGATIONS	0	0	0	0
40220100	SHARE OF INCOME ON REVALUATION ON PROPERTIES OF ASSOCIATES AND JOINT VENTURES	0	0	0	0
	DISCLOSURES MAY BE RECLASSIFIED SUBSEQUENTLY TO INCOME				
40230000	FOREING CURRENCY TRANSLATION	-922,838	-483,526	486,023	718,307
40240000	CHANGES IN THE VALUATION OF FINANCIAL ASSETS HELD-FOR-SALE	0	0	0	0
40250000	CHANGES IN THE VALUATION OF DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0	0
40260000	CHANGES IN FAIR VALUE OF OTHER ASSETS	0	0	0	0
40270000	SHARE OF OTHER COMPREHENSIVE INCOME OF ASSOCIATES AND JOINT VENTURES	0	0	0	0
40280000	OTHER COMPREHENSIVE INCOME	-75,597	-61,566	-1,102	-1,207
40290000	TOTAL OTHER COMPREHENSIVE INCOME	-998,435	-545,092	484,921	717,100
40300000	TOTAL COMPREHENSIVE INCOME	1,700,787	668,293	1,095,023	-28,192
40320000	COMPREHENSIVE INCOME, ATTRIBUTABLE TO NON-CONTROLLING INTERESTS	0	0	0	0
40310000	COMPREHENSIVE INCOME, ATTRIBUTABLE TO OWNERS OF PARENT	1,700,787	668,293	1,095,023	-28,192

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **03** YEAR **2012**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENTS OF COMPREHENSIVE INCOME INFORMATIONAL DATA

CONSOLIDATED

FOR THE NINE AND THREE MONTHS ENDED 30 SEPTEMBER, 2012 AND 2011

(Thousand Pesos)

Final Printing

REF	ACCOUNT / SUBACCOUNT	CURRENT YEAR		PREVIOUS YEAR	
		ACCUMULATED	QUARTER	ACCUMULATED	QUARTER
9200010	OPERATING DEPRECIATION AND AMORTIZATION	1,062,236	353,744	1,019,556	341,541
9200020	EMPLOYEES PROFIT SHARING EXPENSES	48,801	14,938	44,720	14,991

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **03** YEAR **2012**

STATEMENTS OF COMPREHENSIVE INCOME INFORMATIONAL DATA (12 MONTHS)

CONSOLIDATED

FOR THE NINE AND THREE MONTHS ENDED 30 SEPTEMBER, 2012 AND 2011

(Thousand Pesos)

Final Printing

REF	ACCOUNT / SUBACCOUNT	YEAR	
		CURRENT	PREVIOUS
92000030	REVENUE NET (**)	44,976,271	0
92000040	OPERATING PROFIT (LOSS) (**)	4,535,785	0
92000050	PROFIT (LOSS), ATTRIBUTABLE TO OWNERS OF PARENT(**)	2,947,247	0
92000060	NET PROFIT (LOSS) (**)	2,947,247	0
92000070	OPERATING DEPRECIATION AND AMORTIZATION (**)	1,440,112	0

(*) TO BE DEFINED BY EACH COMPANY

(**) INFORMATION LAST 12 MONTHS

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **03** YEAR: **2012**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF CASH FLOWS

TO SEPTEMBER 30 OF 2012 AND 2011

(Thousand Pesos)

CONSOLIDATED

Final Printing

REF	ACCOUNT/SUBACCOUNT	CURRENT YEAR	PREVIOUS YEAR
		Amount	Amount
OPERATING ACTIVITIES			
50010000	PROFIT (LOSS) BEFORE INCOME TAX	4,032,662	1,160,788
50020000	+(-) ITEMS NOT REQUIRING CASH	15,818	12,083
50020010	+ ESTIMATE FOR THE PERIOD	15,818	12,083
50020020	+ PROVISION FOR THE PERIOD	0	0
50020030	+(-) OTHER UNREALISED ITEMS	0	0
50030000	+(-) ITEMS RELATED TO INVESTING ACTIVITIES	648,389	2,419,106
50030010	DEPRECIATION AND AMORTISATION FOR THE PERIOD	1,062,236	1,019,556
50030020	(-)+ GAIN OR LOSS ON SALE OF PROPERTY, PLANT AND EQUIPMENT	-7,703	44,761
50030030	+(-) LOSS (REVERSAL) IMPAIRMENT	30,908	9,677
50030040	(-)+ EQUITY IN RESULTS OF ASSOCIATES AND JOINT VENTURES	0	0
50030050	(-) DIVIDENDS RECEIVED	0	0
50030060	(-) INTEREST RECEIVED	688,111	672,885
50030070	(-) EXCHANGE FLUCTUATION	-1,157,636	627,635
50030080	(-)+ OTHER INFLOWS (OUTFLOWS) OF CASH	32,473	44,592
50040000	+(-) ITEMS RELATED TO FINANCING ACTIVITIES	-2,992	26,653
50040010	(+) ACCRUED INTEREST	0	0
50040020	(+) EXCHANGE FLUCTUATION	0	0
50040030	(+) DERIVATIVE TRANSACTIONS	-2,992	26,653
50040040	(-)+ OTHER INFLOWS (OUTFLOWS) OF CASH	0	0
50050000	CASH FLOWS BEFORE INCOME TAX	4,693,877	3,618,630
50060000	CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	-1,395,286	-622,179
50060010	+(-) DECREASE (INCREASE) IN TRADE ACCOUNTS RECEIVABLE	-118,003	-364,832
50060020	+(-) DECREASE (INCREASE) IN INVENTORIES	-557,619	207,235
50060030	+(-) DECREASE (INCREASE) IN OTHER ACCOUNTS RECEIVABLE	12,398	16,666
50060040	+(-) INCREASE (DECREASE) IN TRADE ACCOUNTS PAYABLE	-474,753	-159,994
50060050	+(-) INCREASE (DECREASE) IN OTHER LIABILITIES	494,260	473,761
50060060	+(-) INCOME TAXES PAID OR RETURNED	-751,569	-795,015
50070000	NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	3,298,591	2,996,451
INVESTING ACTIVITIES			
50080000	NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	-1,115,912	-543,875
50080010	(-) PERMANENT INVESTMENTS	-87,827	7,469
50080020	+ DISPOSITION OF PERMANENT INVESTMENTS	0	0
50080030	(-) INVESTMENT IN PROPERTY, PLANT AND EQUIPMENT	-1,024,590	-464,194
50080040	+ SALE OF PROPERTY, PLANT AND EQUIPMENT	7,703	-44,761
50080050	(-) TEMPORARY INVESTMENTS	0	0
50080060	+ DISPOSITION OF TEMPORARY INVESTMENTS	0	0
50080070	(-) INVESTMENT IN INTANGIBLE ASSETS	-14,092	42,196
50080080	+ DISPOSITION OF INTANGIBLE ASSETS	0	0
50080090	(-) ACQUISITIONS OF VENTURES	0	0
50080100	+ DISPOSITIONS OF VENTURES	0	0
50080110	+ DIVIDEND RECEIVED	0	0
50080120	+ INTEREST RECEIVED	-43,118	-73,328
50080130	+(-) DECREASE (INCREASE) ADVANCES AND LOANS TO THIRD PARTS	0	0
50080140	-(+)- OTHER INFLOWS (OUTFLOWS) OF CASH	46,012	-11,257
FINANCING ACTIVITIES			
50090000	NET CASH FLOW FROM (USED IN) FINANCING ACTIVITIES	-1,295,261	-278,544
50090010	+ BANK FINANCING	2,116,012	-3,135,492
50090020	+ STOCK MARKET FINANCING	22,495	5,269,699
50090030	+ OTHER FINANCING	5,626	-23,509
50090040	(-) BANK FINANCING AMORTISATION	-2,129,141	-1,178,549
50090050	(-) STOCK MARKET FINANCING AMORTISATION	0	0
50090060	(-) OTHER FINANCING AMORTISATION	0	0
50090070	+(-) INCREASE (DECREASE) IN CAPITAL STOCK	0	0
50090080	(-) DIVIDENDS PAID	-704,432	-584,882
50090090	+ PREMIUM ON ISSUANCE OF SHARES	0	0
50090100	+ CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	0	0
50090110	(-) INTEREST EXPENSE	-606,861	-617,776
50090120	(-) REPURCHASE OF SHARES	0	0
50090130	(-)+ OTHER INFLOWS (OUTFLOWS) OF CASH	1,040	-8,035

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SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF CASH FLOWS

TO SEPTEMBER 30 OF 2012 AND 2011
(Thousand Pesos)

CONSOLIDATED
Final Printing

REF	ACCOUNT/SUBACCOUNT	CURRENT YEAR	PREVIOUS YEAR
		Amount	Amount
50100000	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	887,418	2,174,032
50110000	EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	-88,604	31,856
50120000	CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1,097,730	834,206
50130000	CASH AND CASH EQUIVALENTS AT END OF PERIOD	1,896,544	3,040,094

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SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: 03 YEAR: 2012

STATEMENT OF CHANGES IN EQUITY

(THOUSAND PESOS)

CONSOLIDATED

Final Printing

CONCEPTS	CAPITAL STOCK	SHARES REPURCHASED	PREMIUM ON ISSUANCE OF SHARES	CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	OTHER CAPITAL CONTRIBUTED	RETAINED EARNINGS (ACCUMULATED LOSSES)		ACCUMULATED OTHER COMPREHENSIVE INCOME (LOSS)	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT	NON-CONTROLLING INTERESTS	TOTAL EQUITY
						RESERVES	UNAPPROPRIATE D EARNINGS (ACCUMULATED LOSSES)				
BALANCE AT JANUARY 1, 2011	27,081	0	666,988	0	0	0	7,055,833	0	7,749,902	0	7,749,902
RETROSPECTIVE ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0
APPLICATION OF COMPREHENSIVE INCOME TO RETAINED EARNINGS	0	0	0	0	0	0	0	0	0	0	0
RESERVES	0	0	0	0	0	0	0	0	0	0	0
DIVIDENDS	0	0	0	0	0	0	-584,882	0	-584,882	0	-584,882
CAPITAL INCREASE (DECREASE)	0	0	0	0	0	0	0	0	0	0	0
REPURCHASE OF SHARES	0	0	0	0	0	0	0	0	0	0	0
(DECREASE) INCREASE IN PREMIUM ON ISSUE OF SHARES	0	0	0	0	0	0	0	0	0	0	0
(DECREASE) INCREASE IN NON-CONTROLLING INTERESTS	0	0	0	0	0	0	0	0	0	0	0
OTHER CHANGES	0	0	0	0	0	0	-87	0	-87	0	-87
COMPREHENSIVE INCOME	0	0	0	0	0	0	-65,158	1,160,181	1,095,023	0	1,095,023
BALANCE AT SEPTEMBER 30, 2011	27,081	0	666,988	0	0	0	6,405,706	1,160,181	8,259,956	0	8,259,956
BALANCE AT JANUARY 1, 2012	27,081	0	666,988	0	0	0	6,752,074	949,538	8,395,681	0	8,395,681
RETROSPECTIVE ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0
APPLICATION OF COMPREHENSIVE INCOME TO RETAINED EARNINGS	0	0	0	0	0	0	0	0	0	0	0
RESERVES	0	0	0	0	0	0	0	0	0	0	0
DIVIDENDS	0	0	0	0	0	0	-855,945	0	-855,945	0	-855,945
CAPITAL INCREASE (DECREASE)	0	0	0	0	0	0	0	0	0	0	0
REPURCHASE OF SHARES	0	0	0	0	0	0	0	0	0	0	0
(DECREASE) INCREASE IN PREMIUM ON ISSUE OF SHARES	0	0	0	0	0	0	0	0	0	0	0
(DECREASE) INCREASE IN NON-CONTROLLING INTERESTS	0	0	0	0	0	0	0	0	0	0	0
OTHER CHANGES	0	0	0	0	0	0	62,989	-1,040	61,949	0	61,949
COMPREHENSIVE INCOME	0	0	0	0	0	0	3,034,947	-1,334,160	1,700,787	0	1,700,787
BALANCE AT SEPTEMBER 30, 2012	27,081	0	666,988	0	0	0	8,994,065	-385,662	9,302,472	0	9,302,472

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **03** YEAR: **2012**

SIGMA ALIMENTOS, S.A. DE C.V.

**DISCUSSION AND ANALYSIS OF THE
ADMINISTRATION ON THE RESULTS OF
OPERATIONS AND FINANCIAL CONDITION OF THE
COMPANY**

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MEXICAN STOCK EXCHANGE

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SIGMA ALIMENTOS, S.A. DE C.V.

FINANCIAL STATEMENT NOTES

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MEXICAN STOCK EXCHANGE

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SIGMA ALIMENTOS, S.A. DE C.V.

INVESTMENTS IN ASSOCIATES AND JOINT VENTURES (THOUSAND PESOS)

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COMPANY NAME	PRICIPAL ACTIVITY	NUMBER OF SHARES	% OWNER SHIP	TOTAL AMOUNT	
				ACQUISITION COST	CURRENT VALUE
TRANSPORTACIÓN AEREA DEL NORTE, S.A. DE C.V.	SERVICIOS DE TRANSPORTE	39,313,080	0	39,337	39,337
NEOALIMENTOS, S.A.P.I. DE C.V.	FABRICACIÓN Y COMERC. DE BEBIDAS	5,889,480	0	48,967	48,967
TOTAL INVESTMENT IN ASSOCIATES				88,304	88,304

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **03** YEAR: **2012**

BREAKDOWN OF CREDITS (THOUSAND PESOS)

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CREDIT TYPE / INSTITUTION	FOREIGN INSTITUTION (YES/NO)	CONTRACT SIGNING DATE	EXPIRATION DATE	INTEREST RATE	MATURITY OR AMORTIZATION OF CREDITS IN NATIONAL CURRENCY						MATURITY OR AMORTIZATION OF CREDITS IN FOREIGN CURRENCY					
					TIME INTERVAL						TIME INTERVAL					
					CURRENT YEAR	UNTIL 1 YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE	CURRENT YEAR	UNTIL 1 YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE
BANKS																
FOREIGN TRADE																
SECURED																
BBVA BANCOMER, S.A.	NOT	02/05/2006	26/04/2013	5.05%	11,765	23,529	0	0	0	0						
BANAMEX, S.A.	NOT	02/05/2006	26/04/2013	5.05%	11,765	23,529	0	0	0	0						
H.S.B.C. MEXICO, S.A.	NOT	02/05/2006	26/04/2013	5.05%	9,803	19,608	0	0	0	0						
BANCO CREDITO DEL PERÚ	YES	18/09/2006	01/03/2016	5.25%							1,116	58,311	4,463	4,185	569	0
BBVA-CONTINENTAL	YES	17/07/2012	16/11/2012	4.85%							25,693	0	0	0	0	0
RABOBANK NEDERLAND	YES	14/09/2011	15/09/2014	1.77%							0	0	0	257,041	0	0
THE BANK OF TOKYO-MITSUB	YES	14/09/2011	15/09/2014	1.77%							0	0	0	449,824	0	0
THE BANK OF NOVA SCOTIA	YES	14/09/2011	08/09/2014	1.77%							0	0	0	449,824	0	0
COMMERCIAL BANKS																
OTHER																
TOTAL BANKS					33,333	66,666	0	0	0	0	26,809	58,311	4,463	1,160,874	569	0

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **03** YEAR: **2012**

BREAKDOWN OF CREDITS
 (THOUSAND PESOS)

CONSOLIDATED
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CREDIT TYPE / INSTITUTION	FOREIGN INSTITUTION (YES/NO)	DATE OF AGREEMENT	EXPIRATION DATE	MATURITY OR AMORTIZATION OF CREDITS IN NATIONAL CURRENCY						MATURITY OR AMORTIZATION OF CREDITS IN FOREIGN CURRENCY					
				TIME INTERVAL						TIME INTERVAL					
				CURRENT YEAR	UNTIL 1YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE	CURRENT YEAR	UNTIL 1YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE
OTHER CURRENT AND NON-CURRENT LIABILITIES WITH COST															
TOTAL OTHER CURRENT AND NON-CURRENT LIABILITIES WITH COST				0	0	0	0	0	0	0	0	0	0	0	0
SUPPLIERS															
VARIOS	NOT			0	1,121,890										
VARIOS	NOT									0	1,739,850				
TOTAL SUPPLIERS				0	1,121,890					0	1,739,850				
OTHER CURRENT AND NON-CURRENT LIABILITIES															
BENEFICIOS EMPLEADOS	NOT			0	0	0	0	0	83,058						
VARIOS	NOT			0	1,331,140	0	0	0	0						
BBVA BANCOMER S.A.	NOT									0	0	10,562	0	0	0
BARCLAYS CAPITAL	YES									0	0	36,492	0	0	0
VARIOS	NOT									0	744,748	0	0	0	60,196
TOTAL OTHER CURRENT AND NON-CURRENT LIABILITIES				0	1,331,140	0	0	0	83,058	0	744,748	47,054	0	0	60,196
GENERAL TOTAL				33,333	2,519,696	0	1,635,000	0	1,679,849	26,809	2,542,909	51,517	1,160,874	569	8,894,534

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **03** YEAR: **2012**

MONETARY FOREIGN CURRENCY POSITION

CONSOLIDATED

(THOUSAND PESOS)

Final Printing

FOREIGN CURRENCY POSITION (THOUSANDS OF PESOS)	DOLLARS		OTHER CURRENCIES		THOUSAND PESOS TOTAL
	THOUSANDS OF DOLLARS	THOUSAND PESOS	THOUSANDS OF DOLLARS	THOUSAND PESOS	
MONETARY ASSETS	134,356	1,726,752	0	0	1,726,752
CURRENT	133,818	1,719,840	0	0	1,719,840
NON CURRENT	538	6,912	0	0	6,912
LIABILITIES POSITION	986,392	12,677,212	0	0	12,677,212
CURRENT	199,945	2,569,718	0	0	2,569,718
NON CURRENT	786,447	10,107,494	0	0	10,107,494
NET BALANCE	-852,036	-10,950,460	0	0	-10,950,460

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **03** YEAR: **2012**

SIGMA ALIMENTOS, S.A. DE C.V.

DEBT INSTRUMENTS

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FINANCIAL LIMITATIONS IN CONTRACT, ISSUED DEED AND / OR TITLE

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

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SIGMA ALIMENTOS, S.A. DE C.V.

DEBT INSTRUMENTS

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ACTUAL SITUATION OF FINANCIAL LIMITED

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **03** YEAR: **2012**

DISTRIBUTION OF REVENUE BY PRODUCT

CONSOLIDATED

TOTAL INCOME
 (THOUSAND PESOS)

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MAIN PRODUCTS OR PRODUCT LINE	NET SALES		MARKET SHARE (%)	MAIN	
	VOLUME	AMOUNT		TRADEMARKS	CUSTOMERS
NATIONAL INCOME					
NACIONALES	573,989	22,531,739	0		
EXPORT INCOME					
INCOME OF SUBSIDIARIES ABROAD					
EXTRANJERAS	283,470	11,451,208	0		
TOTAL	857,459	33,982,947			

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **03** YEAR: **2012**

ANALYSIS OF PAID CAPITAL STOCK

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CHARACTERISTICS OF THE SHARES

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SERIES	NOMINAL VALUE	VALID COUPON	NUMBER OF SHARES				CAPITAL STOCK	
			FIXED PORTION	VARIABLE PORTION	MEXICAN	FREE SUBSCRIPTION	FIXED	VARIABLE
B	0	8	1,290,654,555	0	0	0	27,081	0
TOTAL			1,290,654,555	0	0	0	27,081	0

TOTAL NUMBER OF SHARES REPRESENTING THE PAID IN CAPITAL STOCK ON THE DATE OF SENDING THE INFORMATION

1,290,654,555

NOTES

MEXICAN STOCK EXCHANGE

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SIGMA ALIMENTOS, S.A. DE C.V.

DERIVATIVE FINANCIAL INSTRUMENTS

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