



SAKUMA EXPORTS LIMITED

Statements of Standalone Unaudited Financial Results for the Quarter ended June 30, 2019

Sr. No.	PARTICULARS	₹ in Lakhs			
		Standalone Quarter ended			Standalone Year ended
		Unaudited	Unaudited	Unaudited	Audited
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
1	Income				
a)	Revenue from operations	19,254.74	41,916.66	54,445.51	203,869.83
b)	Other Operating Revenue	1.96	1.40	8.00	19.43
c)	Other Income	286.22	64.64	17.87	719.80
	Total Income	19,542.92	41,982.70	54,471.38	204,609.06
2	Expenditure				
a)	Cost of Materials Consumed	-	-	-	-
b)	Purchase of Stock-in-trade	16,192.37	40,728.52	33,430.52	173,272.00
c)	Change in Inventories of Finished goods, WIP & Stock in trade	1,416.36	(2,740.91)	10,287.62	10,175.44
d)	Employee benefits expense	132.52	106.10	159.92	522.39
e)	Finance Cost	58.58	199.90	168.46	697.74
f)	Depreciation and Amortization expenses	25.69	14.87	13.39	59.73
g)	Other expenses	1,503.98	2,748.06	9,396.10	14,475.52
	Total Expenditure	19,329.50	41,056.54	53,456.01	199,202.82
3	Profit From Operation before Exceptional Items (1-2)	213.42	926.16	1,015.37	5,406.24
4	Exceptional items	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	213.42	926.16	1,015.37	5,406.24
6	Tax expenses	82.55	291.05	311.37	1,818.48
7	Net Profit from ordinary activities after tax (5-6)	130.87	635.11	704.00	3,587.76
8	Extraordinary Items (net of Tax expenses)	-	-	-	-
9	Net Profit (+) / Loss (-) for the period (8-9)	130.87	635.11	704.00	3,587.76
10	Other Comprehensive Income / (Expenses) (Net Of Tax)				
	Items to be reclassified to Profit and Loss account	(1.75)	(24.48)	10.85	0.59
11	Total Comprehensive Income (9+10)	129.12	610.63	714.85	3,588.35
12	Paid-up equity share capital (FV of ₹1 per share)	2,132.59	2,132.59	2,132.59	2,132.59
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	2,132.59	2,132.59	2,132.59	2,132.59
	Other Equity				18,245.65
13	Earnings Per Share (EPS)				
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.06	0.29	0.34	1.68

Notes

- The above Unaudited Standalone financial results for the Quarter ended as at June 30, 2019 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 14, 2019. The Auditors have issued an unqualified Audit opinion on these results.
- The Financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- Company business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed
- The Group has adopted Ind AS 116, effective annual reporting period beginning April 1, 2019 and applied the standard to its leases, retrospectively, with the cumulative effect of initially applying the standard, recognised on the date of initial application (April 1, 2019). Accordingly, the Group has not restated the comparative information, instead, the cumulative effect of the initially applying this standard has been recognised as an adjustment to the opening balance of retained earnings as on April 1, 2019. This has resulted in recognising a right-of-use asset of Rs. 119.19 Lakhs and corresponding lease liability of ₹135.49Lakhs by adjusting retained earning net of taxes of ₹10.60 Lakhs including the impact of deferred tax asset created of ₹ 5.70 lakhs as at April 01, 2019. In the profit and loss account for the current period, the nature of expenses in respect of operating leases has changed from lease rent in previous periods to depreciation cost for the right-to-use asset and finance cost for interest accrued on lease liability.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2019 and the Un-audited published year -to-date figures upto December 31, 2018 being the date of the end of the third quarter of financial year respectively which were subject to Limited Review.
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

For Sakuma Exports Limited

Saurabh Malhotra
Mr. Saurabh Malhotra
 (Chairman & Managing Director)
 (DIN NO. 00214500)



Place: Mumbai
 Date: August 14, 2019



SAKUMA EXPORTS LIMITED

Statements of Consolidated Unaudited Financial Results for the Quarter ended June 30, 2019

Sr. No.	PARTICULARS	Consolidated			₹ in Lakhs
		Quarter ended			Consolidated
		Unaudited 30-Jun-19	Unaudited 31-Mar-19	Unaudited 30-Jun-18	Audited 31-Mar-19
1	Income				
a)	Revenue from operations	30,412.12	147,588.61	91,258.07	436,289.85
b)	Other Operating Revenue	1.96	1.40	8.00	19.43
c)	Other Income	315.97	196.03	17.57	713.25
	Total Income	30,730.05	147,786.04	91,283.64	437,022.53
2	Expenditure				
a)	Cost of Materials Consumed	-	-	-	-
b)	Purchase of Stock-in-trade	27,027.83	102,618.73	70,577.11	395,751.83
c)	Change in Inventories of Finished goods, WIP & Stock in trade	1,416.36	36,778.10	8,026.56	10,175.44
d)	Employee benefits expense.	169.19	269.72	262.42	1,016.28
e)	Finance Cost	60.29	200.23	333.64	909.78
f)	Depreciation and Amortization expenses	25.69	14.87	13.39	59.73
g)	Other expenses	1,663.22	4,209.32	10,537.01	20,265.23
	Total Expenditure	30,362.58	144,090.97	89,750.13	428,178.29
3	Profit From Operation before Exceptional Items (1-2)	367.47	3,695.07	1,533.51	8,844.24
4	Exceptional Items	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	367.47	3,695.07	1,533.51	8,844.24
6	Tax expenses	82.55	335.95	308.88	1,860.89
7	Net Profit from ordinary activities after tax (5-6)	284.92	3,359.12	1,224.63	6,983.35
8	Extraordinary items (net of Tax expenses)	-	-	-	-
9	Net Profit (+) / Loss (-) for the period (8-9)	284.92	3,359.12	1,224.63	6,983.35
10	Other Comprehensive Income / (Expenses) (Net Of Tax)				
	Items to be reclassified to Profit and Loss account	(1.75)	(24.48)	10.85	0.59
11	Total Comprehensive Income (9+10)	283.17	3,334.64	1,235.48	6,983.94
12	Paid-up equity share capital (FV of ₹1 per share)	2,132.59	2,132.59	2,132.59	2,132.59
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	2,132.59	2,132.59	2,132.59	2,132.59
	Other Equity				28,609.07
13	Earnings Per Share (EPS)				
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.13	1.56	0.58	3.27

Notes

- The above Unaudited Consolidated financial results for the Quarter ended as at June 30, 2019 were reviewed by the Audit Committee and approved by the Board of Directors of the Group at its meeting held on August 14, 2019. The Auditors have issued an unqualified Audit opinion on these results.
- The Financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The total net profit and total comprehensive income for all the periods is attributable to owners' and no share is attributable to the non-controlling interests.
- The Group's business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.
- The Group is submitting the quarterly consolidated Financial Results for the First time in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and accordingly the Consolidated reported figures for quarter ended March 31, 2019 and quarter ended June 30, 2018 have been approved by Parent's Board of Directors and are not subjected to Limited review by auditors.
- The Group has adopted Ind AS 116, effective annual reporting period beginning April 1, 2019 and applied the standard to its leases, retrospectively, with the cumulative effect of initially applying the standard, recognised on the date of initial application (April 1, 2019). Accordingly, the Group has not restated the comparative information, instead, the cumulative effect of the initially applying this standard has been recognised as an adjustment to the opening balance of retained earnings as on April 1, 2019. This has resulted in recognising a right-of-use asset of Rs. 119.19 Lakhs and corresponding lease liability of ₹135.49 Lakhs by adjusting retained earnings net of taxes of ₹10.60 Lakhs including the impact of deferred tax asset created of ₹ 5.70 lakhs as at April 01, 2019. In the profit and loss account for the current period, the nature of expenses in respect of operating leases has changed from lease rent in previous periods to depreciation cost for the right-to-use asset and finance cost for interest accrued on lease liability.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2019 and the Un-audited published year -to-date figures upto December 31, 2018 being the date of the end of the third quarter of financial year respectively which were subject to Limited Review.
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For Sakuma Exports Limited

Mr. Saurabh Malhotra
(Chairman & Managing Director)
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