


**SAKUMA EXPORTS LIMITED**
**Statements of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2021**

₹ in Lakhs

Sr. No.	PARTICULARS	Standalone Quarter Ended			Standalone Six Month Ended		Standalone Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
<b>1</b>	<b>Income</b>						
a)	Revenue from operations	31,267.27	54,493.49	13,312.70	85,760.76	54,136.09	103,489.66
b)	Other Operating Revenue	24.52	49.06	18.09	73.58	85.17	142.33
c)	Other Income	208.57	152.04	(18.42)	360.61	101.11	420.65
	<b>Total Income</b>	<b>31,500.36</b>	<b>54,694.59</b>	<b>13,312.37</b>	<b>86,194.95</b>	<b>54,322.37</b>	<b>104,052.64</b>
<b>2</b>	<b>Expenditure</b>						
a)	Cost of Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	32,868.74	47,327.93	10,200.27	80,196.67	48,122.07	91,439.23
c)	Change in Inventories of Finished goods, WIP & Stock in trade	(6,440.09)	993.83	2,192.01	(5,446.26)	(2,583.91)	(1,240.69)
d)	Employee benefits expense	125.27	127.24	95.41	252.51	212.62	488.41
e)	Finance Cost	39.70	61.25	42.60	100.95	167.74	354.06
f)	Depreciation and Amortization expenses	45.78	47.48	59.59	93.26	118.39	240.90
g)	Other expenses	4,434.21	5,525.73	598.14	9,959.94	7,680.08	11,757.36
	<b>Total Expenditure</b>	<b>31,073.61</b>	<b>54,083.46</b>	<b>13,188.02</b>	<b>85,157.07</b>	<b>53,716.99</b>	<b>103,039.27</b>
<b>3</b>	<b>Profit From Operation before Exceptional Items (1-2)</b>	<b>426.75</b>	<b>611.13</b>	<b>124.35</b>	<b>1,037.88</b>	<b>605.38</b>	<b>1,013.37</b>
<b>4</b>	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit from Ordinary activities before tax (3+4)</b>	<b>426.75</b>	<b>611.13</b>	<b>124.35</b>	<b>1,037.88</b>	<b>605.38</b>	<b>1,013.37</b>
<b>6</b>	<b>Tax expenses</b>						
	Current Tax	151.18	284.73	33.00	435.91	193.00	348.92
	Prior Period Tax	-	-	-	-	-	-
	Deffered Tax	12.23	(144.98)	11.95	(132.75)	(22.94)	(45.52)
	<b>Total Tax Expenses</b>	<b>163.41</b>	<b>139.75</b>	<b>44.95</b>	<b>303.16</b>	<b>170.06</b>	<b>303.40</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (5-6)</b>	<b>263.34</b>	<b>471.38</b>	<b>79.40</b>	<b>734.72</b>	<b>435.32</b>	<b>709.97</b>
<b>8</b>	<b>Extraordinary items (net of Tax expenses)</b>						
<b>9</b>	<b>Net Profit (+) / Loss (-) for the period (8-9)</b>	<b>263.34</b>	<b>471.38</b>	<b>79.40</b>	<b>734.72</b>	<b>435.32</b>	<b>709.97</b>
<b>10</b>	<b>Other Comprehensive Income / (Expenses) (Net Of Tax)</b>						
	Items that will not be reclassified subsequently to statement of profit and loss						
	Remeasurements gains/(losses) on defined benefit plans (Net)	3.69	5.47	9.74	9.16	2.83	7.60
	<b>Total Other Comprehensive Income for the period</b>	<b>3.69</b>	<b>5.47</b>	<b>9.74</b>	<b>9.16</b>	<b>2.83</b>	<b>7.60</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>267.03</b>	<b>476.85</b>	<b>89.14</b>	<b>743.88</b>	<b>438.15</b>	<b>717.57</b>
<b>12</b>	<b>Paid-up equity share capital (FV of ` 1 per share)</b>	<b>2,345.59</b>	<b>2,345.59</b>	<b>2,132.59</b>	<b>2,345.59</b>	<b>2,132.59</b>	<b>2,345.59</b>
	Weighted Average Equity Share Capital (FV of ` 1 per sh)	2,345.59	2,345.59	2,132.59	2,345.59	2,132.59	2,193.28
	Other Equity	-	-	-	-	-	20,772.19
<b>13</b>	<b>Earnings Per Share (EPS)</b>						
	<b>Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)</b>	<b>0.11</b>	<b>0.20</b>	<b>0.04</b>	<b>0.32</b>	<b>0.21</b>	<b>0.33</b>

**Notes**

- The above Unaudited Standalone financial results for the half year ended September 30, 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 13, 2021. 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's business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

Place: Mumbai

Date: November 13, 2021

**Mr. Saurabh Malhotra**  
 Chairman and Managing Director  
 (DIN : 0214500)




**SAKUMA EXPORTS LIMITED**
**Statements of Consolidated Unaudited Financial Results for the quarter and half Year ended September 30, 2021**
**₹ in Lakhs**

Sr. No.	PARTICULARS	Consolidated			Consolidated		Consolidated
		Quarter Ended			Six Month Ended		Year Ended
		Unaudited 30-Sep-21	Unaudited 30-Jun-21	Unaudited 30-Sep-20	Unaudited 30-Sep-21	Unaudited 30-Sep-20	Audited 31-Mar-21
<b>1</b>	<b>Income</b>						
a)	Revenue from operations	38,819.87	61,246.31	23,503.28	100,066.18	72,737.20	132,698.65
b)	Other Operating Revenue	24.52	49.06	8.54	73.58	75.62	142.33
c)	Other Income	208.58	152.04	(17.77)	360.62	101.11	507.02
	<b>Total Income</b>	<b>39,052.97</b>	<b>61,447.41</b>	<b>23,494.05</b>	<b>100,500.38</b>	<b>72,913.93</b>	<b>133,348.00</b>
<b>2</b>	<b>Expenditure</b>						
a)	Cost of Materials Consumed		-	-	-	-	-
b)	Purchase of Stock-in-trade	40,076.71	53,834.85	20,097.81	93,911.56	64,147.91	117,330.93
c)	Change in Inventories of Finished goods, WIP & Stock in trade	(6,440.09)	993.83	2,192.01	(5,446.26)	(2,583.91)	(1,240.69)
d)	Employee benefits expense	142.26	144.20	114.56	286.46	252.28	580.99
e)	Finance Cost	41.08	77.17	87.37	118.25	217.09	474.89
f)	Depreciation and Amortization expenses	45.78	47.48	59.59	93.26	118.39	240.90
g)	Other expenses	4,725.31	5,688.71	708.49	10,414.02	9,925.10	14,555.83
	<b>Total Expenditure</b>	<b>38,591.05</b>	<b>60,786.24</b>	<b>23,259.83</b>	<b>99,377.29</b>	<b>72,076.86</b>	<b>131,942.85</b>
<b>3</b>	<b>Profit From Operation before Exceptional Items (1-2)</b>	<b>461.92</b>	<b>661.17</b>	<b>234.22</b>	<b>1,123.09</b>	<b>837.07</b>	<b>1,405.15</b>
4	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit from Ordinary activities before tax (3+4)</b>	<b>461.92</b>	<b>661.17</b>	<b>234.22</b>	<b>1,123.09</b>	<b>837.07</b>	<b>1,405.15</b>
6	Tax expenses						
	Current Tax	151.18	284.73	33.00	435.91	193.00	347.58
	Prior Period Tax	0.83	-	-	0.83	-	-
	Deferred Tax	12.23	(144.98)	11.95	(132.75)	(22.94)	(45.52)
	<b>Total Tax Expenses</b>	<b>164.24</b>	<b>139.75</b>	<b>44.95</b>	<b>303.99</b>	<b>170.06</b>	<b>302.06</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (5-6)</b>	<b>297.68</b>	<b>521.42</b>	<b>189.27</b>	<b>819.10</b>	<b>667.01</b>	<b>1,103.09</b>
8	Extraordinary Items (net of Tax expenses)						
<b>9</b>	<b>Net Profit (+) / Loss (-) for the period (8-9)</b>	<b>297.68</b>	<b>521.42</b>	<b>189.27</b>	<b>819.10</b>	<b>667.01</b>	<b>1,103.09</b>
10	Other Comprehensive Income / (Expenses) (Net Of Tax)						
	Items that will not be reclassified subsequently to statement of profit and loss						
	Remeasurements gains/(losses) on defined benefit plans (Net)	3.69	5.47	9.74	9.16	2.83	7.60
	<b>Total Other Comprehensive Income for the period</b>	<b>3.69</b>	<b>5.47</b>	<b>9.74</b>	<b>9.16</b>	<b>2.83</b>	<b>7.60</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>301.37</b>	<b>526.89</b>	<b>199.01</b>	<b>828.26</b>	<b>669.84</b>	<b>1,110.69</b>
12	Paid-up equity share capital (FV of ` 1 per share)	2,345.59	2,345.59	2,132.59	2,345.59	2,132.59	2,345.59
	Weighted Average Equity Share Capital (FV of ` 1 per sh)	2,345.59	2,345.59	2,132.59	2,345.59	2,132.59	2,193.27
	Other Equity		-	-	-		32,569.02
<b>13</b>	<b>Earnings Per Share (EPS)</b>						
	Basic and diluted EPS before and after Extraordinary Items for the period (not to be annualised) (In `)	<b>0.13</b>	<b>0.22</b>	<b>0.09</b>	<b>0.35</b>	<b>0.31</b>	<b>0.51</b>

**Notes**

- The above Unaudited Consolidated financial results for the Half Year ended ended September 30, 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 13, 2021. 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.
- Group's business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

**Place: Mumbai**  
**Date: November 13, 2021**
**Mr. Saurabh Malhotra**  
**Chairman and Managing Director**  
**(DIN : 0214500)**





₹ in Lakhs

Particulars	Standalone		Consolidated	
	As at Sep 30, 2021	As at March 31, 2021	As at Sep 30, 2021	As at March 31, 2021
	₹	₹	₹	₹
<b>ASSETS</b>				
<b>A) Non-current assets</b>				
a) Property, Plant and Equipment	395.09	456.94	395.09	456.94
b) Right to use Asset	-	27.91	-	27.91
c) Other Intangible Assets	0.61	0.70	0.61	0.70
d) Financial Assets				
i) Investment in Subsidiaries	2,224.53	2,224.53	-	-
i) Investment - Others	2.60	2.60	2.60	2.60
ii) Loans, Advances and Deposits	90.00	88.50	90.00	88.49
d) Other Non-current Assets	10.11	10.72	10.11	10.72
e) Deferred Tax Asset (Net)	238.97	109.30	-	-
<b>Total Non -current assets</b>	<b>2,961.91</b>	<b>2,921.20</b>	<b>498.41</b>	<b>587.36</b>
<b>B) Current assets</b>				
a) Inventories	10,095.70	4,649.44	10,095.70	4,649.44
b) Financial Assets				
i) Trade Receivables	15,199.10	10,337.31	31,075.87	26,853.60
ii) Cash and Cash equivalents	57.77	273.28	382.91	324.04
iii) Balances with Banks other than (ii) above	227.42	228.04	227.42	228.04
iv) Investment - Others	-	1,000.04	-	1,000.04
v) Loans, Advances and Deposits	13.71	20.63	13.71	23.64
vi) Other Financial Assets	160.23	430.86	160.23	430.86
c) Other Current Assets	7,743.10	8,808.72	8,541.68	8,854.46
d) Income Tax (Net of Provisions)	-	47.05	-	47.05
<b>Total Current assets</b>	<b>33,497.03</b>	<b>25,795.37</b>	<b>50,497.52</b>	<b>42,411.17</b>
<b>Total Assets</b>	<b>36,458.94</b>	<b>28,716.57</b>	<b>50,995.93</b>	<b>42,998.53</b>
<b>EQUITY AND LIABILITIES</b>				
<b>1. EQUITY</b>				
a) Equity Share Capital	2,345.59	2,345.59	2,345.59	2,345.59
b) Other Equity	21,442.51	20,772.19	33,494.65	32,569.02
<b>Total Equity</b>	<b>23,788.10</b>	<b>23,117.78</b>	<b>35,840.24</b>	<b>34,914.61</b>
<b>2. LIABILITIES</b>				
<b>A) Non-current liabilities</b>				
a) Financial Liabilities				
(i) Long Term Borrowings	223.94	225.41	223.94	225.41
(ii) Lease Liabilities	-	-	-	-
b) Provisions	61.72	61.96	61.72	61.96
c) Deferred Tax Liabilities (Net)	-	-	2,285.29	2,358.00
<b>Total Non-current liabilities</b>	<b>285.66</b>	<b>287.37</b>	<b>2,570.95</b>	<b>2,645.37</b>
<b>B) Current Liabilities</b>				
a) Financial Liabilities				
i) Borrowings	3,639.36	206.79	3,639.36	206.79
ii) Trade Payables				
a) total outstanding dues of micro enterprises and small enterprises	69.04	120.03	69.04	635.88
b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,838.85	2,103.50	2,924.27	2,172.18
iii) Other financial liabilities	601.72	322.14	706.44	327.45
b) Other Current Liabilities	5,061.98	2,549.83	5,071.40	2,087.12
c) Current Provision	18.99	9.13	18.99	9.13
d) Income Tax Provisions (Net of Advances)	155.24	-	155.24	-
e) Lease Liabilities	-	-	-	-
<b>Total Current liabilities</b>	<b>12,385.18</b>	<b>5,311.42</b>	<b>12,584.74</b>	<b>5,438.55</b>
<b>Total Equity and Liabilities</b>	<b>36,458.94</b>	<b>28,716.57</b>	<b>50,995.93</b>	<b>42,998.53</b>

Place: Mumbai  
Date: November 13, 2021

Mr. Saurabh Malhotra  
Chairman and Managing Director  
(DIN : 0214500)





Particulars	For the year ended Sept 30, 2021	For the year ended Sept 30, 2020
<b>A. Cash flow from operating activities</b>		
Profit Before Tax	1,037.88	605.38
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortisation	93.26	118.39
Finance costs	100.95	167.74
Interest income	(10.66)	(59.83)
Provision for Doubtful Debts	578.58	99.64
Net (gain) / loss on sale of investments	(40.76)	(41.25)
<b>Operating profit / (loss) before working capital changes</b>	<b>1,759.25</b>	<b>890.07</b>
<b>Changes in working capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Inventories	(5,446.26)	(2,583.91)
Trade receivables	(4,858.54)	16,057.39
Loans, Advances and Deposits	5.40	27.51
Other financial assets	270.63	137.28
Other current assets	483.77	946.76
Balances with Banks other than Cash and Cash Equivalents	0.62	3,529.38
Other Non Current Assets	0.93	-
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Trade payables	684.36	(22,477.55)
Other Financial liabilities	280.70	(469.04)
Other current liabilities	2,441.77	(795.25)
Provisions	8.60	1.11
Short-term provisions	9.86	10.76
Long-term provisions	-	-
	<b>(4,358.91)</b>	<b>(4,725.49)</b>
<b>Net income tax (paid) / refunds</b>	<b>(233.62)</b>	<b>(204.56)</b>
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(4,592.53)</b>	<b>(4,930.05)</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(3.46)	(3.64)
Current investments not considered as Cash and cash equivalents		
- Purchased	(20,464.02)	(53,240.96)
- Proceeds from sale	21,504.82	58,209.79
Interest received	10.66	58.17
Dividend received from Subsidiary	-	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>1,048.00</b>	<b>5,023.36</b>
<b>C. Cash flow from financing activities</b>		
Proceeds / (Repayment) of other short-term borrowings	3,432.56	(29.33)
Finance cost	(100.95)	(167.74)
Proceeds / (Repayment) of long -term borrowings	(1.47)	-
Dividends paid	(1.12)	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>3,329.02</b>	<b>(197.07)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(215.51)</b>	<b>(103.76)</b>
Cash and cash equivalents at the beginning of the year	273.28	1,543.10
<b>Cash and cash equivalents at the end of the year</b>	<b>57.77</b>	<b>1,439.34</b>

Place: Mumbai

Date: November 13, 2021

Mr. Saurabh Malhotra  
Chairman and Managing Director  
(DIN : 0214500)





Particulars	For the year ended Sept 30, 2021	For the year ended Sept 30, 2020
<b>A. Cash flow from operating activities</b>		
Profit Before Tax	1,123.08	837.07
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortisation	93.26	118.39
Finance costs	118.25	167.74
Interest income	(10.66)	(59.83)
Provision for Doubtful Debts	578.58	99.64
Net gain / loss on sale of Investment	(40.76)	(41.25)
Net unrealised exchange (gain)/loss	221.57	(296.45)
<b>Operating profit / (loss) before working capital changes</b>	<b>2,083.32</b>	<b>825.31</b>
<b>Changes in working capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Inventories	(5,446.26)	(2,583.91)
Trade receivables	(4,213.19)	22,132.40
Loans, Advances and Deposits	8.41	27.51
Other financial assets	270.63	172.41
Other current assets	(269.09)	(2,114.99)
Other non current assets	0.61	-
Balances with Banks other than Cash and Cash Equivalents	0.62	3,529.38
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Trade payables	185.25	(25,081.15)
Other Financial liabilities	380.12	(574.35)
Other current liabilities	2,913.89	(414.85)
Provisions	8.60	1.11
Short-term provisions	9.86	10.76
Long-term provisions	-	-
	<b>(4,067.23)</b>	<b>(4,070.37)</b>
<b>Net income tax (paid) / refunds</b>	<b>(233.62)</b>	<b>(204.74)</b>
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(4,300.85)</b>	<b>(4,275.11)</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(3.46)	(3.64)
Current investments not considered as Cash and cash equivalents		
- Purchased	(20,464.02)	(53,240.96)
- Proceeds from sale	21,504.82	58,209.79
Interest received	10.66	58.17
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>1,048.00</b>	<b>5,023.36</b>
<b>C. Cash flow from financing activities</b>		
Proceeds / (Repayment) of other short-term borrowings	3,432.56	(29.33)
Finance cost	(118.25)	(167.74)
Proceeds / (Repayment) of long -term borrowings	(1.47)	-
Dividends paid	(1.12)	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>3,311.72</b>	<b>(197.07)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>58.87</b>	<b>551.18</b>
Cash and cash equivalents at the beginning of the year	324.04	2,552.56
<b>Cash and cash equivalents at the end of the year</b>	<b>382.91</b>	<b>3,103.74</b>

Place: Mumbai  
Date: November 13, 2021

Mr. Saurabh Malhotra  
Chairman and Managing Director  
(DIN : 0214500)