

**SAKUMA EXPORTS LIMITED**
**Statements of Consolidated Unaudited Financial Results for the Quarter/Nine Months period ended December 31, 2020**

Sr. No.	PARTICULARS	Consolidated			Consolidated		Consolidated
		Quarter Ended			Nine Month Ended		Year Ended
		Unaudited 31-Dec-20	Unaudited 30-Sep-20	Unaudited 31-Dec-19	Unaudited 31-Dec-20	Unaudited 31-Dec-19	Audited 31-Mar-20
<b>1</b>	<b>Income</b>						
a)	Revenue from operations	13,017.54	23,503.28	91,556.93	85,754.74	189,849.12	254,499.64
b)	Other Operating Revenue	12.03	8.54	4.89	87.65	7.33	104.03
c)	Other Income	102.39	(17.77)	277.00	203.50	990.99	1,040.45
	<b>Total Income</b>	<b>13,131.96</b>	<b>23,494.05</b>	<b>91,838.82</b>	<b>86,045.89</b>	<b>190,847.44</b>	<b>255,644.12</b>
<b>2</b>	<b>Expenditure</b>						
a)	Cost of Materials Consumed		-	-	-	-	-
b)	Purchase of Stock-in-trade	6,996.85	20,097.81	89,589.11	71,144.76	180,838.37	240,650.53
c)	Change in Inventories of Finished goods, WIP & Stock in trade	4,880.07	2,192.01	(461.79)	2,296.16	2,785.65	195.58
d)	Employee benefits expense	109.43	114.56	165.46	361.71	490.47	721.99
e)	Finance Cost	181.26	87.37	14.66	398.35	112.02	241.90
f)	Depreciation and Amortization expenses	59.86	59.59	26.53	178.25	78.11	131.96
g)	Other expenses	748.32	708.49	1,707.98	10,673.42	4,472.98	11,257.80
	<b>Total Expenditure</b>	<b>12,975.79</b>	<b>23,259.83</b>	<b>91,041.95</b>	<b>85,052.65</b>	<b>188,777.60</b>	<b>253,199.76</b>
<b>3</b>	<b>Profit From Operation before Exceptional Items (1-2)</b>	<b>156.17</b>	<b>234.22</b>	<b>796.87</b>	<b>993.24</b>	<b>2,069.84</b>	<b>2,444.36</b>
4	Exceptional items	-	-	-	-	-	-
<b>5</b>	<b>Profit from Ordinary activities before tax (3+4)</b>	<b>156.17</b>	<b>234.22</b>	<b>796.87</b>	<b>993.24</b>	<b>2,069.84</b>	<b>2,444.36</b>
<b>6</b>	<b>Tax expenses</b>						
	Current Tax	32.20	33.00	111.39	225.20	372.98	470.74
	Prior Period Tax	-	-	32.35	-	168.87	168.87
	Deferred Tax	(5.16)	11.95	(8.71)	(28.10)	8.45	(24.01)
	<b>Total Tax Expenses</b>	<b>27.04</b>	<b>44.95</b>	<b>135.03</b>	<b>197.10</b>	<b>550.30</b>	<b>615.60</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (5-6)</b>	<b>129.13</b>	<b>189.27</b>	<b>661.84</b>	<b>796.14</b>	<b>1,519.54</b>	<b>1,828.76</b>
8	Extraordinary items (net of Tax expenses)						
<b>9</b>	<b>Net Profit (+) / Loss (-) for the period (8-9)</b>	<b>129.13</b>	<b>189.27</b>	<b>661.84</b>	<b>796.14</b>	<b>1,519.54</b>	<b>1,828.76</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)	0.12	9.74	2.08	2.95	0.06	(5.09)
	<b>Total Other Comprehensive Income for the period</b>	<b>0.12</b>	<b>9.74</b>	<b>2.08</b>	<b>2.95</b>	<b>0.06</b>	<b>(5.09)</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>129.25</b>	<b>199.01</b>	<b>663.92</b>	<b>799.09</b>	<b>1,519.60</b>	<b>1,823.67</b>
12	Paid-up equity share capital (FV of ` 1 per share)	2,345.59	2,132.59	2,132.59	2,345.59	2,132.59	2,132.59
	Weighted Average Equity Share Capital (FV of ₹1 per share)	2,143.43	2,132.59	2,132.59	2,143.43	2,132.59	2,132.59
	Other Equity		-	-			30,979.20
<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>0.06</b>	<b>0.09</b>	<b>0.31</b>	<b>0.37</b>	<b>0.71</b>	<b>0.86</b>

**Notes**

1. The above Unaudited Consolidated financial results for the Quarter ended as at December 31, 2020 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 13, 2021. The Auditors have issued an unqualified Audit opinion on these results.

2. 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.

3. Group's business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.

4. The Code on Social Security 2020 (Code), which received the Presidential Assent on September 28, 2020 subsumes nine laws relating to the social security, retirement and employee benefits, including Employee Provident Fund and Miscellaneous Provisions Act, 1952 and Payment of Gratuity Act, 1972. The effective date of the Code is yet to be notified and the related rules are yet to be framed. The effect of the changes if any, will be assessed and recognised post notification of the relevant provisions.

5. During the quarter ended December 31, 2020, the Holding company made preferential allotment aggregating to Rs. 13,31,25,000/- through issuance of 2,13,00,000 Equity Shares, fully paid up at the price of Rs. 6.25/- per equity share (Including Premium of Rs. 5.25 per share). The shares have been allotted on December 18, 2020

6. Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

Place: Mumbai

Date: February 13, 2021

**Mr. Saurabh Malhotra**  
Chairman and Managing Director  
(DIN : 00214500)

**SAKUMA EXPORTS LIMITED**
**Statements of Standalone Unaudited Financial Results for the Quarter/Nine Months period ended December 31, 2020**

Sr. No.	PARTICULARS	Standalone			Standalone		Standalone
		Quarter Ended			Nine Month Ended		Year Ended
		Unaudited 31-Dec-20	Unaudited 30-Sep-20	Unaudited 31-Dec-19	Unaudited 31-Dec-20	Unaudited 31-Dec-19	Audited 31-Mar-20
<b>1</b>	<b>Income</b>						
a)	Revenue from operations	7,542.16	13,312.70	50,750.36	61,678.25	102,352.40	150,000.36
b)	Other Operating Revenue	2.48	18.09	4.89	87.65	7.33	74.28
c)	Other Income	101.07	(18.42)	223.22	202.18	1,123.41	1,259.79
	<b>Total Income</b>	<b>7,645.71</b>	<b>13,312.37</b>	<b>50,978.47</b>	<b>61,968.08</b>	<b>103,483.14</b>	<b>151,334.43</b>
<b>2</b>	<b>Expenditure</b>						
a)	Cost of Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	1,901.29	10,200.27	49,553.83	50,023.36	95,133.32	138,538.56
c)	Change in Inventories of Finished goods, WIP & Stock in trade	4,880.07	2,192.01	(461.79)	2,296.16	2,785.65	195.58
d)	Employee benefits expense	88.97	95.41	128.03	301.59	381.58	524.28
e)	Finance Cost	115.56	42.60	13.66	283.30	108.11	236.76
f)	Depreciation and Amortization expenses	59.86	59.59	26.53	178.25	78.11	127.00
g)	Other expenses	520.22	598.14	1,313.80	8,200.30	3,493.37	9,971.11
	<b>Total Expenditure</b>	<b>7,565.97</b>	<b>13,188.02</b>	<b>50,574.06</b>	<b>61,282.96</b>	<b>101,980.14</b>	<b>149,593.29</b>
<b>3</b>	<b>Profit From Operation before Exceptional Items (1-2)</b>	<b>79.74</b>	<b>124.35</b>	<b>404.41</b>	<b>685.12</b>	<b>1,503.00</b>	<b>1,741.14</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>79.74</b>	<b>124.35</b>	<b>404.41</b>	<b>685.12</b>	<b>1,503.00</b>	<b>1,741.14</b>
<b>6</b>	<b>Tax expenses</b>						
	Current Tax	32.20	33.00	111.39	225.20	372.98	468.00
	Prior Period Tax	-	-	32.35	-	168.87	168.87
	Deferred Tax	(5.16)	11.95	(8.71)	(28.10)	8.45	(24.01)
	<b>Total Tax Expenses</b>	<b>27.04</b>	<b>44.95</b>	<b>135.03</b>	<b>197.10</b>	<b>550.30</b>	<b>612.86</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (5-6)</b>	<b>52.70</b>	<b>79.40</b>	<b>269.38</b>	<b>488.02</b>	<b>952.70</b>	<b>1,128.28</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>52.70</b>	<b>79.40</b>	<b>269.38</b>	<b>488.02</b>	<b>952.70</b>	<b>1,128.28</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)	0.12	9.74	2.08	2.95	0.06	(5.09)
	<b>Total Other Comprehensive Income for the period</b>	<b>0.12</b>	<b>9.74</b>	<b>2.08</b>	<b>2.95</b>	<b>0.06</b>	<b>(5.09)</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>52.82</b>	<b>89.14</b>	<b>271.46</b>	<b>490.97</b>	<b>952.76</b>	<b>1,123.19</b>
<b>12</b>	<b>Paid-up equity share capital (FV of ₹1 per share)</b>	<b>2,345.59</b>	<b>2,132.59</b>	<b>2,132.59</b>	<b>2,345.59</b>	<b>2,132.59</b>	<b>2,132.59</b>
	Weighted Average Equity Share Capital (FV of ₹1 per share)	2,143.43	2,132.59	2,132.59	2,143.43	2,132.59	2,132.59
	Other Equity	-	-	-	-	-	19,110.04
<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>0.02</b>	<b>0.04</b>	<b>0.13</b>	<b>0.23</b>	<b>0.45</b>	<b>0.53</b>

**Notes**

- The above Unaudited Standalone financial results for the Quarter ended as at December 31, 2020 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 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.
- The Code on Social Security 2020 (Code), which received the Presidential Assent on September 28, 2020 subsumes nine laws relating to the social security, retirement and employee benefits, including Employee Provident Fund and Miscellaneous Provisions Act, 1952 and Payment of Gratuity Act, 1972. The effective date of the Code is yet to be notified and the related rules are yet to be framed. The effect of the changes if any, will be assessed and recognised post notification of the relevant provisions.
- During the quarter ended December 31, 2020, the company made preferential allotment aggregating to Rs. 13,31,25,000/- through issuance of 2,13,00,000 Equity Shares, fully paid up at the price of Rs. 6.25/- per equity share (Including Premium of Rs. 5.25 per share). The shares have been allotted on December 18, 2020
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

**Place: Mumbai**
**Date: February 13, 2021**

**Mr. Saurabh Malhotra**  
**Chairman and Managing Director**  
**(DIN : 00214500)**