



Sr. No.	PARTICULARS	Standalone			Standalone	
		Quarter Ended			Year Ended	
		Unaudited (Refer Note - 3)	Unaudited	Unaudited (Refer Note - 3)	Audited	Audited
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
<b>1</b>	<b>Income</b>					
a)	Revenue from operations	41,811.41	7,542.16	47,647.96	103,489.66	150,000.36
b)	Other Operating Revenue	54.68	2.48	66.95	142.33	74.28
c)	Other Income	218.47	101.07	136.38	420.65	1,259.79
	<b>Total Income</b>	<b>42,084.56</b>	<b>7,645.71</b>	<b>47,851.29</b>	<b>104,052.64</b>	<b>151,334.43</b>
<b>2</b>	<b>Expenditure</b>					
a)	Cost of Materials Consumed		-	-	-	-
b)	Purchase of Stock-in-trade	41,415.87	1,901.29	43,405.24	91,439.23	138,538.56
c)	Change in Inventories of Finished goods, WIP & Stock in trade	(3,536.85)	4,880.07	(2,590.07)	(1,240.69)	195.58
d)	Employee benefits expense	186.82	88.97	142.70	488.41	524.28
e)	Finance Cost	70.76	115.56	128.65	354.06	236.76
f)	Depreciation and Amortization expenses	62.65	59.86	48.89	240.90	127.00
g)	Other expenses	3,557.06	520.22	6,477.74	11,757.36	9,971.11
	<b>Total Expenditure</b>	<b>41,756.31</b>	<b>7,565.97</b>	<b>47,613.15</b>	<b>103,039.27</b>	<b>149,593.29</b>
<b>3</b>	<b>Profit From Operation before Exceptional Items (1-2)</b>	<b>328.25</b>	<b>79.74</b>	<b>238.14</b>	<b>1,013.37</b>	<b>1,741.14</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-
<b>5</b>	<b>Profit from Ordinary activities before tax (3+4)</b>	<b>328.25</b>	<b>79.74</b>	<b>238.14</b>	<b>1,013.37</b>	<b>1,741.14</b>
<b>6</b>	<b>Tax expenses</b>					
	Current Tax	123.72	32.20	95.02	348.92	468.00
	Prior Period Tax	-	-	-	-	168.87
	Deffered Tax	(17.42)	(5.16)	(32.46)	(45.52)	(24.01)
	<b>Total Tax Expenses</b>	<b>106.30</b>	<b>27.04</b>	<b>62.56</b>	<b>303.40</b>	<b>612.86</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (5-6)</b>	<b>221.95</b>	<b>52.70</b>	<b>175.58</b>	<b>709.97</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>221.95</b>	<b>52.70</b>	<b>175.58</b>	<b>709.97</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)	4.65	0.12	(5.15)	7.60	(5.09)
	<b>Total Other Comprehensive Income for the period</b>	<b>4.65</b>	<b>0.12</b>	<b>(5.15)</b>	<b>7.60</b>	<b>(5.09)</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>226.60</b>	<b>52.82</b>	<b>170.43</b>	<b>717.57</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>2,345.59</b>	<b>2,132.59</b>	<b>2,345.59</b>	<b>2,132.59</b>
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	2,193.28	2,143.43	2,132.59	2,193.28	2,132.59
	Other Equity		-	-	20,772.19	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>0.10</b>	<b>0.02</b>	<b>0.08</b>	<b>0.33</b>	<b>0.53</b>

**Notes**

- The above Audited Consolidated financial results for the Year ended as at March 31, 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on June 29, 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.
- The Figures of the Last quarter are the balancing Figures between audited figures in respect of full Financial year upto March 31, 2021/ March 31, 2020 and the Un audited Published year to date Figures upto December 31, 2020 / December 31, 2019 being the date of the end of the third quarter of Financial year respectively which were subject to Limited review.
- Company's business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.
- During the year ended March 31, 2021, 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: June 29, 2021

Mr. Saurabh Malhotra  
(Chairman and Managing Director)



Sr. No.	PARTICULARS	Consolidated			Consolidated	
		Quarter Ended			Year Ended	
		Unaudited (Refer Note - 3) 31-Mar-21	Unaudited 31-Dec-20	Unaudited (Refer Note - 3) 31-Mar-20	Audited 31-Mar-21	Audited 31-Mar-20
<b>1</b>	<b>Income</b>					
a)	Revenue from operations	46,943.91	13,017.54	64,650.52	132,698.65	254,499.64
b)	Other Operating Revenue	54.68	12.03	96.70	142.33	104.03
c)	Other Income	303.52	102.39	49.46	507.02	1,040.45
	<b>Total Income</b>	<b>47,302.11</b>	<b>13,131.96</b>	<b>64,796.68</b>	<b>133,348.00</b>	<b>255,644.12</b>
<b>2</b>	<b>Expenditure</b>					
a)	Cost of Materials Consumed		-	-	-	-
b)	Purchase of Stock-in-trade	46,186.17	6,996.85	59,812.16	117,330.93	240,650.53
c)	Change in Inventories of Finished goods, WIP & Stock in trade	(3,536.85)	4,880.07	(2,590.07)	(1,240.69)	195.58
d)	Employee benefits expense	219.28	109.43	231.52	580.99	721.99
e)	Finance Cost	76.54	181.26	129.88	474.89	241.90
f)	Depreciation and Amortization expenses	62.65	59.86	53.85	240.90	131.96
g)	Other expenses	3,882.41	748.32	6,784.82	14,555.83	11,257.80
	<b>Total Expenditure</b>	<b>46,890.20</b>	<b>12,975.79</b>	<b>64,422.16</b>	<b>131,942.85</b>	<b>253,199.76</b>
<b>3</b>	<b>Profit From Operation before Exceptional Items (1-2)</b>	<b>411.91</b>	<b>156.17</b>	<b>374.52</b>	<b>1,405.15</b>	<b>2,444.36</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-
<b>5</b>	<b>Profit from Ordinary activities before tax (3+4)</b>	<b>411.91</b>	<b>156.17</b>	<b>374.52</b>	<b>1,405.15</b>	<b>2,444.36</b>
<b>6</b>	<b>Tax expenses</b>					
	Current Tax	122.38	32.20	97.76	347.58	470.74
	Prior Period Tax	-	-	-	-	168.87
	Deffered Tax	(17.42)	(5.16)	(32.46)	(45.52)	(24.01)
	<b>Total Tax Expenses</b>	<b>104.96</b>	<b>27.04</b>	<b>65.30</b>	<b>302.06</b>	<b>615.60</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (5-6)</b>	<b>306.95</b>	<b>129.13</b>	<b>309.22</b>	<b>1,103.09</b>	<b>1,828.76</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>306.95</b>	<b>129.13</b>	<b>309.22</b>	<b>1,103.09</b>	<b>1,828.76</b>
<b>10</b>	<b>Other Comprehensive Income / (Expenses) (Net Of Tax)</b>					
	<b>Items that will not be reclassified subsequently to statement of profit and loss</b>					
	Remeasurements gains/(losses) on defined benefit plans (Net)	4.65	0.12	(5.15)	7.60	(5.09)
	<b>Total Other Comprehensive Income for the period</b>	<b>4.65</b>	<b>0.12</b>	<b>(5.15)</b>	<b>7.60</b>	<b>(5.09)</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>311.60</b>	<b>129.25</b>	<b>304.07</b>	<b>1,110.69</b>	<b>1,823.67</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>
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	2,193.28	2,143.43	2,132.59	2,193.28	2,132.59
	Other Equity		-	-	32,569.02	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>0.14</b>	<b>0.06</b>	<b>0.14</b>	<b>0.51</b>	<b>0.86</b>

**Notes**

- The above Audited Consolidated financial results for the Year ended as at March 31, 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on June 29, 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.
- The Figures of the Last quarter are the balancing Figures between audited figures in respect of full Financial year upto 31st March 2021/ 31st March 2020 and the Un audited Published year to date Figures upto 31st December 2020/ 31st December 2019 being the date of the end of the third quarter of Financial year respectively which were subject to Limited review.
- Groups' business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed
- During the year ended March 31, 2021, 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: June 29, 2021

Mr. Saurabh Malhotra  
(Chairman and Managing Director)



**SAKUMA EXPORTS LIMITED**  
Statement of Assets, Equity and Liabilities

₹ in Lakhs

Particulars	Standalone		Consolidated	
	As at March 31, 2021	As at March 31, 2020	As at March 31, 2021	As at March 31, 2020
<b>ASSETS</b>				
<b>A) Non-current assets</b>				
a) Property, Plant and Equipment	456.94	634.70	456.94	634.70
b) Right to use Asset	27.91	83.67	27.91	83.67
c) Other Intangible Assets	0.70	0.46	0.70	0.46
d) Financial Assets				
i) Investment in Subsidiaries	2,224.54	2,224.53	-	-
ii) Investment - Others	2.60	2.60	2.60	2.60
iii) Loans, Advances and Deposits	88.49	119.88	88.49	119.88
e) Other Non-current Assets	10.72	9.95	10.72	9.95
f) Deferred Tax Asset (Net)	109.30	79.66	-	-
<b>Total Non-current assets</b>	<b>2,921.20</b>	<b>3,155.45</b>	<b>587.36</b>	<b>851.26</b>
<b>B) Current assets</b>				
a) Inventories	4,649.44	3,408.75	4,649.44	3,408.75
b) Financial Assets				
i) Trade Receivables	10,337.31	75,366.75	26,853.60	92,013.71
ii) Cash and Cash equivalents	273.28	1,543.10	324.04	2,552.56
iii) Balances with Banks other than (ii) above	228.04	3,801.14	228.04	3,801.14
iv) Investment - Others	1,000.04	5,552.96	1,000.04	5,552.96
v) Loans, Advances and Deposits	20.63	36.44	23.64	41.16
vi) Other Financial Assets	430.86	378.11	430.86	378.11
c) Other Current Assets	8,808.72	3,858.49	8,854.46	3,963.35
d) Income Tax (Net of Provisions)	47.05	166.43	47.05	163.73
<b>Total Current assets</b>	<b>25,795.37</b>	<b>94,112.17</b>	<b>42,411.17</b>	<b>111,875.47</b>
<b>Total Assets</b>	<b>28,716.57</b>	<b>97,267.62</b>	<b>42,998.53</b>	<b>112,726.73</b>
<b>EQUITY AND LIABILITIES</b>				
<b>1. EQUITY</b>				
a) Equity Share Capital	2,345.59	2,132.59	2,345.59	2,132.59
b) Other Equity	20,772.19	19,110.04	32,569.02	30,979.20
<b>Total Equity</b>	<b>23,117.78</b>	<b>21,242.63</b>	<b>34,914.61</b>	<b>33,111.79</b>
<b>2. LIABILITIES</b>				
<b>A) Non-current liabilities</b>				
a) Financial Liabilities				
(i) Long Term Borrowings	225.41	290.76	225.41	290.76
(ii) Lease Liabilities	-	30.43	-	30.43
b) Provisions	61.96	59.31	61.96	59.31
c) Deferred Tax Liabilities (Net)	-	-	2,358.00	2,416.56
<b>Total Non-current liabilities</b>	<b>287.37</b>	<b>380.50</b>	<b>2,645.37</b>	<b>2,797.06</b>
<b>B) Current Liabilities</b>				
a) Financial Liabilities				
i) Borrowings	206.79	-	206.79	-
ii) Trade Payables				
a) total outstanding dues of micro enterprises and small enterprises	120.03	37.56	635.88	37.56
b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,103.50	63,611.47	2,172.18	64,179.00
iii) Other financial liabilities	322.14	1,336.56	327.45	1,441.88
c) Other Current Liabilities	2,549.83	10,647.55	2,087.12	11,148.09
d) Current Provision	9.13	11.35	9.13	11.35
e) Income Tax Provisions (Net of Advances)	-	-	-	-
<b>Total Current liabilities</b>	<b>5,311.42</b>	<b>75,644.49</b>	<b>5,438.55</b>	<b>76,817.88</b>
<b>Total Equity and Liabilities</b>	<b>28,716.57</b>	<b>97,267.62</b>	<b>42,998.53</b>	<b>112,726.73</b>



<b>Sakuma Exports Limited</b> <b>Standalone Statement of Cash Flows for the year ended March 31, 2021</b>		
(₹ in lakhs)		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
<b>A. Cash flow from operating activities</b>		
Profit Before Tax	1,013.35	1,741.14
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortisation	240.90	127.00
Claims Filed during the Year not Received (Net)	-	-
Finance costs	354.06	236.76
Interest income	(72.05)	(182.70)
Provision for Doubtful Debts	151.63	66.98
Dividend income	-	(215.74)
Net (gain) / loss on sale of investments	(124.67)	(135.88)
<b>Operating profit / (loss) before working capital changes</b>	<b>1,563.22</b>	<b>1,637.56</b>
<b>Changes in working capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Inventories	(1,240.69)	195.58
Trade receivables	65,004.27	(8,288.61)
Loans, Advances and Deposits - Current	(20.63)	(34.13)
Loans, Advances and Deposits - Non Current	28.00	(8.52)
Other financial assets	(156.30)	199.98
Other current assets	(4,876.28)	(1,355.86)
Balances with Banks other than Cash and Cash Equivalents	3,573.10	(1,314.26)
Other non-current assets	(0.78)	(9.95)
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Trade payables	(61,408.56)	12,425.07
Other Financial liabilities	(975.23)	994.57
Other current liabilities	(8,097.72)	4,713.78
Provisions	2.65	27.40
Short-term provisions	(2.22)	2.18
Long-term provisions	-	-
	<b>(6,607.17)</b>	<b>9,184.79</b>
<b>Net income tax (paid) / refunds</b>	<b>(229.54)</b>	<b>(1,131.68)</b>
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(6,836.71)</b>	<b>8,053.11</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(7.62)	(462.09)
Current investments not considered as Cash and cash equivalents		
- Purchased	(90,696.94)	(57,857.00)
- Proceeds from sale	95,374.53	52,439.92
Subscription to equity shares in Subsidiary	-	-
Interest received	60.77	167.02
Dividend received from Subsidiary	-	215.74
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>4,730.74</b>	<b>(5,496.41)</b>
<b>C. Cash flow from financing activities</b>		
Net increase / (decrease) in working capital borrowings	206.79	(2,499.50)
Proceeds / (Repayment) of other short-term borrowings	-	350.72
Finance cost	(408.05)	(223.16)
Net increase / (decrease) in Long Term borrowings	(65.35)	(58.38)
Proceed from issue of shares	1,331.25	-
Dividends paid	(228.49)	(213.26)
Tax on dividend	-	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>836.15</b>	<b>(2,643.58)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(1,269.82)</b>	<b>(86.88)</b>
Cash and cash equivalents at the beginning of the year	1,543.10	1,629.98
<b>Cash and cash equivalents at the end of the year</b>	<b>273.28</b>	<b>1,543.10</b>



Sakuma Exports Limited		
Consolidated Statement of Cash Flows for the year ended March 31, 2021		
(₹ in lakhs)		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
<b>A. Cash flow from operating activities</b>		
Profit Before Tax	1,405.14	2,444.36
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortisation	240.90	131.96
Claims Filed during the Year not Received (Net)	-	-
Finance costs	474.89	241.90
Interest income	(72.05)	(182.70)
Provision for Doubtful Debts	151.63	66.98
Net unrealised exchange (gain) / loss	(491.81)	1,022.74
Net (gain) / loss on sale of investments	(124.67)	(135.88)
<b>Operating profit / (loss) before working capital changes</b>	<b>1,584.03</b>	<b>3,589.36</b>
<b>Changes in working capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Inventories	(1,240.69)	195.58
Trade receivables	65,151.86	(10,682.60)
Loans, Advances and Deposits - Current	(22.31)	(35.57)
Loans, Advances and Deposits - Non Current	31.39	(8.52)
Other financial assets	(156.30)	199.98
Other current assets	(4,817.16)	(378.39)
Other Non-current Financial Assets	-	-
Balances with Banks other than Cash and Cash Equivalents	3,573.10	(1,314.26)
Other non-current assets	(0.78)	(9.95)
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Trade payables	(61,408.50)	11,974.08
Other Financial liabilities	(1,075.23)	1,023.43
Other current liabilities	(9,060.97)	5,163.11
Provisions	2.65	27.40
Short-term provisions	(2.22)	2.18
	<b>(7,441.13)</b>	<b>9,745.83</b>
<b>Net income tax (paid) / refunds</b>	<b>(233.46)</b>	<b>(1,134.41)</b>
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(7,674.59)</b>	<b>8,611.42</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(7.62)	(462.09)
Proceeds from sale of fixed assets		
Current investments not considered as Cash and cash equivalents		
- Purchased	(90,696.94)	(57,857.00)
- Proceeds from sale	95,374.53	52,439.92
Interest received	60.77	167.02
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>4,730.74</b>	<b>(5,712.15)</b>
<b>C. Cash flow from financing activities</b>		
Net increase / (decrease) in working capital borrowings	206.79	(2,499.50)
Proceeds / (Repayment) of other short-term borrowings	-	350.72
Finance cost	(528.87)	(228.30)
Net increase / (decrease) in Long Term borrowings	(65.35)	(58.38)
Proceeds from Issue of Shares	1,331.25	-
Dividends paid	(228.49)	(213.26)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>715.33</b>	<b>(2,648.71)</b>
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	<b>(2,228.52)</b>	<b>250.56</b>
Cash and cash equivalents at the beginning of the year	<b>2,552.56</b>	<b>2,302.00</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>324.04</b>	<b>2,552.56</b>