



SAKUMA EXPORTS LIMITED

Statements of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2023

In Lakhs

Sr. No.	PARTICULARS	Standaone Quarter Ended			Standaone Six Month Ended		Standaone Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
1	Income						
a)	Revenue from operations	30,851.43	41,033.41	30,700.95	71,884.84	116,660.40	284,951.86
b)	Other Operating Revenue	106.17	25.41	182.08	131.58	425.05	635.17
c)	Other Income	275.91	354.24	243.21	630.15	300.26	724.94
	Total Income	31,233.51	41,413.06	31,126.24	72,646.57	117,385.71	286,311.97
2	Expenditure						
a)	Cost of Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	42,804.66	29,649.91	18,402.68	72,454.57	95,158.39	255,704.32
c)	Change in Inventories of Finished goods, WIP & Stock in trade	(12,392.76)	8,784.33	6,438.75	(3,608.43)	6,633.75	(3,056.25)
d)	Employee benefits expense	165.09	186.74	152.16	351.83	302.55	626.24
e)	Finance Cost	55.90	61.46	67.92	117.36	224.22	673.11
f)	Depreciation and Amortization expenses	32.21	30.44	36.74	62.65	73.12	145.17
g)	Other expenses	191.17	2,211.48	5,600.11	2,402.65	13,631.03	28,857.54
	Total Expenditure	30,856.27	40,924.36	30,698.36	71,780.63	116,023.06	282,950.13
3	Profit From Operation before Exceptional Items (1-2)	377.24	488.70	427.88	865.94	1,362.65	3,361.84
4	Exceptional items						
5	Profit from Ordinary activities before tax (3+4)	377.24	488.70	427.88	865.94	1,362.65	3,361.84
6	Tax expenses						
	Current Tax	119.59	116.78	123.92	236.37	361.92	884.66
	Prior Period Tax	-	-	-	-	-	1.56
	Deferred Tax	8.37	31.29	11.37	39.66	111.95	71.73
	Total Tax Expenses	127.96	148.07	135.29	276.03	473.87	957.95
7	Net Profit from ordinary activities after tax (5-6)	249.28	340.63	292.59	589.91	888.78	2,403.89
8	Extraordinary items (net of Tax expenses)						
9	Net Profit (+) / Loss (-) for the period (8-9)	249.28	340.63	292.59	589.91	888.78	2,403.89
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)	4.49	1.00	8.95	5.49	9.74	9.53
	Total Other Comprehensive Income for the period	4.49	1.00	8.95	5.49	9.74	9.53
11	Total Comprehensive Income (9+10)	253.77	341.63	301.54	595.40	898.52	2,413.42
12	Paid-up equity share capital (FV of ₹ 1 per share)	2,345.59	2,345.59	2,345.59	2,345.59	2,345.59	2,345.59
	Weighted Average Equity Share Capital (FV of ₹ 1 per sh)	2,345.59	2,345.59	2,345.59	2,345.59	2,345.59	2,345.59
	Other Equity	-	-	-	-	-	25,284.47
13	Earnings Per Share (EPS)						
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.11	0.15	0.13	0.26	0.38	1.03

- Notes**
- The above Unaudited Standalone financial results for the half year ended September 30, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 11, 2023. 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.

SAURABH MALHOTRA
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 Date: 2023.11.11 13:26:50 +05'30'
 Mr. Saurabh Malhotra
 Chairman and Managing Director
 (DIN : 0214500)

Place: Mumbai
 Date: November 11, 2023


SAKUMA EXPORTS LIMITED
Statements of Consolidated Unaudited Financial Results for the quarter and half Year ended September 30, 2023

In Lakhs

Sr. No.	PARTICULARS	Consolidated			Consolidated		Consolidated
		Quarter Ended			Six Month Ended		Consolidated
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23	
1	Income						
a)	Revenue from operations	36,050.56	48,270.44	32,809.62	84,321.00	135,202.48	316,679.68
b)	Other Operating Revenue	106.17	25.41	182.08	131.58	425.05	635.17
c)	Other Income	275.91	354.24	243.21	630.15	300.26	724.94
	Total Income	36,432.64	48,650.09	33,234.91	85,082.73	135,927.79	318,039.79
2	Expenditure						
a)	Cost of Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	47,711.28	36,142.75	20,348.31	83,854.03	111,475.98	284,651.85
c)	Change in Inventories of Finished goods, WIP & Stock In trade	(12,392.76)	8,784.33	6,438.75	(3,608.43)	6,633.75	(3,056.25)
d)	Employee benefits expense	177.73	201.18	160.62	378.91	319.20	679.55
e)	Finance Cost	57.90	63.18	68.58	121.08	227.23	677.90
f)	Depreciation and Amortization expenses	32.21	30.44	36.74	62.65	73.12	145.17
g)	Other expenses	445.33	2,802.71	5,725.89	3,248.04	15,599.96	31,137.42
	Total Expenditure	36,031.69	48,024.59	32,778.89	84,056.28	134,329.24	314,235.64
3	Profit From Operation before Exceptional Items (1-2)	400.95	625.50	456.02	1,026.45	1,598.55	3,804.15
4	Exceptional items	-	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	400.95	625.50	456.02	1,026.45	1,598.55	3,804.15
6	Tax expenses						
	Current Tax	119.46	116.78	123.92	236.24	361.92	886.11
	Prior Period Tax	-	-	0.19	-	0.19	1.75
	Deferred Tax	8.37	31.29	11.37	39.66	111.95	71.73
	Total Tax Expenses	127.83	148.07	135.48	275.90	474.06	959.59
7	Net Profit from ordinary activities after tax (5-6)	273.12	477.43	320.54	750.55	1,124.49	2,844.56
8	Extraordinary Items (net of Tax expenses)						
9	Net Profit (+) / Loss (-) for the period (8-9)	273.12	477.43	320.54	750.55	1,124.49	2,844.56
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)	4.49	1.00	8.95	5.49	9.74	9.53
	Total Other Comprehensive Income for the period	4.49	1.00	8.95	5.49	9.74	9.53
11	Total Comprehensive Income (9+10)	277.61	478.43	329.49	756.04	1,134.23	2,854.09
12	Paid-up equity share capital (FV of ₹1 per share)	2,345.59	2,345.59	2,345.59	2,345.59	2,345.59	2,345.59
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	2,345.59	2,345.59	2,345.59	2,345.59	2,345.59	2,345.59
	Other Equity	-	-	-	-	-	38,914.58
13	Earnings Per Share (EPS)						
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.12	0.20	0.14	0.32	0.48	1.22

Notes

- The above Unaudited Consolidated financial results for the Half Year ended September 30, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at its meeting held on November 11, 2023. 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.
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 Date: 2023.11.11 13:27:29 +05'30'
Mr. Saurabh Malhotra
Chairman and Managing Director
(DIN : 0214500)

Place: Mumbai
Date: November 11, 2023


SAKUMA EXPORTS LIMITED
Statement of Assets, Equity and Liabilities

in Lakhs

Particulars	Standalone		Consolidated	
	As at Sep 30, 2023	As at March 31, 2023	As at Sep 30, 2023	As at March 31, 2023
ASSETS				
A) Non-current assets				
a) Property, Plant and Equipment	210.71	245.69	210.71	245.69
b) Right to use Asset	74.95	101.41	74.95	101.41
c) Other Intangible Assets	-	0.48	-	0.48
d) Financial Assets				
i) Investments in Subsidiaries	2,224.53	2,224.53	-	-
ii) Investment - Others	2.60	2.60	2.60	2.60
iii) Loans, Advances and Deposits	105.25	79.08	105.25	79.08
d) Other Non-current Assets	40.87	10.46	2,867.12	2,807.02
e) Deferred Tax Asset (Net)	117.94	139.48		-
Total Non-current assets	2,776.85	2,803.73	3,260.63	3,236.28
B) Current assets				
a) Inventories	14,796.74	11,188.31	14,796.74	11,188.31
b) Financial Assets				
i) Trade Receivables	45,605.07	15,073.66	59,196.99	31,373.05
ii) Cash and Cash equivalents	5,035.57	1,752.34	5,449.18	2,131.33
iii) Balances with Banks other than (ii) above	28.59	328.20	28.59	328.20
iv) Investment - Others	13,492.82	300.68	13,492.82	300.68
v) Loans, Advances and Deposits	445.48	651.23	447.64	651.23
vi) Other Financial Assets	121.29	-	121.29	-
c) Other Current Assets	4,035.94	7,563.23	8,479.16	7,744.57
d) Income Tax (Net of Provisions)	219.63	189.92	219.63	188.48
Total Current assets	83,781.13	37,047.57	102,232.04	53,905.85
Total Assets	86,557.98	39,851.30	105,492.67	57,142.13
EQUITY AND LIABILITIES				
1. EQUITY				
a) Equity Share Capital	2,345.59	2,345.59	2,345.59	2,345.59
b) Other Equity	25,820.54	25,284.47	42,729.86	38,914.58
Total Equity	28,166.13	27,630.06	45,075.45	41,260.17
2. LIABILITIES				
A) Non-current liabilities				
a) Financial Liabilities				
(i) Long Term Borrowings	35.11	76.52	35.11	76.52
(ii) Lease Liabilities	16.36	34.65	16.36	34.65
b) Provisions	88.38	91.32	88.38	91.32
c) Deferred Tax Liabilities (Net)	-	-	453.01	3,349.25
Total Non-current liabilities	139.85	202.49	592.86	3,551.74
B) Current Liabilities				
a) Financial Liabilities				
i) Borrowings	1,288.76	1,575.23	1,288.76	1,575.23
ii) Trade Payables				
a) total outstanding dues of micro enterprises and small enterprises	7.74	1,283.69	7.74	1,283.69
b) total outstanding dues of creditors other than micro enterprises and small enterprises	21,322.02	2,782.00	24,047.37	2,953.82
iii) Other financial liabilities	64.78	76.71	64.78	76.71
b) Other Current Liabilities	35,546.48	6,285.33	34,297.28	6,329.75
c) Current Provision	22.22	15.79	118.43	111.02
Total Current liabilities	58,252.00	12,018.75	59,824.36	12,330.22
Total Equity and Liabilities	86,557.98	39,851.30	105,492.67	57,142.13

SAURABH MALHOTRA

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

 Place: Mumbai
 Date: November 11, 2023

**Sakuma Exports Limited****Standalone Statement of Unaudited Cash Flows for the half year ended September 30, 2023**

in Lakhs

Particulars	For the year ended Sept 30, 2023	For the year ended Sept 30, 2022
A. Cash flow from operating activities		
Profit Before Tax	865.94	1,362.65
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	62.65	73.12
Finance costs	117.36	224.22
Interest income	(73.07)	(9.48)
Provision for Doubtful Debts	3.62	(16.27)
Net (gain) / loss on sale of investments	(351.17)	(261.39)
Operating profit / (loss) before working capital changes	625.33	1,372.85
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(3,608.43)	6,633.75
Trade receivables	(30,535.03)	12,959.74
Loans, Advances and Deposits - Current	205.75	(0.35)
Loans, Advances and Deposits - Non Current	(26.17)	(3.44)
Other financial assets	(121.29)	620.69
Other current assets	3,458.43	5,506.43
Balances with Banks other than Cash and Cash Equivalents	299.61	303.46
Other Non Current Assets	(30.41)	(0.51)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	17,264.07	2,272.01
Other Financial liabilities	(30.22)	(32.34)
Other current liabilities	29,250.72	(1,916.91)
Other non current asset	-	(22.71)
Current Provisions	13.76	27.54
Long-term provisions	(2.94)	7.13
	16,763.18	27,727.34
Net income tax (paid) / refunds	(266.09)	(442.56)
Net cash flow from / (used in) operating activities (A)	16,497.09	27,284.78
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(0.72)	(3.57)
Current investments not considered as Cash and cash equivalents		
- Purchased	(24,351.17)	(53,619.45)
- Proceeds from sale	11,510.20	35,221.22
Interest received	73.07	9.48
	(12,768.62)	(18,392.32)
C. Cash flow from financing activities		
Proceeds / (Repayment) of other short-term borrowings	(286.47)	(8,324.86)
Finance cost	(117.36)	(224.22)
Proceeds / (Repayment) of long-term borrowings	(41.41)	(45.32)
Net cash flow from / (used in) financing activities (C)	(445.24)	(8,594.40)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	3,283.23	298.06
Cash and cash equivalents at the beginning of the year	1,752.34	528.75
Cash and cash equivalents at the end of the year	5,035.57	826.81

Place: Mumbai
Date: November 11, 2023

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



Sakuma Exports Limited

Consolidated Statement of Unaudited Cash Flows for the year ended September 30, 2023

In Lakhs

Particulars	For the year ended Sept 30, 2023	For the year ended Sept 30, 2022
A. Cash flow from operating activities		
Profit Before Tax	1,026.45	1,598.55
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	62.65	73.12
Finance costs	121.08	227.23
Interest income	(73.07)	(9.48)
Provision for Doubtful Debts	3.62	(16.27)
Net gain / loss on sale of Investment	(351.17)	(261.39)
Net unrealised exchange (gain)/loss	213.61	1,313.61
Operating profit / (loss) before working capital changes	1,003.17	2,925.37
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(3,608.43)	6,633.75
Trade receivables	(27,827.56)	12,513.32
Loans, Advances and Deposits - Current	203.59	2.77
Loans, Advances and Deposits - Non Current	(26.17)	(5.56)
Other financial assets	(121.29)	620.69
Other current assets	(803.45)	4,658.62
Other non current assets	(60.10)	(189.57)
Balances with Banks other than Cash and Cash Equivalents	299.61	303.46
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	19,817.60	1,978.05
Other Financial liabilities	(30.22)	68.64
Other current liabilities	27,957.10	(1,546.97)
Current Provisions	(8.43)	(60.27)
Short-term provisions	-	7.13
Long-term provisions	7.40	(22.71)
	16,802.82	27,886.72
Net income tax (paid) / refunds	(267.39)	(447.11)
Net cash flow from / (used in) operating activities (A)	16,535.43	27,439.61
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(0.72)	(3.57)
Current investments not considered as Cash and cash equivalents		
- Purchased	(24,351.17)	(53,619.45)
- Proceeds from sale	11,510.20	35,221.22
Interest received	73.07	9.48
Net cash flow from / (used in) investing activities (B)	(12,768.62)	(18,392.32)
C. Cash flow from financing activities		
Proceeds / (Repayment) of other short-term borrowings	(286.47)	(8,324.86)
Finance cost	(121.08)	(227.23)
Proceeds / (Repayment) of long-term borrowings	(41.41)	(45.32)
Net cash flow from / (used in) financing activities (C)	(448.96)	(8,597.41)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	3,317.85	449.88
Cash and cash equivalents at the beginning of the year	2,131.33	630.57
Cash and cash equivalents at the end of the year	5,449.18	1,080.45

Place: Mumbai
Date: November 11, 2023

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