

SAKUMA EXPORTS LIMITED
Statements of Standalone Unaudited Financial Results for the Quarter ended June 30, 2017

₹ in Lacs

Sr.No.	PARTICULARS	Standalone Quarter ended	
		Unaudited	Unaudited
		30-Jun-17	30-Jun-16
1	Net Sales/Income from operations	37,657.51	36,563.59
	Other Operating Revenue	-	40.63
	Total Revenue from Operations	37,657.51	36,604.22
2	Expenditure		
(a)	Cost of Materials Consumed	-	-
(b)	Purchase of Stock-in-trade	44,659.32	33,852.94
(c)	Change in Inventories of Finished goods, WIP & Stock in trade	(8,447.39)	443.48
(d)	Excise Duty on Sales	-	-
(e)	Employee benefits expense	118.83	132.65
(f)	Depreciation and Amotisation expenses	13.90	13.93
(g)	Other expenses	853.56	1,509.74
	Total Expenses	37,198.22	35,952.74
3	Profit From Operation before Other Income, Finance Cost & Exceptional Items (1-2)	459.29	651.48
4	Other Income	225.11	172.82
	Profit from ordinary activities before Finance cost & Exceptional Items (3+4)	684.40	824.30
5	Finance Cost	273.70	306.18
	Profit From Operation after Finance Cost but before Exceptional Items (5-6)	410.70	518.12
6	Exceptional items	-	-
7	Profit from Ordinary activities before tax (7+8)	410.70	518.12
8	Tax expenses	136.42	146.56
9	Net Profit from ordinary activities after tax (9-10)	274.28	371.56
10	Extraordinary items (net of Tax expenses)	-	-
11	Net Profit (+) / Loss (-) for the period (11-12)	274.28	371.56
12	Other Comprehensive Income/(Expenses) (Net Of Tax)	7.42	1.31
13	Total Comprehensive Income (13+14)	281.70	372.87
14	Paid-up equity share capital (FV of Rs.10 per share)	1,642.59	1,642.59
15	Earnings Per Share (EPS)	1.71	2.27
16	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In `)	-	-
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Notes

1.The above Unaudited Standalone financial results for the quarter ended on 30th June, 2017 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on September 13,2017.

2.The Company adopted Indian Accounting Standards ("Ind AS") from April 01, 2017 and accordingly these Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.The result for the quarter ended June 30, 2016 have been restated to comply with Ind-AS to make them comparable. The Ind-AS Compliant Financial Results pertaining to period ended June 30, 2016 have not been subjected to Limited Review or Audit. However, the management has exercised due diligence to ensure that the financial results presents a true & fair view of its affair.

3.The Statutory Auditors of the Company have carried out a limited Review of the Unaudited Financial Results for the quarter ended on June 30, 2017

4.The results do not include Ind-AS Compliant results for the previous year ended March 31, 2017 as it is not mandatory as per SEBI Circular dated July 05, 2016.

5.Reconciliation of Net Profit as previously reported under Indian GAAP to Ind AS for the quarter ended June 30, 2016 is as under:

S.N.	Particulars	Quarter ended 30/06/2016
	Net Profit after Tax for the Period (as per Indian GAAP)	275.59
	Benefit/(Charge):	
i	Actuarial Gain on Defined Benefit plans reclassified to Other Comprehensive Income	1.31
ii	Provision for Doubtful Debts	(5.80)
iii	Gain / (Loss) on outstanding non-monetary financial assets	102.22
iv	Others	(1.76)
	Net profit for the Quarter (as per Ind-AS)	371.56
	Other comprehensive Income	
	Actuarial loss on Defined Benefit plans (net of tax)	(1.31)
	Total Comprehensive Income	372.87

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

For Sakuma Exports Ltd.



(Chairman & Managing Director)
(DIN NO.00214500)

Place: Mumbai

Date: 13/09/2017