

SAKUMA EXPORTS LIMITED
Statements of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2022

in Lakhs

Sr. No.	PARTICULARS	Standalone			Standalone	
		Quarter Ended			Year Ended	
		Unaudited (Refer Note - 3)	Unaudited	Unaudited (Refer Note - 3)	Audited	Audited
	31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21	
1	Income					
a)	Revenue from operations	1,06,416.44	60,438.93	41,811.41	2,52,616.13	1,03,489.66
b)	Other Operating Revenue	424.90	50.57	54.68	549.05	142.33
c)	Other Income	490.05	(149.73)	218.47	700.93	420.65
	Total Income	1,07,331.39	60,339.77	42,084.56	2,53,866.11	1,04,052.64
2	Expenditure					
a)	Cost of Materials Consumed	-	-	-	-	-
b)	Purchase of Stock-in-trade	85,847.13	60,375.31	41,415.87	2,26,419.11	91,439.23
c)	Change in Inventories of Finished goods, WIP & Stock in trade	11,009.68	(9,046.04)	(3,536.85)	(3,482.62)	(1,240.69)
d)	Employee benefits expense	157.68	121.18	186.82	531.37	488.41
e)	Finance Cost	148.30	102.00	70.76	351.25	354.06
f)	Depreciation and Amortization expenses	48.24	48.88	62.65	190.38	240.90
g)	Other expenses	8,882.36	8,097.31	3,557.06	26,939.61	11,757.36
	Total Expenditure	1,06,093.39	59,698.64	41,756.31	2,50,949.10	1,03,039.27
3	Profit From Operation before Exceptional Items (1-2)	1,238.00	641.13	328.25	2,917.01	1,013.37
4	Exceptional items	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	1,238.00	641.13	328.25	2,917.01	1,013.37
6	Tax expenses					
	Current Tax	177.93	179.20	123.72	793.04	348.92
	Prior Period Tax	(21.57)	-	-	(21.57)	-
	Deffered Tax	90.21	(84.58)	(17.42)	(127.12)	(45.52)
	Total Tax Expenses	246.57	94.62	106.30	644.35	303.40
7	Net Profit from ordinary activities after tax (5-6)	991.43	546.51	221.95	2,272.66	709.97
8	Extraordinary items (net of Tax expenses)					
9	Net Profit (+) / Loss (-) for the period (8-9)	991.43	546.51	221.95	2,272.66	709.97
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)	6.28	(1.55)	4.65	13.89	7.60
	Total Other Comprehensive Income for the period	6.28	(1.55)	4.65	13.89	7.60
11	Total Comprehensive Income (9+10)	997.71	544.96	226.60	2,286.55	717.57
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
	Weighted Average Equity Share Capital (FV of `1 per sh)	2,345.59	2,345.59	2,193.28	2,345.59	2,193.28
	Other Equity				23,107.24	20,772.19
13	Earnings Per Share (EPS)					
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In `)	0.43	0.23	0.10	0.97	0.33

Notes

- The above Audited Consolidated financial results for the Year ended as at March 31, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May 28, 2022. 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, 2022/ March 31, 2021 and the Un audited Published year to date Figures upto December 31, 2021 / December 31, 2020 being the date of the end of the third quarter of Financial year respectively which were subject to Limited review.
- Companies' 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: May 28, 2022

 Saurabh Malhotra
 Digitally signed by Saurabh Malhotra
 Date: 2022.05.28 12:53:15 +05'30'
Mr. Saurabh Malhotra
 (Chairman and Managing Director)



SAKUMA EXPORTS LIMITED

Statements of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2022

in Lakhs

Sr. No.	PARTICULARS	Consolidated			Consolidated	
		Quarter Ended			Year Ended	
		Unaudited (Refer Note - 3)	Unaudited	Unaudited (Refer Note - 3)	Audited	Audited
	31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21	
1	Income					
	a) Revenue from operations	1,18,129.97	66,598.60	46,943.91	2,84,794.75	1,32,698.65
	b) Other Operating Revenue	424.90	50.57	54.68	549.05	142.33
	c) Other Income	485.17	(157.38)	303.52	688.41	507.02
	Total Income	1,19,040.04	66,491.79	47,302.11	2,86,032.21	1,33,348.00
2	Expenditure					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	95,958.54	65,582.83	46,186.17	2,55,452.93	1,17,330.93
	c) Change in Inventories of Finished goods, WIP & Stock in trade	11,009.68	(9,046.04)	(3,536.85)	(3,482.62)	(1,240.69)
	d) Employee benefits expense	140.20	142.37	219.28	569.03	580.99
	e) Finance Cost	150.29	102.76	76.54	371.30	474.89
	f) Depreciation and Amortization expenses	48.24	48.88	62.65	190.38	240.90
	g) Other expenses	10,159.24	8,964.04	3,882.41	29,537.30	14,555.83
	Total Expenditure	1,17,466.19	65,794.84	46,890.20	2,82,638.32	1,31,942.85
3	Profit From Operation before Exceptional Items (1-2)	1,573.85	696.95	411.91	3,393.89	1,405.15
4	Exceptional items	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	1,573.85	696.95	411.91	3,393.89	1,405.15
6	Tax expenses					
	Current Tax	183.14	179.20	122.38	798.25	347.58
	Prior Period Tax	(22.40)	-	-	(21.57)	-
	Deferred Tax	90.21	(84.58)	(17.42)	(127.12)	(45.52)
	Total Tax Expenses	250.95	94.62	104.96	649.56	302.06
7	Net Profit from ordinary activities after tax (5-6)	1,322.90	602.33	306.95	2,744.33	1,103.09
8	Extraordinary items (net of Tax expenses)					
9	Net Profit (+) / Loss (-) for the period (8-9)	1,322.90	602.33	306.95	2,744.33	1,103.09
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)	6.28	(1.55)	4.65	13.89	7.60
	Total Other Comprehensive Income for the period	6.28	(1.55)	4.65	13.89	7.60
11	Total Comprehensive Income (9+10)	1,329.18	600.78	311.60	2,758.22	1,110.69
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
	Weighted Average Equity Share Capital (FV of `1 per sh)	2,345.59	2,345.59	2,193.28	2,345.59	2,193.28
	Other Equity	-	-	-	35,685.88	32,569.02
13	Earnings Per Share (EPS)					
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In `)	0.57	0.26	0.14	1.18	0.51

Notes

- The above Audited Consolidated financial results for the Year ended as at March 31, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May 28, 2022. 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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- Groups' 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.



SAKUMA EXPORTS LIMITED
Statement of Assets, Equity and Liabilities

in Lakhs

Particulars	Standalone		Consolidated	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
ASSETS				
A) Non-current assets				
a) Property, Plant and Equipment	330.28	456.94	330.28	456.94
b) Right to use Asset	154.32	27.91	154.32	27.91
c) Other Intangible Assets	0.48	0.70	0.48	0.70
d) Financial Assets	-	-	-	-
i) Investment in Subsidiaries	2,224.53	2,224.53	-	-
ii) Investment - Others	2.60	2.60	2.60	2.60
iii) Loans, Advances and Deposits	72.03	94.13	72.03	88.49
e) Other Non-current Assets	33.33	37.65	2,612.71	37.65
f) Deferred Tax Asset (Net)	174.43	109.30	-	-
Total Non-current assets	2,992.00	2,953.76	3,172.42	614.29
B) Current assets				
a) Inventories	8,132.06	4,649.44	8,132.06	4,649.44
b) Financial Assets				
i) Trade Receivables	29,197.16	10,337.31	43,417.24	26,853.60
ii) Cash and Cash equivalents	528.75	273.28	630.57	324.04
iii) Balances with Banks other than (ii) above	331.31	228.04	331.31	228.04
iv) Investment - Others	-	1,000.04	-	1,000.04
v) Loans, Advances and Deposits	92.92	15.00	96.04	23.64
vi) Other Financial Assets	623.47	403.93	623.47	403.94
c) Other Current Assets	10,061.30	8,808.72	10,421.05	8,854.46
d) Income Tax (Net of Provisions)	111.02	47.05	106.66	47.05
Total Current assets	49,077.99	25,762.81	63,758.40	42,384.25
Total Assets	52,069.99	28,716.57	66,930.82	42,998.54
EQUITY AND LIABILITIES				
1. EQUITY				
a) Equity Share Capital	2,345.59	2,345.59	2,345.59	2,345.59
b) Other Equity	23,107.24	20,772.19	35,685.88	32,569.02
Total Equity	25,452.83	23,117.78	38,031.47	34,914.61
2. LIABILITIES				
A) Non-current liabilities				
a) Financial Liabilities				
(i) Long Term Borrowings	154.17	225.41	154.17	225.41
(ii) Lease Liabilities	81.22	-	81.22	-
b) Provisions	-	61.96	67.87	61.96
c) Deferred Tax Liabilities (Net)	67.87	-	2,476.02	2,358.00
Total Non-current liabilities	303.26	287.37	2,779.28	2,645.37
B) Current Liabilities				
a) Financial Liabilities				
i) Borrowings	8,399.24	272.15	8,399.24	272.16
ii) Trade Payables				
a) total outstanding dues of micro enterprises and small enterprises	272.17	120.03	272.17	635.88
b) total outstanding dues of creditors other than micro enterprises and small enterprises	5,536.43	2,103.50	6,631.77	2,172.18
iii) Other financial liabilities	100.36	256.78	100.36	262.09
c) Other Current Liabilities	11,994.90	2,549.83	10,617.93	2,087.12
d) Current Provision	10.80	9.13	98.60	9.13
e) Income Tax Provisions (Net of Advances)	-	-	-	-
Total Current liabilities	26,313.90	5,311.42	26,120.07	5,438.56
Total Equity and Liabilities	52,069.99	28,716.57	66,930.82	42,998.54



Sakuma Exports Limited		
Standalone Statement of Cash Flows for the year ended March 31, 2022		
(in lakhs)		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
A. Cash flow from operating activities		
Profit Before Tax	2,917.01	1,013.35
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	190.38	240.90
Finance costs	351.25	354.06
Interest income	(39.69)	(72.05)
Provision for Doubtful Debts	7.51	151.63
Net (gain) / loss on sale of investments	(54.73)	(124.67)
Operating profit / (loss) before working capital changes	3,371.73	1,563.22
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(3,482.62)	(1,240.69)
Trade receivables	(18,852.10)	65,004.27
Loans, Advances and Deposits - Current	(71.04)	(20.63)
Loans, Advances and Deposits - Non Current	0.74	28.00
Other financial assets	(219.53)	(156.30)
Other current assets	(1,029.45)	(4,876.28)
Balances with Banks other than Cash and Cash Equivalents	(103.27)	3,573.10
Other non-current assets	4.31	(0.78)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	3,585.07	(61,408.56)
Other Financial liabilities	(232.54)	(975.23)
Other current liabilities	9,445.06	(8,097.72)
Provisions	20.22	2.65
Short-term provisions	5.90	(2.22)
	(7,557.52)	(6,607.17)
Net income tax (paid) / refunds	(835.44)	(229.54)
Net cash flow from / (used in) operating activities (A)	(8,392.96)	(6,836.71)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(6.62)	(7.62)
Current investments not considered as Cash and cash equivalents		
- Purchased	(41,564.02)	(90,696.94)
- Proceeds from sale	42,618.79	95,374.53
Interest received	14.54	60.77
Net cash flow from / (used in) investing activities (B)	1,062.69	4,730.74
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	8,127.10	206.79
Finance cost	(351.25)	(408.05)
Net increase / (decrease) in Long Term borrowings	(71.24)	(65.35)
Proceed from issue of shares	-	1,331.25
Dividends paid	(118.87)	(228.49)
Net cash flow from / (used in) financing activities (C)	7,585.74	836.15
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	255.47	(1,269.82)
Cash and cash equivalents at the beginning of the year	273.28	1,543.10
Cash and cash equivalents at the end of the year	528.75	273.28



Sakuma Exports Limited
Consolidated Statement of Cash Flows for the year ended March 31, 2022
(` in lakhs)

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
A. Cash flow from operating activities		
Profit Before Tax	3,393.89	1,405.15
<u>Adjustments to reconcile profit before tax to net cash flows:</u>		
Depreciation and amortisation	190.38	240.90
Finance costs	371.30	474.89
Interest income	(39.69)	(72.05)
Provision for Doubtful Debts	7.51	151.63
Net unrealised exchange (gain) / loss	493.25	(491.81)
Net (gain) / loss on sale of investments	(54.73)	(124.67)
Operating profit / (loss) before working capital changes	4,361.91	1,584.04
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	(3,482.62)	(1,240.69)
Trade receivables	(16,555.88)	65,151.86
Loans, Advances and Deposits - Current	(72.40)	(22.31)
Loans, Advances and Deposits - Non Current	(4.88)	31.39
Other financial assets	(219.53)	(156.30)
Other current assets	(1,336.58)	(4,817.16)
Balances with Banks other than Cash and Cash Equivalents	(103.27)	3,573.10
Other non-current assets	4.31	(0.78)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	4,095.87	(61,408.50)
Other Financial liabilities	(237.85)	(1,075.23)
Other current liabilities	8,530.80	(9,060.97)
Provisions	5.91	2.65
Short-term provisions	108.03	(2.22)
	(4,906.18)	(7,441.12)
Net income tax (paid) / refunds	(836.29)	(233.46)
Net cash flow from / (used in) operating activities (A)	(5,742.47)	(7,674.58)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(2,586.00)	(7.62)
Proceeds from sale of fixed assets		
Current investments not considered as Cash and cash equivalents		
- Purchased	(41,564.02)	(90,696.94)
- Proceeds from sale	42,618.79	95,374.53
Interest received	14.54	60.77
Net cash flow from / (used in) investing activities (B)	(1,516.69)	4,730.74
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	8,127.10	206.79
Proceeds / (Repayment) of other short-term borrowings		-
Finance cost	(371.30)	(528.88)
Net increase / (decrease) in Long Term borrowings	(71.24)	(65.35)
Proceeds from Issue of Shares	-	1,331.25
Dividends paid	(118.87)	(228.49)
Net cash flow from / (used in) financing activities (C)	7,565.69	715.32
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	306.53	(2,228.52)
Cash and cash equivalents at the beginning of the year	324.04	2,552.56
Cash and cash equivalents at the end of the year	630.57	324.04