

**SAKUMA EXPORTS LTD.**

SAKUMA EXPORTS LIMITED

Statements of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2023

₹.in Lakhs

Sr. No.	PARTICULARS	Standalone			Standalone	
		Quarter Ended			Year Ended	
		Unaudited (Refer Note - 3)	Unaudited	Unaudited (Refer Note - 3)	Audited	Audited
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
1	Income					
	a) Revenue from operations	91,859.96	76,431.50	106,416.44	284,951.86	252,616.13
	b) Other Operating Revenue	69.89	140.23	424.90	635.17	549.05
	c) Other Income	259.81	164.87	490.05	724.94	700.93
	Total Income	92,189.66	76,736.60	107,331.39	286,311.97	253,866.11
2	Expenditure					
	a) Cost of Materials Consumed		-			
	b) Purchase of Stock-in-trade	77,461.28	83,084.65	85,847.13	255,704.32	226,419.11
	c) Change in Inventories of Finished goods, WIP & Stock in trade	6,111.51	(15,801.51)	11,009.68	(3,056.25)	(3,482.62)
	d) Employee benefits expense	171.10	152.59	157.68	626.24	531.37
	e) Finance Cost	251.73	197.16	148.30	673.11	351.25
	f) Depreciation and Amortization expenses	35.15	36.90	48.24	145.17	190.38
	g) Other expenses	7,069.01	8,157.50	8,882.36	28,857.54	26,939.61
	Total Expenditure	91,099.78	75,827.29	106,093.39	282,950.13	250,949.10
3	Profit From Operation before Exceptional Items (1-2)	1,089.88	909.31	1,238.00	3,361.84	2,917.01
4	Exceptional items	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	1,089.88	909.31	1,238.00	3,361.84	2,917.01
6	Tax expenses					
	Current Tax	286.42	236.32	177.93	884.66	793.04
	Prior Period Tax	1.56	-	(21.57)	1.56	(21.57)
	Deffered Tax	(38.35)	(1.87)	90.21	71.73	(127.12)
	Total Tax Expenses	249.63	234.45	246.57	957.95	644.35
7	Net Profit from ordinary activities after tax (5-6)	840.25	674.86	991.43	2,403.89	2,272.66
8	Extraordinary items (net of Tax expenses)					
9	Net Profit (+) / Loss (-) for the period (8-9)	840.25	674.86	991.43	2,403.89	2,272.66
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)	(6.70)	6.49	6.28	9.53	13.89
	Total Other Comprehensive Income for the period	(6.70)	6.49	6.28	9.53	13.89
11	Total Comprehensive Income (9+10)	833.55	681.35	997.71	2,413.42	2,286.55
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	2,345.59	2,345.59	2,345.59
	Other Equity	-	-	-	25,284.47	23,107.24
13	Earnings Per Share (EPS)					
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.36	0.29	0.43	1.03	0.97

Notes

- The above Audited Standalone financial results for the Year ended as at March 31, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May 25, 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.
- The figures of the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures in respect of the full financial years and the unaudited published year-to-date figures upto December 31 for respective years which were subjected 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 25, 2023

Saurabh
Mr. Saurabh Malhotra
(Chairman and Managing Director)



**SAKUMA EXPORTS LTD.**

SAKUMA EXPORTS LIMITED

Statements of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2023

Sr. No.	PARTICULARS	Consolidated			Consolidated	
		Quarter Ended			Year Ended	
		Unaudited (Refer Note - 3) 31-Mar-23	Unaudited 31-Dec-22	Unaudited (Refer Note - 3) 31-Mar-22	Audited 31-Mar-23	Audited 31-Mar-22
1	Income					
a)	Revenue from operations	100,524.13	80,953.07	118,129.97	316,679.68	284,794.75
b)	Other Operating Revenue	69.89	140.23	424.90	635.17	549.05
c)	Other Income	259.81	164.87	485.17	724.94	688.41
	Total Income	100,853.83	81,258.17	119,040.04	318,039.79	286,032.21
2	Expenditure					
a)	Cost of Materials Consumed	-	-	-	-	-
b)	Purchase of Stock-in-trade	85,827.20	87,348.67	95,958.54	284,651.85	255,452.93
c)	Change in Inventories of Finished goods, WIP & Stock in trade	6,111.51	(15,801.51)	11,009.68	(3,056.25)	(3,482.62)
d)	Employee benefits expense	194.00	166.35	140.20	679.55	569.03
e)	Finance Cost	252.80	197.87	150.29	677.90	371.30
f)	Depreciation and Amortization expenses	35.15	36.90	48.24	145.17	190.38
g)	Other expenses	7,170.68	8,366.78	10,159.24	31,137.42	29,537.30
	Total Expenditure	99,591.34	80,315.06	117,466.19	314,235.64	282,638.32
3	Profit From Operation before Exceptional Items (1-2)	1,262.49	943.11	1,573.85	3,804.15	3,393.89
4	Exceptional Items	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	1,262.49	943.11	1,573.85	3,804.15	3,393.89
6	Tax expenses					
	Current Tax	287.87	236.32	183.14	886.11	798.25
	Prior Period Tax	1.56	-	(22.40)	1.75	(21.57)
	Deffered Tax	(38.35)	(1.87)	90.21	71.73	(127.12)
	Total Tax Expenses	251.08	234.45	250.95	959.59	649.56
7	Net Profit from ordinary activities after tax (5-6)	1,011.41	708.66	1,322.90	2,844.56	2,744.33
8	Extraordinary items (net of Tax expenses)					
9	Net Profit (+) / Loss (-) for the period (8-9)	1,011.41	708.66	1,322.90	2,844.56	2,744.33
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)	(6.70)	6.49	6.28	9.53	13.89
	Total Other Comprehensive Income for the period	(6.70)	6.49	6.28	9.53	13.89
11	Total Comprehensive Income (9+10)	1,004.71	715.15	1,329.18	2,854.09	2,758.22
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	2,345.59	2,345.59	2,345.59
	Other Equity	-	-	-	38,914.58	35,685.88
13	Earnings Per Share (EPS)					
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.43	0.30	0.57	1.22	1.18

Notes

- The above Audited Consolidated financial results for the Year ended as at March 31, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May 25, 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.
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- Companies' business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.
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Place: Mumbai
Date: May 25, 2023

Mr. Saurabh Malhotra
(Chairman and Managing Director)





SAKUMA EXPORTS LTD.

SAKUMA EXPORTS LIMITED Statement of Assets, Equity and Liabilities

Particulars	₹ in Lakhs			
	Standalone		Consolidated	
	As at March 31, 2023	As at March 31, 2022	As at March 31, 2023	As at March 31, 2022
ASSETS				
A) Non-current assets				
a) Property, Plant and Equipment				
b) Right to use Asset	245.69	330.28	245.69	330.28
c) Other Intangible Assets	101.41	154.32	101.41	154.32
d) Financial Assets	0.48	0.48	0.48	0.48
i) Investment in Subsidiaries	-	-	-	-
ii) Investment - Others	2,224.53	2,224.53	-	-
iii) Loans, Advances and Deposits	2.60	2.60	2.60	2.60
e) Other Non-current Assets	79.08	72.03	79.08	72.03
f) Deferred Tax Asset (Net)	10.46	33.33	2,807.02	2,612.71
	139.48	174.43	-	-
Total Non-current assets	2,803.73	2,992.00	3,236.28	3,172.42
B) Current assets				
a) Inventories				
b) Financial Assets	11,188.31	8,132.06	11,188.31	8,132.06
i) Trade Receivables				
ii) Cash and Cash equivalents	15,073.66	29,197.16	31,373.05	43,417.24
iii) Balances with Banks other than (ii) above	1,752.34	528.75	2,131.33	630.57
iv) Investment - Others	328.20	331.31	328.20	331.31
v) Loans, Advances and Deposits	300.68	-	300.68	-
vi) Other Financial Assets	651.23	92.92	651.23	96.04
c) Other Current Assets	-	623.47	-	623.47
d) Income Tax (Net of Provisions)	7,563.23	10,061.30	7,744.57	10,421.05
	189.92	111.02	188.48	106.66
Total Current assets	37,047.57	49,077.99	53,905.85	63,758.40
Total Assets	39,851.30	52,069.99	57,142.13	66,930.82
EQUITY AND LIABILITIES				
1. EQUITY				
a) Equity Share Capital				
b) Other Equity	2,345.59	2,345.59	2,345.59	2,345.59
	25,284.47	23,107.24	38,914.58	35,685.88
Total Equity	27,630.06	25,452.83	41,260.17	38,031.47
2. LIABILITIES				
A) Non-current liabilities				
a) Financial Liabilities				
(i) Long Term Borrowings				
(ii) Lease Liabilities	76.52	154.17	76.52	154.17
b) Provisions	34.65	81.22	34.65	81.22
c) Deferred Tax Liabilities (Net)	91.32	67.87	91.32	67.87
	-	-	3,349.25	2,476.02
Total Non-current liabilities	202.49	303.26	3,551.74	2,779.28
B) Current Liabilities				
a) Financial Liabilities				
i) Borrowings				
ii) Trade Payables	1,575.23	8,399.24	1,575.23	8,399.24
a) total outstanding dues of micro enterprises and small enterprises	1,283.69	272.17	1,283.69	272.17
b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,782.00	5,536.43	2,953.82	6,631.77
iii) Other financial liabilities	76.71	100.36	76.71	100.36
c) Other Current Liabilities	6,285.33	11,994.90	6,329.75	10,617.93
d) Current Provision	15.79	10.80	111.02	98.60
e) Income Tax Provisions (Net of Advances)	-	-	-	-
Total Current liabilities	12,018.75	26,313.90	12,330.22	26,120.07
Total Equity and Liabilities	39,851.30	52,069.99	57,142.13	66,930.82

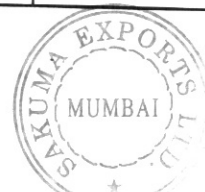
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**Sakuma Exports Limited****Standalone Statement of Cash Flows for the year ended March 31, 2023**

(₹ in lakhs)

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
A. Cash flow from operating activities		
Profit Before Tax	3,361.84	2,917.01
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	145.17	190.38
Finance costs	673.11	351.25
Interest Income	(14.38)	(39.69)
Provision for Doubtful Debts	(14.93)	7.51
Profit on Sale of Property, Plant & Equipment	(3.52)	-
Net (gain) / loss on sale / fair valuation of investments	(415.15)	(54.73)
Operating profit / (loss) before working capital changes	3,732.14	3,371.73
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(3,056.25)	(3,482.62)
Trade receivables	14,140.27	(18,852.10)
Loans, Advances and Deposits - Current	3.00	(71.04)
Loans, Advances and Deposits - Non Current	(558.14)	0.74
Other financial assets	623.92	(219.53)
Other current assets	2,332.81	(1,029.45)
Balances with Banks other than Cash and Cash Equivalents	3.11	(103.27)
Other non-current assets	22.22	4.31
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(1,742.91)	3,585.07
Other Financial liabilities	(46.52)	(232.54)
Other current liabilities	(5,709.57)	9,445.06
Provisions	-	20.22
Current Provision	18.38	5.90
	9,762.46	(7,557.52)
Net income tax (paid) / refunds	(963.57)	(835.44)
Net cash flow from / (used in) operating activities (A)	8,798.89	(8,392.96)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(4.16)	(6.62)
Current investments not considered as Cash and cash equivalents		-
- Purchased	(61,119.46)	(41,564.02)
- Proceeds from sale	61,233.89	42,618.79
Interest received	6.72	14.54
Net cash flow from / (used in) investing activities (B)	116.99	1,062.69
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	(6,824.01)	8,127.10
Finance cost	(673.11)	(351.25)
Net increase / (decrease) in Long Term borrowings	(77.65)	(71.24)
Dividends paid	(117.52)	(118.87)
Net cash flow from / (used in) financing activities (C)	(7,692.29)	7,585.74
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1,223.59	255.47
Cash and cash equivalents at the beginning of the year	528.75	273.28
Cash and cash equivalents at the end of the year	1,752.34	528.75



**Sakuma Exports Limited**
Consolidated Statement of Cash Flows for the year ended March 31, 2023

(₹ in lakhs)

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
A. Cash flow from operating activities		
Profit Before Tax	3,804.15	3,393.89
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	145.17	190.38
Finance costs	677.90	371.30
Interest income	(14.38)	(39.69)
Provision for Doubtful Debts	(14.93)	7.51
Profit on Sale of Property, Plant & Equipment	(3.52)	-
Net unrealised exchange (gain) / loss	1,448.89	493.25
Net (gain) / loss on sale / fair valuation of investments	(415.15)	(54.73)
Operating profit / (loss) before working capital changes	5,628.13	4,361.91
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(3,056.25)	(3,482.62)
Trade receivables	12,060.96	(16,555.88)
Loans, Advances and Deposits - Current	3.00	(72.40)
Loans, Advances and Deposits - Non Current	(555.02)	(4.38)
Other financial assets	623.92	(219.53)
Other current assets	2,511.21	(1,336.58)
Balances with Banks other than Cash and Cash Equivalents	3.11	(103.27)
Other non-current assets	(194.31)	4.31
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(2,666.43)	4,095.87
Other Financial liabilities	(69.97)	(237.85)
Other current liabilities	(4,288.83)	8,530.80
Provisions	23.45	5.91
Short-term provisions	25.81	108.03
	10,048.78	(4,906.18)
Net income tax (paid) / refunds	(967.92)	(836.29)
Net cash flow from / (used in) operating activities (A)	9,080.86	(5,742.47)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(4.16)	(2,586.00)
Current investments not considered as Cash and cash equivalents		
- Purchased	(61,119.46)	(41,564.02)
- Proceeds from sale	61,233.89	42,618.79
Interest received	6.72	14.54
Net cash flow from / (used in) investing activities (B)	116.99	(1,516.69)
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	(6,824.01)	8,127.10
Finance cost	(677.90)	(371.30)
Net increase / (decrease) in Long Term borrowings	(77.65)	(71.24)
Dividends paid	(117.52)	(118.87)
Net cash flow from / (used in) financing activities (C)	(7,697.09)	7,565.69
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1,500.76	306.53
Cash and cash equivalents at the beginning of the year	630.57	324.04
Cash and cash equivalents at the end of the year	2,131.33	630.57

