

Date: 30th May, 2026

To,
Department of Corporate Services,
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051
Symbol: **SAKUMA**

To,
The Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
Scrip Code: **532713**

SUB: OUTCOME OF BOARD MEETING HELD ON 30.05.2026.

Ref: Audited Financial Results for the Quarter and Year Ended 31st March, 2026

Dear Sir,

In continuation to the intimation dated 25.05.2026 and update on 29.05.2026, we wish to inform you that Board of Directors in its meeting held today i.e. the **30th day of May 2026** the **board meeting commenced at 12.00 Noon and concluded at 02.00 P.M.**, inter alia, considered and approved the following:

- The Standalone Audited Financial Results for the Quarter and Year Ended 31.03.2026.
- The Consolidated Audited Financial Results for the Quarter and Year Ended 31.03.2026.
- The Auditor's Report on Standalone and Consolidated Audited Financial Results by the Statutory Auditor of the Company.
- Statement of Unmodified Opinion for Standalone and Consolidated Audited Financial Results.

Other Annexures:

- I. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Not Applicable**
- II. Outstanding Default on Loans and Debt Securities – **Not Applicable**, since there is no such default by the company.
- III. Disclosure of Related Party Transactions (applicable only for half-yearly filings) – **Detailed** in the XBRL filing
- IV. Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) – **NOT APPLICABLE, the statement of unmodified opinion is Attached.**

Yours Sincerely,
FOR SAKUMA EXPORTS LIMITED

(Pooja Malhotra)
Company Secretary cum Compliance Officer



SAKUMA EXPORTS LTD.

SAKUMA EXPORTS LIMITED
CIN : L5190MH2005PLC155765

Statements of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026

(₹ in lakhs)

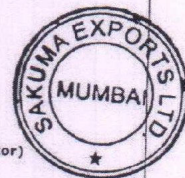
Sr. No.	PARTICULARS	Standalone			Standalone	
		Quarter Ended			Year Ended	
		Audited (Refer Note - 3)	Unaudited	Audited (Refer Note - 3)	Audited	Audited
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
1	Income					
	a) Revenue from operations	51,589.34	36,109.87	60,996.83	145,058.41	192,181.93
	b) Other Operating Revenue	-	11.07	42.82	28.00	58.78
	c) Other Income	703.38	217.67	0.98	1,442.44	881.04
	Total Income	52,292.72	36,338.61	61,040.63	146,528.85	193,121.75
2	Expenditure					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	51,491.77	21,385.61	54,756.86	129,876.56	183,453.72
	c) Change in Inventories of Finished goods, WIP & Stock in trade	(3,036.13)	13,341.54	1,818.67	7,703.11	(2,560.65)
	d) Employee benefits expense	134.86	139.65	142.14	562.41	674.69
	e) Finance Cost	33.72	28.72	189.74	168.66	356.82
	f) Depreciation and Amortization expenses	66.98	67.77	80.14	270.17	218.45
	g) Other expenses	3,021.94	1,149.96	3,651.61	6,901.64	9,221.17
	Total Expenditure	51,713.14	36,113.25	60,639.16	145,482.55	191,364.20
3	Profit From Operation before Exceptional Items (1-2)	579.58	225.36	401.47	1,046.30	1,757.55
4	Exceptional Items	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	579.58	225.36	401.47	1,046.30	1,757.55
6	Tax expenses					
	Current Tax	160.69	67.07	97.79	309.58	513.18
	Prior Period Tax	-	-	-	-	21.13
	Deferred Tax	(10.49)	(6.95)	(2.45)	(58.92)	24.25
	Total Tax Expenses	150.20	60.12	95.34	250.66	558.56
7	Net Profit from ordinary activities after tax (5-6)	429.38	165.24	306.13	795.64	1,198.99
8	Extraordinary items (net of Tax expenses)					
9	Net Profit (+) / Loss (-) for the period (8-9)	429.38	165.24	306.13	795.64	1,198.99
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)	18.65	6.44	1.25	29.60	6.18
	Total Other Comprehensive Income for the period	18.65	6.44	1.25	29.60	6.18
11	Total Comprehensive Income (9+10)	448.03	171.68	307.38	825.24	1,205.17
12	Paid-up equity share capital (FV of ₹1 per share)	15,677.19	15,677.19	15,677.19	15,677.19	15,677.19
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	15,677.19	15,677.19	15,677.19	15,677.19	15,682.45
	Other Equity	-	-	-	35,267.22	34,434.55
13	Earnings Per Share (EPS)					
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.03	0.01	0.02	0.05	0.08

Notes

- The above Audited Standalone financial results for the Year ended as at March 31, 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May 30, 2026. 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, 2026 and March 31, 2025 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.
- The Government of India has consolidated 29 existing Labour Legislations into a united framework comprising four Labour code. These Codes have been made effective from 21st November 2025. The Group has accounted for the Incremental Liability for its employees in the Quarter ended 31st March 2026. However, this Liability was not material to the Consolidated Financial results. The Group continues to Monitor developments relating to New Labour Codes & Will evaluate and account for additional impact, if any.
- 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.

Place: Mumbai
Date: May 30, 2026
CIN: L51909MH2005PLC155765

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





SAKUMA EXPORTS LTD.

SAKUMA EXPORTS LIMITED
CIN : L5190MH2005PLC155765

Statements of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

(₹ in lakhs)

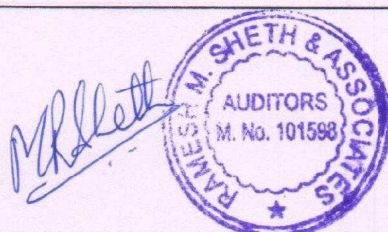
Sr. No.	PARTICULARS	Consolidated			Consolidated	
		Quarter Ended			Year Ended	
		Audited (Refer Note - 3) 31-Mar-26	Unaudited 31-Dec-25	Audited (Refer Note - 3) 31-Mar-25	Audited 31-Mar-26	Audited 31-Mar-25
1	Income					
a)	Revenue from operations	71,468.04	36,334.62	73,125.80	170,800.24	228,896.68
b)	Other Operating Revenue	-	11.07	42.82	28.00	58.78
c)	Other Income	138.48	257.36	256.22	917.03	1,246.48
	Total Income	71,606.52	36,603.05	73,424.84	171,745.27	230,201.94
2	Expenditure					
a)	Cost of Materials Consumed	-	-	-	-	-
b)	Purchase of Stock-in-trade	79,738.57	21,602.47	66,784.43	163,769.15	218,834.41
c)	Change in Inventories of Finished goods, WIP & Stock in trade	(12,237.88)	13,341.54	1,818.67	(1,498.64)	(2,560.65)
d)	Employee benefits expense	196.50	191.86	187.32	781.79	754.65
e)	Finance Cost	33.72	28.18	179.11	168.66	356.82
f)	Depreciation and Amortization expenses	66.97	67.77	80.14	270.17	218.45
g)	Other expenses	2,990.98	1,246.71	3,855.46	7,054.84	10,535.21
	Total Expenditure	70,788.86	36,478.53	72,905.13	170,545.97	228,138.89
3	Profit From Operation before Exceptional Items (1-2)	817.66	124.52	519.71	1,199.30	2,063.05
4	Exceptional items	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	817.66	124.52	519.71	1,199.30	2,063.05
6	Tax expenses					
	Current Tax	176.08	70.85	72.31	306.89	538.23
	Prior Period Tax	-	-	-	-	21.13
	Deffered Tax	(10.49)	(6.95)	(2.45)	(58.92)	24.25
	Total Tax Expenses	165.59	63.90	69.86	247.97	583.61
7	Net Profit from ordinary activities after tax (5-6)	652.07	60.62	449.85	951.33	1,479.44
8	Extraordinary items (net of Tax expenses)					
9	Net Profit (+) / Loss (-) for the period (8-9)	652.07	60.62	449.85	951.33	1,479.44
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)	18.65	6.44	1.25	29.60	6.18
	Total Other Comprehensive Income for the period	18.65	6.44	1.25	29.60	6.18
11	Total Comprehensive Income (9+10)	670.72	67.06	451.10	980.93	1,485.62
12	Paid-up equity share capital (FV of ₹1 per share)	15,677.19	15,677.19	15,677.19	15,677.19	15,677.19
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	15,677.19	15,677.19	15,677.19	15,677.19	15,682.45
	Other Equity	-	-	-	59,208.68	55,021.81
13	Earnings Per Share (EPS)					
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.04	0.00	0.03	0.06	0.09

Notes

- The above Audited Consolidated financial results for the Year ended as at March 31, 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May, 30, 2026. 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, 2026 and March 31, 2025 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.
- The Government of India has consolidated 29 existing Labour Legislations into a united framework comprising four Labour code. These Codes have been made effective from 21st November 2025. The Group has accounted for the Incremental Liability for its employees in the Quarter ended 31st March 2026. However, this Liability was not material to the Consolidated Financial results. The Group continues to Monitor developments relating to New Labour Codes & Will evaluate and account for additional impact, if any.
- 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.
- The Unaudited consolidated financial results include the financial results of subsidiaries namely: Sakuma Exim DMCC (UAE), Sakuma Exports PTE Limited (Singapore), GK Exim FZE W.L.L (Bahrain) and Sakuma Impex Limited (United Kingdom).

Place: Mumbai
Date: May, 30, 2026

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





SAKUMA EXPORTS LTD.

Sakuma Exports Limited		
Standalone Statement of Cash Flows for the year ended March 31, 2026		
	(` in lakhs)	
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit Before Tax	1,046.30	1,757.55
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	270.17	218.45
Finance costs	168.66	356.82
Interest income	(184.46)	(157.27)
Provision for Doubtful Debts	(3.24)	0.41
Profit from Sales of Property, Plant & Equipment	(0.03)	(0.10)
Net (gain) / loss on sale of investments	(396.56)	(473.83)
Operating profit / (loss) before working capital changes	900.84	1,702.03
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	7,703.11	(2,560.65)
Trade receivables	5,101.65	(3,645.37)
Loans, Advances and Deposits - Current	178.63	1,370.84
Loans, Advances and Deposits - Non Current	(5.77)	(8.31)
Other financial assets	-	67.78
Other current assets	8,790.38	(5,474.85)
Balances with Banks other than Cash and Cash Equivalents	18.69	(2.28)
Other non-current assets	(34.78)	458.49
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(2,018.34)	2,713.98
Other Financial liabilities	(35.05)	(1.57)
Other current liabilities	1,164.32	(4,043.35)
Provisions	23.64	(20.74)
	21,787.32	(9,444.00)
Net income tax (paid) / refunds	(335.05)	(524.18)
Net cash flow from / (used in) operating activities (A)	21,452.27	(9,968.18)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(5.21)	(824.50)
Proceeds from sale of fixed assets	0.03	0.10
Current investments not considered as Cash and cash equivalents		
- Purchased	(77,185.00)	(57,375.00)
- Proceeds from sale	66,742.26	57,848.82
Subscription to equity shares in Subsidiary	-	(8,942.07)
Interest received	184.46	133.09
Net cash flow from / (used in) investing activities (B)	(10,263.46)	(9,159.56)
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	(9,620.32)	478.35
Finance cost	(168.66)	(356.82)
Net increase / (decrease) in Long Term borrowings	-	19,983.03
Dividends paid	(0.96)	(155.72)
Net cash flow from / (used in) financing activities (C)	(9,789.94)	19,948.84
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1,398.87	821.10
Cash and cash equivalents at the beginning of the year	2,336.85	1,515.75
Cash and cash equivalents at the end of the year	3,735.72	2,336.85

Place: Mumbai
Date: May, 30, 2026

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



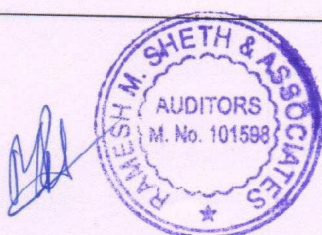


SAKUMA EXPORTS LTD.

Sakuma Exports Limited		
Consolidated Statement of Cash Flows for the year ended March 31, 2026		
	(₹ in lakhs)	
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit Before Tax	1,199.30	2,063.05
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	270.17	218.45
Finance costs	168.66	356.82
Interest income	(184.46)	(157.27)
Provision for Doubtful Debts	(3.24)	0.41
Profit from Sales of Property, Plant & Equipment	(0.03)	(0.10)
Net unrealised exchange (gain) / loss	3,658.04	1,047.09
Net (gain) / loss on sale of investments	396.56	(473.83)
Operating profit / (loss) before working capital changes	5,505.00	3,054.62
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(1,498.64)	(2,560.65)
Trade receivables	(2,807.07)	(5,652.46)
Loans, Advances and Deposits - Current	178.39	1,370.79
Loans, Advances and Deposits - Non Current	(5.77)	(8.31)
Other financial assets	-	87.67
Other current assets	18,007.89	(13,463.79)
Balances with Banks other than Cash and Cash Equivalents	18.69	(2.28)
Other non-current assets	(34.78)	3,297.55
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	6,614.72	4,240.32
Other Financial liabilities	(40.25)	3.74
Other current liabilities	1,245.73	(3,474.47)
Provisions	23.64	(117.31)
Net income tax (paid) / refunds	27,207.55	(13,224.58)
Net cash flow from / (used in) operating activities (A)	(315.56)	(579.46)
	26,891.99	(13,804.04)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(4,718.04)	(6,711.81)
Proceeds from sale of fixed assets	0.03	0.10
Current investments not considered as Cash and cash equivalents		
- Purchased	(77,978.13)	(57,416.34)
- Proceeds from sale	66,783.60	57,848.83
Interest received	184.46	133.09
Net cash flow from / (used in) Investing activities (B)	(15,728.08)	(6,146.13)
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	(9,620.32)	478.35
Finance cost	(168.66)	(356.82)
Proceeds from Issue of Shares	-	19,983.04
Dividends paid	(0.96)	(155.72)
Net cash flow from / (used in) financing activities (C)	(9,789.94)	19,948.85
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1,373.97	(1.32)
Cash and cash equivalents at the beginning of the year	2,544.77	2,546.09
Cash and cash equivalents at the end of the year	3,918.74	2,544.77

Place: Mumbai
Date: May, 30, 2026

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





SAKUMA EXPORTS LTD.

SAKUMA EXPORTS LIMITED Statement of Assets, Equity and Liabilities				
₹ in Lakhs				
Particulars	Standalone		Consolidated	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
ASSETS				
A) Non-current assets				
a) Property, Plant and Equipment	529.41	745.67	11,129.54	6,632.98
b) Right to use Asset	190.16	238.84	190.16	238.84
c) Other Intangible Assets	-	-	-	-
d) Financial Assets				
i) Investment in Subsidiaries	11,166.71	11,166.71	-	-
ii) Investment - Others	-	-	-	-
iii) Loans, Advances and Deposits	66.14	60.37	66.14	60.37
e) Other Non-current Assets	63.22	28.44	63.22	28.44
f) Deferred Tax Asset (Net)	147.70	101.24	-	-
Total Non-current assets	12,163.34	12,341.27	11,449.06	6,960.63
B) Current assets				
a) Inventories	6,794.00	14,497.11	15,995.75	14,497.11
b) Financial Assets				
i) Trade Receivables	19,379.36	24,477.77	44,808.40	41,998.09
ii) Cash and Cash equivalents	3,735.72	2,336.85	3,918.74	2,544.77
iii) Balances with Banks other than (ii) above	12.17	30.86	12.17	30.86
iv) Investment - Others	10,839.30	-	10,839.30	41.34
v) Loans, Advances and Deposits	178.58	357.21	181.05	359.44
vi) Other Financial Assets	-	-	-	-
c) Other Current Assets	5,552.39	14,342.77	6,646.52	24,654.41
d) Income Tax (Net of Provisions)	256.30	230.84	226.71	218.04
Total Current assets	46,747.82	56,273.41	82,628.64	84,344.06
Total Assets	58,911.16	68,614.68	94,077.70	91,304.69
EQUITY AND LIABILITIES				
1. EQUITY				
a) Equity Share Capital	15,677.19	15,677.19	15,677.19	15,677.19
b) Other Equity	35,267.22	34,434.55	59,208.69	55,021.81
Total Equity	50,944.41	50,111.74	74,885.87	70,699.00
2. LIABILITIES				
A) Non-current liabilities				
a) Financial Liabilities				
(i) Long Term Borrowings	-	-	-	-
(ii) Lease Liabilities	108.44	153.49	108.44	153.49
b) Provisions	106.92	107.95	106.92	107.95
c) Deferred Tax Liabilities (Net)	-	-	808.43	397.53
Total Non-current liabilities	215.36	261.44	1,023.79	658.97
B) Current Liabilities				
a) Financial Liabilities				
i) Borrowings	726.56	10,346.88	726.56	10,346.88
ia) Lease Liabilities	45.05	49.76	45.05	49.76
ii) Trade Payables	-	-	-	-
a) total outstanding dues of micro enterprises and small enterprises	-	28.24	-	28.24
b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,331.72	4,321.82	12,521.12	5,878.17
iii) Other financial liabilities	36.07	22.32	36.07	27.52
c) Other Current Liabilities	4,599.45	3,445.05	4,826.70	3,588.72
d) Current Provision	12.54	27.43	12.54	27.43
e) Income Tax Provisions (Net of Advances)	-	-	-	-
Total Current liabilities	7,751.39	18,241.50	18,168.04	19,946.72
Total Equity and Liabilities	58,911.16	68,614.68	94,077.70	91,304.69

Place: Mumbai
Date: May,30,2026

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





RAMESH M. SHETH & ASSOCIATES

CHARTERED ACCOUNTANTS

ADD:- 402/403, TIME CHAMBERS, S.V. ROAD, NEAR PAANERI STORES, ANDHERI (WEST), MUMBAI - 400058

Independent Auditor's Report on the Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The Board of Directors of
SAKUMA EXPORTS LIMITED
Report on the audit of Standalone Financial Results

Opinion

We have audited the accompanying Standalone financial results {the Statement"} of **SAKUMA EXPORTS LIMITED** (the "Company") for the year ended 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

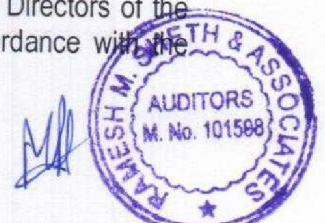
- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net Profit and other comprehensive income, its cash flow and other financial information of the Company for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Managements Responsibilities for the Standalone Financial Results

This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations as amended. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the



+91 22 49676768 / 40126767

office@rmsassociates.in

provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing and opinion on the effectiveness of the company's Internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a. The Statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- b. The financial statements of the Company for the year ended 31st March 2025 were audited by another predecessor auditor whose report expressed an unmodified opinion on those financial statements.

Our opinion on the Statement is not modified in respect of the above matters.

For Ramesh M. Sheth & Associates
Firm Reg. No: 111883W
Chartered Accountants



Mehul R. Sheth
Partner
Membership No. 101598
UDIN – 26101598FDVYKG8415



Place of Signature: Mumbai
Date: 30th May 2026



RAMESH M. SHETH & ASSOCIATES

CHARTERED ACCOUNTANTS

ADD:-402/403, TIME CHAMBERS, S.V. ROAD, NEAR PAANERI STORES, ANDHERI (WEST), MUMBAI - 400058

Independent Auditor's Report on the Consolidated Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The Board of Directors of
SAKUMA EXPORTS LIMITED
Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of **SAKUMA EXPORTS LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiaries [Holding Company, its subsidiaries (including step down subsidiaries) together referred to as "the Group"] for the year ended 31st March, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors on separate audited financial statements/financial information of the subsidiaries (including step down subsidiaries) and its associates, the aforesaid statement:

- a. include results of following entities:
 - i. Sakuma Exim DMCC
 - ii. Sakuma Exports Pte. Ltd.
 - iii. GK Exim FZE S.P.C.
 - iv. Sakuma Impex Limited
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, on Consolidated net profit and other comprehensive income, its cash flows and other financial information of the Group for year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



+91 22 49676768 / 40126767

office@rmsassociates.in

Managements Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the consolidated statement of assets and liabilities and the consolidated statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as amended. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. We did not audit the financial statement / financial information of **Two** subsidiaries included in the consolidated financial results, whose financial statement / financial information reflect total assets of Rs. 42,732.13 Lakhs (before eliminating inter-company balances) as at 31st March, 2026, total revenues of Rs. 21,519.44 Lakhs (before eliminating inter-company balances), total net profit after tax of Rs. 181.14 Lakhs (before eliminating inter-company balances), total comprehensive income of Rs. 181.14 Lakhs (before eliminating inter-company balances) and net cash outflow of Rs. 137.31 Lakhs for the year ended on that date, as considered in the consolidated financial results. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based



solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

2. We did not audit the financial statements / financial information's of **Two** subsidiaries included in the consolidated financial results, whose financial statements / financial information reflect total assets of Rs. 5,800.43 Lakhs (before eliminating inter-company balances) as at 31st March, 2026, total revenues of Rs. 3,696.97 Lakhs (before eliminating inter-company balances), total net profit after tax (loss) of Rs. 25.45 Lakhs (before eliminating inter-company balances), total comprehensive income (loss) of Rs. 25.45 (before eliminating inter-company balances) and net cash inflow of Rs. 112.41 Lakhs for the year ended on that date, as considered in the consolidated financial results. These financials statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters.

3. The Statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
4. The unaudited financial results of the Company for the year ended 31st March 2025 included in this Statement, were reviewed by predecessor auditor whose report expressed an unmodified conclusion on those financial results.

Our opinion on the Statement is not modified in respect of the above matters.

For Ramesh M. Sheth & Associates
Firm Reg. No: 111883W
Chartered Accountants



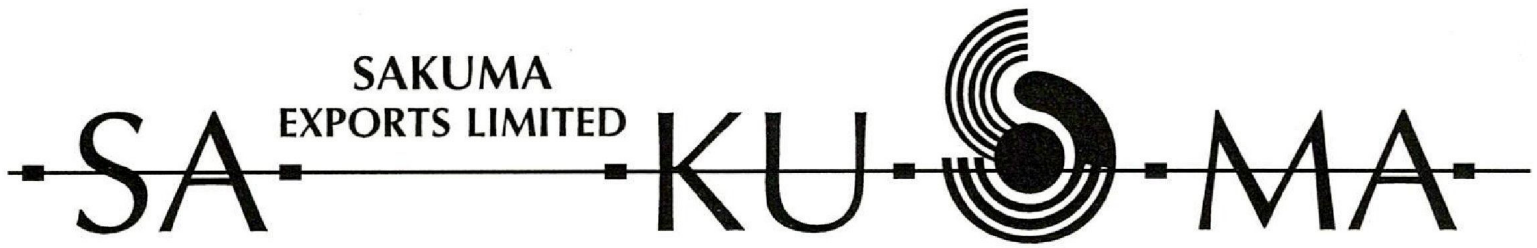
Mehul R. Sheth
Partner

Membership No. 101598
UDIN – 26101598VXCBTT2901



Place of Signature: Mumbai
Date: 30th May 2026

SAKUMA
EXPORTS LIMITED



EXPORTERS & IMPORTERS

(A GOVERNMENT OF INDIA RECOGNISED FOUR STAR TRADING HOUSE)

AN ISO 9001 : 2008 CERTIFIED COMPANY

(CIN: L51909MH2005PLC155765)

301-A, Aarus Chambers, S. S. Amrutwar Lane,
Nr. Mahindra Tower, Worli, Mumbai - 400 013.

Phone : +91 22 3521 1005

Fax : +91 22 2499 9024 / 27

Email : info@sakumaexportsltd.com

Website : www.sakumaexportsltd.com

Date: 30 May, 2026

To,
Department of Corporate Services,
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051
Symbol: SAKUMA

To,
The Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
Scrip Code: 532713

Ref: Declaration of Unmodified Opinion in respect of Audited Standalone Financial Results of the company for the Financial Year Ended 31st March, 2026

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the Company herein declares **unmodified opinion** in respect of Audit Report for Standalone Financial Results of the Company for Financial Year ended 31st March, 2026.

Sincerely,
For **SAKUMA EXPORTS LIMITED**

(SAURABH MALHOTRA)
(Managing Director)
(DIN: 00214500)



SAKUMA
EXPORTS LIMITED

SA

KU



MA

EXPORTERS & IMPORTERS

(A GOVERNMENT OF INDIA RECOGNISED FOUR STAR TRADING HOUSE)

AN ISO 9001 : 2008 CERTIFIED COMPANY

(CIN: L51909MH2005PLC155765)

301-A, Aarus Chambers, S. S. Amrutwar Lane,
Nr. Mahindra Tower, Worli, Mumbai - 400 013.

Phone : +91 22 3521 1005

Fax : +91 22 2499 9024 / 27

Email : info@sakumaexportsltd.com

Website : www.sakumaexportsltd.com

Date: 30 May, 2026

To,
Department of Corporate Services,
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051
Symbol: SAKUMA

To,
The Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
Scrip Code: 532713

Ref: Declaration of Unmodified Opinion in respect of Audited Consolidated Financial Results of the company for the Financial Year Ended 31st March, 2026

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the Company herein declares **unmodified opinion** in respect of Audit Reports for Consolidated Financial Results of the Company for Financial Year ended 31st March, 2026.

Sincerely,
For **SAKUMA EXPORTS LIMITED**



(SAURABH MALHOTRA)
(Managing Director)
(DIN: 00214500)