



## EXPORTERS & IMPORTERS

(A GOVERNMENT OF INDIA RECOGNISED STAR TRADING HOUSE)

(AN ISO 9001:2008 CERTIFIED COMPANY)

(CIN : L51909MH2005PLC155765)

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

Phone : 2499 9021 / 2499 9022

Fax : 91-22-2499 9024 / 27

Website : [www.sakumaexportsltd.com](http://www.sakumaexportsltd.com)

Email : [info@sakumaexportsltd.com](mailto:info@sakumaexportsltd.com)

Date: 12<sup>th</sup> August, 2022

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

### REF: REGULATION 33(3) OF THE SEBI (LODR) REGULATIONS, 2015

Dear Sir / Madam,

The Board Meeting of the Company was held on 12<sup>th</sup> August, 2022. The Board of Directors at the Board Meeting of the Company have approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended 30<sup>th</sup> June, 2022.

Please find enclosed herewith the following:

1. Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended 30<sup>th</sup> June, 2022.
2. Limited Review Report for the quarter ended 30<sup>th</sup> June, 2022.

The information and papers are being filed pursuant to Regulation 33(3) of the SEBI (LODR) Regulations, 2015.

Please take the aforesaid on your records and acknowledge the receipt.

Thanking You,  
Yours Faithfully,

FOR SAKUMA EXPORTS LIMITED

**KHYATI JOBANPUTRA**  
COMPANY SECRETARY AND COMPLIANCE OFFICER



Encl: As Above

**SAKUMA EXPORTS LIMITED**
**Statements of Standalone Unaudited Financial Results for the Quarter ended June 30, 2022**

**SAKUMA EXPORTS LTD.**

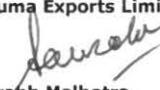
₹ in Lakhs

Sr. No.	PARTICULARS	Standalone			Standalone
		Quarter ended			Year ended
		Unaudited 30-Jun-22	Unaudited 31-Mar-22	Unaudited 30-Jun-21	Audited 31-Mar-22
<b>1</b>	<b>Income</b>				
a)	Revenue from operations	85,959.45	106,416.44	54,493.49	252,616.13
b)	Other Operating Revenue	242.97	424.90	49.06	549.05
c)	Other Income	57.05	490.05	152.04	700.93
	<b>Total Income</b>	<b>86,259.47</b>	<b>107,331.39</b>	<b>54,694.59</b>	<b>253,866.11</b>
<b>2</b>	<b>Expenditure</b>				
a)	Cost of Materials Consumed	-	-	-	-
b)	Purchase of Stock-in-trade	76,755.71	85,847.13	47,327.93	226,419.11
c)	Change in Inventories of Finished goods, WIP & Stock in trade	195.00	11,009.68	993.83	(3,482.62)
d)	Employee benefits expense	150.39	157.68	127.24	531.37
e)	Finance Cost	156.30	148.30	61.25	351.25
f)	Depreciation and Amortization expenses	36.38	48.24	47.48	190.38
g)	Other expenses	8,030.92	8,882.36	5,525.73	26,939.61
	<b>Total Expenditure</b>	<b>85,324.70</b>	<b>106,093.39</b>	<b>54,083.46</b>	<b>250,949.10</b>
<b>3</b>	<b>Profit From Operation before Exceptional Items (1-2)</b>	<b>934.77</b>	<b>1,238.00</b>	<b>611.13</b>	<b>2,917.01</b>
4	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit from Ordinary activities before tax (3+4)</b>	<b>934.77</b>	<b>1,238.00</b>	<b>611.13</b>	<b>2,917.01</b>
<b>6</b>	<b>Tax expenses</b>				
	Current tax	238.00	177.93	284.73	793.04
	Prior Period Tax	-	(21.57)	-	(21.57)
	Deferred Tax	100.58	90.21	(144.98)	(127.12)
	<b>Total Tax Expenses</b>	<b>338.58</b>	<b>246.57</b>	<b>139.75</b>	<b>644.35</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (5-6)</b>	<b>596.19</b>	<b>991.43</b>	<b>471.38</b>	<b>2,272.66</b>
8	Extraordinary items (net of Tax expenses)	-	-	-	-
<b>9</b>	<b>Net Profit (+) / Loss (-) for the period (8-9)</b>	<b>596.19</b>	<b>991.43</b>	<b>471.38</b>	<b>2,272.66</b>
10	Other Comprehensive Income / (Expenses) (Net Of Tax)				
	Items to be reclassified to Profit and Loss account	-	-	-	-
	Remeasurement gains/losses on defined benefit plans (Net)	0.79	6.28	5.47	13.89
	<b>Total Other Comprehensive Income for the period</b>	<b>0.79</b>	<b>6.28</b>	<b>5.47</b>	<b>13.89</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>596.98</b>	<b>997.71</b>	<b>476.85</b>	<b>2,286.55</b>
12	Paid-up equity share capital (FV of ₹1 per share)	2,345.59	2,345.59	2,345.59	2,345.59
	Weighted Average Equity Share Capital (FV of ₹1 per share)	2,345.59	2,345.59	2,345.59	2,345.59
	Other Equity				23,107.24
<b>13</b>	<b>Earnings Per Share (EPS)</b>				
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	<b>0.25</b>	<b>0.43</b>	<b>0.20</b>	<b>0.97</b>

**Notes**

- The above Unaudited Standalone financial results for the quarter ended as at June 30, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 12, 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.
- 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.

For Sakuma Exports Limited

  
**Mr. Saurabh Malhotra**  
 (Chairman & Managing Director)  
 (DIN NO. 00214500)

Place: Mumbai

Date: August, 12 2022



**SAKUMA EXPORTS LIMITED**
**Statements of Consolidated Unaudited Financial Results for the Quarter ended June 30, 2022**
**₹ in Lakhs**

Sr. No.	PARTICULARS	Consolidated			Consolidated
		Quarter ended			Year ended
		Unaudited 30-Jun-22	Unaudited 31-Mar-22	Unaudited 30-Jun-21	Audited 31-Mar-22
<b>1</b>	<b>Income</b>				
a)	Revenue from operations	102,392.86	118,129.97	61,246.31	284,794.75
b)	Other Operating Revenue	242.97	424.90	49.06	549.05
c)	Other Income	57.05	485.17	152.04	688.41
	<b>Total Income</b>	<b>102,692.88</b>	<b>119,040.04</b>	<b>61,447.41</b>	<b>286,032.21</b>
<b>2</b>	<b>Expenditure</b>				
a)	Cost of Materials Consumed	-	-	-	-
b)	Purchase of Stock-in-trade	91,127.67	95,958.54	53,834.85	255,452.93
c)	Change in Inventories of Finished goods, WIP & Stock in trade	195.00	11,009.68	993.83	(3,482.62)
d)	Employee benefits expense	158.58	140.20	144.20	569.03
e)	Finance Cost	158.65	150.29	77.17	371.30
f)	Depreciation and Amortization expenses	36.38	48.24	47.48	190.38
g)	Other expenses	9,874.07	10,159.24	5,688.71	29,537.30
	<b>Total Expenditure</b>	<b>101,550.35</b>	<b>117,466.19</b>	<b>60,786.24</b>	<b>282,638.32</b>
<b>3</b>	<b>Profit From Operation before Exceptional Items (1-2)</b>	<b>1,142.53</b>	<b>1,573.85</b>	<b>661.17</b>	<b>3,393.89</b>
4	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit from Ordinary activities before tax (3+4)</b>	<b>1,142.53</b>	<b>1,573.85</b>	<b>661.17</b>	<b>3,393.89</b>
<b>6</b>	<b>Tax expenses</b>				
	Current tax	238.00	183.14	284.73	799.08
	Prior Period tax	-	(22.40)	-	(22.40)
	Deferred Tax	100.58	90.21	(144.98)	(127.12)
	<b>Total Tax Expenses</b>	<b>338.58</b>	<b>250.95</b>	<b>139.75</b>	<b>649.56</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (5-6)</b>	<b>803.95</b>	<b>1,322.90</b>	<b>521.42</b>	<b>2,744.33</b>
8	Extraordinary items (net of Tax expenses)	-	-	-	-
<b>9</b>	<b>Net Profit (+) / Loss (-) for the period (8-9)</b>	<b>803.95</b>	<b>1,322.90</b>	<b>521.42</b>	<b>2,744.33</b>
10	Other Comprehensive Income / (Expenses) (Net Of Tax)				
	Items to be reclassified to Profit and Loss account				
	Remeasurements gains/losses on defined benefit plans (Net)	0.79	6.28	5.47	13.89
	<b>Total Other Comprehensive Income for the period</b>	<b>0.79</b>	<b>6.28</b>	<b>5.47</b>	<b>13.89</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>804.74</b>	<b>1,329.18</b>	<b>526.89</b>	<b>2,758.22</b>
12	Paid-up equity share capital (FV of ₹1 per share)	2,345.59	2,345.59	2,345.59	2,345.59
	Weighted Average Equity Share Capital (FV of ₹1 per share)	2,345.59	2,345.59	2,345.59	2,345.59
	Other Equity				35,685.88
<b>13</b>	<b>Earnings Per Share (EPS)</b>				
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	<b>0.34</b>	<b>0.57</b>	<b>0.22</b>	<b>1.18</b>

**Notes**

1. The above Unaudited Consolidated financial results for the quarter ended as at June 30, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at its meeting held on August 12, 2022. The Auditors have issued an unqualified Audit opinion on these results.

2. 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.

3. Group business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed

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

Place: Mumbai  
Date: August, 12 2022

**For Sakuma Exports Limited**

*Saurabh Malhotra*  
**Mr. Saurabh Malhotra**  
**(Chairman & Managing Director)**  
**(DIN NO. 00214500)**





**M. L. SHARMA & CO. (Regd.)**  
**CHARTERED ACCOUNTANTS**

1107, The Summit Business Bay, Behind Guru Nanak Petrol Pump, Off. Andheri Kurla Road, Andheri (East), Mumbai - 400 069.

☎ : (022) 6852 5200 / 6852 5202 • E-mail : mlsharma@mlsharma.in

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

**LIMITED REVIEW REPORT**

To the Board of Directors  
Sakuma Exports Limited

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Sakuma Exports Limited** ('the Company') for the quarter ended 30<sup>th</sup> June 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019, as amended ('the SEBI Circular').

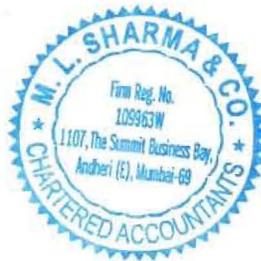
The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place of Signature: Mumbai  
Date: 12<sup>th</sup> August 2022



For M. L. Sharma & Co.,  
Firm Reg. No. 109963W  
Chartered Accountants

(Jinendra D. Jain) Partner  
Membership No. - 140827  
UDIN - 22140827AOWLWB5258



**M. L. SHARMA & CO. (Regd.)**  
**CHARTERED ACCOUNTANTS**

1107, The Summit Business Bay, Behind Guru Nanak Petrol Pump, Off. Andheri Kurla Road, Andheri (East), Mumbai - 400 069.  
☎ : (022) 6852 5200 / 6852 5202 • E-mail : mlsharma@mlsharma.in

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

To the Board of Directors  
Sakuma Exports Limited

We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Sakuma Exports Limited** ('the Holding Company') comprising its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter ended 30<sup>th</sup> June 2022, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019, as amended ('the SEBI Circular').

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

The Statement includes the result of the following entities:

- i. Sakuma Exports Pte. Ltd.
- ii. Sakuma Exim DMCC
- iii. GK Exim FZE S.P.C.

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular



and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### Other Matter

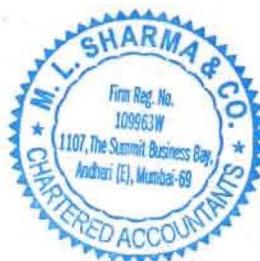
We did not audit the financial statement / financial information of One subsidiary included in the consolidated financial results, whose financial statement / financial information reflect total revenues of Rs.8,782.18 Lakhs (before eliminating inter-company balances), total net profit after tax of Rs.145.38 Lakhs (before eliminating inter-company balances) & total comprehensive income of Rs. 145.38 (before eliminating inter-company balances) for the quarter ended on that date, as considered in the consolidated financial results. This financial statement / financial information 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 subsidiary is based solely on the reports of the other auditor 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

The consolidated financial results includes the unaudited financial information of Two Subsidiaries, whose financial information reflect total revenue of Rs. 9,559.47 (before eliminating inter-company balances), total net profit after tax of Rs. 23.33 Lakhs (before eliminating inter-company balances) & total comprehensive income of Rs. 23.33 Lakhs (before eliminating inter-company balances) for the quarter ended on that date, as considered in the consolidated financial results. These financial information's are unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements/financial information. In our opinion and according to the information and explanations given to us by the Management, this financial information's are not material to the Group.

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

Place of Signature: Mumbai  
Date: 12<sup>th</sup> August 2022



For M. L. Sharma & Co.,  
Firm Reg. No. 109963W  
Chartered Accountants

(Jinendra D. Jain) Partner  
Membership No. – 140827  
UDIN – 22140827AOWMCG2695