



Date: 14th February, 2025

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: Integrated Filing (Financials) for Quarter Ended 31.12.2024

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, as amended (amended (“SEBI Listing Regulations”) read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE and NSE Circulars, the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024 is enclosed herewith.

We request you to take the above on record and treat the same as compliance under the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Other Annexures to Integrated Filing (Financials):

1. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **NOT APPLICABLE**.
2. Outstanding Default on Loans and Debt Securities – **NOT APPLICABLE**, since there is no such default by the company.
3. Disclosure of Related Party Transactions (applicable only for half-yearly filings) – **NOT APPLICABLE**, being the 3rd Quarter.
4. 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**, being the 3rd Quarter.

This is for your information please.

Sincerely,
FOR SAKUMA EXPORTS LIMITED

(SAURABH MALHOTRA)
Managing Director
(DIN: 00214500)



SAKUMA EXPORTS LTD.

SAKUMA EXPORTS LIMITED
Statements of Consolidated Unaudited Financial Results for the Quarter and Period ended December 31, 2024

₹ in Lakhs

Sr. No.	PARTICULARS	Consolidated			Consolidated		Consolidated
		Quarter Ended			Nine Month Ended		Year Ended
		Unaudited 31-Dec-24	Unaudited 30-Sep-24	Unaudited 31-Dec-23	Unaudited 31-Dec-24	Unaudited 31-Dec-23	Audited 31-Mar-24
1	Income						
a)	Revenue from operations	47,767.72	33,939.08	77,706.75	155,770.88	162,027.75	212,082.92
b)	Other Operating Revenue	5.58	-	200.11	15.96	331.69	383.09
c)	Other Income	662.85	204.12	18.45	990.26	648.60	1,597.25
	Total Income	48,436.15	34,143.20	77,925.31	156,777.10	163,008.04	214,063.26
2	Expenditure						
a)	Cost of Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	44,511.49	34,374.48	81,979.45	152,049.98	165,833.48	201,430.69
c)	Change in Inventories of Finished goods, WIP & Stock in trade	1,755.14	(2,858.56)	(7,558.89)	(4,379.32)	(11,167.32)	(748.15)
d)	Employee benefits expense	177.71	186.84	195.16	567.33	574.07	771.45
e)	Finance Cost	22.15	25.97	134.14	177.71	255.22	397.50
f)	Depreciation and Amortization expenses	81.94	39.18	30.64	138.31	93.29	116.34
g)	Other expenses	1,377.22	2,086.87	2,273.70	6,679.75	5,521.74	7,412.01
	Total Expenditure	47,925.65	33,854.78	77,054.20	155,233.76	161,110.48	209,379.84
3	Profit From Operation before Exceptional Items (1-2)	510.50	288.42	871.11	1,543.34	1,897.56	4,683.42
4	Exceptional items	-	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	510.50	288.42	871.11	1,543.34	1,897.56	4,683.42
6	Tax expenses						
	Current Tax	152.14	141.71	226.11	465.92	462.35	628.37
	Prior Period Tax	21.13	-	(0.13)	21.13	(0.13)	23.99
	Deferred Tax	(0.23)	23.17	(0.29)	26.70	39.37	33.68
	Total Tax Expenses	173.04	164.88	225.69	513.75	501.59	686.04
7	Net Profit from ordinary activities after tax (5-6)	337.46	123.54	645.42	1,029.59	1,395.97	3,997.38
8	Extraordinary items (net of Tax expenses)						
9	Net Profit (+) / Loss (-) for the period (8-9)	337.46	123.54	645.42	1,029.59	1,395.97	3,997.38
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)	1.99	0.74	(2.36)	4.93	3.13	(5.76)
	Total Other Comprehensive Income for the period	1.99	0.74	(2.36)	4.93	3.13	(5.76)
11	Total Comprehensive Income (9+10)	339.45	124.28	643.06	1,034.52	1,399.10	3,991.62
12	Paid-up equity share capital (FV of ₹1 per share)	15,677.19	15,677.19	2,345.59	15,677.19	2,345.59	2,345.59
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	15,606.55	15,571.03	14,957.71	15,606.55	14,957.71	14,957.71
	Other Equity	-	-	-	-	-	45,931.61
13	Earnings Per Share (EPS)						
	Basic and diluted EPS before and after Extraordinary Items for the period (not to be annualised) (In ₹)	0.02	0.01	0.04	0.07	0.09	0.27

Notes

- The above Unaudited Consolidated financial results for the Quarter / Period ended December 31, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 14, 2025. 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.
- Companies' business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.
- The Company vide its letter of offer dated 08/04/2024 offered upto 7,89,84,298 Equity shares of face value of Re.1/- each at a price of Rs. 25.30 per Equity share (including Share premium of Rs. 24.30 per Equity share) for an amount aggregating Rs. 19,983.03Lacs to the existing share holders of the Company on right basis in the ratio of 33 Right Equity shares for every 98 fully paid up equity shares held by the Equity shareholders on the record date i.e. 15/04/2024. Rights issue has been done in accordance with Section 62(1)(a) of the Companies Act and other applicable laws. Pursuant to the Rights issue, earnings per share (EPS) in respect of previous periods have been adjusted as per Indian Accounting Standard 33 "Earnings per share", prescribed under Section 133 of the Companies Act, 2013.
- The Company has issued Bonus Shares by way of capitalization of Reserves to the equity shareholders of the Company in the ratio of 4: 1 i.e., 4 (Four) new fully paid-up Equity Shares of Re. 1/- (Rupee One only) each for every 1 (One) existing fully paid-up Equity Share of Re. 1/- (Rupee One only) each held by the eligible shareholders as on the Record Date. Pursuant to the Bonus issue, earnings per share (EPS) in respect of previous periods have been adjusted as per Indian Accounting Standard 33 "Earnings per share", prescribed under Section 133 of the Companies Act, 2013.
- 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: February 14, 2025

SAURABH MALHOTRA
MALHOTRA

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

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SAKUMA EXPORTS LIMITED

Statements of Standalone Unaudited Financial Results for the Quarter and Period ended December 31, 2024

₹ in Lakhs

Sr. No.	PARTICULARS	Standalone Quarter Ended			Standalone Nine Month Ended		Standalone Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
1	Income						
a)	Revenue from operations	47,642.18	31,500.44	76,778.05	131,185.10	148,662.89	187,046.95
b)	Other Operating Revenue	5.58	-	195.45	15.96	327.03	383.09
c)	Other Income	490.67	267.26	21.57	880.06	651.72	1,065.63
	Total Income	48,138.43	31,767.70	76,995.07	132,081.12	149,641.64	188,495.67
2	Expenditure						
a)	Cost of Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	44,381.33	32,123.40	81,117.36	128,696.86	153,571.93	179,318.03
c)	Change in Inventories of Finished goods, WIP & Stock in trade	1,755.14	(2,858.56)	(7,558.89)	(4,379.32)	(11,167.32)	(748.15)
d)	Employee benefits expense	160.68	182.10	186.31	532.55	538.14	720.06
e)	Finance Cost	21.99	25.70	133.35	167.08	250.71	391.49
f)	Depreciation and Amortization expenses	81.94	39.18	30.64	138.31	93.29	116.34
g)	Other expenses	1,355.87	1,905.31	2,240.57	5,569.56	4,643.22	6,422.29
	Total Expenditure	47,756.95	31,417.13	76,149.34	130,725.04	147,929.97	186,220.06
3	Profit From Operation before Exceptional Items (1-2)	381.48	350.57	845.73	1,356.08	1,711.67	2,275.61
4	Exceptional items	-	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	381.48	350.57	845.73	1,356.08	1,711.67	2,275.61
6	Tax expenses						
	Current Tax	113.19	136.69	225.98	415.39	462.35	585.69
	Prior Period Tax	21.13	-	-	21.13	-	23.99
	Deferred Tax	(0.23)	23.17	(0.29)	26.70	39.37	33.68
	Total Tax Expenses	134.09	159.86	225.69	463.22	501.72	643.36
7	Net Profit from ordinary activities after tax (5-6)	247.39	190.71	620.04	892.86	1,209.95	1,632.25
8	Extraordinary items (net of Tax expenses)						
9	Net Profit (+) / Loss (-) for the period (8-9)	247.39	190.71	620.04	892.86	1,209.95	1,632.25
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)	1.99	0.74	(2.36)	4.93	3.13	(5.76)
	Total Other Comprehensive Income for the period	1.99	0.74	(2.36)	4.93	3.13	(5.76)
11	Total Comprehensive Income (9+10)	249.38	191.45	617.68	897.79	1,213.08	1,626.49
12	Paid-up equity share capital (FV of ₹1 per share)	15,677.19	15,677.19	2,345.59	15,677.19	2,345.59	2,345.59
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	15,606.55	15,571.03	14,957.71	15,606.55	14,957.71	14,957.71
	Other Equity	-	-	-	-	-	26,758.83
13	Earnings Per Share (EPS)						
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.02	0.01	0.04	0.06	0.08	0.11

Notes

- The above Unaudited Standalone financial results for the Quarter / Period ended December 31, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 14, 2025. 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.
- The Company vide its letter of offer dated 08/04/2024 offered upto 7,89,84,298 Equity shares of face value of Re.1/- each at a price of Rs. 25.30 per Equity share (including Share premium of Rs. 24.30 per Equity share) for an amount aggregating Rs. 19,983.03Lacs to the existing share holders of the Company on right basis in the ratio of 33 Right Equity shares for every 98 fully paid up equity shares held by the Equity shareholders on the record date i.e 15/04/2024. Rights issue has been done in accordance with Section 62(1)(a) of the Companies Act and other applicable laws. Pursuant to the Rights issue, earnings per share (EPS) in respect of previous periods have been adjusted as per Indian Accounting Standard 33 "Earnings per share", prescribed under Section 133 of the Companies Act, 2013.
- The Company has issued Bonus Shares by way of capitalization of Reserves to the equity shareholders of the Company in the ratio of 4: 1 i.e., 4 (Four) new fully paid-up Equity Shares of Re. 1/- (Rupee One only) each for every 1 (One) existing fully paid-up Equity Share of Re. 1/- (Rupee One only) each held by the eligible shareholders as on the Record Date. Pursuant to the Bonus issue, earnings per share (EPS) in respect of previous periods have been adjusted as per Indian Accounting Standard 33 "Earnings per share", prescribed under Section 133 of the Companies Act, 2013.
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

Place: Mumbai
Date: February 14, 2025

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

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date 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

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Sakuma Exports Limited** ('the Company') for the quarter ended 31st December 2024 and Year to date ended from 01st April 2024 to 31st December 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This 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') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
4. 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.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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, as amended, read with relevant rules issued thereunder 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.

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



Place of Signature: Mumbai
Date :14th February 2025

Jinendra

(Jinendra D. Jain) Partner
Membership No. 140827

UDIN - 25140827BM0Y61V2870

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

LIMITED REVIEW REPORT

To the Board of Directors
Sakuma Exports Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results ('the Statement') of **Sakuma Exports Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter ended 31st December 2024 and year to date from 01st April 2024 to 31st December 2024 ("the statement"), 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 ("the Regulation"), including relevant circulars issued by the SEBI from time to time.
2. 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') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 March 29, 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 results of the following entities:

- i. Sakuma Exim DMCC
- ii. Sakuma Exports Pte. Ltd.
- iii. GK Exim FZE W.L.L.
- iv. Sakuma Impex Limited

4. Based on our review conducted and procedures performed as stated in paragraph 3 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, as amended, read with relevant rules issued thereunder 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.

5. The accompanying Statement of unaudited consolidated financial results include limited review interim financial results and financial information in respect of **One** subsidiary which have been reviewed by their auditors, whose interim financial results (before eliminating inter-company transactions) reflect Group's share of total revenues of Rs. NIL lakhs and Rs. 1,539.34 lakhs, Group's share of total net profit (loss) after tax of (Rs. 19.89) lakhs and (Rs. 15.61) lakhs, Group's share of total comprehensive profit (loss) of (Rs.19.89) lakhs and (Rs. 15.61) lakhs, for the quarter ended 31st December 2024 and for the period from 01st April 2024 to 31st December 2024, respectively, as considered in the Statement. These limited reviewed interim financial results and other financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiary is based solely on such limited reviewed interim financial results and other financial information.

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

6. We have conducted the review of the financial statements / financial information's of **One** subsidiary included in the consolidated financial results, whose interim financial results (before eliminating inter-company transactions) reflect Group's share total revenues of Rs. 297.72 lakhs and Rs. 23,598.48 lakhs, Group's share of total net profit (loss) after tax of Rs. 104.91 lakhs and Rs. 157.50 lakhs, Group's share of total comprehensive profit (loss) of Rs. Rs. 104.91 lakhs and Rs. 157.50 lakhs for the quarter ended 31st December 2024 and for the period from 01st April 2024 to 31st December 2024, respectively, as considered in the Statement.

7. The accompanying Statement of unaudited consolidated financial results include unaudited interim financial results and other unaudited financial information in respect of **Two** subsidiaries, whose interim financial results (before eliminating inter-company transactions) reflect Group's share of total revenues of Rs. NIL lakhs and Rs. NIL lakhs, Group's share of total net profit (loss) after tax of Rs. 5.07 lakhs and (Rs. 8.25) lakhs, Group's share of total comprehensive profit (loss) of Rs. 5.07 lakhs and (Rs. 8.25) lakhs, for the quarter ended 31st December 2024 and for the period from 01st April 2024 to 31st December 2024, respectively, as considered in the Statement. These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results 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 :14th February 2025



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

J. Jinendra

(Jinendra D. Jain) Partner
Membership No. 140827

UDIN - 25140827 BM0YGW3086