



**SAKUMA EXPORTS LIMITED**

**Statements of Standalone Unaudited Financial Results for the Quarter And Six Month ended September 30, 2018**

[₹ in Lakhs]

| Sr. No. | PARTICULARS  | Quarter ended    |                  |                  | Six Month Ended   |                   | Year ended        |
|---------|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|
|         |  | Unaudited        | Unaudited        | Unaudited        | Unaudited         | Unaudited         | Audited           |
|         |  | 30-Sep-18        | 30-Jun-18        | 30-Sep-17        | 30-Sep-18         | 30-Sep-17         | 31-Mar-18         |
| 1       | Net Sales/Income from operations                                   | 52,276.42        | 54,363.41        | 69,629.85        | 106,639.83        | 107,287.36        | 218,639.42        |
|         | Other Operating Revenue  | 4.17             | 8.00             | -                | 12.17             | -                 | 0.65              |
|         | Other Income   | 415.48           | 84.88            | 232.44           | 500.36            | 457.55            | 1,246.87          |
|         | <b>Total Income</b>  | <b>52,696.07</b> | <b>54,456.29</b> | <b>69,862.29</b> | <b>107,152.36</b> | <b>107,744.91</b> | <b>219,886.94</b> |
| 2       | <b>Expenditure</b>   |                  |                  |                  |                   |                   |                   |
| (a)     | Purchase of Stock-in-trade   | 48,706.96        | 33,430.52        | 62,836.43        | 82,137.48         | 107,495.75        | 205,665.87        |
| (b)     | Change in Inventories of Finished goods, WIP & Stock in trade      | 1,109.25         | 10,287.62        | 2,610.00         | 11,396.87         | (5,837.39)        | (4,549.38)        |
| (c)     | Employee benefits expense  | 133.46           | 159.92           | 116.71           | 293.38            | 235.54            | 507.43            |
| (d)     | Finance Cost   | 106.53           | 149.05           | 263.68           | 255.58            | 537.38            | 918.56            |
| (e)     | Depreciation and Amortisation expenses                             | 15.69            | 13.39            | 9.54             | 29.08             | 23.44             | 47.31             |
| (f)     | Other expenses   | 962.20           | 9,400.42         | 3,237.86         | 10,362.62         | 4,091.42          | 14,569.00         |
|         | <b>Total Expenditure</b>   | <b>51,034.09</b> | <b>53,440.92</b> | <b>69,074.22</b> | <b>104,475.01</b> | <b>106,546.14</b> | <b>217,158.79</b> |
| 3       | <b>Profit From Operation before Exceptional Items [1 - 2]</b>      | <b>1,661.98</b>  | <b>1,015.37</b>  | <b>788.07</b>    | <b>2,677.35</b>   | <b>1,198.77</b>   | <b>2,728.15</b>   |
| 4       | Exceptional items  | -                | -                | -                | -                 | -                 | -                 |
| 5       | <b>Profit from Ordinary activities before tax [3 + 4]</b>          | <b>1,661.98</b>  | <b>1,015.37</b>  | <b>788.07</b>    | <b>2,677.35</b>   | <b>1,198.77</b>   | <b>2,728.15</b>   |
| 6       | Tax expenses   | 556.38           | 311.37           | 278.45           | 867.74            | 414.87            | 888.42            |
| 7       | <b>Net Profit from Ordinary activities after tax [5 - 6]</b>       | <b>1,105.60</b>  | <b>704.00</b>    | <b>509.62</b>    | <b>1,809.61</b>   | <b>783.90</b>     | <b>1,839.73</b>   |
| 8       | Extraordinary items [net of Tax expenses]                          | -                | -                | -                | -                 | -                 | -                 |
| 9       | <b>Net Profit (+) / Loss (-) for the period [7 - 8]</b>            | <b>1,105.60</b>  | <b>704.00</b>    | <b>509.62</b>    | <b>1,809.61</b>   | <b>783.90</b>     | <b>1,839.73</b>   |
| 10      | Other Comprehensive Income / (Expenses) [Net Of Tax]               | 9.53             | 10.85            | 0.85             | 20.37             | 8.27              | 10.34             |
| 11      | <b>Total Comprehensive Income [9 + 10]</b>                         | <b>1,115.13</b>  | <b>714.85</b>    | <b>510.47</b>    | <b>1,829.98</b>   | <b>792.17</b>     | <b>1,850.07</b>   |
| 12      | Paid-up equity share capital (FV of ₹ 1 per share)                 | 2,132.59         | 2,132.59         | 1,642.59         | 2,132.59          | 1,642.59          | 2,132.59          |
|         | Weighted Average Equity Share Capital (FV of ₹ 1 per share)        | 2,132.59         | 2,132.59         | 1,642.59         | 2,132.59          | 1,642.59          | 1,869.47          |
|         | Other Equity   |                  |                  |                  |                   |                   | 14,870.66         |
| 13      | <b>Earnings Per Share (EPS) [Refer Note 5 below]</b>               |                  |                  |                  |                   |                   |                   |
|         | Basic and diluted EPS for the period (not to be annualised) [In ₹] | <b>0.52</b>      | <b>0.34</b>      | <b>0.31</b>      | <b>0.86</b>       | <b>0.48</b>       | <b>0.99</b>       |

- Notes :**
- The above Unaudited Standalone financial results for the Quarter and Half Year ended as at September 30, 2018 have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015 and are reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 14, 2018.
  - Company's business activity falls within a single primary business segment for the quarter ended September 30, 2018, i.e. trading in agro products, accordingly segment reporting is not applicable to the company.
  - The Company has opted to publish only un-audited standalone financial results.
  - The Company has further invested USD 3 million, equivalent to ₹ 2,121.60 lakhs in its subsidiary Sakuma Exports Pte Limited, Singapore.
  - The Shareholders' at its Extra Ordinary General meeting held on October 23, 2018, has approved the sub division of Equity shares having Face Value of ₹10 each to Face Value of ₹1 each. The same has been effected on the Stock Exchanges (i.e Bombay Stock Exchange and National Stock Exchange) with effect from November 12, 2018. Earning Per Share has been calculated on the basis of Face Value of ₹1 only for all the periods.
  - Previous Years / Quarter figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.
  - The results for the quarter and half year ended September 30, 2018 are available on the Stock Exchange websites i.e. Bombay Stock Exchange ([www.bseindia.com](http://www.bseindia.com)) National Stock Exchange ([www.nseindia.com](http://www.nseindia.com)) and also on the company's website ([www.sakumaexportsltd.com](http://www.sakumaexportsltd.com)).

For Sakuma Exports Limited

(Chairman & Managing Director)  
(DIN NO. 00214500)



Place: Mumbai

Date: November 14, 2018

SAKUMA EXPORTS LIMITED  
Statement of Assets, Equity and Liabilities



SAKUMA EXPORTS LTD.

₹ in lakhs

| Particulars                                     | Standalone                  |                         |
|---|-----------------------------|-------------------------|
|   | As at<br>September 30, 2018 | As at<br>March 31, 2018 |
|   | ₹                           | ₹                       |
| <b>ASSETS</b>                                   |                             |                         |
| <b>A) Non-current assets</b>                    |                             |                         |
| a) Property, Plant and Equipment                | 268.81                      | 217.42                  |
| b) Other Intangible assets                      | 1.85                        | 2.89                    |
| c) Financial Assets                             |                             |                         |
| (i) Investments                                 | 2,227.13                    | 105.53                  |
| (ii) Loans Advances and Deposits                | 80.72                       | 82.50                   |
| d) Other non-current assets                     | 46.72                       | 46.72                   |
| <b>Total Non -current assets</b>                | <b>2,625.23</b>             | <b>455.06</b>           |
| <b>B) Current assets</b>                        |                             |                         |
| a) Inventories                                  | 2,382.91                    | 13,779.78               |
| b) Financial Assets                             |                             |                         |
| (i) Current Investments                         | 500.32                      | -                       |
| (ii) Trade receivables                          | 39,545.34                   | 15,623.05               |
| (iii) Cash and cash equivalents                 | 1,157.35                    | 601.53                  |
| (iv) Balances with Banks other than (iii) above | 2,554.37                    | 2,495.32                |
| (v) Loans, Advances and Deposits                | 25.11                       | 36.97                   |
| (vi) Other financial assets                     | 170.30                      | 246.10                  |
| c) Other current assets                         | 1,868.26                    | 4,978.57                |
| <b>Total Current assets</b>                     | <b>48,203.96</b>            | <b>37,761.32</b>        |
| <b>Total Assets</b>                             | <b>50,829.19</b>            | <b>38,216.38</b>        |
| <b>EQUITY AND LIABILITIES</b>                   |                             |                         |
| <b>1. EQUITY</b>                                |                             |                         |
| a) Equity Share Capital                         | 2,132.59                    | 2,132.59                |
| b) Other Equity                                 | 16,480.90                   | 14,870.67               |
| <b>Total Equity</b>                             | <b>18,613.49</b>            | <b>17,003.26</b>        |
| <b>2. LIABILITIES</b>                           |                             |                         |
| <b>A) Non-current liabilities</b>               |                             |                         |
| a) Deferred tax liabilities (Net)               | 29.69                       | 36.65                   |
| b) Provisions                                   | 30.28                       | 20.88                   |
| <b>Total Non-current liabilities</b>            | <b>59.97</b>                | <b>57.53</b>            |
| <b>B) Current liabilities</b>                   |                             |                         |
| a) Financial Liabilities                        |                             |                         |
| (i) Borrowings                                  | 4,642.30                    | 4,570.85                |
| (ii) Trade payables                             | 23,765.29                   | 12,056.92               |
| (iii) Other financial liabilities               | 918.40                      | 709.95                  |
| b) Other current liabilities                    | 1,906.20                    | 3,475.19                |
| c) Current Provisions                           | 333.40                      | 142.33                  |
| d) Current Tax Liabilities (Net)                | 590.14                      | 200.35                  |
| <b>Total Current liabilities</b>                | <b>32,155.73</b>            | <b>21,155.59</b>        |
| <b>Total Equity and Liabilities</b>             | <b>50,829.19</b>            | <b>38,216.38</b>        |

