



SAKUMA EXPORTS LIMITED

Standalone Unaudited Financial Results for the quarter / nine months ended December 31, 2017

₹ in Lakhs

Sr. No.	PARTICULARS	Quarter ended			Nine Months ended	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
		31-Dec-17	30-Sep-17	31-Dec-16	31-Dec-17	31-Dec-16
1	Net Sales/Income from operations	64,648.26	69,629.85	40,605.74	171,935.62	131,698.38
	Other Operating Revenue	-	-	-	-	40.64
2	Other Income	419.62	232.44	274.71	877.17	791.60
3	Total Revenue from Operations	65,067.88	69,862.29	40,880.45	172,812.79	132,530.62
4	Expenditure					
(a)	Cost of Materials Consumed	-	-	-	-	-
(b)	Purchase of Stock-in-trade	63,366.76	62,836.43	31,833.43	170,862.51	126,155.83
(c)	Change in Inventories of Finished goods, WIP & Stock in trade	(2,860.68)	2,610.00	7,903.81	(8,698.07)	513.20
(d)	Employee benefits expense	135.20	116.71	122.34	370.74	374.69
(e)	Finance Cost	237.09	263.68	238.40	774.47	872.83
(f)	Depreciation and Amortization expenses	12.14	9.54	15.63	35.57	44.13
(g)	Other expenses	3,467.52	3,237.86	525.83	7,558.95	3,204.71
5	Total Expenses	64,358.03	69,074.22	40,639.44	170,904.17	131,165.39
6	Profit before Exceptional Items (3-5)	709.85	788.07	241.01	1,908.62	1,365.23
7	Exceptional Items	-	-	-	-	-
8	Profit from Ordinary activities before tax (6+7)	709.85	788.07	241.01	1,908.62	1,365.23
9	Tax expenses	245.66	278.45	148.37	660.53	500.15
10	Net Profit from ordinary activities after tax (8-9)	464.19	509.62	92.64	1,248.09	865.08
11	Extraordinary items (net of Tax expenses)	-	-	-	-	-
12	Net Profit (+) / Loss (-) for the period (10-11)	464.19	509.62	92.64	1,248.09	865.08
13	Other Comprehensive Income/(Expenses) (Net Of Tax)	(2.36)	0.85	1.16	5.91	2.67
14	Total Comprehensive Income (12+13)	461.83	510.47	93.80	1,254.00	867.75
15	Paid-up equity share capital (FV of Rs.10 per share)	2,132.59	1,642.59	1,642.59	2,132.59	1,642.59
16	Weighted Average Equity Share Capital (FV of Rs.10 per sh)	2,063.35	1,642.59	1,642.59	1,783.35	1,642.59
17	Earnings Per Share (EPS)					
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	2.24	3.11	0.57	7.03	5.28

Notes:

- The above Unaudited Standalone financial results for the quarter ended on December 31, 2017 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 12, 2018.
- The Company adopted Indian Accounting Standards ("Ind AS") from April 01, 2017 and accordingly these Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. The result for the quarter ended December 31, 2016 have been restated to comply with Ind-AS to make them comparable. The Ind-AS Compliant Financial Results pertaining to period ended December 31, 2016 have not been subjected to Limited Review or Audit. However, the management has exercised due diligence to ensure that the financial results presents a true & fair view of its affair.
- The Statutory Auditors of the Company have carried out a limited Review of the Unaudited Financial Results for the quarter ended on December 31, 2017.
- Reconciliation of Net Profit as previously reported under Indian GAAP to Ind AS for the quarter and nine months ended December 31, 2016 is as under:

S.N.	Particulars	Quarter ended 31/12/2016	Nine Months ended 31/12/2016
	Net Profit after Tax for the Period (as per Indian GAAP)	281.11	956.49
	Benefit/(Charge):		
i	Provision for Doubtful Debts	11.46	5.66
ii	Gain / (Loss) on outstanding non-monetary financial assets	(197.65)	(71.94)
iii	Others	(2.28)	(25.13)
	Net profit for the Quarter (as per Ind-AS)	92.64	865.08
	Other comprehensive Income		
iv	Actuarial loss on Defined Benefit plans (net of tax)	1.16	2.67
	Total Comprehensive Income	93.80	867.75

- The company has made a preferential issue and allotment of 49 lakhs equity shares of Rs. 10/- each (fully paid up) at a premium of Rs. 97/- per share .
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

Place: Mumbai
Date: February 12, 2018

For Sakuma Exports Limited

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

