

Date: 30th May, 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: OUTCOME OF BOARD MEETING HELD ON 30.05.2025.

Ref: AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2025

Dear Sir,

In continuation to the intimation dated 23.05.2025, we wish to inform you that Board of Directors in its meeting held today i.e. the **30th day of May 2025** the **board meeting commenced at 02.00 P.M. and concluded at 03.00 P.M.**, inter alia, considered and approved the following:

- The Standalone Audited Financial Results for the Quarter and Year Ended 31.03.2025.
- The Consolidated Audited Financial Results for the Quarter and Year Ended 31.03.2025.
- 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.
- The board has decided not to declare any dividend.
- Appointment of M/s Rajeev Bhambri and Associates, Company Secretaries as Secretarial Auditor of the Company, in accordance with Regulation 24A of Listing Regulations, for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the Shareholders of the Company at the ensuing Annual General Meeting.

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

(Surbhi Nahata)
Company Secretary cum Compliance Officer
(Membership No: A-68730)



SAKUMA EXPORTS LIMITED

Statements of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2025

Rs.in Lakhs

Sr. No.	PARTICULARS	Standalone			Standalone	
		Quarter Ended			Year Ended	
		Unaudited (Refer Note - 3)	Unaudited	Unaudited (Refer Note - 3)	Audited	Audited
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
1	Income					
a)	Revenue from operations	60,996.83	47,642.18	38,384.06	192,181.93	187,046.95
b)	Other Operating Revenue	42.82	5.58	56.06	58.78	383.09
c)	Other Income	0.98	490.67	413.91	881.04	1,065.63
	Total Income	61,040.63	48,138.43	38,854.03	193,121.75	188,495.67
2	Expenditure					
a)	Cost of Materials Consumed	-	-	-	-	-
b)	Purchase of Stock-in-trade	54,756.86	44,381.33	25,746.10	183,453.72	179,318.03
c)	Change in Inventories of Finished goods, WIP & Stock in trade	1,818.67	1,755.14	10,419.17	(2,560.65)	(748.15)
d)	Employee benefits expense	142.14	160.68	181.92	674.69	720.06
e)	Finance Cost	189.74	21.99	140.78	356.82	391.49
f)	Depreciation and Amortization expenses	80.14	81.94	23.05	218.45	116.34
g)	Other expenses	3,651.61	1,355.87	1,779.07	9,221.17	6,422.29
	Total Expenditure	60,639.16	47,756.95	38,290.09	191,364.20	186,220.06
3	Profit From Operation before Exceptional Items (1-2)	401.47	381.48	563.94	1,757.55	2,275.61
4	Exceptional items	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	401.47	381.48	563.94	1,757.55	2,275.61
6	Tax expenses					
	Current Tax	97.79	113.19	123.34	513.18	585.69
	Prior Period Tax	-	21.13	23.99	21.13	23.99
	Deferred Tax	(2.45)	(0.23)	(5.69)	24.25	33.68
	Total Tax Expenses	95.34	134.09	141.64	558.56	643.36
7	Net Profit from ordinary activities after tax (5-6)	306.13	247.39	422.30	1,198.99	1,632.25
8	Extraordinary items (net of Tax expenses)				-	-
9	Net Profit (+) / Loss (-) for the period (8-9)	306.13	247.39	422.30	1,198.99	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)	1.25	(1.99)	(8.89)	6.18	(5.76)
	Total Other Comprehensive Income for the period	1.25	(1.99)	(8.89)	6.18	(5.76)
11	Total Comprehensive Income (9+10)	307.38	245.40	413.41	1,205.17	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
	Weighted Average Equity Share Capital (FV of `1 per sh)	15,677.19	15,606.55	14,957.71	15,682.45	14,957.71
	Other Equity	-	-	-	34,434.55	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	0.02	0.03	0.08	0.11

Notes

- The above Audited Standalone financial results for the Year ended as at March 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May 30, 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.
- The figures of the quarter ended March 31, 2025 and March 31, 2024 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.
- 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.
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

Place: Mumbai
Date: May 30, 2025

Mr. Saurabh Malhotra
(Chairman and Managing Director)





SAKUMA EXPORTS LIMITED

Statements of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2025

In Lakhs

Sr. No.	PARTICULARS	Consolidated			Consolidated	
		Quarter Ended			Year Ended	
		Unaudited (Refer Note - 3)	Unaudited	Unaudited (Refer Note - 3)	Audited	Audited
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
1	Income					
a)	Revenue from operations	73,125.80	47,767.72	50,055.17	228,896.68	212,082.92
b)	Other Operating Revenue	42.82	5.58	51.40	58.78	383.09
c)	Other Income	256.22	662.85	948.65	1,246.48	1,597.25
	Total Income	73,424.84	48,436.15	51,055.22	230,201.94	214,063.26
2	Expenditure					
a)	Cost of Materials Consumed	-	-	-	-	-
b)	Purchase of Stock-in-trade	66,784.43	44,511.49	35,597.21	218,834.41	201,430.69
c)	Change in Inventories of Finished goods, WIP & Stock in trade	1,818.67	1,755.14	10,419.17	(2,560.65)	(748.15)
d)	Employee benefits expense	187.32	177.71	197.38	754.65	771.45
e)	Finance Cost	179.11	22.15	142.28	356.82	397.50
f)	Depreciation and Amortization expenses	80.14	81.94	23.05	218.45	116.34
g)	Other expenses	3,855.46	1,377.22	1,890.27	10,535.21	7,412.01
	Total Expenditure	72,905.13	47,925.65	48,269.36	228,138.89	209,379.84
3	Profit From Operation before Exceptional Items (1-2)	519.71	510.50	2,785.86	2,063.05	4,683.42
4	Exceptional items	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	519.71	510.50	2,785.86	2,063.05	4,683.42
6	Tax expenses					
	Current Tax	72.31	152.14	166.02	538.23	628.37
	Prior Period Tax	-	21.13	24.12	21.13	23.99
	Deferred Tax	(2.45)	(0.23)	(5.69)	24.25	33.68
	Total Tax Expenses	69.86	173.04	184.45	583.61	686.04
7	Net Profit from ordinary activities after tax (5-6)	449.85	337.46	2,601.41	1,479.44	3,997.38
8	Extraordinary items (net of Tax expenses)	-	-	-	-	-
9	Net Profit (+) / Loss (-) for the period (8-9)	449.85	337.46	2,601.41	1,479.44	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)	1.25	1.99	(8.89)	6.18	(5.76)
	Total Other Comprehensive Income for the period	1.25	1.99	(8.89)	6.18	(5.76)
11	Total Comprehensive Income (9+10)	451.10	339.45	2,592.52	1,485.62	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
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	15,677.19	15,606.55	14,957.71	15,682.45	14,957.71
	Other Equity	-	-	-	55,021.81	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 ₹)	0.03	0.02	0.17	0.09	0.27

Notes

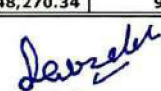

- The above Audited Consolidated financial results for the Year ended as at March 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on May, 30, 2025. The Auditors have issued an unqualified Audit opinion on these results.
- The Financial 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.
- The figures of the quarter ended March 31, 2025 and March 31, 2024 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.
- 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, 2025


Mr. Saurabh Malhotra
(Chairman and Managing Director)







SAKUMA EXPORTS LIMITED				
Statement of Assets, Equity and Liabilities				
in Lakhs				
Particulars	Standalone		Consolidated	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
ASSETS				
A) Non-current assets				
a) Property, Plant and Equipment	745.67	87.04	6,632.98	87.04
b) Right to use Asset	238.84	48.49	238.84	48.49
c) Other Intangible Assets	-	-	-	-
d) Financial Assets				
i) Investment in Subsidiaries	11,166.71	2,224.64	-	-
ii) Investment - Others	-	-	-	-
iii) Loans, Advances and Deposits	60.37	87.36	60.37	87.36
e) Other Non-current Assets	28.44	462.75	28.44	3,301.81
f) Deferred Tax Asset (Net)	101.24	119.47	-	-
Total Non-current assets	12,341.27	3,029.75	6,960.63	3,524.70
B) Current assets				
a) Inventories	14,497.11	11,936.46	14,497.11	11,936.46
b) Financial Assets				
i) Trade Receivables	24,477.77	20,832.81	41,998.09	36,346.04
ii) Cash and Cash equivalents	2,336.85	1,515.75	2,544.77	2,546.09
iii) Balances with Banks other than (ii) above	30.86	28.58	30.86	28.58
iv) Investment - Others	-	-	41.34	-
v) Loans, Advances and Deposits	357.21	1,728.05	359.44	1,730.22
vi) Other Financial Assets	-	67.78	-	87.67
c) Other Current Assets	14,342.77	8,890.19	24,654.41	11,212.90
d) Income Tax (Net of Provisions)	230.84	240.97	218.04	197.97
Total Current assets	56,273.41	45,240.59	84,344.06	64,085.93
Total Assets	68,614.68	48,270.34	91,304.69	67,610.63
EQUITY AND LIABILITIES				
1. EQUITY				
a) Equity Share Capital	15,677.19	2,345.59	15,677.19	2,345.59
b) Other Equity	34,434.55	26,758.83	55,021.81	45,931.61
Total Equity	50,111.74	29,104.42	70,699.00	48,277.20
2. LIABILITIES				
A) Non-current liabilities				
a) Financial Liabilities				
(i) Long Term Borrowings	-	-	-	-
(ii) Lease Liabilities	153.49	36.91	153.49	36.91
b) Provisions	107.95	95.04	107.95	95.04
c) Deferred Tax Liabilities (Net)	-	-	397.53	466.24
Total Non-current liabilities	261.44	131.95	658.97	598.19
B) Current Liabilities				
a) Financial Liabilities				
i) Borrowings	10,346.88	9,868.53	10,346.88	9,868.53
ia) Lease Liabilities	49.76	-	49.76	-
ii) Trade Payables				
a) total outstanding dues of micro enterprises and small enterprises	28.24	9.99	28.24	9.99
b) total outstanding dues of creditors other than micro enterprises and small enterprises	4,321.82	1,626.09	5,878.17	1,656.10
iii) Other financial liabilities	22.32	22.84	27.52	22.73
c) Other Current Liabilities	3,445.05	7,478.48	3,588.72	7,053.28
d) Current Provision	27.43	28.04	27.43	124.61
e) Income Tax Provisions (Net of Advances)	-	-	-	-
Total Current liabilities	18,241.50	19,033.97	19,946.72	18,735.24
Total Equity and Liabilities	68,614.68	48,270.34	91,304.69	67,610.63
Place: Mumbai	 Mr. Saurabh Malhotra Chairman and Managing Director (DIN : 0214500)			
Date: May 30, 2025				
				



Sakuma Exports Limited		
Standalone Statement of Cash Flows for the year ended March 31, 2025		
(' in lakhs)		
Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from operating activities		
Profit Before Tax	1,757.55	2,275.61
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	218.45	116.34
Finance costs	356.82	391.49
Interest income	(157.27)	(140.08)
Provision for Doubtful Debts	0.41	(2.68)
Profit from Sales of Property, Plant & Equipment	(0.10)	(314.28)
Net (gain) / loss on sale of investments	(473.83)	(412.98)
Operating profit / (loss) before working capital changes	1,702.03	1,913.42
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(2,560.65)	(748.15)
Trade receivables	(3,645.37)	(5,757.18)
Loans, Advances and Deposits - Current	1,370.84	(1,076.82)
Loans, Advances and Deposits - Non Current	(8.31)	(7.57)
Other financial assets	67.78	(67.78)
Other current assets	(5,474.85)	(1,373.54)
Balances with Banks other than Cash and Cash Equivalents	(2.28)	299.62
Other non-current assets	458.49	(392.31)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	2,713.98	(2,429.61)
Other Financial liabilities	(1.57)	(53.15)
Other current liabilities	(4,043.35)	1,193.15
Provisions	(41.30)	2.26
Short-term provisions	(0.61)	12.25
Long-term provisions	21.17	(3.98)
	(9,444.00)	(8,489.39)
Net income tax (paid) / refunds	(524.18)	(660.74)
Net cash flow from / (used in) operating activities (A)	(9,968.18)	(9,150.13)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(824.50)	(5.00)
Proceeds from sale of fixed assets	0.10	415.00
Current investments not considered as Cash and cash equivalents		
- Purchased	(57,375.00)	(39,597.40)
- Proceeds from sale	57,848.82	40,313.66
Subscription to equity shares in Subsidiary	(8,942.07)	(0.11)
Interest received	133.09	80.10
Net cash flow from / (used in) investing activities (B)	(9,159.56)	1,206.25
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	478.35	8,293.30
Finance cost	(356.82)	(391.49)
Net increase / (decrease) in Long Term borrowings	19,983.03	(76.52)
Dividends paid	(155.72)	(118.00)
Net cash flow from / (used in) financing activities (C)	19,948.84	7,707.29
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	821.10	(236.59)
Cash and cash equivalents at the beginning of the year	1,515.75	1,752.34
Cash and cash equivalents at the end of the year	2,336.85	1,515.75
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place: Mumbai</p> <p>Date: May 30, 2025</p> </div> <div style="text-align: right;">  <p>Mr. Saurabh Malhotra Chairman and Managing Director (DIN : 0214500)</p> </div> <div style="text-align: right;">  </div> </div>		



Sakuma Exports Limited		
Consolidated Statement of Cash Flows for the year ended March 31, 2025		
	(' in lakhs)	
Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from operating activities		
Profit Before Tax	2,063.05	4,683.42
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	218.45	116.34
Finance costs	356.82	391.49
Interest income	(157.27)	(140.08)
Provision for Doubtful Debts	0.41	(2.68)
Profit from Sales of Property, Plant & Equipment	(0.10)	(314.28)
Net unrealised exchange (gain) / loss	1,047.09	274.51
Net (gain) / loss on sale of investments	(473.83)	(412.98)
Operating profit / (loss) before working capital changes	3,054.62	4,595.74
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(2,560.65)	(748.15)
Trade receivables	(5,652.46)	(4,971.02)
Loans, Advances and Deposits - Current	1,370.79	(1,078.99)
Loans, Advances and Deposits - Non Current	(8.31)	(7.57)
Other financial assets	87.67	(87.67)
Other current assets	(13,463.79)	(3,514.91)
Balances with Banks other than Cash and Cash Equivalents	(2.28)	299.62
Other non-current assets	3,297.55	(434.81)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	4,240.32	(2,571.43)
Other Financial liabilities	3.74	(53.26)
Other current liabilities	(3,474.47)	723.52
Provisions	(41.30)	(1.73)
Short-term provisions	(97.18)	13.60
Long-term provisions	21.17	-
	(13,224.58)	(7,837.06)
Net income tax (paid) / refunds	(579.46)	(661.83)
Net cash flow from / (used in) operating activities (A)	(13,804.04)	(8,498.89)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(6,711.81)	(5.00)
Proceeds from sale of fixed assets	0.10	415.00
Current investments not considered as Cash and cash equivalents		
- Purchased	(57,416.34)	(39,597.40)
- Proceeds from sale	57,848.83	40,313.66
Interest received	133.09	80.10
Net cash flow from / (used in) investing activities (B)	(6,146.13)	1,206.36
C. Cash flow from financing activities		
Net increase / (decrease) in working capital borrowings	478.35	8,293.30
Proceeds / (Repayment) of other short-term borrowings	-	-
Finance cost	(356.82)	(391.49)
Net increase / (decrease) in Long Term borrowings	-	(76.52)
Proceeds from Issue of Shares	19,983.04	-
Dividends paid	(155.72)	(118.00)
Net cash flow from / (used in) financing activities (C)	19,948.85	7,707.29
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(1.32)	414.76
Cash and cash equivalents at the beginning of the year	2,546.09	2,131.33
Cash and cash equivalents at the end of the year	2,544.77	2,546.09
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place: Mumbai</p> <p>Date: May 30, 2025</p> </div> <div style="text-align: right;">  Mr. Saurabh Malhotra Chairman and Managing Director (DIN : 0214500) </div> <div style="text-align: right;">  </div> </div>		

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 2025, 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, 2025.

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 provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting



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.

Auditor's Responsibilities for the Audit of the Standalone 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 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.



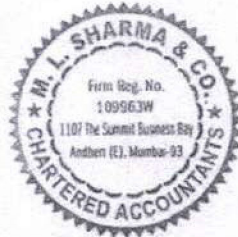
We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

The Statement includes the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 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.

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



Place of Signature: Mumbai
Date: 30th May 2025

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

Jinendra D. Jain
Partner
Membership No. 140827
UDIN - 25140827BMOYHQ9358

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, 2025 ("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 2025.

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.



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 statements / financial information's of **Three** subsidiaries (including step down subsidiaries) included in the consolidated financial results, whose financial statements / financial information reflect total assets of Rs. 25,843.83 Lakhs (before eliminating inter-company balances) as at 31st March, 2025, total revenues of Rs. 12,932.59 Lakhs (before eliminating inter-company balances), total net profit after tax of Rs. 212.32 Lakhs (before eliminating inter-company balances), total comprehensive income of Rs. 212.32 (before eliminating inter-company balances) and net cash inflow of Rs. 93.80 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.

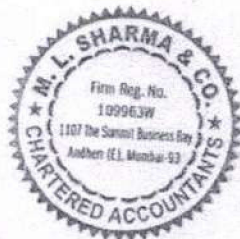


2. We have conducted the review of the financial statements / financial information's of **One** subsidiary included in the consolidated financial results, whose financial statements / financial information reflect total assets of Rs. 12,949.96 Lakhs (before eliminating inter-company balances) as at 31st March, 2025, total revenues of Rs. 24,589.45 Lakhs (before eliminating inter-company balances), total net profit after tax of Rs. 65.03 Lakhs (before eliminating inter-company balances), total comprehensive income of Rs. 65.03 (before eliminating inter-company balances) and net cash outflow of Rs. 916.22 Lakhs for the year ended on that date, as considered in the consolidated financial results.

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 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 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.

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



Place of Signature: Mumbai
Date: 30th May 2025

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

Jinendra D. Jain
Partner
Membership No. 140827
UDIN - 25140827BMOYHR1734

SAKUMA
EXPORTS LIMITED



EXPORTERS & IMPORTERS

(A GOVERNMENT OF INDIA RECOGNISED FOUR STAR TRADING HOUSE)

AN ISO 9001 : 2008 CERTIFIED COMPANY

(CIN: L51909MH2005PLC155765)

301-A, Aurus 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, 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

Ref: Declaration of Unmodified Opinion in respect of Audited Standalone Financial Results of the company for the Financial Year Ended 31st March, 2025

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, 2025.

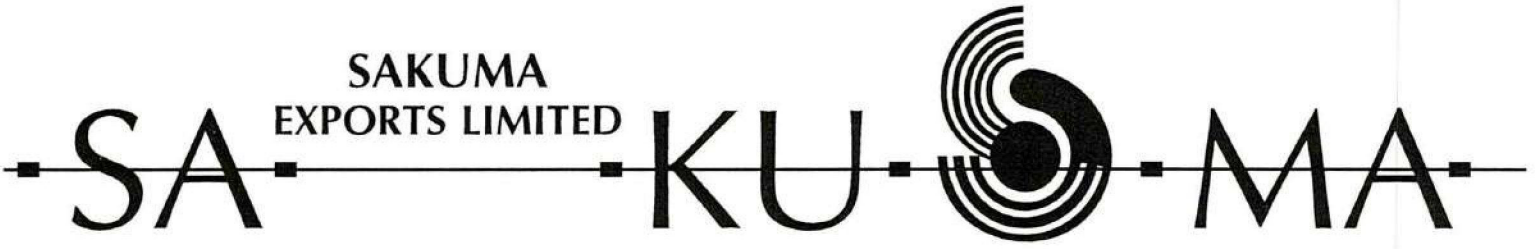
Sincerely,

For SAKUMA EXPORTS LIMITED


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



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, 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

Ref: Declaration of Unmodified Opinion in respect of Audited Consolidated Financial Results of the company for the Financial Year Ended 31st March, 2025

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, 2025.

Sincerely,
For SAKUMA EXPORTS LIMITED

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



Additional Details of the Appointee (Secretarial auditor)

PARTICULARS	DESCRIPTION
Reason for change	Appointment of M/s Rajeev Bhambri & Associates, Company Secretaries (CP-9491) as the Secretarial Auditor of the Company.
Date of Appointment	Board Meeting dated 30.05.2025
Term of Appointment	For a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the members in the ensuing Annual General Meeting.
Peer reviewed	Yes, till 30.06.2029 Membership No.: 4327 COP No.: 9491 Peer review certificate no.: 5824/2024
Disclosure of relationships with directors	NIL
Brief Profile	M/s Rajeev Bhambri & Associates, Company Secretaries is a peer reviewed firm. Mr. Rajeev Bhambri has an experience of Corporate & Securities Law of 35 years to his credit. Mr. Rajeev Bhambri is also an experienced Insolvency Professional.
Experience/ Areas of operations	<ul style="list-style-type: none"> • Secretarial Activities • Public Issues (IPOs /FPOs etc.) • Corporate Finance • Insolvency Professional