



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.

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Email : info@sakumaexportsltd.com

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Date: 14.02.2026

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: FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2025

Dear Sir,

Pursuant to Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

- The Standalone Un-Audited Financial Results for the Quarter Ended 31.12.2025.
- The Consolidated Un-Audited Financial Results for the Quarter Ended 31.12.2025.
- The Limited Review Report on Standalone and Consolidated Un-Audited Financial Results by the Statutory Auditor of the Company.

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) – **Not Applicable** being 3rd Quarter.
- 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** being 3rd Quarter.

Yours Sincerely,
FOR SAKUMA EXPORTS LIMITED

(Pooja Malhotra)
Company Secretary cum Compliance Officer



ADD:-402/403, TIME CHAMBERS, S.V. ROAD, NEAR PAANERI STORES, ANDHERI (WEST), MUMBAI - 400058

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 2025 and Year to date ended from 01st April 2025 to 31st December 2025 ("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. 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.
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. Emphasis of Matter

We draw attention to Note No. 4 of the financial statements, regarding potential financial impact of the New Labour Codes, effective from 21st November 2025.

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



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6. Other Matter

- a. The unaudited financial results of the Company for the quarter and period ended 31st December 2024 included in this Statement, were reviewed by predecessor auditor whose report expressed an unmodified conclusion on those financial results.
- b. The financial statements of the Company for the year ended 31st March 2025 were audited by another predecessor auditor whose report expressed an unmodified opinion on those financial statements.

For Ramesh M. Sheth & Associates
Chartered Accountants
(ICAI Firm's Registration No. 111883W)

Place of Signature: Mumbai
Date: 14.02.2026
UDIN No: 26101598ATRTPX5813



A handwritten signature in blue ink, appearing to read "M.R. Sheth".

(Mehul R. Sheth)
(Partner)
(Membership No. 101598)



SAKUMA EXPORTS LTD.

SAKUMA EXPORTS LIMITED

Statements of Standalone Unaudited Financial Results for the Quarter and Period ended December 31, 2025

₹ in Lakhs

Sr. No.	PARTICULARS	Standalone			Standalone		Standalone
		Quarter Ended		Nine Month Ended		Year Ended	
		Unaudited 31-Dec-25	Unaudited 30-Sep-25	Unaudited 31-Dec-24	Unaudited 31-Dec-25	Unaudited 31-Dec-24	Audited 31-Mar-25
1	Income						
a)	Revenue from operations	36,109.87	25,430.84	47,642.18	93,469.07	131,185.10	192,181.93
b)	Other Operating Revenue	11.07	7.00	5.58	28.00	15.96	58.78
c)	Other Income	217.67	420.45	490.67	739.06	880.06	881.04
	Total Income	36,338.61	25,858.29	48,138.43	94,236.13	132,081.12	193,121.75
2	Expenditure						
a)	Cost of Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	21,385.61	26,297.46	44,381.33	78,384.79	128,696.86	183,453.72
c)	Change in Inventories of Finished goods, WIP & Stock in trade	13,341.54	(1,938.66)	1,755.14	10,739.24	(4,379.32)	(2,560.65)
d)	Employee benefits expense	139.65	149.49	160.68	427.55	532.55	674.69
e)	Finance Cost	28.72	25.77	21.99	134.94	167.08	356.82
f)	Depreciation and Amortization expenses	67.77	68.10	81.94	203.19	138.31	218.45
g)	Other expenses	1,149.96	1,153.20	1,355.87	3,879.70	5,569.56	9,221.17
	Total Expenditure	36,113.25	25,755.36	47,756.95	93,769.41	130,725.04	191,364.20
3	Profit From Operation before Exceptional Items (1-2)	225.36	102.93	381.48	466.72	1,356.08	1,757.55
4	Exceptional items	-	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	225.36	102.93	381.48	466.72	1,356.08	1,757.55
6	Tax expenses						
	Current Tax	67.07	36.68	113.19	148.89	415.39	513.18
	Prior Period Tax	-	-	21.13	-	21.13	21.13
	Deferred Tax	(6.95)	(0.81)	(0.23)	(48.43)	26.70	24.25
	Total Tax Expenses	60.12	35.87	134.09	100.46	463.22	558.56
7	Net Profit from ordinary activities after tax (5-6)	165.24	67.06	247.39	366.26	892.86	1,198.99
8	Extraordinary items (net of Tax expenses)						
9	Net Profit (+) / Loss (-) for the period (8-9)	165.24	67.06	247.39	366.26	892.86	1,198.99
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)	6.44	7.53	1.99	10.95	4.93	6.18
	Total Other Comprehensive Income for the period	6.44	7.53	1.99	10.95	4.93	6.18
11	Total Comprehensive Income (9+10)	171.68	74.59	249.38	377.21	897.79	1,205.17
12	Paid-up equity share capital (FV of ₹1 per share)	15,677.19	15,677.19	15,677.19	15,677.19	15,677.19	15,677.19
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	15,677.19	15,677.19	15,606.55	15,677.19	15,606.55	15,682.45
	Other Equity	-	-	-	-	-	34,434.55
13	Earnings Per Share (EPS)						
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.01	0.00	0.02	0.02	0.06	0.08

Notes

- The above Unaudited Standalone financial results for the Quarter / Period ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 14, 2026. 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.
- Companies' business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November 2025. The corresponding all supporting rules under these codes are yet to be notified. The Group is in the process of evaluating full possible impacts of these New Labour Codes. The detailed exercise is yet to be over. However, on preliminary review of above code, management is of the view that impact is unlikely to be material.
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

For Sakuma Exports Limited



Mrs. Shipra Malhotra
Director
(DIN : 01236811)



Place: Mumbai

Date: February 14, 2026

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 2025 and year to date from 01st April 2025 to 31st December 2025 ("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.
4. 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:

Name of the entity	Relationship
Sakuma Exports Limited	Holding Company
Sakuma Exim DMCC	Subsidiary Company
Sakuma Exports Pte. Ltd.	Subsidiary Company
Sakuma Impex Limited	Subsidiary Company
GK Exim FZE S.P.C.	Step down Subsidiary



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) read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular'), including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

We draw attention to Note No. 4 of the financial statements, regarding potential financial impact of the New Labour Codes, effective from 21st November 2025.

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

7. Other Matter

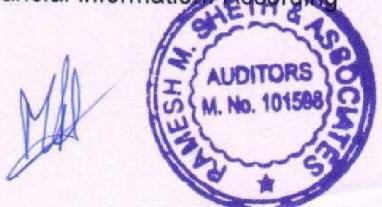
- a. The unaudited financial results of the Company for the quarter and period ended 31st December 2024 included in this Statement, were reviewed by predecessor auditor whose report expressed an unmodified conclusion on those financial results.
- b. The financial statements of the Company for the year ended 31st March 2025 were audited by another predecessor auditor whose report expressed an unmodified opinion on those financial statements.

Our conclusion is not modified in respect of this matter.

- c. 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. 214.59 lakhs and Rs. 5,537.00 lakhs, Group's share of total net profit (loss) after tax of (Rs. 102.49 lakhs) and (Rs. 46.65 lakhs), Group's share of total comprehensive profit (loss) of (Rs. 102.49 lakhs) and (Rs. 46.65 lakhs), for the quarter ended 31st December 2025 and for the period from 01st April 2025 to 31st December 2025, respectively as considered in the Statement. The independent auditors report on interim financial results/statements and other financial information of the entity have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of these subsidiary is based solely on the report of such auditor and procedures performed by us as stated above.

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

- d. The accompanying Statement of unaudited consolidated financial results include unaudited interim financial results and other unaudited financial information in respect of **Three** subsidiaries (including Step Subsidiaries), whose interim financial results (before eliminating inter-company transactions) reflect Group's share of total revenues of Rs. 49.65 lakhs and Rs. 365.62 lakhs, Group's share of total net profit (loss) after tax of (Rs. 2.13 lakhs) and (Rs. 20.35 lakhs), Group's share of total comprehensive profit (loss) of (Rs. 2.13 lakhs) and (Rs. 20.35 lakhs), for the quarter ended 31st December 2025 and for the period from 01st April 2025 to 31st December 2025, 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.

For Ramesh M. Sheth & Associates
Chartered Accountants
(ICAI Firm's Registration No. 111883W)

Place of Signature: Mumbai

Date: 14.02.2026

UDIN No: 26101598PLBHMW7082



A handwritten signature in blue ink that appears to read "Mehul R. Sheth".

(Mehul R. Sheth)
(Partner)
(Membership No. 101598)



SAKUMA EXPORTS LTD.

SAKUMA EXPORTS LIMITED

Statements of Consolidated Unaudited Financial Results for the Quarter and Period ended December 31, 2025

₹ in Lakhs

Sr. No.	PARTICULARS	Consolidated		Consolidated		Consolidated Year Ended 31-Mar-25	
		Quarter Ended		Nine Month Ended			
		Unaudited 31-Dec-25	Unaudited 30-Sep-25	Unaudited 31-Dec-24	Unaudited 31-Dec-25	Unaudited 31-Dec-24	
1	Income						
a)	Revenue from operations	36,334.62	25,430.84	47,767.72	99,332.20	155,770.88	228,896.68
b)	Other Operating Revenue	11.07	7.00	5.58	28.00	15.96	58.78
c)	Other Income	257.36	427.14	662.85	778.55	990.26	1,246.48
	Total Income	36,603.05	25,864.98	48,436.15	100,138.75	156,777.10	230,201.94
2	Expenditure						
a)	Cost of Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	21,602.47	26,297.46	44,511.49	84,030.58	152,049.98	218,834.41
c)	Change in Inventories of Finished goods, WIP & Stock in trade	13,341.54	(1,938.66)	1,755.14	10,739.24	(4,379.32)	(2,560.65)
d)	Employee benefits expense	191.86	196.27	177.71	585.29	567.33	754.65
e)	Finance Cost	28.18	26.31	22.15	134.94	177.71	356.82
f)	Depreciation and Amortization expenses	67.77	68.10	81.94	203.19	138.31	218.45
g)	Other expenses	1,246.71	1,129.33	1,377.22	4,063.87	6,679.75	10,535.21
	Total Expenditure	36,478.53	25,778.81	47,925.65	99,757.11	155,233.76	228,138.89
3	Profit From Operation before Exceptional Items (1-2)	124.52	86.17	510.50	381.64	1,543.34	2,063.05
4	Exceptional items	-	-	-	-	-	-
5	Profit from Ordinary activities before tax (3+4)	124.52	86.17	510.50	381.64	1,543.34	2,063.05
6	Tax expenses						
	Current Tax	70.85	13.52	152.14	130.81	465.92	538.23
	Prior Period Tax	-	-	21.13	-	21.13	21.13
	Deferred Tax	(6.95)	(0.81)	(0.23)	(48.43)	26.70	24.25
	Total Tax Expenses	63.90	12.71	173.04	82.38	513.75	583.61
7	Net Profit from ordinary activities after tax (5-6)	60.62	73.46	337.46	299.26	1,029.59	1,479.44
8	Extraordinary items (net of Tax expenses)						
9	Net Profit (+) / Loss (-) for the period (8-9)	60.62	73.46	337.46	299.26	1,029.59	1,479.44
10	Other Comprehensive Income / (Expenses) (Net Of Tax)	-	-	-	-	-	-
	Items that will not be reclassified subsequently to statement of profit and loss	-	-	-	-	-	-
	Re-measurements gains/(losses) on defined benefit plans (Net)	6.44	7.53	1.99	10.95	4.93	6.18
	Total Other Comprehensive Income for the period	6.44	7.53	1.99	10.95	4.93	6.18
11	Total Comprehensive Income (9+10)	67.06	80.99	339.45	310.21	1,034.52	1,485.62
12	Paid-up equity share capital (FV of ₹1 per share)	15,677.19	15,677.19	15,677.19	15,677.19	15,677.19	15,677.19
	Weighted Average Equity Share Capital (FV of ₹1 per sh)	15,677.19	15,677.19	15,606.55	15,677.19	15,606.55	15,682.45
	Other Equity	-	-	-	-	-	55,021.81
13	Earnings Per Share (EPS)						
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	0.00	0.01	0.02	0.02	0.07	0.09

Notes

- The above Unaudited Consolidated financial results for the Quarter / Period ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 14, 2026. 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.
- Company's business activity falls within a single primary business segment i.e. trading in agro products, hence no separate information is disclosed.
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November 2025. The corresponding all supporting rules under these codes are yet to be notified. The Group is in the process of evaluating full possible impacts of these New Labour Codes. The detailed exercise is yet to be over. However, on preliminary review of above code, management is of the view that impact is unlikely to be material.
- Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

For Sakuma Exports Limited



Mrs. Shipra Malhotra
Director
(DIN : 01236811)



Place: Mumbai
Date: February 14, 2026