



**SAKUMA EXPORTS LIMITED**

**Statements of Standalone Unaudited Financial Results for the Quarter & Half Year ended September 30, 2017**

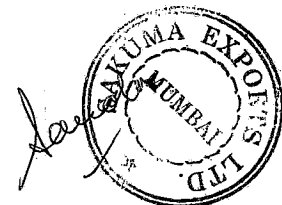
₹ In Lacs

Sr.No.	PARTICULARS	Standalone				
		Quarter ended			Half year ended	
		Unaudited 30-Sep-17	Unaudited 30-Jun-17	Unaudited 30-Sep-16	Unaudited 30-Sep-17	Unaudited 30-Sep-16
<b>1.</b>	<b>Revenue from Operations</b>					
	(a) Net Sales / Income from Operations (Net of excise duty)	69,629.85	37,657.51	54,504.02	107,287.36	91,068.69
	(b) Other Operative Income	-	-	-	-	40.63
<b>2</b>	<b>Other Income</b>	232.44	225.11	224.06	457.55	399.44
	<b>Total Revenue from Operations (net)</b>	<b>69,862.29</b>	<b>37,882.62</b>	<b>54,728.08</b>	<b>107,744.91</b>	<b>91,508.76</b>
<b>3</b>	<b>Expenses</b>					
(a)	Cost of Materials Consumed	-	-	-	-	-
(b)	Purchase of Stock-in-trade	62,836.43	44,659.32	60,320.76	107,495.75	94,174.79
(c)	Change in Inventories of Finished goods, WIP & Stock in trade	2,610.00	(8,447.39)	(7,834.09)	(5,837.39)	(7,390.61)
(d)	Employee benefits expense	116.71	118.83	119.69	235.54	254.06
(e)	Finance Cost	263.68	273.70	328.26	537.38	634.43
(f)	Depreciation and Amortization expenses	9.54	13.90	14.57	23.44	28.50
(g)	Other expenses	3,237.86	853.56	1,171.67	4,091.42	2,685.27
	<b>Total Expenses</b>	<b>69,074.22</b>	<b>37,471.92</b>	<b>54,120.86</b>	<b>106,546.14</b>	<b>90,386.44</b>
	<b>Profit From Operation before Other Income, Finance Cost &amp; Exceptional Items (1+2-3)</b>	<b>788.07</b>	<b>410.70</b>	<b>607.22</b>	<b>1,198.77</b>	<b>1,122.32</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-
<b>5</b>	<b>Profit from Ordinary activities before tax (4+5)</b>	<b>788.07</b>	<b>410.70</b>	<b>607.22</b>	<b>1,198.77</b>	<b>1,122.32</b>
<b>6</b>	<b>Tax expenses</b>	<b>278.45</b>	<b>136.42</b>	<b>205.23</b>	<b>414.87</b>	<b>351.79</b>
<b>7</b>	<b>Net Profit from ordinary activities after tax (6-7)</b>	<b>509.62</b>	<b>274.28</b>	<b>401.99</b>	<b>783.90</b>	<b>770.53</b>
<b>8</b>	<b>Extraordinary items (net of Tax expenses)</b>	-	-	-	-	-
<b>9</b>	<b>Net Profit (+) / Loss (-) for the period (8-9)</b>	<b>509.62</b>	<b>274.28</b>	<b>401.99</b>	<b>783.90</b>	<b>770.53</b>
<b>10</b>	<b>Other Comprehensive Income/(Expenses) (Net Of Tax)</b>	<b>0.85</b>	<b>7.42</b>	<b>0.20</b>	<b>8.27</b>	<b>1.51</b>
<b>11</b>	<b>Total Comprehensive Income (10+11)</b>	<b>510.47</b>	<b>281.70</b>	<b>402.19</b>	<b>792.17</b>	<b>772.04</b>
<b>12</b>	<b>Paid-up equity share capital (FV of Rs.10 per share)</b>	<b>1,642.59</b>	<b>1,642.59</b>	<b>1,642.59</b>	<b>1,642.59</b>	<b>1,642.59</b>
<b>13</b>	<b>Earnings Per Share (EPS)</b>					
	Basic and diluted EPS before and after Extraordinary items for the period (not to be annualised) (In ₹)	<b>3.11</b>	<b>1.71</b>	<b>2.45</b>	<b>4.82</b>	<b>4.70</b>

**Notes**

1.The above Unaudited Standalone financial results for the quarter/half year ended on 30th September, 2017 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on December 12, 2017.

2.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 six month ended September 30, 2016 have been restated to comply with Ind-AS to make them comparable. The Ind-AS Compliant Financial Results pertaining to period ended September 30, 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.





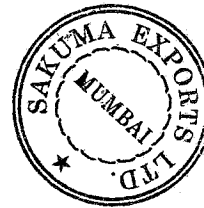
3. The Statutory Auditors of the Company have carried out a limited Review of the Unaudited Financial Results for the quarter ended on September 30, 2017
4. The results do not include Ind-AS Compliant results for the previous year ended March 31, 2017 as it is not mandatory as per SEBI Circular dated July 05, 2016.
5. Reconciliation of Net Profit as previously reported under Indian GAAP to Ind AS for the half year/quarter ended September 30, 2016 is as under:

S.N.	Particulars	Quarter ended 30/09/2016	Half year ended 30/09/2016
	<b>Net Profit after Tax for the Period (as per Indian GAAP)</b>	<b>399.79</b>	<b>675.38</b>
	Benefit/(Charge):		
i	Actuarial Gain on Defined Benefit plans reclassified to Other Comprehensive Income	0.20	1.51
ii	Provision for Doubtful Debts	-	(5.80)
iii	Gain / (Loss) on outstanding non-monetary financial assets	1.05	103.27
iv	Others	0.95	(3.83)
	<b>Net profit for the Quarter (as per Ind-AS)</b>	<b>401.99</b>	<b>770.53</b>
	<b>Other comprehensive Income</b>		
	Actuarial loss on Defined Benefit plans (net of tax)	(0.20)	(1.51)
	<b>Total Comprehensive Income</b>	<b>402.19</b>	<b>772.04</b>

6. Company's business activities falls within a single primary business segment i.e. trading in Agri Products, accordingly segment reporting is not applicable to the company.

7. Previous Years figures have been regrouped / rearranged wherever considered necessary to confirm to the current period classification and grouping.

Place: Mumbai  
Date: December 12, 2017



For Sakuma Exports Limited

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



**Sakuma Exports Limited**  
**Statement of Assets, Equity and Liabilities**

₹ In Lacs

Particulars	As at 30.9.2017	As at 30.09.2016
<b>ASSETS</b>		
<b><u>A) Non-current assets</u></b>		
a) Property, Plant and Equipment	240.47	291.77
b) Other Intangible assets		
c) Financial Assets		
i) Investments	105.53	110.00
d) Other non-current assets	2,681.74	6,442.15
<b>Total Non -current assets</b>	<b>3,027.74</b>	<b>6,843.92</b>
<b><u>B) Current assets</u></b>		
a) Inventories	15,067.79	13,583.09
b) Financial Assets		
i) Trade receivables	29,037.36	15,716.70
ii) Cash and cash equivalents	1,723.24	1,528.62
c) Other current assets	4,538.76	6,852.40
<b>Total Current assets</b>	<b>50,367.14</b>	<b>37,680.81</b>
<b>Total Assets</b>	<b>53,394.89</b>	<b>44,524.73</b>
<b>EQUITY AND LIABILITIES</b>		
<b><u>A) EQUITY</u></b>		
a) Equity Share Capital	1,642.59	1,642.59
b) Reserves and Surplus	8,912.37	7,764.32
<b>Total Equity</b>	<b>10,554.96</b>	<b>9,406.91</b>
<b>B) Share Application Money pending allotment</b>	1,455.20	-
<b><u>C) LIABILITIES</u></b>		
<b><u>a) Non-current liabilities</u></b>		
i) Provisions	-	-
ii) Deferred tax liabilities (Net)	38.83	41.77
iii) Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>38.83</b>	<b>41.77</b>
<b><u>Current liabilities</u></b>		
<b><u>a) Financial Liabilities</u></b>		
i) Borrowings	14,214.48	8,356.98
ii) Trade payables	21,294.94	23,336.37
b) Other current liabilities	4,547.99	2,351.65
c) Provisions	873.62	1,031.05
d) Current Tax Liabilities (Net)	414.86	-
<b>Total Current liabilities</b>	<b>41,345.89</b>	<b>35,076.05</b>
<b>Total Equity and Liabilities</b>	<b>53,394.89</b>	<b>44,524.73</b>

