



# S K Jha & Co.

## CHARTERED ACCOUNTANTS

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### LIMITED REVIEW REPORT

To,  
The Board of Directors,  
Sumuka Agro Industries Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Sumuka Agro Industries Limited** for the 3<sup>rd</sup> Quarter ended 31.12.2022. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S K Jha & Co.  
Chartered Accountants  
FRN: 126173W

  
Nikhil Makhija  
Partner

M.No: 176178

UDIN : 23176178BGVPIY8629



Date : 11.02.2023  
Place: Ahmedabad

SUMUKA AGRO INDUSTRIES LIMITED

<p style="text-align: center;"><b>ANNEXURE -1</b></p> <p style="text-align: center;"><b>STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER ENDED 31.12.2022</b></p>
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(Rs. In Lakhs)

	QUARTER ENDED	NINE MONTHS ENDED	YEAR ENDED
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PARTICULARS		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Net sales/income from operations	682	574	20	1,480	59	139
	(Net of Excise duty)	-	-				
	(b) Other Operating Income	0	1	-	4	-	-
	Total Income from opeations(net)	682	575	20	1,483	59	139
2	Expenses						
	(a) Cost of materials consumed						
	(b) Purchases of stock-in-trade	712	505	3	1,410	34	66
	(c) Chages in inventories of finished goods work-in-progress and stock in-trade	- 118	- 3	6	- 123	- 14	- 6
	(d) Employee benefits expenses	7	11	6	28	13	21
	(e) Depreciation and amortisation expenses	1	1	0	2	1	2
	(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	3	6	4	26	16	25
	(g) Finance Cost						
	Total Expenses	605	520	20	1,343	50	107
3	Profit/(Loss) before exceptional items and tax (1-	77	55	1	141	9	32
4	Exceptional Items						
5	Profit before Tax (3-4)	77	55	1	141	9	32
6	Tax expense						
	(a) Current Tax	-	-	-	-	-	6
	(b) Deferred Tax	-	-	-	-	-	2
7	Profit/(Loss) for the period from continuing Operations	77	55	1	141	9	24
	Profit/ (Loss) from discontinued operations	-	-	-	-	-	-
	Tax expenses from discontinued operations	-	-	-	-	-	-
8	Profit/(Loss) from discontinued operations (after tax)	-	-	-	-	-	-
9	Profit/(loss) for the period	77	55	1	141	9	24
10	Other Comprehensive Income/(Loss)			-	-	-	-
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+1	77	55	1	141	9	24
12	Paid-up equity share capital (Face Value 10/-)	71	71	54	71	54	54
13	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0	0	0	0	0	0
14	Earning Per equity share captial (Rs.)						
	(a) Basic	1.09	0.77	0.01	1.98	0.17	0.43
	(b) Diluted	1.09	0.77	0.01	1.98	0.17	0.43

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| 1. The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors 'at its meeting held on 11th February, 2023 |
| 2. The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.                           |
| 3. The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.   |
| 4. The above results, have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015               |

For, Sumuka Agro Industries Limited

Place : Mumbai	Paresh Thakker
Date : 11/02/2023	Director DIN : 07336390

Place : Mumbai	Director
Date : 11/02/2023	DIN : 07336390