



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 3rd Quarter ended 31.12.2023. 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 polices 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 : 24176178BKDZEH9417



Date : 03.02.2024

Place: Ahmedabad

SUMUKA AGRO INDUSTRIES LIMITED

(PREVIOUSLY KNOWN AS SUPERB PAPERS LIMITED)

CIN :- L74110MH1989PLC289950

Regd. Office: Shop No. 1 & 7, Ground Floor, Empress Chambers, Plot No. 89 A & B, Sector 1, Opp. NKGSB Bank, Kandivali (West), Mumbai - 400 067.

ANNEXURE -1						
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER ENDED 31.12.2023						
	In RS.(Lakhs)					
PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.23	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	1,311.43	1,152.77	681.87	3,611.09	1,479.60	2,788.04
(b) Other Operating Income	0.07	0.11	0.01	0.18	3.55	3.35
Total Income from opeations(net)	1,311.50	1,152.88	681.87	3,611.27	1,483.16	2,791.39
2 Expenses						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade	1,098.67	1,065.58	711.97	3,171.31	1,409.57	2,677.40
(c) Chages in inventories of finished goods work-in-progress and stock in-trade	24.75	(58.08)	(117.60)	(83.23)	(122.60)	(328.31)
(d) Employee benefits expenses	18.16	15.47	6.65	46.81	27.83	58.68
(e) Depreciation and amortisation expenses	2.97	2.97	0.74	8.41	1.92	4.85
(f) Other expenses(Any item exceeding						66.75
(g) Finance Cost	88.25	23.13	2.91	137.69	25.97	
Total Expenses	1,232.94	1,049.38	604.67	3,281.43	1,342.69	2,479.75
3 Profit/(Loss) before exceptional items and tax (1-2)	78.56	103.50	77.20	329.84	140.46	311.64
4 Exceptional Items						
5 Profit before Tax (3-4)	78.56	103.50	77.20	329.84	140.46	311.64
6 Tax expense						
(a) Current Tax						79.48
(b) Deferred Tax						0.14
7 Profit/(Loss) for the period from continuing Operations	78.56	103.50	77.20	329.84	140.46	232.02
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-	-	-
8 Profit/(Loss) from discontinued operations (after tax)	-	-	-	-	-	-
9 Profit/(loss) for the period	78.56	103.50	77.20	329.84	140.46	232.02
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+10)	78.56	103.50	77.20	329.84	140.46	232.02
12 Paid-up equity share capital (Face Value 10/-)	710.71	710.71	710.71	710.71	710.71	710.71
13 Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						205.83
14 Earning Per equity share captial (Rs.)						
(a) Basic	1.11	1.46	1.09	4.64	1.98	3.26
(b) Diluted	1.11	1.46	1.09	4.64	1.98	3.26

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The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors 'at its meeting held on 03 rd February, 2024

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

Ms. Shaili Patel

Director

DIN : 07836396

Place : Mumbai

Date : 03/02/2024