

GUJJUBHAI INDUSTRIES LIMITED

(Formerly known as Sumuka Agro Industries Limited)

CIN: L74110MH1989PLC289950

Date: 30th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

Script code: 532070

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on May 30, 2026

With reference to the captioned subject, and Intimation of Outcome of Board Meeting dated 30th May, 2026 pursuant to Regulation 30 and other applicable provisions of the SEBI Listing Regulations, this is to inform you that, the Board of Directors of the Company, at its meeting held on Saturday, May 30, 2026 commenced at 03:00 p.m. and concluded at 11:00 p.m. at the Registered Office of the Company, have, inter alia, considered and approved the following:

- i. The audited standalone Financial Statements of the Company for the quarter and year ended March 31, 2026.

The audited standalone Financial Statements for the quarter and year ended March 31, 2026, duly approved and taken on record by the Board of Directors of the Company along with Auditor's Report (with Unmodified opinion) are enclosed herewith as **Annexure – A**.

Declaration by Ms. Shaili Patel, Director & Chief Financial Officer pursuant to Regulation 33(3)(d) of Listing Regulations is also enclosed along with the Results, as **Annexure – A1**.

- ii. Based on the recommendation of the Audit Committee, the Board has approved the re-appointment of M/s S K Jha & Co., Chartered Accountants, Ahmedabad (FRN: 126173W), as Statutory Auditors of the Company for a second term of five consecutive years from the conclusion of the 37th Annual General Meeting till the conclusion of the 42nd Annual General Meeting as **Annexure – B**.

Kindly take the same on your record.

Thanking you,
Yours faithfully,

For Gujjubhai Industries Limited
(Formerly known as Sumuka Agro Industries Limited)



Shaili Vijaybhai Patel
Director & CFO
DIN: 07836396



S K Jha & Co.
CHARTERED ACCOUNTANTS

Office : 203-204, Iscon Plaza, Nr. ISRO, Satellite Road, Satellite, Ahmedabad-380015
Mo. 9824044820, 8160869477 Email; skjahandco5@gmail.com, skjha5@hotmail.com

Independent Auditor's Report on the Quarter Ended and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO
THE BOARD OF DIRECTORS OF GUJJUBHAI INDUSTRIES LIMITED
(Previous known as "Sumuka Agro Industries Limited")

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **GUJJUBHAI INDUSTRIES LIMITED** ("the Company") for the year ended 31st March, 2026, 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 these standalone annual financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. except for matters described in the basis of opinion give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

Basis for Opinion

- We draw attention to Note 30 to the financial statements regarding the accounting treatment of the merger of Gujjubhai Foods Private Limited (the Transferor) with the Company (the Transferee). In accordance with the Scheme of Amalgamation sanctioned by the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, and specifically Clause 14(a) of Part IV thereof, the Company has recorded all identifiable assets (including Fixed Assets) and liabilities acquired at their respective carrying book



values as appearing in the books of the Transferor Company immediately preceding the Appointed Date.

This treatment constitutes a departure from the requirements of Indian Accounting Standard (Ind AS) 103 'Business Combinations', which mandates that an acquirer shall measure the identifiable assets acquired and the liabilities assumed at their acquisition-date fair values. Had the Company recorded these assets at fair value as required by the accounting standard, the carrying value of Fixed Assets, the associated Deferred Tax Liability, and the resulting Gain on Bargain Purchase (recognized in Other Comprehensive Income and Capital Reserve) might have been materially different. In the absence of a professional valuation of the acquired assets as of the deemed acquisition date of April 1, 2023, we are unable to quantify the financial impact of this departure on the financial statements for the year ended March 31, 2026.

- We draw your attention to "Note 37 (iii)" to the Standalone Ind-AS Financial Statements, which indicates that certain companies, to whom the Company had given significant loans and/or advances amounting in total to Rs. 55,54,791 (PY - Rs. 55,54,791), whose name have been struck-off from the list of registered companies by the Registrar of Companies of Gujarat and Mumbai. These conditions indicate the existence of a material uncertainty of realizing such loans/advances. Management has not provided for the losses arising out of non-realization of such loans/advances and these loans are stated at their carrying amounts, which constitutes a departure from the Accounting Standards prescribed under section 133 of the Companies Act, 2013. The Company's records indicate that had management recognized and made provision for such losses in the statement of profit and loss for the year, the carrying amounts of the loans/advances in the balance sheet would have been reduced by the said amount at 31st March, 2026, the net income and shareholders' equity would have been reduced by the same amounts respectively. However, the amount of provision for loss is not quantified by the management.
- We draw your attention to "Note 2 (j)" to the Standalone Ind-AS Financial Statements, which indicates that the company has Investments of Rs. 3,44,665 at carrying value. On the basis of audit procedures carried out the company failed to produce any document supporting the ownership of the Investments as at the date of balance sheet. Had management recognized such losses in the statement of profit and loss for the year, the carrying amounts of the Investments in the balance sheet would have been reduced by the said amount at 31st March, 2026, the net income and shareholders' equity would have been reduced by the same amounts respectively.



We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable 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. This responsibility also includes 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 frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are responsible for assessing the Company's ability 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

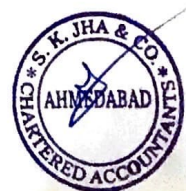


Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual 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 annual 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such 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 Company's ability 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 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 annual financial results, including the disclosures, and whether the financial results



represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Emphasis of Matter

We draw attention to Note 30 to the financial statements regarding the Scheme of Amalgamation ('the Scheme') of Gujjubhai Foods Private Limited (the Transferor Company) with the Company, which was sanctioned by the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, vide its order dated February 4, 2026, with an Appointed Date of April 1, 2023.

As described in the said Note, the Scheme became legally effective on February 23, 2026, upon filing the NCLT order with the Registrar of Companies. Consequently, to comply with the requirements of Ind AS 103 and MCA General Circular No. 09/2019, the Company has restated the comparative financial information for the years ended March 31, 2024, and March 31, 2025, to give effect to the merger as if it had occurred from the Appointed Date.

Further, attention is drawn to the fact that the Gain on Bargain Purchase (Capital Reserve) of INR 21,855,676, arising from the excess of net assets acquired over consideration transferred, has been recognized in Other Comprehensive Income for the restated year ended March 31, 2024, and subsequently transferred to the Capital Reserve. Our opinion is not modified in respect of this matter."

Other matter

We draw attention to Note 30 of the financial statements regarding the Scheme of Amalgamation of Gujjubhai Foods Private Limited ('the Transferor Company') with Sumuka Agro Industries Limited ('the Company'), which was sanctioned by the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, vide its order dated February 4, 2026, with an Appointed Date of April 1, 2023.



The Company has filed the said NCLT order with the Registrar of Companies on February 23, 2026, making the Scheme effective from that date. Consequently, and in accordance with the requirements of Ind AS 103 and MCA General Circular No. 09/2019, the comparative financial information for the years ended March 31, 2024, and March 31, 2025, included in these financial statements, has been restated to give effect to the merger as if it had occurred from the Appointed Date.

We have audited the financial statements of both the Transferee Company and the Transferor Company for the year ended March 31, 2026. The restated comparative information for the years ended March 31, 2024, and March 31, 2025, is based on financial statements audited by other auditors whose reports were unmodified. Our opinion is not modified in respect of this matter."

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



Nikhil Makhija
Partner

M.No. 176178

UDIN: 26176178AJRVSD8662



Date: 30.05.2026

Place: Ahmedabad

GUJJUBHAI INDUSTRIES LIMITED
(PREVIOUSLY KNOWN AS SUMUKA AGRO INDUSTRIES LIMITED)
CIN :- L74110MH1989PLC289950

Shanti Vihar Building No. C-5, Shop 6, Mira Road E, Bhayander East, Thane, Thane- 401105, Maharashtra, India

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31/03/2026

PARTICULARS	QUARTER ENDED			YEAR ENDED		
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1 Income from Operations						
(a) Net sales/income from operations	3,961.35	3,273.50	2,752.71	12,707.19	9,768.79	6,120.21
(Net of Excise duty)	-	-	-	-	-	-
(b) Other Operating Income	0.01	-	0.16	0.04	0.31	3.97
Total Income from operations(net)	3,961.35	3,273.50	2,752.87	12,707.22	9,769.10	6,124.18
2 Expenses						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade	3,745.53	3,077.98	2,857.41	12,080.01	9,493.24	4,356.18
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-234.90	7.39	-494.95	-332.50	-696.79	202.17
(d) Employee benefits expenses	28.80	26.64	17.75	95.52	104.42	97.05
(e) Depreciation and amortisation expenses	15.57	13.85	56.92	56.98	67.33	30.26
(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	67.43	37.22	31.87	85.95	129.27	560.74
(g) Finance Cost	18.16	13.05	18.51	60.63	25.10	1.35
Total Expenses	3,640.59	3,176.12	2,487.49	12,046.59	9,122.58	5,247.74
3 Profit/(Loss) before exceptional items and tax (1-2)	320.76	97.37	265.23	660.63	646.53	876.44
4 Less: Exceptional Items	7.94		10.78	7.94	10.78	148.34
5 Profit before Tax (3-4)	312.82	97.37	254.45	652.69	635.75	728.11
6 Tax expense						
(a) Income Tax						
Current Year	162.58	-	93.00	162.58	162.53	170.32
Previous Year	-30.00	-	-	-30.00	-	-
(b) Deferred Tax	2.26	-	-0.42	2.26	5.37	8.49
7 Profit/(Loss) for the period from continuing Operations	177.98	97.37	161.87	517.85	467.85	549.30
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-	-	-
8 Profit/(Loss) from discontinued operations (after tax)						
9 Profit/(Loss) for the period	177.98	97.37	161.87	517.85	467.85	549.30
10 Other Comprehensive Income/(Loss)						
(i) Items that will not be reclassified to profit or loss	-					
Bargain Purchase Gain on Merger of Gujjubhai Foods Private Limited	-					218.56
(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)	177.98	97.37	161.87	517.85	467.85	767.85
12 Paid-up equity share capital (Face Value 10/-)	2,092.08	710.71	710.72	2,092.08	710.72	710.72
13 Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
14 Earning Per equity share captial (Rs.)						
(a) Basic	0.85	1.37	2.28	2.48	6.58	10.80
(b) Diluted	0.85	0.47	3.40	2.48	2.24	3.67

* FY - 2025-26 -Exceptional Item of Rs. 7.94 lakhs represents the impact on the profits of the company on account of Rs. 7.94 lakhs expenditure incurred by the company to give effect of merger of Gujjubhai Food Products Private Limited

* FY - 2024-25 -Exceptional Item of Rs. 10.78 lakhs represents the impact of the profits of the company on account of
i. the balance of Rs. 4.28 laksh written off outstanding from the party, the funds are irrecoverable and
ii. Rs. 6.50 lakhs represents the expenditure incurred by the company for the merger application submitted to the SEBI for Merger of Gujjubhai Food Products Private Limited

* FY - 2023-24 -Exceptional Item of Rs. 148.34 lakhs represents the impact of the profits of the company on account of
i. the balance of Rs. 136.52 laksh written off outstanding from companies whose name has been struck off from the list of Registrar of companies and the funds are irrecoverable and
ii. Rs. 11.82 lakhs represents the expenditure incurred by the company for the merger application submitted to the SEBI for Merger of Gujjubhai Food Products Private Limited

1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 30th May, 2026.
2 The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.
3 The Financial Results have been prepared in accordance with the Indian Accounting Standards (IND AS) specified In the Companies (Indian Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013.
4

Description of the Business Combination:- Pursuant to the Scheme of Amalgamation sanctioned by the National Company Law Tribunal (NCLT), Mumbai Bench, the business of Gujjubhai Foods Private Limited ("the Transferor") was merged into Sumuka Agro Industries Limited ("the Transferee"). The merger is intended to achieve operational synergies, market expansion, and more efficient utilization of financial resources.

5 Deemed Acquisition Date and Basis of Accounting:- The merger has been accounted for using the Acquisition Method (Purchase Method) as prescribed by Ind AS 103 and mandated by the Scheme. For accounting purposes, the Appointed Date of April 1, 2023, is deemed to be the Acquisition Date, as it is the date on which the Transferee obtained control over the Transferor per MCA General Circular No. 09/2019.
6

Purchase Consideration:- In accordance with the 7:4 share swap ratio defined in the Scheme, the Transferee has issued 13,813,666 equity shares of Rs. 10 each to the shareholders of the Transferor.

- Transferor Final Shares: 7,893,523 equity shares (including the interim issuance of 709,678 shares at a premium during FY 2023-24).
- Total Consideration Value: Recorded at the nominal value of Rs. 138,136,660.

7 Assets Acquired and Liabilities Assumed:- The identifiable assets and liabilities of the Transferor have been recognized at their acquisition-date values, which for the purposes of these results are treated as their book values as permitted by Clause 14(a) of the Scheme.

- Net Asset Value (NAV): INR 159,992,336 (including a INR 8.08 Crore cash infusion from the Transferor's interim share issue).
- Fair Value Disclosure: Per Ind AS 103, the company discloses the fair value of receivables and the best estimate of contractual cash flows not expected to be collected.

8 Gain on Bargain Purchase (Capital Reserve):- The excess of the net assets acquired over the consideration transferred has resulted in a gain on bargain purchase of INR 21,855,676. This gain, primarily attributed to the capital infusion at a premium by the Transferor during the interim period, has been recognized in Other Comprehensive Income (OCI) for FY 2023-24 and subsequently accumulated in the Capital Reserve in the Balance Sheet.
9

Restatement of Prior Period Information:- To comply with Ind AS 103 and the Pooling of Interest principles for comparative presentation, the financial information for FY 2023-24 and FY 2024-25 has been restated as if the business combination had occurred on the Appointed Date. This ensures consistency in the multi-year performance analysis following the legal effectiveness of the merger on February 23, 2026.

10 Transaction Costs:- Acquisition-related costs, including professional, legal, and valuation fees, were expensed in the Statement of Profit and Loss in the periods in which they were incurred

¹¹ Impact on Earnings Per Share (EPS)

- Basic EPS: Calculated by dividing the combined profit after tax by the weighted average number of shares, including the 138,136,66 new shares issued.
- Diluted EPS: For the restated comparative periods, the consideration shares were treated as "Shares Pending Issuance" and included in the denominator for Diluted EPS to reflect the potential dilution from the acquisition date

¹²

The figures of the corresponding quarters are also based on the re-stated financials of the company.

By order of the Board of Directors
For GUJJUBHAI INDUSTRIES LIMITED



Paresh Thakker
Managing Director
DIN: 07336390

Place: Mumbai
Date : 30.05.2026

GUJJUBHAI INDUSTRIES LIMITED
(PREVIOUSLY KNOWN AS SUMUKA AGRO INDUSTRIES LIMITED)
CIN :- L74110MH1989PLC289950

Shanti Vihar Building No. C-5, Shop 6, Mira Road E, Bhayander East, Thane, Thane- 401105, Maharashtra, India

STATEMENT OF ASSET AND LIABILITIES

Particulars	Note No.	As at	As at	As at
		31 st March, 2026 (Amt in Lakhs)	31 st March, 2025 (Amt in Lakhs)	31 st March, 2024 (Amt in Lakhs)
I. ASSETS				
A. Non-current assets				
(a) Property, Plant and Equipment and Intangible Assets				
(i) Property, Plant & Equipment	4	269.86	325.38	390.30
(ii) Intangible Assets		-	-	-
(iii) Capital Work in Progress		-	-	-
(iii) Intangible Assets under Development				
(b) Financial Assets				
(i) Investments	5	3.45	3.45	3.45
(ii) Trade Receivables				
(iii) Loans	6	55.55	55.55	55.55
(iv) Deferred Tax Assets (Net)		-	-	-
(v) Other Financial Assets				
(c) Other non-current assets	7	24.80	26.39	29.30
B. Current assets				
(a) Inventories	8	1,225.57	893.07	196.28
(b) Financial Assets				
(i) Investments				
(ii) Trade Receivables	9	3,959.39	2,855.73	2,661.19
(iii) Cash and Cash Equivalents	10	29.09	49.90	280.03
(iv) Bank balances other than (iii) above		-	-	-
(v) Loans	11	23.02	611.96	614.75
(c) Other current assets	12	95.90	30.05	81.22
Total Assets		5,686.62	4,851.47	4,312.06
II. EQUITY AND LIABILITIES				
A. Equity				
(a) Equity Share capital		2,092.08	710.72	710.72
(b) Other Equity	13	1,959.39	1,441.53	973.69
B. Share Application Money Pending Allotment		-	1,381.37	1,381.37
C. Liabilities				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	14	64.65	83.26	152.03
(ii) Trade Payables				
Outstanding dues of micro enterprise and small enterprise				
Outstanding dues of creditors other than micro enterprise and small enterprise				
(iii) Other Financial Liabilities				
(b) Provisions				
(c) Deferred Tax Liabilities		16.18	13.92	8.54
(d) Other Non-current Liabilities	15	54.50	54.50	55.00
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	16	578.69	471.53	1.69
(ii) Trade Payables				
Outstanding dues of micro enterprise and small enterprise		65.67	8.35	333.20
Outstanding dues of creditors other than micro enterprise and small enterprise	17	318.61	225.83	323.54
(iii) Other Financial Liabilities				
(b) Other current liabilities	18	16.03	22.12	32.12
(c) Provisions	19	358.24	275.82	197.04
(d) Current Tax Liabilities (Net)		162.58	162.53	143.12
Total Equity and Liabilities		5,686.62	4,851.47	4,312.06

By order of the Board of Directors
For GUJJUBHAI INDUSTRIES LIMITED

Place : Mumbai
Date : 30.05.2026


Paresh Thakker
Managing Director
DIN: 07336390

GUJJUBHAI INDUSTRIES LIMITED
(PREVIOUSLY KNOWN AS SUMUKA AGRO INDUSTRIES LIMITED)
CIN :- L74110MH1989PLC289950

Shanti Vihar Building No. C-5, Shop 6, Mira Road E, Bhayander East, Thane, Thane- 401105, Maharashtra, India

Cashflow Statement for the year ended 31st March, 2026

Particulars	For the year ended	For the year	For the year ended
	31 st March 2026	ended	31 st March 2024
	(Amt in Lakhs)	31 st March 2025	(Amt in Lakhs)
(A) Cash flow from Operating Activities			
Profit/ (Loss) before extraordinary items and tax	652.69	635.75	728.11
<u>Adjustments for:-</u>			
Finance Cost	60.63	25.10	1.35
Other Comprehensive Income on Account of Merger			218.56
Depriciation and Amortisation	56.98	67.33	30.26
Operating Profit/(Loss) before changes in Working Capital	770.30	728.18	978.28
<u>Changes In Working Capital</u>			
Increase /(Decrease) in Trade Payables	150.10	-422.56	-242.07
Increase /(Decrease) in Other Current Liabilities	-6.09	-10.01	29.59
Increase /(Decrease) in Short Term Provision	82.46	98.20	229.17
(Increase) /Decrease in Inventories	-332.50	-696.79	138.40
(Increase) /Decrease in Trade Receivables	-1,103.66	-194.54	-1,577.24
(Increase) /Decrease in Short Term Loans & Advances	588.94	2.79	-504.39
(Increase) /Decrease in Other Current Assets	-65.85	51.16	-56.19
Operating Profit/(Loss) after changes in Working Capital	83.70	-443.56	-1,004.44
Less: Taxes Paid	-132.58	-162.53	-170.32
Net Cash Flow from Oprating Activities (A)	-48.87	-606.09	-1,174.77
(B) Cash flow from Investing Activities			
Purchase of Fixed Assets	-1.46	-2.42	-305.87
Capital Work in Progress	-	-	-
Proceeds from Advances	-	-	-
Net Cash Flow from Investing Activities (B)	-1.46	-2.42	-305.87
(C) Cash flow from Financing Activities			
Proceeds from Borrowings(net of repayment)	88.56	401.06	96.95
Proceeds from Business Deposits	-	-0.50	55.00
Finance Cost	-60.63	-25.10	-1.35
Other Non Current Assets Changes	1.59	2.91	134.44
Share Application Pending Allotment	-	-	1,381.37
Net Cash Flow from Financing Activities (C)	29.53	378.37	1,666.39
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-20.81	-230.13	185.75
Cash and Cash Equivalents at the Beginning of the Period	49.90	280.03	94.28
Cash and Cash Equivalents at the Ending of the Period	29.09	49.90	280.03

By order of the Board of Directors
For GUJJUBHAI INDUSTRIES LIMITED

Place : Mumbai
Date : 30.05.2026


Paresh Thakker
Managing Director
DIN: 07336390

GUJJUBHAI INDUSTRIES LIMITED

(Formerly known as Sumuka Agro Industries Limited)

CIN: L74110MH1989PLC289950

Annexure A1

Date: 30th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

Script code: 532070

Dear Sir/Madam,

Sub. Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

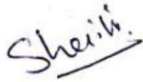
I, Shaili Vijaybhai Patel, Director and Chief Financial Officer of Gujjubhai Industries Limited, hereby declare and confirm that the Statutory Auditors of the Company, M/s. S K Jha & Co, Chartered Accountants, (Firm Registration No. 126173W) have issued an Audit Report with Unmodified Opinion on Standalone Audited Financial Results of the Company for the year ended March 31, 2026.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take this declaration on your record.

Thanking you,
Yours faithfully,

For Gujjubhai Industries Limited
(Formerly known as Sumuka Agro Industries Limited)



Shaili Vijaybhai Patel
Director & CFO
DIN: 07836396

GUJJUBHAI INDUSTRIES LIMITED

(Formerly known as Sumuka Agro Industries Limited)

CIN: L74110MH1989PLC289950

Annexure B

Name	S K Jha & Co
Reason for Change	Appointment
Terms of Appointment	30 th May, 2026
Terms of Appointment	In accordance with resolution passed by the board of directors at their meeting held on May 7, 2026.
Brief Profile	<p>CA Nikhil Makhija is a Chartered Accountant and Partner at S K Jha & Co., associated with the firm since 2016. He holds a B.Com, is an Associate Chartered Accountant (ACA), and has completed the Forensic Accounting and Fraud Detection (FAFD) certification.</p> <p>He has experience in the areas of statutory audit, tax audit, bank audit, financial reporting, corporate compliance, forensic audit, and advisory services. He has been involved in various audit and assurance engagements for corporate and non-corporate entities and has signed audit and review reports for listed companies in compliance with applicable professional standards.</p>