



TEMBO GLOBAL INDUSTRIES LIMITED

[FORMERLY KNOWN AS - SAKETH EXIM LTD.]

Regd. Off.: Plot No. PAP - D 146 - 147, Turbhe MIDC, TTC Industrial Area, Opp. Balmer Lawrie Van Leer Co. Turbhe, Navi Mumbai - 400 705, Maharashtra - INDIA. Tel.: +91 - 022 - 27620641 / 27620642 / 27620643. Fax: +91 - 022-27620623. GST No.- 27AAPCS4498C1ZV CIN - L29253MH2010PLC204331 Email: info@sakethexim.com / info@tembousa.us Web: www.sakethexim.com / www.tembousa.us

To,
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

Date 14/02/2022

Dear Sir / Madam,

Sub: Submission of Financial Result as per Regulation 33(3)(a) Financial Results of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

As per Regulation 33(3) (a) Financial Results of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Unaudited Standalone and Consolidated Financial results for the Quarter ended 31st December, 2021.

Kindly take note of the above.

Thanking you,

Yours faithfully,

FOR TEMBO GLOBAL INDUSTRIES LIMITED



SANJAY JASHBHAI PATEL

DIN [01958033](#)



R A MARU & ASSOCIATES

Chartered Accountants

C/4, Khandwala Apartments CHSL, Vakola Pipe Line,
Gaodevi, Santacruz (East), Mumbai - 400 055.
Phone : 022 - 2268 0488 • Mob.: 80803 94548 / 83695 14810
E-mail : carumeetmaru@gmail.com

In Reply Please Quote

LIMITED REVIEW REPORT

To
**The Board of Directors of
Tembo Global Industries Limited
Navi Mumbai**

We have reviewed the accompanying statement of unaudited standalone financial results of **Tembo Global Industries Limited (Formerly known as Saketh Exim Limited)** for the quarter and half year ended **31st December 2021** being submitted by the company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015. This standalone 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 unaudited standalone financial statements based on our review.

The preparation of the standalone statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the standalone statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of interim Financial Information performed by independent Auditor of the entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the unaudited standalone financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Other Matter

The figures for the corresponding quarter and nine months ended December 31, 2020 including the reconciliation of Net Profit as per IND AS of the corresponding nine months year ended with Net Profit reported under previous GAAP, as included in the statement have not been subject to limited review or audit.

The audited figures of full financial year ended March 31, 2021 have been restated as per Ind AS.

Our report is not qualified with respect to the above matter.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement, prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Standard) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R A Maru & Associates

Chartered Accountants

FRN: 141914W



Rumeet Anil Maru

(Proprietor)

M.No. 166417

UDIN: 22166417ACCGOU8007

Place: Mumbai

Date: 14.02.2022



R A MARU & ASSOCIATES

Chartered Accountants

C/4, Khandwala Apartments CHSL, Vakola Pipe Line,
Gaodevi, Santacruz (East), Mumbai - 400 055.
Phone : 022 - 2268 0488 • Mob.: 80803 94548 / 83695 14810
E-mail : carumeetmaru@gmail.com

In Reply Please Quote

LIMITED REVIEW REPORT

To
**The Board of Directors of
Tembo Global Industries Limited
Navi Mumbai**

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Tembo Global Industries Limited (Formerly known as Saketh Exim Limited)** ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the quarter and nine months ended **31st December, 2021** ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

This statement which is the responsibility of the Company's management and approved by the Board of Directors of the Company, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standards 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. This standard requires that we plan & perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedure 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.

This Statement includes the results of the wholly owned subsidiaries Saketh Seven Star Industries Private Limited (upto 18.08.2021), Tembo Global LLC and Tembo USA Inc.



Based on our review conducted as stated above, noting has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

Other Matters

We did not review the interim financial statements / financial information / financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 178.71 lacs as at December 31, 2021, total revenues of Rs NIL, total net profit/(loss) after tax of (Rs. 1.25 lacs) and total comprehensive profit/(loss) of (Rs. 1.25 lacs) for the quarter ended December 31, 2021, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports 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 included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

The figures for the corresponding quarter and half year ended December 31, 2020 including the reconciliation of Net Profit as per IND AS of the corresponding nine months ended with Net Profit reported under previous GAAP, as included in the consolidated statement have not been subject to limited review or audit.

The audited figures of full financial year ended March 31, 2021 have been restated as per Ind AS.

Our report on the Statement is not modified in respect of these matters.



**For R A Maru & Associates
Chartered Accountants**

FRN: 141914W

M. No. 166417

Rumeet Anil Maru

(Proprietor)

M.No. 166417

UDIN: 22166417ACCGOU8007

Place: Mumbai

Date: 14.02.2022

TEMBO GLOBAL INDUSTRIES LIMITED
(Formerly known as - Saketh Exim Limited)
Registered Office: Plot No, PAP-D-146-147, Turbhe MIDC, TTC Industrial Area Opp. Balmer Lawrie Van Leer Co, Turbhe Navi Mumbai - 400 705
Tel: 22 27620641 Website: www.sakethexim.com
CIN : L29253MH2010PLC204331

Statement of Unaudited Financial Results for the quarter and nine month ended December 31, 2021

(Rs. in Lakhs, Except EPS)

Sr No	Particulars	Standalone						Consolidated						
		Quarter Ended			Year to date figures			Quarter Ended			Year to date figures			Year Ended
		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21	31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21	
		(Unaudited)	(Unaudited)	(Unaudited) Refer Note 4	(Unaudited)	(Unaudited) Refer Note 4	(Audited)	(Unaudited)	(Unaudited)	(Unaudited) Refer Note 4	(Unaudited) Refer Note 4	(Unaudited)	(Audited)	
1	Income From Operations													
	(a) Revenue from Operations	4,401.91	3,499.11	2,598.86	11,847.61	6,340.24	10,381.43	4,401.91	3,617.79	2,611.76	12,178.09	6,355.91	10,450.67	
	(b) Other Income	1.84	21.17	1.41	10.08	10.68	18.00	0.56	18.80	3.38	7.73	20.87	16.37	
	Total Income from Operations	4,403.75	3,520.28	2,600.27	11,857.69	6,350.93	10,399.43	4,402.47	3,636.60	2,615.14	12,185.82	6,376.78	10,467.04	
2	Expenditure													
	(a) Cost of Material Consumed	1,534.67	1,701.87	988.80	4,570.05	2,204.97	3,489.41	1,534.67	1,746.39	959.82	4,685.05	2,180.85	3,545.99	
	(b) Cost of Traded goods	2,245.46	1,612.13	724.76	5,426.89	2,273.15	4,054.90	2,245.46	1,694.29	615.63	5,598.46	2,273.15	4,054.90	
	(c) Changes In Inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(497.57)	(519.64)	(204.95)	(956.59)	(25.99)	(186.00)	(497.57)	(519.64)	(96.57)	(956.59)	(25.99)	(186.00)	
	(d) Employee Benefits expenses	147.84	112.64	84.22	363.75	189.14	269.30	145.30	115.61	90.75	370.90	202.91	296.40	
	(e) Finance Costs	153.75	97.44	55.98	329.38	142.79	232.77	155.80	67.48	58.89	336.36	149.19	240.16	
	(f) Depreciation and amortisation Expenses	54.95	46.99	39.75	139.04	119.27	169.00	53.50	56.10	43.44	155.55	136.46	195.02	
	(h) Other expenditures	557.78	724.93	587.41	1,948.46	1,244.36	1,960.88	548.69	746.97	593.96	1,971.37	1,315.70	1,986.11	
	Total Expenses	4,196.89	3,776.36	2,275.97	11,820.97	6,147.69	9,990.26	4,185.85	3,907.20	2,265.93	12,161.10	6,232.27	10,132.58	
3	Profit / Loss from Operations before Tax (1-2)	206.86	(256.08)	324.30	36.72	203.24	409.17	216.62	(270.60)	349.21	24.71	144.51	334.46	
	Less: Prior Period Expenses	(0.98)	-	(1.42)	(0.98)	(1.42)	-	-	-	-	-	-	-	
	Profit Before Tax	205.88	(256.08)	322.88	35.74	201.82	409.17	216.62	(270.60)	349.21	24.71	144.51	334.46	
4	Tax Expense:													
	Current Tax	(9.00)	21.63	(36.50)	(9.00)	(51.00)	(124.00)	(9.00)	19.81	(36.50)	(9.00)	(51.00)	(124.90)	
	Earlier Year Tax	-	-	(2.07)	-	-	1.28	-	-	(2.07)	-	-	1.28	
	Deferred Tax	(44.16)	51.77	(72.98)	(1.73)	(29.70)	20.08	(45.40)	53.02	(76.58)	(0.96)	(31.32)	24.05	
5	Profit/ (Loss) for the period from continuing operations	152.72	(182.68)	211.33	25.01	121.12	306.52	162.22	(197.77)	234.05	14.75	62.19	234.88	
6	Other Comprehensive Income													
	Item that will not be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-	
	Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-	
7	Total Comprehensive Income for the period	152.72	(182.68)	211.33	25.01	121.12	306.52	162.22	(197.77)	234.05	14.75	62.19	234.88	
8	Paid-up equity share capital (Face value Rs. 10/- per share)	1,004.60	1,004.60	1,004.60	1,004.60	1,004.60	1,004.60	1,004.60	1,004.60	1,004.60	1,004.60	502.30	1,004.60	
9	Earnings Per Share (In Rupees)													
	(of Rs 10/- each) (Not annualized)													
	(a) Basic	0.15	(0.18)	0.21	0.02	0.12	0.31	0.16	(0.20)	0.23	0.01	0.12	0.23	
	(b) Diluted	0.15	(0.18)	0.21	0.02	0.12	0.31	0.16	(0.20)	0.23	0.01	0.12	0.23	

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PATEL JASHBHAI PATEL
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1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th February, 2022
2. The financial result of the Company have been prepared in accordance with India Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with the Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 as Amended and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and SEBI Circular dated July 05, 2016. The Company has for the first time adopted Ind AS for the financial year commencing from April 01, 2021 with a transition date April 01, 2020.
3. Impact assessment - COVID-19, The Company has assessed the possible impact of COVID-19 on its financial statements based on the internal and external information available up to the date of approval of these financial results and concluded that no adjustments is required in these results (including carrying value of assets and liabilities). The Company continues to monitor the future economic conditions which may have impact on Company's financial performance
4. The Company's Equity shares were initially listed on the Small and Emerging (SME) Platform of National Stock Exchange (NSE) for which the company had to submit results on the half yearly basis as per the requirements of Securities Exchange Board of India (SEBI). The Company has now migrated to the main board of National Stock Exchange (NSE) w.e.f. 23.04.2021, consequent to migration and in compliance of the SEBI Listing Obligation and Disclosures Requirements (LODR) 2015, the results for corresponding quarter and Nine Months ended December 31, 2020 have been restated and are extracted from books of accounts which have not been subject to limited review or audit. However, the Management has exercised necessary due diligence to ensure that the said Financial results provide true and fair view of the Company's affairs.
5. The Company has ceased to be the Holding Company of Saketh Seven Star Industries Private Limited w.e.f. 18th August 2021 and all transactions with the Subsidiary has been accounted.
6. The Company operates in two business segment viz, Manufacturing of Engineering Products and Trading of Fabric and Textile Products as per Ind AS 108
7. The Company has adopted Ind AS 116 - Leases using modified retrospective approach w.e.f. 01.04.2021.
8. The figures for the current quarter ended 31st December 2021 are the balancing figures between year figures for year to date 31st December 2021 and unaudited results published for the six months ended 30th Sept 2021.
9. Figures of the previous period have been regrouped, whenever necessary, to correspond with the current period.

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10. Reconciliation of Profit/Loss and Equity are as below:

	STANDALONE		CONSOLIDATED	
	31.12.2020	31.03.2021	31.12.2020	31.03.2021
Reconciliation of Profit / Loss				
Net Profit for the period as per Indian GAAP	268.80	346.70	217.91	286.67
Add/ (Less): Adjustments for Ind AS				
a) Reclassification of actuarial gains arising in respect of defined benefit plans	-	-	-	-
b) Transaction cost adjustment	(5.37)	(7.16)	(5.37)	(7.20)
c) Reversal of transaction costs	-	12.88	-	13.18
d) Lease adjustment				
Amortisation on right of use assets	(33.06)	(44.08)	(41.77)	(55.70)
Finance charges on Lease liability	(6.12)	(8.15)	(9.17)	(12.22)
Lease rent expenses	(1.48)	(1.97)	(1.86)	(2.48)
Finance income on deposits	1.36	1.81	1.68	2.23
Reversal of rent expenses	41.42	71.69	46.82	71.69
e) Expected credit loss adjustments	-	-	-	-
f) Adjustment of forward contracts	1.70	2.27	1.70	2.27
g) Deferred revenue pertains to Ind AS 115	(116.43)	(80.98)	(116.43)	(80.98)
Total Ind AS adjustments	(117.98)	(53.70)	(124.40)	(69.21)
Tax Effects on Ind AS adjustments	29.70	(13.52)	31.32	(17.43)
Net Profit for the period as per Ind AS	121.12	306.51	62.19	234.89
Other Comprehensive Income/(Expenses)	-	-	-	-
Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-
Total Comprehensive Income	121.12	306.51	62.19	234.89

For Tembo Global Industries Limited

SANJAY Digitally signed
by SANJAY
JASHBHAI PATEL
PATEL Date: 2022.02.14
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Mr. Sanjay Patel**[Managing Director]****DIN: 01958033****Place: Navi Mumbai****Date: 14-02-2022**

TEMBO GLOBAL INDUSTRIES LIMITED
(Formerly known as - Saketh Exim Limited)
Registered Office: Plot No, PAP-D-146-147, Turbhe MIDC, TTC Industrial Area Opp. Balmer Lawrie Van Leer Co, Turbhe Navi Mumbai - 400 705
Tel: 22 27620641 Website: www.sakethexim.com
CIN : L29253MH2010PLC204331

Unaudited Segment Wise Revenue, Results and Capital Employed for the Quarter and nine month Ended 31st December 2021

(Amount in Rs. Lacs)

Segment Results	STANDALONE						CONSOLIDATED					
	Quarter Ended			Year to date figures		Year Ended	Quarter Ended			Year to date figures		Year Ended
	31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21	31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
			Refer Note 4		Refer Note 4				Refer Note 4		Refer Note 4	
Segment Revenue												
a) Manufacturing of Engineering Products	1,995.43	2,024.90	2,004.38	6,265.75	4,017.76	6,229.71	2,166.56	2,058.67	2,019.26	6,593.87	4,043.61	6,297.32
b) Trading of Fabrics of and Textile Materials	2,408.32	1,495.38	595.88	5,591.95	2,333.16	4,169.72	2,235.90	1,577.93	595.88	5,591.95	2,333.16	4,169.72
Net Sales/Income from Operations	4,403.75	3,520.28	2,600.27	11,857.69	6,350.93	10,399.43	4,402.46	3,636.60	2,615.14	12,185.82	6,376.78	10,467.04
Segment Results												
a) Manufacturing of Engineering Products	321.39	(166.44)	401.24	324.66	336.70	561.10	335.02	(211.33)	430.49	320.62	285.78	493.78
b) Trading of Fabrics of and Textile Materials	38.25	7.81	(22.39)	40.46	7.92	80.84	37.39	8.22	(22.39)	40.46	7.92	80.84
Total	359.64	(158.64)	378.86	365.12	344.62	641.94	372.41	(203.12)	408.10	361.07	293.70	574.61
Less : Finance Cost	(153.75)	(97.44)	(55.98)	(329.38)	(142.79)	(232.77)	(155.80)	(67.48)	(58.89)	(336.36)	(149.19)	(240.16)
Profit/(loss) after finance cost but before exceptional items	205.88	(256.08)	322.88	35.74	201.82	409.17	216.61	(270.60)	349.21	24.71	144.51	334.46
Exceptional Items (Net)	-	-	-	-	-	-	-	-	-	-	-	-
Total Profit/(Loss) before tax	205.88	(256.08)	322.88	35.74	201.82	409.18	216.62	(270.60)	349.21	24.71	144.51	334.46
Capital Employed												
Segment Assets												
a) Manufacturing of Engineering Product	7,053.18	6,542.99	4,328.90	7,053.18	4,328.90	5,813.67	7,177.61	6,670.88	4,458.64	7,177.61	4,458.64	5,941.17
b) Trading of Fabrics of and Textile Materials	1,279.28	1,507.06	2,267.12	1,279.28	2,267.12	2,117.28	1,279.28	1,507.06	2,267.12	1,279.28	2,267.12	2,117.28
Segment Liabilities												
a) Manufacturing of Engineering Products	5,538.63	5,425.78	2,955.94	5,538.63	2,955.94	4,779.12	5,716.56	5,613.33	3,140.92	5,716.56	3,140.92	4,932.94
b) Trading of Fabrics of and Textile Materials	440.61	418.67	1,348.82	440.61	1,348.82	818.53	440.61	418.67	1,348.82	440.61	1,348.82	818.53
Capital Employed (Segment Assets - Segment Liabilities)												
a) Manufacturing of Engineering Products	1,514.55	1,117.20	1,372.97	1,514.55	1,372.97	1,034.55	1,461.05	1,057.54	1,317.72	1,461.05	1,317.72	1,008.23
b) Trading of Fabrics of and Textile Materials	838.67	1,088.38	918.30	838.67	918.30	1,298.75	838.67	1,088.38	918.30	838.67	918.30	1,298.75
Total	2,353.22	2,205.59	2,291.27	2,353.22	2,291.27	2,333.29	2,299.72	2,145.93	2,236.02	2,299.72	2,236.02	2,306.98

For Tembo Global Industries Limited

SANJAY JASHBHAI PATEL
Digitally signed by SANJAY JASHBHAI PATEL
Date: 2022.02.14 13:47:07 +05'30'

Mr. Sanjay Patel
[Managing Director]
DIN: 01958033
Place: Navi Mumbai
Date: 14-02-2022