



SAKUMA  
EXPORTS LIMITED

**EXPORTERS & IMPORTERS**

(A GOVERNMENT OF INDIA RECOGNISED TRADING HOUSE)

(AN ISO 9001:2008 CERTIFIED COMPANY)

(CIN : L51909MH2005PLC155765)

301-A, Aurus Chambers, S. S. Amrutwar Lane,  
Near Mahindra Tower, Worli, Mumbai - 400 013.

Phone : 2499 9021 / 2499 9022

Fax : 91-22-2499 9024 / 27

Website : [www.sakumaexportsltd.com](http://www.sakumaexportsltd.com)

**Date: 16th July, 2021**

To,  
Department of Corporate Services,  
National Stock Exchange of India Ltd.  
Exchange Plaza, Plot no. C/1, G Block,  
Bandra-Kurla Complex, Bandra (E)  
Mumbai – 400 051  
Symbol: SAKUMA

To,  
The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001  
Scrip Code: 532713

Dear Sir / Madam,

**SUB: SUBMISSION OF HALF YEARLY DISCLOSURE ON RELATED PARTY  
TRANSACTIONS IN COMPLIANCE WITH  
REGULATION 23(9) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) (AMENDMENTS) REGULATIONS, 2018**

We hereby submit the attached note on Related Party Transactions on consolidated for the half year ended 31<sup>st</sup> March, 2021 basis drawn in accordance with applicable accounting standards as per the requirements of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2018.

We request you to take the same on records and oblige.

Thanking You,

Yours Faithfully,

For SAKUMA EXPORTS LIMITED

  
**DHIRAJ KHANDELWAL**  
(COMPANY SECRETARY AND COMPLIANCE OFFICER)



Encl: As Above

**Sakuma Exports Limited**  
**Notes forming part of the financial statements**  
**Note 35 Related party Disclosures**



**SAKUMA EXPORTS LTD.**

The related parties as per the terms of Ind AS - 24, "Related Party Disclosures". Specified under section 133 of the Companies Act, 2013, read with rule 7 of Companies (Accounts) Rules, 2015) are disclosed below -

Note	Particulars	
Names of Related parties and description of the relationship		
	Description of relationship	Names of related parties
<b>(i)</b>	<b>Related Parties where Control exists</b>	
	Subsidiaries	Sakuma Exim DMCC (UAE) (Wholly Owned Subsidiary) Sakuma Exports Pte Ltd (Singapore) (Wholly Owned Subsidiary)
	Step-Down Subsidiaries	Sakuma Exports (Ghana) Limited (Subsidiary of Sakuma Exports Pte Ltd) Sakuma Exports (Tanzania) Private Limited (Subsidiary of Sakuma Exports Pte Ltd) GK Exim FZE (Subsidiary of Sakuma Exim DMCC)
	Key Management Personnel (KMP)	Mr. Saurabh Malhotra (Chairman & Managing Director) Mr. Radhe Shyam (Non-Executive Director) Mr. Amit Amist (Non-Executive Director) Mr. O P Singal (Non-Executive Director) Ms. Shipra Malhotra (Non-Executive Director) Mr. Vivek Grover (Non-Executive Director)
	Relatives of KMP	Mrs. Kusum Malhotra Mrs. Vanita Malhotra
	Companies in which Directors, KMP or	Sakuma Finvest Private Limited GMK System and Logistics Private Limited Sakuma Infrastructure and Realty Private Limited C.K.K Exports Private Limited Manwar Consultancy Private Limited Sukriti Trading LLP LT Sagar Coastal Transport Private Limited MS Port Terminal Private Limited
<b>(ii)</b>	<b>Related Parties with whom transactions have taken place during the year</b>	
	Subsidiaries	Sakuma Exim DMCC (UAE) Sakuma Exports Pte Ltd (Singapore)
	Key Management Personnel (KMP)	Mr. Saurabh Malhotra (Chairman & Managing Director) Mr. Radhe Shyam (Non-Executive Director) Mr. Amit Amist (Non-Executive Director) Mr. O P Singal (Non-Executive Director) Ms. Shipra Malhotra (Non-Executive Director) Mr. Vivek Grover (Non-Executive Director)
	Relatives of KMP	Mrs. Kusum Malhotra Mrs. Vanita Malhotra
	Companies in which Directors, KMP or	Sakuma Infrastructure and Realty Private Limited C.K.K Exports Private Limited





(iii) Details of related party transactions during the year ended March 31, 2021

(₹ in lakhs)

Relationship	Transactions	For the year ended March 31, 2021	For the year ended March 31, 2020
Subsidiary	Dividend Income	-	215.74
Subsidiary	Sales	1,732.19	-
Subsidiary	Advance Received	169.06	-
Key Management Personnel	Director's Sitting Fees	10.50	7.50
Relatives of KMP		3.00	1.50
Relatives of KMP		10.71	10.71
Companies in which Directors, KMP or their relatives are interested	Rent paid	52.29	52.29
Companies in which Directors, KMP or their relatives are interested	Loan Taken	3,277.40	-
Companies in which Directors, KMP or their relatives are interested	Loan Repaid	3,277.40	-
Companies in which Directors, KMP or their relatives are interested	Interest Paid	19.41	-
Key Management Personnel	Director's Remuneration	108.00	93.00
Relatives of KMP	Deposit taken	-	1,850.00
Relatives of KMP	Repayment of Deposit	-	1,850.00

(iv) Details of balances outstanding of the Related Parties

Relationship	Outstanding Balance	For the year ended March 31, 2021	For the year ended March 31, 2020
Subsidiary	Advance from Customers	169.06	-
Relatives of KMP		15.30	15.30
Companies in which Directors, KMP or their relatives are interested	Security Deposit	74.70	74.70
Companies in which Directors, KMP or their relatives are interested	Interest Payable	3.51	-

**Terms and conditions of transactions with related parties**

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free. The company has not recorded any impairment of receivables relating to the amounts owned by the related parties. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which related party exists.

The remuneration to the key managerial personnel does not include the provisions made for gratuity as they are determined on an actuarial basis for the Company as a whole.

Managerial remuneration is computed as per the provisions of section 197 of the Companies Act, 2013.



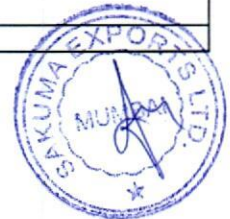
**Sakuma Exports Limited**  
**Notes forming part of the financial statements**  
**Note 35 Related party Disclosures (CONSOLIDATED BASIS)**



**SAKUMA EXPORTS LTD.**

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(₹ in lakhs)

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