

SAKUMA  
EXPORTS LIMITED

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**EXPORTERS & IMPORTERS**

(A GOVERNMENT OF INDIA RECOGNISED TRADING HOUSE)

(AN ISO 9001:2008 CERTIFIED COMPANY)

(CIN : L51909MH2005PLC155765)

301-A, Aarus 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: 22th November, 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 30<sup>th</sup> September, 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

  
SAURABH MALHOTRA  
(MANAGING DIRECTOR)

Encl: As Above



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Sakuma Exports Limited

Notes forming part of the financial statements Standalone

Note 35 Related party Disclosures

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
<b>Names of Related parties and description of the relationship</b>	
<b>Description of relationship</b>	<b>Names of related parties</b>
<b>(i) 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) 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 half year ended Sept 30, 2021

(₹ in lakhs)

Relationship	Transactions	AMT IN LAKH	For the year ended Sept 30, 2021	
Subsidiary	Dividend Income		-	
Subsidiary	Sales -Sakuma Exports Pte Ltd		174.44	
Subsidiary	Advance Received		-	
Key Management Personnel	<b>Director's Sitting Fees</b>			
Relatives of KMP				
		Radhe Shyam	1.00	
		O.P.Singal	1.00	
		Shipra Malhotra	1.00	
	Vivek Grover	1.00	4.00	
Relatives of KMP	Rent paid - Kusum Malhotra		5.36	
Companies in which Directors, KMP or their relatives are interested	Rent paid - Sakuma Infrastructure Pvt. Ltd.		26.15	
Companies in which Directors, KMP or their relatives are interested	Loan Taken from Sakuma Infrastructure Pvt. Ltd.	460.00		
	Loan Taken from CKK Exports Pvt Ltd	850.00	1,310.00	
Companies in which Directors, KMP or their relatives are interested	Loan refund to Sakuma Infrastructure Pvt.Ltd		464.99	
Companies in which Directors, KMP or their relatives are interested	Loan Repaid			
Companies in which Directors, KMP or their relatives are interested	Interest Paid to CKK Exports Pvt Ltd	1.44		
	Interest Paid to Sakuma Infrastructure Pvt.Ltd	4.99	6.43	
Key Management Personnel	Director's Remuneration -Saurabh Malhotra		54.00	
Relatives of KMP	Deposit taken		-	
Relatives of KMP	Repayment of Deposit		-	

## (iv) Details of balances outstanding of the Related Parties

Relationship	Outstanding Balance	For the year ended Sept 30, 2021
Subsidiary	Advance from Customers	-
	Trade Receivable (Debtors)- Sakuma Exports Pte Ltd	5.68
Relatives of KMP	Security Deposit -Kusum Malhotra	15.30
Companies in which Directors, KMP or their relatives are interested	Security Deposit - Sakuma Infrastructure Pvt. Ltd.	74.70
Companies in which Directors, KMP or their relatives are interested	Interest Payable - Ckk Exports Pvt.Ltd	1.44



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

Companies in which Directors, KMP or their relatives are interested	Loan Taken from CKK Exports Pvt Ltd		850.00
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**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.





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

Notes forming part of the financial statements - Consolidated

Note 35 Related party Disclosures (CONSOLIDATED BASIS)

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(₹ in lakhs)

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Subsidiary	Dividend Income		-
Relatives of KMP			
Companies in which Directors, KMP or their relatives are interested	Interest Income		
Key Management Personnel	Director's Sitting Fees		
Relatives of KMP	Radhe Shyam	1.00	
	O.P.Singal	1.00	
	Shipra Malhotra	1.00	
	Vivek Grover	1.00	4.00
Relatives of KMP	Rent paid - Kusum Malhotra		5.36
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(iv) Details of balances outstanding of the Related Parties

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