

MEHTA SINGHVI & ASSOCIATES, Chartered Accountants

410, 4th floor, Kewal Industrial Estate, Senapati Bapat Marg, Lower Parel, Mumbai – 400013.

Telephones: 6609 6060 / 2493 6060 Fax: 6609 6069 Email: mehtasinghvi@gmail.com

Date: **12th April 2024**

To,

1. SAKUMA EXPORTS LIMITED

Aurus Chamber, 301A
Near Mahindra Tower,
Worli
Mumbai-13

2. FIRST OVERSEAS CAPTIAL LIMITED

1-2 Bhupen Chambers,
Dalal Street, Fountain,
Mumbai 400001, India

Subject: Proposed rights issue of equity shares of face value of Re. 1.00/- (Indian Rupee One Only) ('Equity Shares') of Sakuma Exports Limited ('Company') and offering Equity Shares in the rights issue ('Rights Issue').

We, M/s. Mehta Singhvi and Associates, Chartered Accountants holding Peer Review Certificate, are the Internal Auditors of the Company, hereby consent to our firm name and the following details being included as the Internal Auditors of the Company and as an “expert” under Section 2(38) of the Companies Act, 2013 in the Draft Letter of Offer/ Letter of Offer intended to be filed by the Company with the Securities and Exchange Board of India (the “SEBI”) and/or any relevant stock exchange(s) where the equity shares of the Company are proposed to be listed and the Draft Letter of Offer/ Letter of Offer which the Company intends to file with the SEBI, the Registrar of Companies, Mumbai and any relevant stock exchange/s in respect of the Issue.

We also consent to the inclusion of references to us as “Auditors” or “Internal Auditors holding Peer Review Certificate” in the aforementioned offer documents and the following details with respect to us may be disclosed:

Name	: Mehta Singhvi and Associates, Chartered Accountants
Address	:410, 4 th Floor, Kewal Industrial Estate, Senapati Bapat Marg, Lower Parel, Mumbai -400013
Tel No.	:+91 6609 6060

Email Id :mehtasinghvi@gmail.com

Contact Person :Mr Manoj Jian

Membership No. :191063

Firm :122217W

Registration No.

M/s. Mehta and Singhvi., CA, holds valid Peer Review Certificate Number 013316 issued by Peer Review Board of the Institute of Chartered Accountants of India. The certificate is valid till 30th June 2025.

We are not and have not been engaged or interested in the formation or promotion or management of the Company.

We hereby authorize you to deliver a copy of this letter of consent to the Registrar of Companies, Mumbai, the stock exchange/s, SEBI and any other regulatory authority as may be required. We here by consent to extracts of, or reference to, this certificate being used in the Draft Letter of Offer and the Letter of Offer and other offering materials, as required, in connection with the Issue.

This certificate may be relied on by the Company, the Lead Manager and the legal advisors.

Yours faithfully,

For Mehta Singhvi and Associates

Chartered Accountants

Manoj Jain

Partner

Membership No: 191063

Firm Registration No: 122217W

Date: April 12,2024

Place: Mumbai