



**Manager**  
**RAC - Division of Issues and Listing-1**  
**Corporation Finance Department**

SEBI/HO/CFD/RAC-DIL1/P/OW/2024/12556/1

March 28, 2024

First Overseas Capital Limited  
1-2 Bhupen Chambers, Dalal Street,  
Fountain, Mumbai -400 001,  
Maharashtra, India

Sir/Madam,

**Sub: Proposed Rights Issue of Sakuma Exports Limited**

Please refer to your letter/email dated March 26, 2024, and March 28, 2024, submitting *in-seriatim* reply to our observations letter dated August 25, 2023, with respect to the captioned issue. In this regard, we have noted the changes made in the offer document submitted by you.

Yours faithfully,

  
**Dhruva Jyoti Das**