

Related party transactions for the half year ended on 30th September, 2020

In accordance with the requirements of Ind AS 24 the names of the related parties where control exists/able to exercise significant influence along with the aggregate transactions and year end balances with them as identified and certified by the management are given below:

i) Parties where control exists:	Nature of related party
Name of the related parties	September 30, 2020
Goldring Investments Corporation	Ultimate Holding Company
Wilemina Finance Corp	Holding Company
Mr. Arvind Singhania (Chairman and CEO)	Key managerial personnel
Mr. Pradeep Kumar Rustagi (Executive Director & CFO)	Key managerial personnel
Mr. Ashok Newatia (Independent Director)	Director
Mrs. Archana Singhania (wife of Mr Arvind Singhania)	Director and Relatives of Key managerial Personnel
Dr. Anand Chand Burman (Independent Director)	Director
Mr. M S Ramachandran (Independent Director)	Director
Mr. Sandeep Dinodia (Independent Director)	Director
Mr. P S Dasgupta (Independent Director)	Director
Mrs. Padmaja Shailen Ruparel (Independent Director)	Director
Mr. Ayush Vardhan Singhania (son of Mr. Arvind Singhania)	Relatives of Key managerial Personnel
Ester Filmtech Limited	Wholly-owned Subsidiary

(a) Transactions with key managerial personnel and their relatives carried out in the ordinary course of business:

(Rs. in lacs)					
Sr. No.	Particulars	Director & Key managerial personnel	Relative of key managerial personnel	Subsidiaries	Total
1	Managerial remuneration				
	Mr. Arvind Singhania	153.20	-	-	153.20
	Mr Pradeep Kumar Rustagi	49.42	-	-	49.42
2	Sitting Fees				
	Dr. Anand Chand Burman	0.30	-	-	0.30
	Mr. P S Dasgupta	0.40	-	-	0.40
	Mr. M S Ramachandran	0.80	-	-	0.80
	Mr. Ashok Newatia	0.70	-	-	0.70
	Mr. Sandeep Dinodia	0.60	-	-	0.60
	Mrs. Archana Singhania	-	0.40	-	0.40
	Mrs. Padmaja Shailen Ruparel	0.20	-	-	0.20

3	Salary paid				
	Mr. Ayush Vardhan Singhania	-	36.00	-	36.00
4	Investment in Subsidiary				
	Ester Filmtech Limited	-	-	2,895.00	2,895.00

(b) Closing balance with key managerial personnel and their relatives in the ordinary course of business:

		(Rs. in lacs)	
1	Guarantees given against loans taken (jointly and severally) by the Company	Key managerial personnel	
	Mr. Arvind Singhania		11,533.00

(c) Closing balance with related parties in the ordinary course of business:

		(Rs. in lacs)	
Sr. No.	Particulars	Holding Company	
1	Unsecured loan		
	Wilemina Finance Corp		511.46
2	Guarantees given against loans taken (jointly and severally) by the Company		
	Wilemina Finance Corp.		9,730.67

(d) Key managerial personnel compensation:

		(Rs. in lacs)	
Nature of transactions			
Short-term employee benefits			202.62
Post-employment benefits			12.42
Other long-term benefits			6.79
			221.83