

Ester Industries Limited**Related party transactions for the six months ended September 30, 2021 - Standalone**

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

Parties where control exists:	Nature of related party
Name of the related parties	September 30, 2021
Goldring Investments Corp	Ultimate Holding Company
Wilemina Finance Corp	Holding Company
Movi Limited	Promoter Company
Ester Filmtex Limited	Wholly owned Subsidiary Company
Mr. Arvind Singhania (Chairman and CEO)	Key managerial personnel
Mr. Pradeep Kumar Rustagi (Executive Director & CFO)	Key managerial personnel
Mrs. Archana Singhania (Director)	Key managerial personnel
Mr. Ashok Kumar Newatia (Independent Director)	Key managerial personnel
Dr. Anand Chand Burman (Independent Director)	Key managerial personnel
Mr. M S Ramachandran (Independent Director)	Key managerial personnel
Mr. Sandeep Dinodia (Independent Director)	Key managerial personnel
Mr. P S Dasgupta (Independent Director)	Key managerial personnel
Mrs. Padmaja Shailen Ruparel (Independent Director)	Key managerial personnel
Mr. Ayush Vardhan Singhania (Executive Director and son of Mr. Arvind Singhania)	Relative of Key managerial Personnel

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

Sr. No.	Particulars	Year	Key managerial personnel	Relative of key managerial personnel	Total
1	Managerial remuneration				
	Arvind Singhania	September 30, 2021	153.20	-	153.20
	Pradeep Kumar Rustagi	September 30, 2021	49.41	-	49.41
2	Sitting Fees				
	Archana Singhania	September 30, 2021	-	0.40	0.40
	Anand Chand Burman	September 30, 2021	0.20	-	0.20
	Ashok Kumar Newatia	September 30, 2021	0.80	-	0.80
	M S Ramachandran	September 30, 2021	0.90	-	0.90
	Sandeep Dinodia	September 30, 2021	0.70	-	0.70
	Padmaja Shailen Ruparel	September 30, 2021	0.30	-	0.30
	P S Dasgupta	September 30, 2021	0.50	-	0.50
3	Salary paid				
	Ayush Vardhan Singhania	September 30, 2021	-	54.97	54.97
4	Investment in Subsidiary				
	Ester Filmtex Limited	September 30, 2021	-	4,118.00	4,118.00



Ester Industries Limited**Related party transactions for the six months ended September 30, 2021 - Standalone****(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	Year	Key managerial personnel
	Arvind Singhania	September 30, 2021	21,582.98

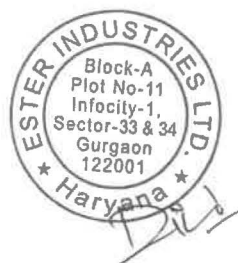
(c) Closing balance with related parties in the ordinary course of business :**(Rs. in lacs)**

Sr. No.	Particulars	Year	Holding Company
1	Unsecured loan Wilemina Finance Corp	September 30, 2021*	582.16
2	Guarantees given against loans taken (jointly and severally) by the Company Wilemina Finance Corp	September 30, 2021	13,043.31

* includes foreign exchange fluctuation

(d) Key managerial personnel compensation:**(Rs. in lacs)**

Nature of transactions	September 30, 2021
Short-term employee benefits	202.61
Post-employment benefits	4.72
Other long-term benefits	1.61
	208.94



Ester Industries Limited**Related party transactions for the six months ended September 30, 2021 - Consolidated**

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

i) Parties where control exists:	Nature of related party
Name of the related parties	September 30, 2021
Goldring Investments Corp	Ultimate Holding Company
Wilemina Finance Corp	Holding Company
Movi Limited	Promoter Company
Ester Filmtech Limited	Wholly owned Subsidiary Company
Mr. Arvind Singhania (Chairman and CEO)	Key managerial personnel
Mr. Pradeep Kumar Rustagi (Executive Director & CFO)	Key managerial personnel
Mrs. Archana Singhania (Director)	Key managerial personnel
Mr. Ashok Kumar Newatia (Independent Director)	Key managerial personnel
Dr. Anand Chand Burman (Independent Director)	Key managerial personnel
Mr. M S Ramachandran (Independent Director)	Key managerial personnel
Mr. Sandeep Dinodia (Independent Director)	Key managerial personnel
Mr. P S Dasgupta (Independent Director)	Key managerial personnel
Mrs. Padmaja Shailen Ruparel (Independent Director)	Key managerial personnel
Mr. Ayush Vardhan Singhania (Executive Director and son of Mr. Arvind Singhania)	Relative of Key managerial Personnel

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

Sr. No.	Particulars	Year	Key managerial personnel	Relative of key managerial personnel	Total
1	Managerial remuneration				
	Arvind Singhania	September 30, 2021	153.20	-	153.20
	Pradeep Kumar Rustagi	September 30, 2021	49.41	-	49.41
2	Sitting Fees				
	Archana Singhaia	September 30, 2021	-	0.40	0.40
	Anand Chand Burman	September 30, 2021	0.20	-	0.20
	Ashok Kumar Newatia	September 30, 2021	0.80	-	0.80
	M S Ramachandran	September 30, 2021	0.90	-	0.90
	Sandeep Dinodia	September 30, 2021	0.70	-	0.70
	Padmaja Shailen Ruparel	September 30, 2021	0.30	-	0.30
	P S Dasgupta	September 30, 2021	0.50	-	0.50
3	Salary paid				
	Ayush Vardhan Singhania	September 30, 2021	-	54.97	54.97



Ester Industries Limited**Related party transactions for the six months ended September 30, 2021 - Consolidated****(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	Year	Key managerial personnel
	Arvind Singhania	September 30, 2021	21,582.98

(c) Closing balance with related parties in the ordinary course of business :**(Rs. in lacs)**

Sr. No.	Particulars	Year	Holding Company
1	Unsecured loan Wilemina Finance Corp	September 30, 2021*	582.16
2	Guarantees given against loans taken (jointly and severally) by the Company Wilemina Finance Corp	September 30, 2021	13,043.31

* includes foreign exchange fluctuation

(d) Key managerial personnel compensation:**(Rs. in lacs)**

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