## Related party transactions for the half year ended on 31st March, 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 below:

i) Parties where control exists:	Nature of related party
Name of the related parties	March 31, 2021
Goldring Investments Corp	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)	Key managerial personnel
Mrs. Archana Singhania (wife of Mr Arvind Singhania)	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 (son of Mr. Arvind Singhania)	Relatives of Key managerial Personnel
Ester Filmtech Limited	Wholly-owned Subsidary

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

Sr. No.	Particulars	Director & Key managerial personnel	Relative of key managerial personnel	Subsidiaries	Total
1	Managerial remuneration				
	Mr. Arvind Singhania	165.20	-	-	165.20
	Mr Pradeep Kumar Rustagi	59.41	-	-	59.41
2	Commision to Directors				
	Mr. Arvind Singhania	1,200.00		-	1,200.00
	Dr. Anand Chand Burman	10.00	-	-	10.00
	Mr. P S Dasgupta	10.00		-	10.00
	Mr. M S Ramachandran	10.00	-	-	10.00
	Mr. Ashok Newatia	10.00	UDUSTA -	-	10.00
	Mr. Sandeep Dinodia	10.00	Block-A	-	10.00
	Mrs. Archana Singhania	-	Plot No-11 10.00	-	10.00
	Mrs. Padmaja Shailen Ruparel	10.00		-	10.00

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(Rs. in lacs)

Sitting Fees				
Archana Singhaia	-	0.30	-	0.3
Anand Chand Burman	0.10	-	-	0.1
Ashok Kumar Newatia	0.80	-	-	0.8
M S Ramachandran	1.00	-	-	1.0
Sandeep Dinodia	0.80	-	-	0.8
Padmaja Shailen Ruparel	0.20	-	-	0.2
P S Dasgupta	0.50	-	-	0.5
Salary paid				
Mr. Ayush Vardhan Singhania	-	61.93	-	61.9
Investment in Subsidary				
Ester Filmtech Limited	-	-	6,740.00	6,740.0
	Anand Chand BurmanAshok Kumar NewatiaM S RamachandranSandeep DinodiaPadmaja Shailen RuparelP S DasguptaSalary paidMr. Ayush Vardhan SinghaniaInvestment in Subsidary	Archana Singhaia-Anand Chand Burman0.10Ashok Kumar Newatia0.80M S Ramachandran1.00Sandeep Dinodia0.80Padmaja Shailen Ruparel0.20P S Dasgupta0.50Salary paid-Mr. Ayush Vardhan Singhania-Investment in Subsidary-	Archana Singhaia0.30Anand Chand Burman0.10Ashok Kumar Newatia0.80M S Ramachandran1.00Sandeep Dinodia0.80Padmaja Shailen Ruparel0.20P S Dasgupta0.50Salary paid61.93Mr. Ayush Vardhan Singhania-Investment in Subsidary61.93	Archana Singhaia0.30Anand Chand Burman0.10Ashok Kumar Newatia0.80M S Ramachandran1.00Sandeep Dinodia0.80Padmaja Shailen Ruparel0.20P S Dasgupta0.50Salary paid1Mr. Ayush Vardhan Singhania61.93Investment in Subsidary1

(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	19,871.21

Sr.	Particulars	Holding Company
No.		52
1	Unsecured loan	
	Wilemina Finance Corp*	576.97
2	Guarantees given against loans taken (jointly and severally) by the Company	
	Wilemina Finance Corp.	14,928.61

\*Includes Foreign exchange fluctuation of Rs. 72.90 Lacs

# (d) Key managerial personnel compensation:

		(Rs. in lacs)
Nature of transactions		
Short-term employee benefits	UDUSTR,	1,424.61
Post-employment benefits	0- Block-A CO	9.25
Other long-term benefits	W Plot No-11	2.18
	(0) Sector-33 & 34 (0)	1,436.04
	* 122001 * De	
	Taryan	

#### Consolidated Related party transactions for the half year ended on 31st March, 2021

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	31 March 2021		
Goldring Investments Corp	Ultimate Holding Company		
Wilemina Finance Corp	Holding Company		
Ester Filmtech Limited	Wholly-owned Subsidary		
Mr. Arvind Singhania (Chairman and CEO in Ester Industries Limited and Chairman & Managing Director in Ester Filmtech Limited)	Key managerial personnel		
Mr. Pradeep Kumar Rustagi (Executive Director & CFO in Ester Industries Limited and Ester Filmtech Limited)	Key managerial personnel		
Mr. Ashok Newatia (Independent Director)	Key managerial personnel		
Mrs. Archana Singhania (Director and wife of Arvind Singhania)	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 (son of Mr. Arvind Singhania) (Director in Ester Filmtech Limited)	Relatives of Key managerial Personnel		
Mr. Girish Behal (Director in Ester Filmtech Limited)	Key managerial personnel		

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

Total	Subsidiaries	Relative of key managerial personnel	Director & Key managerial personnel	Particulars	Sr. No.
				Managerial remuneration	1
165.2	-	-	165.20	Mr. Arvind Singhania	
59.4	-	-	59.41	Mr Pradeep Kumar Rustagi	
				Commision to Directors	2
1,200.0	-	- 22110	1,200.00	Mr. Arvind Singhania	
10.0	-	INDOS P	10.00	Dr. Anand Chand Burman	
10.0	-	Plot No-11 0 -	10.00	Mr. P S Dasgupta	
10.0	-	E Infocity-1, CO Sector-33.8 34 H	10.00	Mr. M S Ramachandran	
10.0	-	Gurgaon	10.00	Mr. Ashok Newatia	

	Mr. Sandeep Dinodia	10.00	-	-	10.00
	Mrs. Archana Singhania	-	10.00	-	10.00
	Mrs. Padmaja Shailen Ruparel	10.00		-	10.00
2	Sitting Fees				
	Archana Singhaia	-	0.30	-	0.30
	Anand Chand Burman	0.10	-	-	0.10
	Ashok Kumar Newatia	0.80	-	-	0.80
-	M S Ramachandran	1.00	-	-	1.00
-	Sandeep Dinodia	0.80	-	-	0.80
-	Padmaja Shailen Ruparel	0.20	-	-	0.20
	P S Dasgupta	0.50	-	-	0.50
3	Salary paid				
	Mr. Ayush Vardhan Singhania	-	61.93	-	61.93
-					

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

(Rs. in lacs)

14,928.61

1	Guarantees given against loans taken (jointly and severally) by the Company	Key managerial personnel
	Mr. Arvind Singhania	19,871.21
	Particulars	Holding Company
<b>No.</b>	Unsecured loan	
-	Wilemina Finance Corp*	576.97

\*Includes Foreign exchange fluctuation of Rs. 72.90 Lacs

2 Guarantees given against loans taken (jointly and severally) by the Company

## (d) Key managerial personnel compensation:

Wilemina Finance Corp.

	(Rs. in lacs)
Block-A CD	
Lufocity-1.	1,424.61
(0) Sector-33 & 34 (0)	9.25
122001 *	2.18
Harvana	1,436.04
rarvan D	1,430.4
	H Sector-33 & 34 Gurgaon H 122001 *