

**Transactions with related parties**

**Key Managerial Personnel Compensation**

(Rs. Lakhs)	
	Half year ended March 31, 2021
Short-term employee benefits	310.07
Post-employment benefits	7.43
Sitting Fees	10.50
Commission Payable	87.5

Note :- During the year Rs.454.60 lakhs leave encashment paid to Managing Director who retired on April 1, 2021.

The following transactions were carried out with the related parties in the ordinary course of business alongwith half year-end balances as follows

		(Rs. Lakhs)			
Sr. No.	Particulars	Half year ended March 31, 2021			
		Holding Company	Fellow Subsidiaries	Joint Venture	Other related parties
1	Sales	-	6,451.55	-	-
2	Agency Commission received	-	167.07	-	-
3	Service Income	133.92	6,545.43	20.00	-
4	Other Income	-	482.55	-	-
5	Purchase of Goods	-	9,680.68	-	-
6	Expenses charged to other companies	14.24	1,300.86	31.68	-
7	Expenses charged by other companies	52.79	1,465.72	-	-
8	Royalty Paid	-	1,759.64	-	-
9	Dividend Paid	-	-	-	-
10	Donation paid for CSR projects	-	263.36	-	-
11	Rent paid to Director	-	-	-	1.38
12	Contribution to Post employment benefit plans	-	-	-	316.06
13	Trade Receivables*	37.55	5,178.67	28.14	-
14	Other Receivables*	0.91	649.15	3.18	-
15	Trade Payables*	0.66	149.69	-	-
16	Other Payables*	-	(7,236.79)	-	-
15	Advances from Customer*	-	(319.31)	(5.15)	-

\* Closing balance

**Loans to/from related parties\***

		(Rs. Lakhs)	
Particulars	Half year ended March 31, 2021	Half year ended September 30, 2020	
Loans to Key Managerial Personnel			
Beginning of the year	-	214.38	
Loan repayments received	-	(214.38)	
Interest charged	-	(0.56)	
Interest received	-	0.56	
End of the year	-	-	

\*Loan amount & interest thereon are reinstated as per Amortised Cost as per Ind AS 109 - Financial Instruments.

**Terms and conditions**

- (i) All related party transactions entered during the half year were in ordinary course of business and on arms length basis.
- (ii) The terms and conditions of the loans to Key Managerial Personnel are as per the policy of the Company.
- (iii) All outstanding balances are unsecured and are repayable in cash.