

THE PERIA KARAMALAI TEA & PRODUCE CO LTD

Disclosure of Related Party Transactions on a consolidated basis for the half year ended March, 31 2021 pursuant to Regulation 23(9) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015

(a) List of Related Parties

(i) Key management personnel:

Name of the related party	Designation
Mrs.Alka Devi Bangur	Managing Director
Shri. Shreeyash Bangur	Deputy Managing Director
Shri. Sanjeev Kumar Singh	Chief Executive Officer
Shri. Venugopalakrishnan	Chief Financial Officer
Shri. Saurav Singhania	Company Secretary

(ii) Relative of KMP (Managing Director)

Shri.L.N.Bangur
Ms. Sheetal Bangur
ShriYogesh Bangur

(iii) Enterprises over which KMP or Relatives of KMP exercises control or significant influence:

M.B.Commercial Company Ltd
Amalgamated Development Ltd
Maharaja Shree Umaid Mills Ltd
Placid Limited
The Marwar Textiles (Agency) Pvt.Ltd
Navjyoti Commodity Management Services Ltd
Samay Industries Limited
The General Investment Co. Ltd
KiranVyapar Limited
Soul Beauty & Wellness Centre LLP
MugneeramRamcoowar Bangur Charitable & Religious Co.
Shree Rama Vaikunth Trust
Shree Krishna Agency Ltd
LNB Renewable Energy Private Limited

(iv) Post-Employment benefit Plans:

PL Planting Provident Fund
The Gratuity Fund of The Peria Karamalai Tea & Produce Company Limited

(b) During the year the following transactions were carried out with the related parties in the ordinary course of business:



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(i) Transactions during the half year with Related parties:

Name of the Related Party	Nature of Transaction	Half Year ended 31.03.2021 (Rs.in Lakhs)	Half Year ended 31.03.2020 (Rs.in Lakhs)
Shri.L.N.Bangur	Sitting fees paid	0.15	0.16
M.B.Commercial Company Ltd	Rent Paid	0.97	1.46
	Loan Given	Nil	350.00
	Interest received	16.14	8.81
Navjyoti Commodity Management Services Ltd	Rent Received	0.12	0.04
	Loan repaid	150.00	Nil
	Interest received	16.11	Nil
The Marwar Textiles (Agency) Pvt. Ltd	Rent Paid	Nil	1.09
Shree Rama Vaikunth Trust	Lease Interest Cost	0.07	Nil
	Rent paid	1.80	1.80
Maharaja Shree Umaid Mills Ltd	Loan repaid	350.00	Nil
	Interest received	15.10	25.81
Placid Limited	Loan Given	2670.00	50.00
	Loan repaid	3020.00	50.00
	Interest received	83.47	22.09
Samay Industries Limited	Printing charges Paid	Nil	0.02
LNB Renewable Energy Private Limited	Services received	9.18	9.67
	Loan Given	2000.00	Nil
	Loan repaid	2350.00	Nil
	Interest received	48.90	Nil
The Gratuity Fund of the Peria Karamalai Tea & Produce Company Limited	Contribution to post employment benefit plan	20.00	Nil
KiranVyapar Limited	Investment in Equity Shares	102.12	102.12
	Loan Given	Nil	350.00
	Loan repaid	350.00	Nil
	Interest received	16.05	8.81



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	Reimbursement of Expenses	Nil	3.00
Shree Krishna Agency Ltd	Loan given	Nil	350.00
	Loan repaid	350	Nil
	Interest received	15.43	8.81
Amalgamated Development Ltd	Loan given	Nil	250
	Loan repaid	20.00	Nil
	Interest received	13.23	6.29

(ii) Remuneration of Key Management Personnel:

The remuneration of key management personnel of the Company are set out below in aggregate for each of the categories specified in Ind AS 24 Related party disclosures.

Particulars	Half Year ended 31.03.2021 (Rs.in Lakhs)	Half Year ended 31.03.2020 (Rs.in Lakhs)
Salaries and Wages	87.01	80.42
Contribution to Provident Funds and Other Funds #	11.72	11.98

Does not include gratuity as it is provided in the books of accounts on the basis of actuarial valuation for the company as a whole and hence individual amount cannot be determined.

(iii) Outstanding Balances set out below:

Particulars	31.03.2021 (Rs.in Lakhs)	31.03.2020 (Rs.in Lakhs)
Loans Receivable	830.00	1950.00
Lease Deposit receivable	2.00	2.00
Trade Payables	7.90	4.75
Payable to Post Employment Benefit Plan - Gratuity	186.27	176.88
Reimbursement of Expenses receivable	0.14	3.59

