

**RELATED PARTY TRANSACTIONS**

(i) Name of related parties and nature of relationship:

a. Subsidiary Company

Name of Subsidiary	Country of Incorporation	Percentage of ownership interest
Tokyo Plast Global FZE	UAE	100
Vimalnath Impex FZE	UAE	100

b. Key management personnel (KMP):

Haresh V. Shah	1,800,000
Velji L. Shah	2,100,000
Priya H. Shah	1,728,000
Rekha Bagda (from 30-June 2021)	90,000

c. Others - Entities in which above (b) has significant influence :

Tokyo Finance Limited  
Tokyo Constructions Limited  
Siddh International  
Trishla distributors Inc.  
Tokyo Exim Limited  
Mahavir Houseware Distributors Inc.

(ii) Transactions with related parties:

a. Management Compensation :

Particulars	(Amount in Rs.)	
	01.04.2021 to 30.09.2021	01.10.200 to 31.03.2021
Short Term employee benefits	5,628,000	6,075,505
Post-employment Benefits	-	-
Other long term benefits	-	-
Termination benefits	-	-
Shares based payments benefits	-	-
	5,628,000	6,075,505

The above remuneration to Key management personnel compensation does not include contribution to gratuity fund, as this contribution is a lump sum amount for all relevant employees based on actuarial valuation.

b. Other Transactions:

Particulars	(Amount in Rs.)					
	KMP		Subsidiary		Others	
	30.09.2021	01.10.200 to 31.03.2021	30.09.2021	01.10.200 to 31.03.2021	30.09.2021	01.10.200 to 31.03.2021
Rent Expenses					3,540,000	3,540,000
<i>Siddh International</i>					3,540,000	3,540,000
Sale of Investment						
Reimbursement of Expenses					60,000	120,000
<i>Tokyo Finance Limited</i>					60,000	120,000

Note: Other transaction with KMP and Subsidiaries for the period from 01.04.2021 to 30.09.2021 is Nil (2020-21: Nil)



(iii) Balances outstanding at the year end of Related Parties :

(Amount in Rs.)

Particulars	Subsidiary	
	As at 30-Sep-2021	As at 31-Mar-2021
Non Current Investments	2,108,272	2,108,272
Tokyo Plast Global FZE	1,217,272	1,217,272
Vimalnath Impex FZE	891,000	891,000
Other Current Financial Assets		
Other receivables	7,336,586	7,336,586
Tokyo Plast Global FZE	2,433,483	2,433,483
Vimalnath Impex FZE	4,903,103	4,903,103
Provision for Impairment in value of Investments	1,217,272	1,217,272
Tokyo Plast Global FZE	1,217,272	1,217,272
Provision for Doubtfull Other Current Financial Assets	2,433,483	2,433,483
Tokyo Plast Global FZE	2,433,483	2,433,483

Note : Balance Outstanding for transaction with KMP and other related party as at 30-Sep-21 is NIL (31-Mar-21 : NIL)



30 RELATED PARTY TRANSACTIONS

(i) Name of related parties and nature of relationship:

a. Key management personnel (KMP):

Velji L. Shah	300000.00	3000000
Rekha Bagda up to 26.06.2021	90000.00	150000

b. Others - Entities in which above (a) has significant influence :

Tokyo Plast International Limited  
Tokyo Constructions Limited

(ii) Transactions with related parties:

a. Management Compensation :

(Amount in Rs.)

Particulars	From	From 01.10.2020
	01.04.2021 to 30.09.2021	to 31.03.2021
Short Term employee benefits	390,000	450,000
Post-employment Benefits	-	-
Other long term benefits	-	-
Termination benefits	-	-
Shares based payments benefits	-	-
	390,000	450,000

The above remuneration to Key management personnel compensation does not include contribution to gratuity fund, as this contribution is a lump sum amount for all relevant employees based on actuarial valuation.

b. Other Transactions:

(Amount in Rs.)

Particulars	Others	
	From 01.04.2021 to 30.09.2021	2020-21
Loans and advances Given/(Received) net <i>Tokyo Construction Limited</i>	-	(59,180,000)
	-	(59,180,000)
Reversal of Excess Interest Charged <i>Tokyo Construction Limited</i>	-	32,943,631
	-	32,943,631
Reimbursement of Expenses <i>Tokyo Plast International Limited</i>	60,000	120,000
	60,000	120,000

Note : Balance Outstanding for transaction with KMP and other related Parties as at 30-Sept-21 is NIL (31-Mar-21 : NIL)

