

**Elpro International Limited**

Related Party Disclosure for Elpro International Limited on Consolidation basis – Half Year Ended 31st March, 2019

Following are the related parties and transactions entered with related parties for the relevant financial year

| Description of relationship   | Names of related parties                   |
|---|--|
| Entities with joint control of, or significant influence over, the entity | IGE (India) Pvt Ltd                        |
| Entities with joint control of, or significant influence over, the entity | International Conveyors Ltd                |
| Entities with joint control of, or significant influence over, the entity | RCA Limited                                |
| Subsidiaries  | Elpro Estates Limited                      |
| Associates  | Dabri Properties & Trading Co Ltd          |
| Associates  | PNB Metlife India General Insurance Co Ltd |
| Other related parties   | Faridabad Capital Holdings Pvt Ltd         |
| Other related parties   | Zenox Trading & Manufacturing Pvt Ltd      |
| Other related parties   | Eduspace Services LLP                      |
| Other related parties   | Zenox Facility Services LLP                |
| <b>Directors &amp; Key management personnel of the entity</b>             |  |
| Mr. Deepak Kumar  | Chairman & Managing Director               |
| Mr. Surbhit Dabriwala   | Non-Independent Director                   |
| Mr. Narayan Atal  | Independent Director                       |
| Mr. Naresh Agarwal  | Independent Director (w.e.f. 14.05.2019)   |
| Ms. Shweta Kaushik  | Independent Director (w.e.f. 25.08.2018)   |
| Mr. Sunil Khandelwal  | Non- Independent Director                  |
| Mr. Ashok Kumar Jain  | Independent Director (upto April 11, 2019) |
| Mr. Sambhaw Kumar Jain  | Chief Financial Officer                    |
| Ms. Binal Khosla  | Company Secretary                          |

**Details of related party transactions during the half year ended 31 March, 2019 and balances outstanding as at 31 March, 2019:**

(Currency: Indian rupees in lakhs)

| Particulars  | Entities with joint control of, or significant influence over, the entity | Subsidiaries | Associates | Other related parties | Directors & Key management personnel of the entity |
|--|---|--------------|------------|-----------------------|--|
| <b>Inter-Corporate Deposits</b>                    |   |              |            |                       |  |
| Received (Net)                                     | 35.66   | 0.00         | 0.00       | 0.00                  | 0.00   |
| Repayments (Net)                                   | 0.00  | 0.00         | 0.00       | 92.40                 | 0.00   |
| <b>Redemption of Preference Shares issued</b>      |   |              |            |                       |  |
|  | 9015.92   | 0.00         | 0.00       | 0.00                  | 0.00   |
| <b>Rent, Leasing or hire purchase arrangements</b> |   |              |            |                       |  |
| Expense  | 7.20  | 0.00         | 0.00       | 0.00                  | 0.00   |
| Income   | 0.00  | 0.00         | 0.00       | 0.36                  | 0.00   |
| <b>Interest Expense</b>                            |   |              |            |                       |  |
|  | 231.33  | 0.00         | 2.82       | 0.00                  | 0.00   |
| <b>Loans and Advances (Given)</b>                  |   |              |            |                       |  |
|  | 1301.00   | 0.00         | 0.00       | 238.60                | 0.00   |
| <b>Key management personnel compensation</b>       |   |              |            |                       |  |
| Short-term employee benefits                       | 0.00  | 0.00         | 0.00       | 0.00                  | 47.96  |
| Directors Sitting Fees                             | 0.00  | 0.00         | 0.00       | 0.00                  | 0.90   |
| <b>Rendering or receiving of services</b>          |   |              |            |                       |  |
|  | 0.00  | 0.00         | 0.00       | 0.00                  | 7.50   |
| <b>Reimbursement of Expenses (Net)</b>             |   |              |            |                       |  |
|  | 0.39  | 0.00         | 0.00       | 0.00                  | 0.00   |
| <b>Balances outstanding as on 31st March 2019</b>  |   |              |            |                       |  |
| Receivables  | 1301.00   | 0.00         | 0.00       | 238.99                | 0.00   |
| Payables   | 6291.22   | 0.00         | 26.22      | 190.00                | 7.33   |

\*All transaction with related parties are at arm length basis and all outstanding balances are unsecured.

