

# EKAM LEASING AND FINANCE CO. LIMITED

REGD OFFICE N-14, B-1, W-10, GATE NO. 10, SECTOR-14, ROHTA, DISTT. FARUKHABAD, U.P.

of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the half year ended on March 31, 2021.

Dear Sir,

As per the Regulation 23(1) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the disclosure of Related Party Transaction on consolidated basis in accordance with the applicable Accounting Standards for the year ended on March 31, 2021.

I request you to take the same in your record and oblige

Thanking you,

Yours faithfully

EKAM LEASING AND FINANCE CO. LIMITED

  
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**EKAM LEASING AND FINANCE COMPANY LIMITED**  
**STANDALONE RELATED PARTY TRANSACTIONS FOR THE PERIOD OF 31ST OCTOBER 2020 TO 31st MARCH, 2021**

**Disclosures of related parties as required by Ind AS-24**

Ekam Leasing and Finance Company Limited's principal related parties consist of its own subsidiaries, associates and key managerial personnel. The Group's material related party transactions and outstanding balances are with related parties with whom the Group routinely enter into transactions in the ordinary course of business. Transactions and balances with its own subsidiaries are eliminated on consolidation.

**(i) Key managerial personnel**

S.No.	Name	Designation
1	Mr. Rakesh Kumar Jain	Managing Director - Ekam Leasing and Finance Co. Ltd.
2	Mr. Krishan Kumar Didwaniya	Director - Jet Air Securities Pvt. Ltd., Rex Overseas Pvt. Ltd. and S & S Balajee Mercantile Pvt. Ltd. CFO - Ekam Leasing and Finance Co. Ltd. (Resigned on 02/12/2020)
3	Mr. Prakash Goyal	Director - Jet Air Securities Pvt. Ltd., Rex Overseas Pvt. Ltd. and S & S Balajee Mercantile Pvt. Ltd.
4	Mr. Saurabh Jain	Ekam Leasing and Finance Co. Ltd. (Ceased from the Directorship due to Demise on 01/05/2021)
5	Ms. Komal	Ekam Leasing and Finance Co. Ltd.
6	Ms. Mahak	Company Secretary - Ekam Leasing and Finance Co. Ltd. (Resigned on 16.06.2020)
7	Mrs. Mamta Jain	Company Secretary - Ekam Leasing and Finance Co. Ltd. (Joined on 31/08/2020)
8	Mr. Gajendra Singh	Women Director - Ekam Leasing and Finance Co. Ltd. (Ceased from the Directorship due to Demise on 25/05/2021)
9	Mr. Astik Mani Trpathi	Director - Rex Overseas Pvt. Ltd.
10	Mr. Amit Kumar Khetan	Ekam Leasing and Finance Co. Ltd. (Joined on 15/05/2021)
11	Mrs. Vandana Singh	CFO - Ekam Leasing and Finance Co. Ltd. (Joined on 01/06/2021)
		Women Director - Ekam Leasing and Finance Co. Ltd. (Joined on 01/06/2021)

**(ii) Enterprises over which KMP have significant influence**

S.No.	Name of the company
1	E-Taka Online Solutions Private Limited
2	Pramuk Energy Private Limited
3	Pro-Rub Processor Private Limited
4	Alsan Securities Private Limited
5	Multipronged Initiative in Lifestyle And Education
6	Chandra Prabhu International Limited
7	Alsan Rubber & Chemicals Private Limited

**(iii) Associate companies**

S.No.	Name of the company
1	NKJ Securities Private Limited (Struck off by ROC from register of companies dated November 19, 2019)

**Transactions with related parties**

Particulars	Relation with related party	Period ended
		Oct. 2020 to March 2021
<b>Income</b>		
Interest income	Enterprises over which KMP have significant influence	-
<b>Expenditure:</b>		
Interest expense	Associate companies	123,116
Salary & perquisites	Key managerial personnel	75,000

**Outstanding balance**

Particulars	Relation with related party	As at
		March 31, 2021
<b>Liabilities</b>		
Unsecured loan	Associate company	2,691,311
Other payables	Key managerial personnel	230,000
<b>Assets</b>		
Other receivables	Enterprises over which KMP have significant influence	762,730

**Ekam Leasing and Finance Co. Limited**  
**Notes forming part of financial statements for the period ended March 31, 2021**  
**(All amounts in INR Lakhs, unless otherwise stated)**

**28 Disclosures of related parties as required by Ind AS-24**

**(i) Subsidiary Companies**

Jet Air Securities Pvt. Ltd.  
S & S Balajee Mercantile Pvt. Ltd.  
Rex Overseas Pvt. Ltd.

**(ii) Associate Companies**

NKJ Securities Pvt. Ltd.- Struck off by ROC from register of companies dated November 19, 2019

**(iii) Key managerial personnel**

<b>Name of Related Party</b>	<b>Designation</b>
Mr. Rakesh Jain	Managing Director
Mr. Amit Kumar Khetan	CFO (Joined on 01/06/2021)
Mr. Astik Mani Tripathi	Director (Joined on 15/05/2021)
Mr. Saurabh Jain	Director
Ms. Mahak	Company Secretary (Joined on 31/08/2020)
Ms. Komal	Company Secretary (Resigned on 16.06.2020))
Mr. Krishan Kumar Didwaniya	CFO (Resigned on 02/12/2020)
Mr. Prakash Goyal	Director (Ceased from the Directorship due to Demise on 01/05/2021)
Mr. Gajendra Singh	Director_Rex Overseas private limited
Mrs. Vandana Singh	Director (Joined on 01/06/2020)
Mrs. Mamta Jain	Director (Ceased from the Directorship due to Demison 25/05/2021)

**(iv) Enterprises over which KMP have significant influence**

Pro-Rub Processor Private Limited	Alsan Rubber & Chemicals Private Limited
	Multipronged Initiative in
	Lifestyle And Education Solution
Alsan Securities Private Limited	Private Limited
Chandra Prabhu International Limited	E-Taka Online Solutions Private Limited
Pramuk Energy Private Limited	

**Transactions with related parties**

Particulars	Name of related party	Year ended	
		March 31, 2021	March 31, 2020
Interest income	Chandra Prabhu International Ltd.		-
Finance Cost	NKJ Securities Pvt Ltd.	246,909	234,019
	Rex Overseas Pvt. Ltd.	624,521	417,126
	Jet Air Securities Pvt. Ltd.	232,279	215,259
	S & S Balajee Mercantile Pvt. Ltd.	890,282	853,684
	Srimati Trading Company Pvt. Ltd.	-	28,639
Employee Benefit Expense	Mr. Krishan Kumar Didwaniya	-	260,000
	Ms. Komal	12,500	300,000
	Ms. Mahak Chawla	105,000	-
Loans Given	Chandra Prabhu International Ltd.	-	-
Repayment of Loans Given	Chandra Prabhu International Ltd.	-	-
Advance Given	Pramuk Energy Private Limited	-	62,730
Loans Taken	Rex Overseas Pvt. Ltd.	-	6,150,000
	S & S Balajee Mercantile Pvt. Ltd.	-	75,000
	Srimati Trading Company Pvt. Ltd.	-	3,200,000
Repayment of Loans Taken	Rex Overseas Pvt. Ltd.	144,190	244,239
	Jet Air Securities Pvt. Ltd.	10,089	78,960
	Srimati Trading Company Pvt. Ltd.	-	3,200,000
	S & S Balajee Mercantile Pvt. Ltd.	214,050	443,296

**Outstanding balance**

Particulars	Name of related party	As at	
		March 31, 2021	March 31, 2020
<b>Loans Taken</b>	NKJ Securities Pvt Ltd.	2,691,311	2,469,094
	Jet Air Securities Pvt. Ltd.	2,523,099	2,324,136
	S & S Balajee Mercantile Pvt. Ltd.	9,543,329	8,956,125
	Rex Overseas Pvt. Ltd.	6,699,053	6,281,174
<b>Other Payables</b>	Mr. Krishan Kumar Didwaniya	200,000	200,000
	Ms Komal		25,000
	Ms. Mahak	30,000	
<b>Other Receivables</b>	Pramuk Energy Private Limited	762,730	762,730

**Key Management Personnel Compensation:**

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
Short term employee benefits	117,500	560,000
<b>Total compensation</b>	<b>117,500</b>	<b>560,000</b>

**EKAM LEASING AND FINANCE COMPANY LIMITED**  
**CONSOLIDATED RELATED PARTY TRANSACTIONS FOR THE PERIOD ENDED 31ST OCTOBER 2020 TO MARCH 31,2021**

**Disclosures of related parties as required by Ind AS-24**

Ekam Leasing and Finance Company Limited's principal related parties consist of its own subsidiaries, associates and key managerial personnel. The Group's material related party transactions and outstanding balances are with related parties with whom the Group routinely enter into transactions in the ordinary course of business. Transactions and balances with its own subsidiaries are eliminated on consolidation.

**(i) Key managerial personnel**

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3	Mr. Prakash Goyal	Director - Jet Air Securities Pvt. Ltd., Rex Overseas Pvt. Ltd. and S & S Balajee Mercantile Pvt. Ltd.
4	Mr. Saurabh Jain	Ekam Leasing and Finance Co. Ltd. (Ceased from the Directorship due to Demise on 01/05/2021)
5	Ms. Komal	Ekam Leasing and Finance Co. Ltd.
6	Ms. Mahak	Company Secretary - Ekam Leasing and Finance Co. Ltd. (Resigned on 16.06.2020)
7	Mrs. Mamta Jain	Company Secretary - Ekam Leasing and Finance Co. Ltd. (Joined on 31/08/2020)
8	Mr. Gajendra Singh	Women Director - Ekam Leasing and Finance Co. Ltd. (Ceased from the Directorship due to Demise on 25/05/2021)
9	Mr. Astik Mani Tprathi	Director - Rex Overseas Pvt. Ltd.
10	Mr. Amit Kumar Khetan	Ekam Leasing and Finance Co. Ltd. (Joined on 15/05/2021)
11	Mrs. Vandana Singh	CFO - Ekam Leasing and Finance Co. Ltd. (Joined on 01/06/2021)
		Women Director - Ekam Leasing and Finance Co. Ltd. (Joined on 01/06/2021)

**(ii) Enterprises over which KMP have significant influence**

S.No.	Name of the company
1	E-Taka Online Solutions Private Limited
2	Pramuk Energy Private Limited
3	Pro-Rub Processor Private Limited
4	Alsan Securities Private Limited
5	Multipronged Initiative in Lifestyle And Education Solutions Private Limited
6	Chandra Prabhu International Limited
7	Alsan Rubber & Chemicals Private Limited

**(iii) Associate companies**

S.No.	Name of the company
1	NKJ Securities Private Limited (Struck off by ROC from register of companies dated November 19, 2019)

**Transactions with related parties**

Particulars	Relation with related party	Period ended
		Oct 2020 to March 2021
<b>Income</b>		
Interest income	Enterprises over which KMP have significant influence	-
<b>Expenditure:</b>		
Interest expense	Associate companies	123,116
Salary & perquisites	Key managerial personnel	195,000

**Outstanding balance**

Particulars	Relation with related party	As at
		March 31, 2021
<b>Liabilities</b>		
Unsecured loan	Associate company	2,691,311
Other payables	Key managerial personnel	230,000
<b>Assets</b>		
Other receivables	Enterprises over which KMP have significant influence	762,730

**Ekam Leasing and Finance Co. Limited**

Notes forming part of consolidated financial statements for the period ended March 31, 2021

(All amounts in INR, unless otherwise stated)

**29 Disclosures of related parties as required by Ind AS-24****(i) Key managerial personnel**

<b>Name of Related Party</b>	<b>Designation</b>
Mr. Rakesh Jain	Managing Director
Mr. Amit Kumar Khetan	CFO (Joined on 01/06/2021)
Mr. Astik Mani Tripathi	Director (Joined on 15/05/2021)
Mr. Saurabh Jain	Director
Ms. Mahak	Company Secretary (Joined on 31/08/2020)
Ms. Komal	Company Secretary (Resigned on 16.06.2020))
Mr. Krishan Kumar	
Didwaniya	CFO (Resigned on 02/12/2020)
Mr. Prakash Goyal	Director (Ceased from the Directorship due to Demise on 01/05/2021)
Mr. Gajendra Singh	Director_Rex Overseas private limited
Mrs. Vanadana Jain	Director (Joined on 01/06/2020)
Mrs. Mamta Jain	Director (Ceased from the Directorship due to Demise on 25/05/2021)

**(ii) Enterprises over which KMP have significant influence**

Pramuk Energy Private Limited  
Pro-Rub Processor Private Limited  
Alsan Securities Private Limited  
Multipronged Initiative in Lifestyle And Education Solution Private Limited  
Chandra Prabhu International Limited  
Alsan Rubber & Chemicals Private Limited  
E-Taka Online Solutions Private Limited

**(iii) Associate companies**

NKJ Securities Private Limited (Struck off by ROC from register of companies dated November 19, 2019)

**Transactions with related parties**

<b>Particulars</b>	<b>Relation with related party</b>	<b>Year ended</b>	
		<b>March 31, 2021</b>	<b>March 31, 2020</b>
<b>Income</b>			
Interest income	Enterprises over which KMP have significant influence	-	-
<b>Expenditure:</b>			
Interest expense	Associate companies	246,909	262,658
Salary & perquisites	Key managerial personnel	117,500	560,000

**Outstanding balance**

<b>Particulars</b>	<b>Relation with related party</b>	<b>As at</b>	
		<b>March 31, 2021</b>	<b>March 31, 2020</b>
<b>Liabilities</b>			
Unsecured loan	Associate company	2,691,311	2,469,094
Other payables	Key managerial personnel	230,000	225,000
<b>Assets</b>			
Other receivables	Enterprises over which KMP have significant influence	762,730	762,730

**Key Management Personnel Compensation:**

<b>Particulars</b>	<b>Year ended March 31, 2021</b>	<b>Year ended March 31, 2020</b>
Short term employee benefits	117,500	560,000
<b>Total compensation</b>	<b>117,500</b>	<b>560,000</b>