

Date: December 11, 2020

To, Bombay Stock Exchange Limited, 1st Floor, P.J. Towers, Dalal Street, Mumbai – 400001

Scrip Code - 532820

Dear Sir/Madam

Sub: Disclosures of Related Party Transactions of the company for the half year ended September 30, 2020 under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed entity shall submit within 30 days from the date of publication of its standalone and consolidated financial results for the half year, Disclosures of related party transactions on a consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchange.

Please find enclosed herewith the disclosures regarding Related Parties Transactions on a consolidated basis as per relevant accounting standards for the half year ended 30th September, 2020 which was approved by the Board of Directors at their meeting held on 12th November, 2020.

This is for your information and record.

FOR E-LAND APPAREL LIMITED

Jaeho Song Date: 2020.12.11 18:37:37 +05'30'

JAEHO SONG Managing Director DIN: 07830731 Address: No. 2105 Block 2 Shobha Classic apartment, Haralur Main Road, Near Ozone Residenza, Bangalore South, Bengaluru 560102 India.

E-LAND APPAREL LIMITED Notes to financial statements

32 Related Parties Disclosure:

Key Management Personnel	Relationship				
Mr. Jae Ho Song	Managing Director (w.e.f May 30, 2017)				
Mr. Haeoi Choi	Chief Financial Officer (w.e.f. February 14, 2017)				
Ultimate Holding Company					
E Land World Co. Ltd.					
) Holding Company					
E Land Asia Holdings Pte Ltd					
) Fellow Subsidiary Companies *					
E Land Fashion India Private Ltd.					
E.Land International Fashion (Shanghai) Co., Ltd					
Wish Trading (Shanghai) Co. Ltd.					
E Land World Co. Ltd.					
E Land Fashion (Shanghai) Co. Ltd					
E Land Retail Ltd					
E-Land Fashion Hong Kong Limited					
E Land Asia Holdings Pte Ltd					
Wish Fashion (Shanghai) Co Ltd					

 $\ensuremath{^*}$ Related Parties with whom transactions have taken place during the year

	Key Management Ul		Ultimate	Ultimate Holding Ho		npany	Fellow Subsidiary	
Nature of Transaction	Apr.20' to Sep.20'	2019-20	Apr.20' to Sep.20'	2019-20	Apr.20' to Sep.20'	2019-20	Apr.20' to Sep.20'	2019-20
) Transactions during the year								
Purchase								
E Land Fashion India Private Ltd.	-	191	H		÷ .	-	582.06	2,166.2
E.Land International Fashion (Shanghai) Co., Ltd	-				-	-	-	8.0
Wish Trading (Shanghai) Co. Ltd.	-		-		-		124.03	172.7
E Land World Co. Ltd.	~	~	-		-	-		
Job work expenses								
E Land Fashion India Private Ltd.	-	-	-	-	-	-		1.0
Sale of Products								
E Land World Co. Ltd. E Land Fashion India Private Ltd.			1,938.68	3,590.17				
E.Land International Fashion (Shanghai) Co., Ltd								207.3
E Land Fashion (Shanghai) Co. Ltd							-	14.8
E Land Retail Ltd							397.34	1,306.8
E-Land Fashion Hong Kong Limited							357.34	1,500.0
E Land Asia Holdings Pte Ltd						65.17		
Wish Fashion (Shanghai) Co.Ltd					-	03.17		
Wish rashon (Shanghai) co.eta								
Job work revenue								
E Land Fashion India Private Ltd.							165.76	665.6
Notional Interest expense on Borrowings								
E Land Asia Holdings Pte Ltd					2,184.31	4,187.50		
E Land Fashion India Private Ltd.						1 1	-	
Interest expense on Borrowings								
E Land Asia Holdings Pte Ltd					37.97	126.21		
E Land Fashion India Private Ltd.							69.75	124.8
Loss on modification due to change in terms of loan from a							107 2010 A 14 10	
group company							-	246.7
Advance Received								
E Land Asia Holdings Pte Ltd						357.78		
E Land World Co. Ltd.	1		-	95.88				
Borrowings from Group Company.				1				
E-Land Fashion India Private Ltd.							~	200.0
E Land Asia Holdings Pte Ltd	1				379.95	213.00		
Repayment of borrowings								
E-Land Fashion India Private Ltd.							30.00	170.0
E Land Fashion India Private Ltd.	1						2000000	230.7

2) Outstanding balances as at year end:								
Non-current borrowings								
E Land Asia Holdings Pte Ltd	-	-	-	-	3,481.58	3,353.03	~	-
E Land Fashion India Private Ltd.	-	-	-			-	995.01	925.60
Capital Contribution								
E Land Fashion India Private Ltd.	-	-	-	-	-	-	13,338.63	13,338.63
Other Non-current liabilities								
E Land Asia Holdings Pte Ltd	-	-	÷	8	41,257.73	39,073.42	-	÷
Current Borrowings								
E Land Fashion India Private Ltd.					4.47	34.14		
Trade Payables								
E Land World Co. Ltd.	-	-	34.22	34.22	-	-	-	-
E Land Fashion India Private Ltd.	-						248.98	135.70
E.Land International Fashion (Shanghai) Co., Ltd	-		-	-	-	-	-	-
Wish Trading (Shanghai) Co. Ltd.	-	-	-	-	-	-	189.30	88.91
Mr. Song Jae Ho	8.58	13.86	÷	÷	-	-	-	÷
Trade Receivables								
E Land World Co. Ltd.	-		50.35	49.91			-	
E Land Fashion India Private Ltd.		-	-	-	-	-	-	-
E Land Fashion (Shanghai) Co. Ltd	-	-	8	8	-	-	97.16	106.13
E Land Retail Ltd							89.01	91.38
E.Land International Fashion (Shanghai) Co., Ltd	1-1	-	-	-	-	-	67.54	127.81
WHOAU Holdings Inc.	-	~	-	-	-	-	105.22	105.22
E-Land Fashion Hong Kong Limited	-	-	-	-	-	-	10.44	10.44
Other Assets	-		-	-	-			-
Slump sale receivable	-	-	-	-	-	-		-
E Land Fashion India Private Ltd.	-	-	-	-	-	-		-

There are no write-off /write back of debt due from/to related parties Provision made in respect of dues from related parties is ₹342.60 lakhs (As at 31 March, 2020: ₹ 342.60 lakhs)

Key Management personnel Remuneration for the year ended-

Particulars	Apr.20' to Sep.20'	2019-20	
Sitting fee	1.50	3.00	
Short term employee benefits			
(other than sitting fee)	66.67	167.30	
Total	68.17	170.30	