

47. Disclosure of related parties/related party transactions/balances pursuant to Ind AS 24 "Related Party Disclosures"

(A) Name of Related Parties and nature of relationship

i. Related parties over which control exist (Wholly Owned Subsidiaries)

- | | |
|---|---|
| a) Superhouse (U.K.) Ltd., UK | e) Linea De Seguridad S.L.U., Spain |
| b) Superhouse (USA) International Inc., USA | f) Superhouse GMBH, Germany |
| c) Superhouse Middle East FZC, Azman | g) La Compagnie Francaise De Protection SRL, France |
| d) Briggs Industrial Footwear Ltd. (U.K.) | |

ii. Joint Ventures

Nil

iii. Associates with whom transactions were carried out during the year

a) Unnao Tanneries Pollution Control Company (A company registered under Section 25 of erstwhile the Companies Act, 1956)	31.03.20 34.05%	31.03.19 34.05%
b) Steven Construction Ltd.	46.67%	46.67%
c) Amin International Ltd.	31.13%	31.13%
d) Knowledgehouse Ltd.	31.85%	31.85%
e) Creemos International Ltd.	48.63%	48.63%

iv. Key Management Personnel (KMP) & Relatives:

a) Mr. Mukhtarul Amin – Chairman & Managing Director	f) Mrs. Shahina Mukhtar – Director (Wife of Mr. Mukhtarul Amin)
b) Mr. Zafarul Amin – Jt. Managing Director (Son of Mr. Mukhtarul Amin)	g) Mr. R. K. Agrawal - Company Secretary
c) Mr. Vinay Sanan – Executive Director	h) Mr. Deepak Sanan (Son of Mr. Vinay Sanan)
d) Mr. A.K. Agarwal – Director (Finance) - CFO	i) Mr. Yusuf Amin – Director (Son of Mr. Mukhtarul Amin)
e) Mr. Mohd. Shadab – Director	

v. Others: Enterprise over which KMP or relatives of KMP are able to exercise significant influence:

a) Rojus Enterprises Ltd.	b) Rivera Trendz Pvt. Ltd.	c) Patrick Shoes Limited, UK
d) S S Enterprises	e) Agriyah International LLP	

(B) (i) Disclosure of related party transactions during the year (in ordinary course of business at arm length price) Summary:

Transactions	Wholly Owned Subsidiaries		Associates		Other related parties		KMP and Relatives	
	As at / for the year ended 31.03.20	31.03.19	As at / for the year ended 31.03.20	31.03.19	As at / for the year ended 31.03.20	31.03.19	As at / for the year ended 31.03.20	31.03.19
Purchases of materials / finished goods	-	-	368.82	528.00	145.75	29.71	-	-
Purchases of fixed assets	-	-	1.40	9.03	-	-	-	-
Sale of materials / finished goods	4,192.70	3,860.74	1,063.95	1,573.37	1,340.15	486.15	-	-
Sale of fixed assets	-	-	4.18	-	-	-	-	-
Services rendered / other receipts	-	-	14.21	4.39	-	-	-	-
Services availed	743.93	1,031.48	105.30	82.68	1.00	-	-	-
Rent paid	-	-	14.04	0.55	-	-	24.30	26.40
Rent received	-	-	0.06	1.48	4.57	1.62	-	-
Dividend received	68.05	49.92	7.53	-	-	-	-	-
Commission received on Corporate Guarantee	9.08	9.11	-	-	-	-	-	-
Remuneration/sitting fee	-	-	-	-	-	-	274.80	321.14
Guarantee Commission	-	-	-	-	-	-	87.15	81.57
Interest Paid	-	-	3.96	-	-	-	-	-
Receivables (Net)	2,748.24	2,038.60	437.54	399.09	397.43	446.46	-	-
Payables (Trade payable & other liabilities)	-	-	67.56	-	11.25	-	98.39	88.93
Loans and Advances	20.00	18.62	-	-	-	-	-	-
Unsecured Loans	-	-	116.00	-	-	-	-	-
Investments	refer Note No. 3							

(B) (ii) Detail of related party transactions during the year (in ordinary course of business at arm length price)

Name of related party & Transactions	Wholly Owned Subsidiaries		Associates		Other related parties		KMP and Relatives	
	As at / for the year ended 31.03.20	31.03.19	As at / for the year ended 31.03.20	31.03.19	As at / for the year ended 31.03.20	31.03.19	As at / for the year ended 31.03.20	31.03.19
<u>Purchases of materials / finished goods</u>								
Amin International Ltd	-	-	354.77	161.27	-	-	-	-
Creemos International Ltd.	-	-	14.05	366.73	-	-	-	-
Rojus Enterprises Ltd.	-	-	-	-	1.65	29.66	-	-
Rivera Trendz Pvt. Ltd.	-	-	-	-	0.04	0.05	-	-
S S Enterprises	-	-	-	-	144.06	-	-	-
Patrick Shoes Limited, UK	-	-	-	-	-	-	-	-
	-	-	368.82	528.00	145.75	29.71	-	-
<u>Purchases of fixed assets</u>								
Amin International Ltd.	-	-	1.40	9.03	-	-	-	-
	-	-	1.40	9.03	-	-	-	-
<u>Sale of materials / finished goods</u>								
Superhouse (U.K.) Ltd., UK	1,905.38	1,791.20	-	-	-	-	-	-
Superhouse Middle East FZC, Azman	969.38	992.11	-	-	-	-	-	-
Briggs Industrial Footwear Ltd. (U.K.)	720.22	877.47	-	-	-	-	-	-
Linea De Seguridad S.L.U., Spain	368.72	70.49	-	-	-	-	-	-
La Compagnie Francaise De Protection SRL, France	175.56	129.47	-	-	-	-	-	-
Superhouse GMBH, Germany	53.44	-	-	-	-	-	-	-
Amin International Ltd	-	-	753.35	1,073.90	-	-	-	-
Creemos International Ltd.	-	-	310.60	499.47	-	-	-	-
Rojus Enterprises Ltd.	-	-	-	-	270.56	226.90	-	-
S S Enterprises	-	-	-	-	100.26	-	-	-
Agriyah International LLP	-	-	-	-	21.72	-	-	-
Patrick Shoes Limited, UK	-	-	-	-	947.61	259.25	-	-
	4,192.70	3,860.74	1,063.95	1,573.37	1,340.15	486.15	-	-

For Superhouse Limited

(A.K. Agarwal)
Director (Finance)

Name of related party & Transactions	31.03.20	31.03.19	31.03.20	31.03.19	31.03.20	31.03.19	31.03.20	31.03.19
Sale of fixed assets								
Knowledgehouse Ltd.	-	-	4.18	-	-	-	-	-
	-	-	4.18	-	-	-	-	-
Services availed								
Superhouse (U.K.) Ltd., UK	567.52	368.02	-	-	-	-	-	-
Superhouse (USA) International Inc., USA	-	1.32	-	-	-	-	-	-
Superhouse GMBH, Germany	59.74	61.74	-	-	-	-	-	-
Linea De Seguridad S.L.U., Spain	116.67	100.40	-	-	-	-	-	-
Unnao Tanneries Pollution Control Company	-	-	105.30	82.07	-	-	-	-
Creemos International Ltd.	-	-	-	0.61	-	-	-	-
S S Enterprises	-	-	-	-	1.00	-	-	-
	743.93	1,031.48	105.30	82.68	1.00	-	-	-
Services rendered / other receipts								
Amin International Ltd	-	-	8.84	3.76	-	-	-	-
Creemos International Ltd.	-	-	5.37	0.63	-	-	-	-
	-	-	14.21	4.39	-	-	-	-
Rent paid								
Knowledgehouse Ltd.	-	-	12.60	0.55	-	-	-	-
Amin International Ltd	-	-	1.44	-	-	-	-	-
Steven Construction Ltd.	-	-	-	-	-	-	-	-
Mr. Mukhtarul Amin	-	-	-	-	-	-	5.40	6.60
Mrs. Shahina Mukhtar	-	-	-	-	-	-	18.00	18.00
Mr. Deepak Sanan	-	-	-	-	-	-	0.90	1.80
	-	-	14.04	0.55	-	-	24.30	26.40
Rent received								
Amin International Ltd	-	-	-	1.42	-	-	-	-
Knowledgehouse Ltd.	-	-	0.06	0.06	-	-	-	-
Rojus Enterprises Ltd.	-	-	-	-	4.57	1.62	-	-
	-	-	0.06	1.48	4.57	1.62	-	-
Dividend received								
Superhouse (U.K.) Ltd., UK	17.20	4.03	-	-	-	-	-	-
Briggs Industrial Footwear Ltd. (U.K.)	48.51	45.89	-	-	-	-	-	-
Superhouse Middle East FZC, Azman	2.34	-	-	-	-	-	-	-
Creemos International Ltd.	-	-	7.53	-	-	-	-	-
	68.05	49.92	7.53	-	-	-	-	-
Commission received on Corporate Guarantee								
Superhouse (U.K.) Ltd., UK	2.94	2.99	-	-	-	-	-	-
Superhouse Middle East FZC, Azman	3.37	3.22	-	-	-	-	-	-
Linea De Seguridad SLU, Spain	2.77	2.90	-	-	-	-	-	-
	9.08	9.11	-	-	-	-	-	-
Remuneration/sitting fee								
Mr. Mukhtarul Amin	-	-	-	-	-	-	107.46	119.80
Mrs. Shahina Mukhtar (including Sitting Fee)	-	-	-	-	-	-	7.03	43.08
Mr. Zafarul Amin	-	-	-	-	-	-	48.88	51.48
Mr. Vinay Sanan	-	-	-	-	-	-	15.31	31.03
Mr. A.K. Agarwal	-	-	-	-	-	-	15.86	15.34
Mr. Mohd. Shadab	-	-	-	-	-	-	37.35	30.15
Mr. Mohd. Kashif	-	-	-	-	-	-	12.00	-
Mr. Yusuf Amin - Sitting Fee	-	-	-	-	-	-	0.04	0.03
Mr. R.K. Agrawal	-	-	-	-	-	-	12.87	12.23
Mr. Deepak Sanan	-	-	-	-	-	-	18.00	18.00
	-	-	-	-	-	-	274.80	321.14
Guarantee Commission								
Mr. Mukhtarul Amin	-	-	-	-	-	-	29.50	27.25
Mrs. Shahina Mukhtar	-	-	-	-	-	-	28.15	27.07
Mr. Zafarul Amin	-	-	-	-	-	-	29.50	27.25
	-	-	-	-	-	-	87.15	81.57
Interest Paid								
Amin International Ltd.	-	-	3.96	-	-	-	-	-
	-	-	3.96	-	-	-	-	-
(C) Outstanding balances with related parties:								
(i) Receivables (Net)								
Superhouse (U.K.) Ltd., UK	1,035.66	787.14	-	-	-	-	-	-
Superhouse Middle East FZC, Azman	483.27	534.85	-	-	-	-	-	-
Briggs Industrial Footwear Ltd. (U.K.)	150.24	321.13	-	-	-	-	-	-
Linea De Seguridad SLU, Spain	835.54	254.27	-	-	-	-	-	-
La Compagnie Francaise De Protection SRL, France	236.03	141.21	-	-	-	-	-	-
Superhouse GMBH, Germany	7.50	-	-	-	-	-	-	-
Amin International Ltd.	-	-	-	63.84	-	-	-	-
Steven Construction Ltd.	-	-	0.04	-	-	-	-	-
Creemos International Ltd.	-	-	420.53	314.54	-	-	-	-
Knowledgehouse Ltd.	-	-	4.83	1.43	-	-	-	-
Unnao Tanneries Pollution Control Company	-	-	12.14	19.28	-	-	-	-
Rojus Enterprises Ltd.	-	-	-	-	129.48	294.72	-	-
Patrick Shoes Limited, UK	-	-	-	-	255.37	151.74	-	-
S S Enterprises	-	-	-	-	12.58	-	-	-
	2,748.24	2,038.60	437.54	399.09	397.43	446.46	-	-

For Superhouse Limited

(A.K. Agarwal)
Director (Finance)



Name of related party & Transactions	31.03.20	31.03.19	31.03.20	31.03.19	31.03.20	31.03.19	31.03.20	31.03.19
(ii) <u>Payables (Trade payable & other liabilities)</u>								
Amin International Ltd.	-	-	67.56	-	-	-	-	-
Agriyah International LLP	-	-	-	-	11.25	-	-	-
Mr. Mukhtarul Amin	-	-	-	-	-	-	30.60	26.00
Mrs. Shahina Mukhtar	-	-	-	-	-	-	25.34	27.12
Mr. Zafarul Amin	-	-	-	-	-	-	38.01	25.73
Mr. Vinay Sanan	-	-	-	-	-	-	-	2.32
Mr. A.K. Agarwal	-	-	-	-	-	-	0.95	0.87
Mr. Mohd. Shadab	-	-	-	-	-	-	1.93	1.77
Mr. Mohd. Kashif	-	-	-	-	-	-	0.64	-
Mr. R.K. Agrawal	-	-	-	-	-	-	0.92	0.79
Mr. Deepak Sanan	-	-	-	-	-	-	-	4.33
	-	-	67.56	-	11.25	-	98.39	88.93
(iii) <u>Loans and Advances</u>								
Linea De Seguridad SLU, Spain	20.00	18.62	-	-	-	-	-	-
	20.00	18.62	-	-	-	-	-	-
(iii) <u>Unsecured Loans</u>								
Amin International Ltd.	-	-	116.00	-	-	-	-	-
	-	-	116.00	-	-	-	-	-

(D) No amount has been written off/back or provided as doubtful debts during the year in respect of related parties.

(E) Key Managerial Personnel are entitled to post-employment benefits and other long term employee benefits recognized as per Ind AS 19 - 'Employee Benefits' in the financial statements. As these employee benefits are lump sum amounts provided on the basis of actuarial valuation, the same is not included above.

For Superhouse Limited

(A.K. Agarwal)
Director (Finance)



13/7/2020