

Date: 28th November, 2022

To, Listing Department, BSE Limited, P.J. Tower, Dalal Street, Mumbai – 400 001

Scrip Code: 532820

Subject: Disclosure of Related Party Transactions for the half year ended September 30, 2022 under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015

Dear Sir/Madam,

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the disclosure regarding Related Party Transactions in the prescribed format for the half year ended September 30, 2022.

Kindly take the same on record.

FOR E-LAND APPAREL LIMITED

Song Jae Ho

Digitally signed by Song Jae Ho Dit: c:=11,0-e7sonal, potat2Code=560102, st=Karnataka, 25.4.20=660072doet55e5b82aff6cc5a7a66405 6db628b4953579cca3202b1a5e14337, pseudomm=6485B98238170-C278706FC2 6380335Cc6504, semaNumber=1A28F5AF8BE78CC8C2468570 00155756FDC44CD3443A8427065C6E148C36 F65, cm=50ng Jae Ho Date: 2022.11.28 15.05:53 + 05'30'

JAE HO SONG Managing Director DIN: 07830731

> E-LAND APPAREL LIMITED Regd. Office: 16/2B, Sri Vinayaka Indl Estate, Singasandra Near Dakshin Honda Showroom Hosur Road, Bangalore 560068, Karnataka, India. CIN: L17110KA1997PLC120558 Email Id: investor@elandapparel.com; Website: <u>www.elandapparel.com</u> Tel.: +91-22-40972600/01; Fax.: +91-22- 28472602

							PAREL LIMITED												
					Related party transac	ctions from 1st Apri	1 2022 to 30th Sep	tember 2022 (Rs. I	in Lakhs)		Additional disclosure	of related party tra	insactions	- applicable onl	y in case the relat	ed narty tran	saction relat	es to loans, inter-	corporate
	Details of the party (listed entity	1									deposits, advances or								
	/subsidiary) entering into the transaction/subsidiary) entering into the transaction) entering Details of the counterparty							In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				
S. No	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other RPT	Value of the related party transaction as approved by the audit committee	Remarks on approval	Value of transaction Paid during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
1	E-Land Apparel Limited	E Land World Co Ltd	Ultimate Holding Co.	Sale of goods or services		1,700.00	NA	3,186,74	-1.63	57.43			-						
	E-Land Apparel Limited	E.Land International Fashion (Shanghai) Co., Ltd	Entities Under Common Control	Sale of goods or services		1,600.00	NA	79.87	67.64										
3	E-Land Apparel Limited	E Land Retail Ltd	Entities Under Common Control	Sale of goods or services		1,600.00	NA	211.67	410.21	48.96									
4	E-Land Apparel Limited	E.Land International Fashion (Shanghai) Co., Ltd	Entities Under Common Control	Purchase of goods or services		100.00	NA	2.81	-	2.81									
5	E-Land Apparel Limited	E Land Fashion India Private Ltd.	Fellow Subsidiary Company	Purchase of goods or services		1,700.00	NA	10.85	75.18	37.95									
6	E-Land Apparel Limited	Wish Trading (Shanghai) Co. Ltd	Entities Under Common Control	Purchase of goods or services		1,500.00	NA	218.62	766.95	477.79									
7	E-Land Apparel Limited	E Land Fashion India Private Ltd.	Fellow Subsidiary Company	Any other transaction	Interest Payable	1,700.00	NA	-	4.47	4.47									
8	E-Land Apparel Limited	E-Land Asia Holdings Pte Ltd	Holding Company (Dr.)	Any other transaction	Short term Advance		NA	-	875.79	518.02									
9	E-Land Apparel Limited	E Land Asia Holdings Pte Ltd	Holding Company	Any other transaction	Other Non- current liabilities-Export Advance		NA	-	47,747.45	50,095.46									
10	E-Land Apparel Limited	E Land Asia Holdings Pte Ltd	Holding Company	Any other transaction	Non-current borrowings-ECB		NA	-	3,652.18	3,928.96									
11	E-Land Apparel Limited	E Land Asia Holdings Pte Ltd	Holding Company	Any other transaction	current borrowings-ECB		NA	-	227.42	244.66									
12	E-Land Apparel Limited	E Land Asia Holdings Pte Ltd	Holding Company (ECB Int.)	Interest paid		1,700.00	NA	125.44	497.48	622.92									
13	E-Land Apparel Limited	E Land Fashion India Private Ltd.	Fellow Subsidiary Company	Any other transaction	Capital Contribution		NA	-	13,338.63	13,338.63									
14	E-Land Apparel Limited	E Land Fashion (Shanghai) Co. Ltd	Fellow Subsidiary Companies	Any other transaction	Trade Receivables		NA		97.16	97.16									
	E-Land Apparel Limited	E-Land Fashion Hong Kong Limited	Fellow Subsidiary Companies	Any other transaction	Trade Receivables		NA	-	10.44										
16	E-Land Apparel Limited	E Land World Co Ltd.	Ultimate Holding Co.	Any other transaction	Trade Payables		NA	-	34.21	34.21									
17	E-Land Apparel Limited	Mr. Song Jae Ho	Key Management Personnel	Any other transaction	Trade Payables		NA	-	14.98	11.40									