

Date: June 10, 2022

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

Scrip Code: 532820

<u>Subject: Disclosure of Related Party Transactions for the half year ended March 31, 2022 under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015</u>

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 March 31, 2022.

Kindly take the same on record.

FOR E-LAND APPAREL LIMITED

Song Jae

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JAE HO SONG Managing Director DIN: 07830731

Address: No. 2105 Block 2 Shobha Classic apartment, Haralur Main Road, Near Ozone Residenza, Bangalore South, Bengaluru 560102 India __

Disclosure of Related Party Transactions

											transaction the listed 6	n relates entity/su	to loans, interbsidiary. The	party transacti r-corporate de se details need as undertaken.	oosits, adva to be disclo	nces or inv	estments made	e or given by
S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related	Value of the related party	Value of transaction	In case monies aredue to either party as a result of the transaction		In case any financial indebtednessis incurred to make or give loans, intercorporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances of investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	party transaction	transaction as approved by the audit committee	during the reporting period	Opening balance	Closing balance	Nature of indebte dness (loan/ issuanc e of debt/ any other etc.)	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		E Land World Co		Ultimate Holding Co.	Sale of Goods	70,00,00,000	26,65,05,997.3	19,60,561.00	-162653.64								
2	Limited E-Land Apparel Limited		Ltd. E.Land Internati onal Fashion (Shangha i) Co., Ltd		Entities Under Common Control	Sale of Goods	16,00,00,000	1,80,488.27	6904687.65	67,63,559.64								
3	E-Land Apparel Limited		E Land Fashion India Private Ltd.		Fellow Subsidiary Company	Purchase of Fabric	30,00,00,000	1,59,50,100.00	-4510130.78	75,17,819.02								
4	E-Land Apparel Limited		E Land Retail Ltd		Entities Under Common Control	Sale of Goods	19,25,00,000	11,18,79,295.1 7	24577170	4,10,20,590.85								
5	E-Land Apparel Limited		Wish Trading (Shangha i) Co. Ltd.		Entities Under Common Control	Purchase of Fabric & Garment Accessories		5,04,69,244.00	52583511.35	7,66,95,144.87								
6	E-Land Apparel Limited		E Land Fashion India Private Ltd.		Fellow Subsidiary Company	Loan taken	30,00,00,000	NA	447153	447153								
7	E-Land Apparel		E Land Asia		Holding Company	Interest expense on	-	61,71,956	-	-								

	Limited	Holdings Pte Ltd		Borrowings									
8	E-Land	E Land	Fellow	Interest	-	79,83,000	-	-					
	Apparel	Fashion	Subsidiary	expense on									
	Limited	India	Company	Borrowings									
		Private											
		Ltd.											
9	E-Land	E Land	Holding	Advance		51,80,16,134							
	Apparel	Asia	Company	Received		31,00,10,131							
	Limited	Holdings	Company	Received									
	Limited	Pte Ltd											
10	E-Land	E Land	Holding	Non-current		-	37,61,76,726	38,79,60,000					
10	Apparel	Asia	Company	borrowings			37,01,70,720	30,7 7,00,000					
	Limited	Holdings	Company	Dorrowings									
	Lilliteu	Pte Ltd											
11	E-Land	E Land	Halding	Other Non-			4 77 47 45 000	4,33,89,91,000	-	+			
11		Asia	Holding			-	4,77,47,45,000	4,33,69,91,000					
	Apparel Limited		Company	current liabilities									
	Limited	Holdings Pte Ltd		liabilities									
12	E I and		11-1-1:	O+1 C			0.75.70.000	2.57.70.000					
12	E-Land	E Land	Holding	Other Current		-	8,75,79,000	3,57,78,000					
	Apparel	Asia	Company	liabilities									
	Limited	Holdings											
10	77.	Pte Ltd	n 11	0 1: 1			4 00 00 (0 000	4 00 00 60 000					
13	E-Land	E Land	Fellow	Capital			1,33,38,63,000	1,33,38,63,000					
	Apparel	Fashion	Subsidiary	Contribution									
	Limited	India	Company										
		Private											
		Ltd.											
14	E-Land	E Land	Holding	Notional			43,16,49,000	43,57,53,000					
	Apparel	Asia	Company	Interest									
	Limited	Holdings		expense on									
		Pte Ltd		Borrowings									
15	E-Land	E Land	Fellow	Trade			9716484.22	9716484.22					
	Apparel	Fashion	Subsidiary	Receivables									
	Limited	(Shangha	Companies										
		i) Co. Ltd											
16	E-Land	E-Land	Fellow	Trade			1044260.22	1044260.22					
	Apparel	Fashion	Subsidiary	Receivables									
	Limited	Hong	Companies										
		Kong											
		Limited											
17	E-Land	E.Land	Fellow	Trade			67,64,000	67,54,000					
	Apparel	Internati	Subsidiary	Receivables									
	Limited	onal	Companies										
		Fashion											
		(Shangha											
		(Shangha i) Co., Ltd											
18	E-Land	E Land	Fellow	Trade			410,21,000	110,50,000					
	Apparel	Retail	Subsidiary	Receivables									
	Limited	Ltd	Companies										
19	E-Land	E Land	Ultimate	Trade			306,06,000	-1,63,000					
	Apparel	World	Holding Co.	Receivables									
L	Limited	Co. Ltd.						<u> </u>					
20	E-Land	E Land	Fellow	Trade Payables			197,98,000	75,18,000					
	Apparel	Fashion	Subsidiary										
	Limited	India	Companies										
-				•			•		 -	•	•	•	

		Private Ltd.									
21	E-Land Apparel Limited	Wish Trading (Shangha i) Co. Ltd.	Fellow Subsidiary Companies	Trade Payables		3,13,92,000	7,66,95,000				
22	E-Land Apparel Limited	E Land World Co Ltd.	Ultimate Holding Co.	Trade Payables		34,21,581	34,21,581				
23	E-Land Apparel Limited	Mr. Song Jae Ho	Key Management Personnel	Trade Payables		9,02,639	14,98,187.99				
Total					97,71,56,214. ⁻ 7	7					