Consolidated Related party disclosures

i Related party relationships:

a Key managerial personnel

Mr. A.K. Mittal
Ms. Aditi Mittal
Mr. Ashish Agarwal
Mr. Vikas Jain
Mr. Subhash Chandra Bhargava
Mr. Subhash Chander Madan (Upto 24 October 2021)
Mr. Khimji Shamji Pandav
Ms. Annu Garg
Mr. Rajiv Kumar Bakshi
Mr. Raghubinder Rai
Mr. Prashant Roongta
Mr. Harit Oberoi
Mr. Mahesh Bhootra
Mr. Ranjit Dutta
Mr. Tejas Davda
Mr. Govind Lalwani
Mr. Ram Suthar

b Relatives of key managerial personnel

Mrs. Anshu

c Enterprise having significant influence in Holding Company

Family Home Consultancy Services Private Limited

d Enterprises in which key managerial personnel is having significant influence

A. K. Services Private Limited
A. K. Capital Markets Limited
M Square Financial Consultants and Auto Private Limited
M Square Advisors Private Limited
India Bond Private Limited

e Enterprises in which relative of key managerial personnel is having influence

Goodwill Capital Services Private Limited

Notes:

a The related party relationships have been determined on the basis of the requirements of the Accounting Standard (AS) - 24 'Related Party Disclosures' and the same have been relied upon by the auditors.

b The relationship as mentioned above pertains to those related parties with whom transactions have taken place during the year and the previous year, except where control exist, in which case the relationship has been mentioned irrespective of the

ii Details of transactions with related parties are given as under:

Rs. in Lakhs

Particulars	For the half year ended 30 September 2021
Key managerial remuneration *	
Short term benefits (including perquisites)	514.13
Director's sitting fees	6.50
Remuneration to relative of key managerial personnel	
Anshu	24.78
Software expenses	
India Bond Private Limited	189.00
Brokerage received	
A. K. Services Private Limited	0.07
Brokerage paid	
India Bond Private Limited	0.09
M Square Financial Consultants and Auto Private Limited	146.72

Related party disclosures (contd.)

ii Details of transactions with related parties are given as under: **Rs. in Lakhs**

Particulars	For the half year ended 30 September 2021
Demat charges received	
A. K. Capital Markets Limited	0.02
A. K. Services Private Limited	0.38
M Square Financial Consultants and Auto Private Limited	0.01
M Square Advisors Private Limited	0.01
Family Home Consultancy Services Private Limited	0.02
Goodwill Capital Services Private Limited	0.01
A. K Mittal	0.01
Incentive expenses	
A. K. Services Private Limited	133.00
India Bond Private Limited	14.01
Sales of securities (excluding accrued interest)	
A. K. Services Private Limited	2,612.21
Purchase of investments (excluding accrued interest)	
A. K. Services Private Limited	12,038.70
Interest expenses	
A. K. Services Private Limited	1.64
Rent Paid	
A. K. Mittal	14.40
Aditi Mittal	12.00
Interest income on loan given	
A. K. Services Private Limited	329.30
Loan given	
A. K. Services Private Limited	10,125.00
(Revolving Credit Sanction Limits amounting upto a maximum amount of Rs. 8,000 lakhs)	
Repayment of security deposit for rented premises	
A. K. Mittal	100.00
Anshu	50.00
Repayment of loan given	
A. K. Services Private Limited	7,775.00
(Revolving Credit Sanction Limits amounting upto a maximum amount of Rs. 8,000 lakhs)	

iii Balances with related parties

Rs. in Lakhs

Particulars	As at 30 September 2021
Balance payable	
India Bond Private Limited	23.92
Balances receivable	
A. K. Services Private Limited	0.11
M Square Advisors Private Limited	0.01
Family Home Consultancy Services Private Limited	0.01
A. K. Mittal	0.01
Trade payable	
India Bond Private Limited	14.19
Non Convertible Debentures held by	
A. K. Services Private Limited	60.00
Interest Accrued by not due on non convertible debentures	
A. K. Services Private Limited	1.64
Rent deposit given outstanding as at year end	
A. K. Mittal	48.00
Aditi Mittal	100.00
Loan given outstanding	
A. K.Services Private Limited	7,300.00

Note: Transaction amount is excluding taxes, wherever applicable.

* Key managerial remuneration related to retirement benefits (i.e. gratuity) are recognised under employee benefit expenses in statement of profit and loss along with other employees gratuity costs of the group based on the actuarial valuation carried out by independent actuary.