

Statement showing disclosure pursuant to Indian Accounting Standard 24 - Related Party Disclosures for the half year ended 30th September, 2021**(a) Names of Related Parties :**

<p>(i) Parent Company Matrix Commercial Private Limited</p> <p>(ii) Mr. Krishna Kumar Bangur</p> <p>(iii) Key Management Personnel (KMP) Name</p> <p>Mr. Krishna Kumar Bangur Mr. Kishor Shah Mr. Mohit Bhuteria Mr. Shiva Balan Ms. Rusha Mitra Mr. Amitabha Chakrabarti (w.e.f. 01.04.2021)</p> <p>* Also Independent</p>	<p>Country of Origin India</p> <p>Promoter and the person having control over the Company through the voting power in the Parent Company</p> <p>Designation</p> <p>Non-Executive Director and Chairman Non-Executive Director* Non-Executive Director* Non-Executive Director Non-Executive Director* Whole Time Director and CFO</p>
---	---

**(iv) Entities over which Mr. Krishna Kumar Bangur has significant influence (with whom transactions have taken place during the period)**

B D Bangur Endowment (A Charitable Trust)

**(v) Mr. Shiva Balan is one of the Trustee of B D Bangur Endowment (A Charitable Trust)****(vi) Post Employment Benefit Plans**

GKW Limited Gratuity Fund  
GKW Limited Management Staff Provident Fund  
GKW Limited Management Staff Provident Fund B  
GKW Limited Management Staff Pension Fund

**(b) Details of Transactions with Related Parties for the half year ended 30th September, 2021**

(Rs. in Lakhs)

Nature of Transactions	KMP	Graphite India Limited	B D Bangur Endowment	Post Employment Benefit Plans
1) Dividend Received	-	200.00	-	-
2) Remuneration	19.02	-	-	-
3) Lease rental received	-	-	0.12	-
4) Reimbursement of Property Tax	-	-	0.03	-
5) Reimbursement of electricity charges	-	-	0.02	-
6) Reimbursement of maintenance charges	-	-	0.05	-
5) Sitting fees	2.25	-	-	-
6) Contributions made	-	-	-	19.36
<b>Outstanding balances as at 30th September, 2021</b>				
a. Receivables	-	-	0.01	-
b. Payables	1.85	-	-	1.09
c. Security Deposit Received	-	-	0.24	-

Outstanding balances receivable at the period-end are unsecured and settlement occurs in cash.

**(c) Disclosure in respect of Material Related Party Transaction with KMP and Post Employment Benefit Plans during the period (excluding reimbursement):**

- Remuneration includes amount paid to Mr. Amitabha Chakrabarti Rs. 19.02 Lakhs
- Sitting fees includes amount paid to Mr. Krishna Kumar Bangur - Rs 0.15 Lakh, Mr. Kishor Shah Rs. 0.60 Lakh, Mr. Mohit Bhuteria Rs. 0.60 Lakhs, Mr. Shiva Balan Rs. 0.60 Lakh, Mrs Rusha Mitra Rs 0.30 Lakh.
- Contributions made include amount paid to GKW Limited Management Staff Provident Fund Rs. 6.36 lakhs, GKW Limited Gratuity Fund Rs Nil Lakhs and GKW Limited Management Staff Pension Fund Rs 13 Lakhs.

**(d) Compensation to KMP**

The compensation to KMP during the period was as follows:

(Rs. in Lakhs)

Particulars	Period ended 30th September, 2021
Short-term Employee Benefits	21.27
Post-Employment Benefits	6.88

The amounts disclosed in the table are the amounts recognised as an expense during the reporting period.