E-LAND APPAREL LIMITED

Regd. Office: 16/2B, Sri Vinayaka Indl Estate, Singasandra Near Dakshin Honda Showroom Hosur Road, Bangalore Karnataka 560068



Date: 10th November, 2023

To, The General Manager, Listing Department, 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 September 30,</u> <u>2023 under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements),</u> <u>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 September 30, 2023.

We request you to take the above on your record.

Thanking You,

Yours faithfully,

FOR E-LAND APPAREL LIMITED

Dong Ju Kim Managing Director DIN: 08060629

Encl: a/a

RELATED PARTY TRANSACTIONS OF E-LAND APPAREL LIMITED FOR THE HALF YEAR ENDING ON 30.09.2023 (in lakhs)

No. Details of the		Details of the counterparty		Type of related	Details of	Value of	Remarks	Value of	In case monies		In case any financial indebtedness is				Details of the loans, inter-corporate deposits, advances or				
party (listed				party	other	the related	on	transact		due to	incurred to make or give loans, intercorporate				investments				
entity					related party transactions	transaction I	approval ion by the audit during com the	ion during	either party as a result of the		deposits, advances or investments								
/subsidiary)																			
entering into the								the	trar	nsaction									
transaction						approved	mittee	reportin	1										
						by the	1 /	gperiod	1										
						audit			1						1				
Name	PAN	Relationshi p of the							Opening	Closing	Nature	Details	Cost	Tenure	Nature	Intere	Tenu	Secured	The purp
		counterparty with the							balance	balance	of	of			(loan/	st	re	1	for
		listed entity or its subsidiary							1		indebted	other			advance/	Rate		Unsecur	which the
									1		ness	indebt			intercorp	(%)		ed	funds
									1		(loan/	edness			orate				will be uti
									1		issuance				deposit/				by
									1		of debt/				investme				the ultimate
									1		any				nt)				recipient
									1		other				1,				funds
1 E-Land Apparel Limited		E Land World Co Ltd		Ultimate Holding Co.	Sale of goods or services	7700	NA	2,738.69	162.89	58.52									
2 E-Land Apparel Limited		E.Land International Fashion (Shanghai) Co., Ltd		Entities Under Common Control	Sale of goods or services	1600	NA	1.20	85.58	67.54									
3 E-Land Apparel Limited		E Land Retail Ltd		Entities Under Common Control	Sale of goods or services	1600	NA	-	48.96	-									
4 E-Land Apparel Limited		Eland Global Ltd		Entities Under Common Control	Sale of goods or services	2700	NA	224.96	19.95	104.97									
5 E-Land Apparel Limited		E.Land International Fashion (Shanghai) Co., Ltd		Entities Under Common Control	Purchase of goods or services	100	NA	-	-	-									
6 E-Land Apparel Limited		E Land Fashion IndiaPrivate Ltd.		Fellow Subsidiary Company	Purchase of goods or services	1700		137.63		166.45									
7 E-Land Apparel Limited		Wish Trading (Shanghai) Co. Ltd		Entities Under Common Control	Purchase of goods or services	1500	NA	81.09	390.78	313.86									
8 E-Land Apparel Limited		E Land Fashion India Private Ltd.		Fellow Subsidiary Company	Interest Payable	1700	NA		4.47	4.47									
					Other Non- current liabilities-Export										1				
9 E-Land Apparel Limited					Advance		NA		52.496.17	54.911.48									
9 E-Land Apparel Limited		E Land Asia Holdings Pte Ltd		Holding Company	Advance		NA		52,496.17	54,911.48		-		-					
10 E-Land Apparel Limited		E Land Asia Holdings Pte Ltd		Holding Company	Non-current borrowings-ECB		NA	· .	3.960.98	4.001.50		1							
11 E-Land Apparel Limited		E Land Asia Holdings Pte Ltd		Holding Company (ECB Int.)	Interest Payable		NA	-	683.48	776.28									
12 E-Land Apparel Limited		E Land Fashion (Shanghai) Co. Ltd	1	Fellow Subsidiary Companies	Trade Receivables		NA		97.16	97.16									
13 E-Land Apparel Limited		E-Land Fashion Hong Kong Limited		Fellow Subsidiary Companies	Trade Receivables		NA		7.38										
14 E-Land Apparel Limited		E Land World Co Ltd.		Ultimate Holding Co.	Trade Payables		NA	-	34.21	34.21									
15 E-Land Apparel Limited		Mr. Song Jae Ho		Key Management Personnel	Directors Remuneration		NA	-	8.37	-									
16 E-Land Apparel Limited		Dong Ju Kim		Key Management Personnel	Directors Remuneration		NA		10.02	11.39									