

**PAOS INDUSTRIES LIMITED**  
Village Pawa, G.T. Road, Near Civil Airport, Ludhiana-141 120 (Pb)

**Related Party Disclosure for the Year ending 31st March, 2022 pursuant to Regulation 23(9) of SEBI (LODR), Regulations, 2015**

**A Key Managerial Personnel ("KMP")**

Sh. Sanjeev Bansal	Managing Director
Ms. Ruchika Gulati	Company Secretary
S. Rupinder Singh	Chief Financial Officer

**B Entities over which Key Management Personnel and their relatives have significant influence and with whom transactions have taken place during the year ("Entities")**

M/s Raj Industries	Firm where director and his relatives are Partner
M/s National Soap Mills	Firm where director and his relatives are Partner
M/s Raj Soap & Detergents Pvt. Ltd.	Pvt. Ltd company where Director is member
M/s PAOS Productions (*)	Firm where company, its director and his relatives are Partners

(\*) M/s PAOS Productions is a joint venture entity among the partners namely M/s PAOS Industries Ltd. with 20% share, Sh. Sanjeev Bansal with 5% Share, Smt. Rama Bansal with 25% share, Sh. Sahil Bansal with 25% share and Sh. Salil Bansal with 25% Share as on 31-03-2022.

However, upto 01.10.2021 the share of company in the said Joint Venture was 50%. Thus, the Share of Company in Joint Venture M/s PAOS Productions has been reduced from 50% to 20% during the year to conserve on depletion of its investment value because being new unit M/s PAOS Productions is incurring losses due to availing of substantial depreciation on fixed assets as available to it under the provisions of Income Tax Act.

**Details of Transactions with Related Parties**

Sr No	Particulars	Year ended 31st Mar 2022		
		Key Management Personnel	Entities	Total Amnt Rs in Lakhs
		a	b	
1	Remuneration (*)	4.62	-	4.62

(\*) Remuneration to KMPs represents payments made only to Company Secretary and CFO.

**Balance due from / to the related parties**

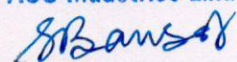
Sr No	Particulars	Year ended 31st Mar 2022		
		Key Managerial Personnel	Entities	Total Amnt Rs in Lakhs
1	Loan Payable	1,411.84	-	1,411.84
2	Remuneration Payable	0.38	-	0.38
3	Advances given	-	-	-
4	Other Receivables	-	-	-
5	Deposits given	-	-	-
6	Investment in Partnership Firm Joint Venture#	-	-	-

#Value of Investment being in Negative not recorded in books in order to comply with the provisions of Ind AS-28. The Unrecognised losses of Rs.1,21,22,809/- for FY 2021-2022 will be recognised when the Share of Profits of Company in M/s PAOS Productions equals the Value of Investment not Recognised.

Sr No	Particulars	As at 31 March 2021		
		Key Managerial Personnel	Entities	Total Amnt Rs in Lakhs
1	Loan Payable	1,250.94	-	1,250.94
2	Remuneration Payable	0.38	-	0.38
3	Advances given	-	-	-
4	Other Receivables	-	-	-
5	Deposits given	-	-	-
6	Investment in Partnership Firm Joint Venture#	-	-	-

#Value of Investment being in Negative not recorded in books in order to comply with the provisions of Ind AS-28. The Unrecognised losses of Rs.71,82,627/- for FY 2020-2021 will be recognised when the Share of Profits of Company in M/s PAOS Productions equals the Value of Investment not Recognised.

For PAOS Industries Limited

  
Managing Director