

KIRAN VYAPAR
LIMITED

November 26, 2020

To
The Corporate Relationship Department
BSE Limited
Phiroz Jeejeebhoy Towers, Fort
Dalal Street
Mumbai – 400 001
Scrip Code No. 537750

To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata – 700001
Scrip Code No. 10021383

Dear Sir/Madam,

Sub: Disclosure of related party transactions pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the disclosure of related party transactions on a consolidated basis for the half year ended 30th September, 2020.

Please take the above on your records.

Thanking you,

Yours faithfully,
For Kiran Vyapar Limited

(Pradip Kumar Ojha)
Company Secretary



Encl: A/a

LN BANGUR GROUP OF COMPANIES

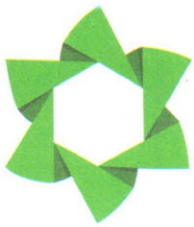
CORPORATE ADDRESS

3rd Floor, Uptown Banjara, Road No 3, Banjara Hills, Hyderabad
500 034, India L : +91 40 47861111 F : +91 40 23553358

REGISTERED OFFICE

7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022,
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KIRAN VYAPAR LIMITED

Disclosure of Related Party Transactions for the half year ended September 30, 2020 pursuant to Regulation 23(9) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Summary of significant accounting policies and other explanatory information
(All amounts in ₹ lacs, unless otherwise stated)

Related party disclosures

Information on related party transactions as required by Ind AS - 24 - Related Party Disclosures for the half year ended 30 September 2020

(a) List of related parties

(i) Parties where control exists	% of holding as on	
	30-Sep-20	30-Sep-19
Name of the related party		
Subsidiaries (*)		
IOTA Mtech Limited	100.00%	100.00%
Shree Krishna Agency Limited	94.89%	94.89%
Samay Industries Limited	82.70%	82.70%
Anantay Greenview Private Limited	99.62%	99.62%
Sarvadeva Greenpark Private Limited	99.69%	99.69%
Sishiray Greenview Private Limited	99.72%	99.72%
Uttaray Greenpark Private Limited	99.62%	99.62%
Satyawatche Greeneries Private Limited	99.62%	99.62%
Magma Realty Private Limited	99.17%	99.17%
Soul Beauty & Wellness Centre LLP	57.89%	57.89%
Bashey Greenview Private Limited	89.79%	89.79%
Sukhday Greenview Private Limited	89.01%	89.01%
Associates (*)		
Placid Limited	29.70%	31.27%
Naviyoti Commodity Management Services Limited	38.44%	38.44%
The Kishore Trading Company Limited	34.38%	34.38%
LNB Renewable Energy Private Limited	29.32%	29.32%

(*) All the subsidiary and associate Companies have been incorporated in India.

(ii) Enterprise controlled by subsidiary	30-Sep-20	30-Sep-19
Name of the related party		
Iota Mtech Power LLP	90.00%	90.00%
Amritpay Greenfield Private Limited	94.44%	94.44%
Divyay Greeneries Private Limited	94.89%	94.89%
Sarvay Greenhub Private Limited	94.65%	94.65%

(iii) Key managerial personnel ('KMP')	Designation
Name of the related party	
Lakshmi Niwas Bangur	Chairman
Shreeyash Bangur	Managing Director
Sheetal Bangur	Director
Ajay Sonthalia	Chief Financial Officer
Pradip Kumar Ojha	Company Secretary
Bhaskar Banerjee	Independent Directors (Non-executive)
Amritav Kothari	Independent Directors (Non-executive)
Rajiv Kapasi	Independent Directors (Non-executive)

(iv) Relative of key managerial personnel ('KMP')	Nature
Name of the related party	
Alika Devi Bangur	Relative of Director
Yogesh Bangur	Relative of Director

(v) Enterprises over which KMP or relatives of KMP exercise control/significant influence:
Name of the related party
Amalgamated Development Limited
Apurva Export Private Limited
Bashey Greenview Private Limited
Dakshay Greeneries Private Limited
Subhprada Greeneries Private Limited
Mahate Greenview Private Limited
Golden Greeneries Private Limited
Janardan Wind Energy Private Limited
LNB Solar Energy Private Limited
LNB Wind Energy Private Limited
Maharaja Shree Umaid Mills Limited
M. B. Commercial Company Limited
Manifold Agri crops Private Limited
Palimarwar Solar House Private Limited
Palimarwar Solar Project Pvt. Ltd
Parmarth Wind Energy Private Limited
Purnay Greenfield Private Limited
Sidhidata Power LLP
Sidhidata Tradecomun Ltd
Suruchaye Greeneries Private Limited
Winsome Park Private Limited
The General Investment Company Limited
The Peria Karamalai Tea & Produce Company Limited

Related party disclosures (cont'd)



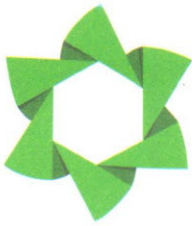
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(b) Transactions with related parties

Name of the party/Nature of transaction	For the Period 01/04/20 to 30/09/20	For the Period 01/04/19 to 30/09/19
Associate Companies		
Loans given	3,303.00	4,527.00
Loan given recovered	525.00	3,480.00
Interest income on loans given	148.35	111.95
Rental Income	5.32	3.99
Loan taken	110.00	796.00
Loan taken repaid	300.00	826.37
Interest expense on loans taken	33.28	22.45
Dividend paid	-	-
Reimbursement of expenses	-	14.79
Reimbursement of incomes	-	-
Sale of investments	-	-
Sale of Goods	0.02	0.10
Repayment of Sub Hy Facility	-	-
Rent expenses	-	-
Enterprises over which KMP or relatives of KMP exercise control/ significant		
Loans given	2,728.00	10,169.50
Loan given recovered	1,515.00	12,746.41
Interest income on loans given	641.66	837.02
Loan taken	1,620.00	755.00
Loan taken repaid	800.00	280.00
Interest expense on loans taken	31.42	30.50
Dividend received	-	0.40
Dividend paid	-	-
Rent expenses	1.95	7.24
Rent Income	0.10	1.34
Sale of Goods	0.07	767.82
Purchase/allotment of shares	-	-
Reimbursement of expenses	5.22	0.01
Reimbursement of incomes	-	-
Key Managerial Personnel		
Remuneration	133.41	134.93
Reimbursement of Expenses	2.34	0.13
Sale of Services	-	0.01
Loan taken	-	-
Interest expense on loans taken	-	-
Sitting Fees	1.60	0.74
Dividend paid	-	-
Commission	-	-
Relative of Key Managerial Personnel		
Sitting Fees	-	0.02
Sale of Services	-	0.16
Dividend paid	-	-

(c) Balances of related parties

Name of the party/Nature of balance	As at 30 September 2020	As at 30 September 2019
Associate Companies		
Loans given (including interest accrued)	6,099.64	2,621.23
Loans taken (including interest accrued)	656.26	484.00
Sub Hy Facility	45.00	45.00
Other payable	2.59	3.04
Other receivables	5.21	21.49
Enterprises over which KMP or relatives of KMP exercise control/ significant		
Loans given (including interest accrued)	14,530.93	16,559.35
Loans taken (including interest accrued)	1,193.32	680.92
Other payables	1.82	1.51
Other receivables	0.15	0.10
Key Managerial Personnel		
Other payables	16.73	12.99



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