

CHEMBOND CHEMICALS LTD

38 RELATED PARTY DISCLOSURES

Related party disclosures as required under Accounting Standard on "Related Party Disclosures" issued by the Institute of Chartered Accountants India are given below:

a) **Relationship:**

i. **Subsidiary Companies:**

Chembond Water Technologies Ltd., Chembond Material Technologies Pvt Ltd., Chembond Clean Water Technologies Ltd., Chembond Biosciences Limited, Chembond Polymers & Materials Ltd. and Chembond Calvatis Industrial Hygiene Systems Ltd., Phiroze Sethna Pvt Ltd, Chembond Chemicals (Malaysia) SDN.BHD, Chembond Distribution Ltd and Gramos Chemicals India Private Limited.

ii. **Key Management Personnel and their relatives (KMP)**

Key Management Personnel:

Sameer V. Shah, Nirmal V. Shah, Ashwin R. Nagarwadia, Bhadrish D. Shah, Mahendra K. Ghelani, Sushil U. Lakhani, Dr. Prakash Trivedi, Sarawati Sankar.

Relatives :

Padma V. Shah, Dr. Shilpa S. Shah, Mamta N. Shah, Alpna S. Shah, Sandeep H. Shah, Jyoti N. Mehta, Nikhil J. Mehta, Amrita S. B'Durga, Malika S. Shah, Kshitija N. Shah, Raunaq S. Shah, Rahil N. Shah.

Entities over which Key Management personnel are able to exercise influence :

CCL Opto Electronics Pvt Ltd., Finor Piplaj Chemicals Ltd., S and N Ventures Ltd., Visan Holdings Pvt Ltd, and Oriano Clean Energy Pvt Ltd.

b) The following transactions were carried out with related parties in the ordinary course of business

For the year ended / as on Description of the nature of transactions	30.09.2021			
	Subsidiary	Associates	KMP	Total
Sales of Goods	449.63	0.00	2.08	451.71
Chembond Water Technologies Ltd	103.99			103.99
Chembond Material Technologies Pvt Ltd	235.54			235.54
Chembond Clean Water Technologies Ltd	0.05			0.05
Chembond Calvatis Industrial Hygiene Systems Ltd	83.34			83.34
Chembond Distribution Ltd	0.16			0.16
Finor Piplaj Chemicals Ltd.			2.08	2.08
Phiroze Sethna Pvt Ltd	7.98			7.98
Chembond Polymers & Materials Ltd	0.13			0.13
Chembond Biosciences Limited	18.45			18.45
Gramos Chemicals India Private Limited	0.00			0.00
Purchase of Goods	309.94	0.00	52.40	362.35
Chembond Water Technologies Ltd	31.61			31.61
Chembond Material Technologies Pvt Ltd	164.05			164.05
Chembond Clean Water Technologies Ltd	0.00			0.00
Chembond Biosciences Limited	25.47			25.47
Chembond Distribution Ltd	74.09			74.09
Finor Piplaj Chemicals Ltd.			52.40	52.40
Phiroze Sethna Pvt Ltd	13.03			13.03
Chembond Polymers & Materials Ltd	0.14			0.14
Chembond Calvatis Industrial Hygiene Systems Ltd	1.56			1.56
Purchase of Fixed Assets	0.79	-	-	0.79
Chembond Clean Water Technologies Ltd	0.75			0.75
Phiroze Sethna Pvt Ltd	0.04			0.04
Sale of Fixed Assets	0.00	0.00	0.00	0.00
Chembond Water Technologies Ltd	0.00			0.00
Chembond Material Technologies Pvt Ltd	0.00			0.00
Phiroze Sethna Pvt Ltd	0.00			0.00
Chembond Polymers & Materials Ltd	0.00			0.00
Finor Piplaj Chemicals Ltd.	0.00			0.00
Gramos Chemicals India Private Limited	0.00			0.00
Sale of Consumable	0.00	0.00	0.00	0.00
Chembond Water Technologies Ltd	0.00			0.00
Phiroze Sethna Pvt Ltd	0.00			0.00
Gramos Chemicals India Private Limited	0.00			0.00
Rent Income	34.65	0.00	5.96	40.61
Chembond Water Technologies Ltd	31.77			31.77
Chembond Clean Water Technologies Ltd	2.25			2.25
Chembond Material Technologies Pvt Ltd	0.30			0.30
Chembond Polymers & Materials Ltd	0.21			0.21
Chembond Distribution Ltd	0.12			0.12
Chembond Calvatis Industrial Hygiene Systems Ltd	0.00			0.00
Finor Piplaj Chemicals Ltd.			1.50	1.50
Oriano Clean Energy Pvt Ltd			4.46	4.46
SubContract Receipt (Revenue)	662.03	0.00	0.00	662.03
Chembond Water Technologies Ltd	442.75			442.75
Chembond Material Technologies Pvt Ltd	181.14			181.14
Chembond Biosciences Limited	38.14			38.14
Service Charges(BSS) Income	125.49	0.00	0.00	125.49
Chembond Water Technologies Ltd	119.04			119.04
Chembond Polymers & Materials Ltd	6.45			6.45
Chembond Calvatis Industrial Hygiene Systems Ltd	0.00			0.00
Corporate Gurantee Fees Income	10.28	0.00	0.00	10.28
Chembond Water Technologies Ltd	9.53			9.53
Chembond Clean Water Technologies Ltd	0.75			0.75
Dividend Income	220.00	0.00	0.00	220.00
Chembond Water Technologies Ltd	220.00			220.00
Chembond Clean Water Technologies Ltd	-			0.00
Phiroze Sethna Pvt Ltd	0.00			0.00
Interest Income	81.98	0.00	0.00	81.98
Chembond Material Technologies Pvt Ltd	58.12			58.12
Chembond Biosciences Limited	19.58			19.58
Chembond Distribution Ltd	0.00			0.00
Chembond Polymers & Materials Ltd	0.53			0.53
Phiroze Sethna Pvt Ltd	3.75			3.75
Rental Expenses	0.00	0.00	3.00	3.00
Finor Piplaj Chemicals Ltd.			3.00	3.00
Director Remuneration	0.00	0.00	63.94	63.94
Sameer V. Shah			41.44	41.44
Nirmal V. Shah			22.50	22.50
Director Sitting Fees	0.00	0.00	7.88	7.88
Ashwin Nagarwadia			2.13	2.13
Mahendra Ghelani			2.50	2.50
Sushil Lakhani			1.75	1.75
Sarswati Sankar			0.63	0.63
Dr. Prakash Trivedi			0.88	0.88
Professional & Consulting Fees	0.00	0.00	16.39	16.39
Bhadrish D. Shah			16.39	16.39
Royalty	0.00	0.00	4.60	4.60
S and N Ventures Ltd			4.60	4.60
Balance at the end of the year				
A. Loans Given	1812.00	0.00	0.00	1812.00
Chembond Material Technologies Pvt Ltd	1288.00			1288.00
Chembond Biosciences Limited	434.00			434.00
Chembond Polymers & Materials Ltd	0.00			0.00
Phiroze Sethna Pvt Ltd	90.00			90.00

B. Sundry Debtors	1230.29	0.00	6.38	1236.67
Chembond Water Technologies Ltd	209.86			209.86
Chembond Clean Water Technologies Ltd	1.44			1.44
Chembond Distribution Ltd	-1.68			-1.68
Chembond Calvatis Industrial Hygiene Systems Ltd	40.02			40.02
Chembond Material Technologies Pvt Ltd	792.10			792.10
Chembond Chemicals (Malaysia) SDN.BHD	0.00			0.00
Chembond Polymers & Materials Ltd	0.27			0.27
Chembond Biosciences Limited	172.82			172.82
Phiroze Sethna Pvt Ltd	14.00			14.00
Gramos Chemicals India Private Limited	1.45			1.45
Finor Piplaj Chemicals Ltd.			6.38	6.38
C. Sundry Creditors	56.24	0.00	29.46	201.27
Chembond Water Technologies Ltd	54.80			54.80
Chembond Clean Water Technologies Ltd	1.45			1.45
Chembond Polymers & Materials Ltd	0.00			0.00
Chembond Calvatis Industrial Hygiene Systems Ltd	0.00			0.00
S and N Ventures Ltd			6.13	6.13
Finor Piplaj Chemicals Ltd.			23.34	23.34
Phiroze Sethna Pvt Ltd	0.00			0.00
Chembond Distribution Ltd	115.56			115.56
Chembond Biosciences Limited	0.00			0.00
Chembond Material Technologies Pvt Ltd	0.00			0.00
D. Investments	11368.64	0.00	0.00	11368.64
Chembond Water Technologies Ltd	4887.86			4887.86
Chembond Material Technologies Pvt Ltd	1552.22			1552.22
Chembond Clean Water Technologies Ltd	0.00			0.00
Chembond Biosciences Limited	190.00			190.00
Chembond Calvatis Industrial Hygiene Systems Ltd	32.39			32.39
Chembond Distribution Ltd	92.40			92.40
Chembond Polymers & Materials Ltd	486.76			486.76
Phiroze Sethna Pvt Ltd	4126.90			4126.90