

WINRO COMMERCIAL (INDIA) LTD.

Regd. Off.: 209-210, Arcadia Building, 2nd Floor, 195, Nariman Point, Mumbai - 400 021.
Tel : 4019 8600 Fax : 4019 8650 E-mail : winro.investor@gcvl.in Web : www.winrocommercial.com
CIN : L51226MH1983PLC165499

Date: 10th June, 2022

To
Corporate Relationship Department
BSE Limited
P. J. Towers, 1st Floor,
Dalal Street,
Mumbai - 400001

Ref: Scrip code: 512022

Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations")

Dear Sir,

Sub: Disclosure of Related Party Transactions

In pursuance of Regulation 23(9) of the SEBI Listing Regulations, enclosed herewith please find the disclosure of Related Party Transactions on consolidated basis for half year ended 31st March, 2022.

This is for your information and records.

Thanking You,

Yours faithfully

FOR WINRO COMMERCIAL (INDIA) LIMITED


URJA THAKKAR
COMPANY SECRETARY & COMPLIANCE OFFICER



Encl.: As above.

WINRO COMMERCIAL (INDIA) LIMITED																
Disclosure of Related Party transactions for the half year ended March 31, 2022																
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.			Details of the loans, inter-corporate deposits, advances or investments				
							Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Winro Commercial (India) Limited	Urudavan Investment & Trading Private Limited	Group Company	Fees on financial guarantee	As per Agreed rate	2.05	-	-								
				Interest income	At applicable rates on loan	3.92	-	-								
				Loan given (Refer Note 7)	Sanctioned Limit-10000	1,943.50	-	-			Revolving loan facility	7.50%	On Demand	unsecured	Business Purpose	
				Loan repayment received	Not Applicable	1,943.50	-	-								
				Investment in 8% non-cumulative, non-convertible, redeemable Preference shares (Refer Note 9)	-	-	385.08	399.90								
				Investment in equity shares (Refer Note 4)	-	-	953.33	1,394.26								
2	Winro Commercial (India) Limited	Four Dimensions Securities (India) Limited	Associate Company	Interest income	At applicable rates on loan	9.99	-	-								
				Loan given (Refer Note 7)	Sanctioned Limit-7500	4,197.00	-	-			Revolving loan facility	11.25%	On Demand	unsecured	Business Purpose	
				Loan repayment received	Not Applicable	4,197.00	-	-								
				Brokerage paid	100	24.19	-	-								
				Trade Receivable (Refer Note 6)	-	-	47.43	77.53								
				Investment in equity shares (Refer Note 4)	-	-	33,553.50	42,728.25								
				Contribution to equity (3,25,050 shares at face value of Rs. 10 each)	-	-	-	(32.51)	(32.51)							
3	Winro Commercial (India) Limited	BetterTime Realtors Private Limited	Associate Company	Interest income	At applicable rates on loan	0.10	-	-								
				Loan given (Refer Note 7)	Sanctioned Limit-50	50.00	-	50.00			Revolving loan facility	7.50%	On Demand	unsecured	Business Purpose	
				Investment in equity shares (Refer Note 4)	-	-	241.98	240.25								
4	Winro Commercial (India) Limited	Shri Ketan Desai	Key managerial personnel (KMP)	Sitting fees	As approved by the Board	0.19	-	-								
5	Winro Commercial (India) Limited	Mrs Babita Thakar	Key managerial personnel (KMP)	Sitting fees	As approved by the Board	0.08	-	-								
6	Winro Commercial (India) Limited	Shri Vallabh Prasad Byani	Key managerial personnel (KMP)	Sitting fees	As approved by the Board	0.06	-	-								
7	Winro Commercial (India) Limited	Mrs Rupal Vora	Key managerial personnel (KMP)	Sitting fees	As approved by the Board	0.02	-	-								
8	Winro Commercial (India) Limited	Mrs. Urja Thakkar	Key managerial personnel (KMP)	Reimbursement of expenses	As approved by the Board	0.08	-	-								
				Employees benefit expenses	-	6.29	-	(1.45)								
9	Winro Commercial (India) Limited	Shri Ritesh Zaveri	Key managerial personnel (KMP)	Reimbursement of expenses	As approved by the Board	0.06	(0.01)	(0.01)								
				Employees benefit expenses	-	5.50	-	(0.75)								
10	Winro Commercial (India) Limited	Shri Mithun Soni	Key managerial personnel (KMP)	Reimbursement of expenses	As approved by the Board	0.05	-	(0.00)								
				Employees benefit expenses	-	87.64	-	(60.30)								
11	Winro Commercial (India) Limited	Arclis Laboratories Limited	Group Company	Reimbursement of expenses	-	0.01	(0.01)	(0.00)								
12	Winro Commercial (India) Limited	GTZ (Bombay) Private Limited	Group Company	Reimbursement of expenses	-	0.04	(0.03)	(0.00)								
13	Winro Commercial (India) Limited	Singularity Holdings Limited	Associate Company	Finance cost	-	18.46	-	-								
				Loan taken (Refer Note 8)	Sanctioned Limit-7500	10,452.25	-	(1,869.00)								
				Loan repaid	Not Applicable	8,583.25	-	-								
				Loan given (Refer Note 7)	Sanctioned Limit-7500	558.00	-	-			Revolving loan facility	11.00%	On Demand	unsecured	Business Purpose	
				Loan repayment received	Not Applicable	558.00	-	-								
				Investment in equity shares (Refer Note 4)	-	-	9,676.48	13,873.13								
				Contribution to equity (1,10,150 shares at face value of Rs. 10 each)	-	-	-	(11.02)	(11.02)							
14	Winro Commercial (India) Limited	Sam-Jag-Deep Investments Private Limited	Group Company	Finance cost	-	19.44	-	-								
				Loan taken (Refer Note 8)	Sanctioned Limit-5000	21,520.50	-	-								
				Loan repaid	Not Applicable	21,520.50	-	-								
				Contribution to equity (1,450 shares at face value of Rs. 10 each)	-	-	(0.15)	(0.15)								
15	Winro Commercial (India) Limited	Saraswati Commercial (India) Limited	Group Company	Finance cost	-	15.39	-	-								
				Loan taken (Refer Note 8)	Sanctioned Limit-10000	18,988.50	-	-								
				Loan repaid	Not Applicable	18,988.50	-	-								
				Loan given (Refer Note 7)	Sanctioned Limit-10000	982.50	-	-			Revolving loan facility	7.00%	On Demand	unsecured	Business Purpose	
				Loan repayment received	Not Applicable	982.50	-	-								
				Investment in equity shares (Refer Note 4)	-	-	3,630.54	5,585.45								
				Contribution to equity (1,00,150 shares at face value of Rs. 10 each)	-	-	(10.02)	(10.02)								
16	Winro Commercial (India) Limited	GeeCee Venture Limited	Group Company	Investment in equity shares (Refer Note 4)	-	-	0.07	0.07								
17	Winro Commercial (India) Limited	Four Dimension Advisor Private Limited	Group Company	Investment in equity shares (Refer Note 4)	-	-	13.02	13.02								
18	Winro Commercial (India) Limited	Sareshwar Trading & Finance Private Limited	Group Company	Investment in equity shares (Refer Note 4)	-	-	30.90	41.35								
				Contribution to equity (36,000 shares at face value of Rs. 10 each)	-	-	(3.60)	(3.60)								
19	Winro Commercial (India) Limited	Arkaya Commercial Private Limited	Associate Company	Investment in equity shares (Refer Note 4)	-	-	34.77	49.86								
20	Winro Commercial (India) Limited	Ashwin Kumar Kothari	Other related parties	Contribution to equity (28,500 shares at face value of Rs. 10 each)	-	-	(2.85)	(2.85)								
21	Winro Commercial (India) Limited	Rohit Kothari	Other related parties	Contribution to equity (14,280 shares at face value of Rs. 10 each)	-	-	(1.43)	(1.43)								
22	Winro Commercial (India) Limited	Ashwin Kumar Kothari (Smaller HUF)	Other related parties	Contribution to equity (10,000 shares at face value of Rs. 10 each)	-	-	(1.00)	(1.00)								
23	Winro Commercial (India) Limited	Ashwin Kumar Kothari (HUF)	Other related parties	Contribution to equity (6,200 shares at face value of Rs. 10 each)	-	-	(0.62)	(0.62)								
24	Winro Commercial (India) Limited	Pannalal C Kothari (HUF)	Other related parties	Contribution to equity (250 shares at face value of Rs. 10 each)	-	-	(0.03)	(0.03)								

Note

- Company does not have any subsidiary.
- Related parties as defined under para 9 of Ind AS 24 "Related Party Disclosures" have been identified based on representations made by key managerial personnel and information available with the Company.
- Amount in bracket denotes credit balance / Liability.
- During the period, the company has not made any investment/ disinvestment in group companies / associates. Change in value of Investment in group company represents effect of change in their fair value as per requirement of applicable Indian Accounting Standards (Ind AS).
- The disclosures of Related party transactions as above are identified based on PAN of the related parties available on record of the Company.
- Amount of Trade receivable represents gross value of securities purchased & sold through Four Dimensions Securities (India) Limited being Share broker through whom trade was executed, which includes brokerage payable to Four Dimensions Securities India Limited for availing its broking services.
- Value of transaction during the reporting period for "Loan given" is summation of Loans disbursed at various point of time to related parties under revolving Loan facility with in the sanctioned Limit during the period. However at any point of time outstanding Loan amount did not exceed sanctioned Limit.
- Value of transaction during the reporting period for "Loan taken" is summation of Loan Borrowed at various point of time from related parties under revolving Loan facility with in the sanctioned Limit during the period. However at any point of time outstanding Loan amount did not exceed sanctioned Limit.
- The Company has made investment of Rs. 500,00,000 (50,00,000 shares of Rs. 10 each) 8% non-cumulative, non-convertible, redeemable Preference shares issued by Urudavan Investment & Trading Private Limited during financial year 2019-20. This investment is measured at fair value through profit & loss account. The amounts mentioned in Opening & closing balance are values of preference share after applicable Ind AS adjustments.
- Amounts less than Rs.500/- (Five Hundred rupees) are denoted as "0.00".