

Statement of Related Parties Transaction from 1st April,2025 to 30th September,2025

Related Party Disclosures

Related party disclosures, as required by AS-18 "Related Party Disclosures" are given below:

1. Relationships

(i) Key Management Personnel of Entity or Parent:

Mr. Umang Kanoria	Managing Director
Mrs. Anuradha Knaoria	Wholetime Director
Ms. Charulata Kabra	Company Secretary
Mrs. Subhra Kanta Parhi	Chief Financial Officer
Mr. Ravindra Suchanti	Independent Director
Ms. Shruti Swaika	Independent Director
Mr. Dipankar Samata	Non-Executive Director
Mr. Navin Nayar	Independent Director
Mr. Rohinton Kurus Babaycon	

(ii) Other Related Party:

Ms. Stuti Kanoria	Daughter of Mrs. Anuradha Kanoria & Mr. Umang Kanoria
Mr. Satvik Kanoria	Son of Mrs. Anuradha Kanoria & Mr. Umang Kanoria
Stuti Welfare Trust	Private Beneficiary Trust for Ms. Stuti Kanoria
Satvik Welfare Trust	Private Beneficiary Trust for Mr. Satvik Kanoria
Umang Kanoria H.U.F.	Mr. Umang Kanoria is Karta
Agarwal Ravi & Associates	
B. T. Investments Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Cosmos Resources Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Dhanvaridhi Foods Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
E. T. Resources Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Innova Properties Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Milan Agencies Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Suryasakti Commidities Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Bengal Tea & Fabrics Ltd	Private Company in which Director or his Relative is a Member or Director
Cheviot Agro Industries Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Harsh Investments Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Kanco Speciality Packaging Pvt Ltd	Private Company in which Director or his Relative is a Member or Director
Kanco Enterprises Ltd	Public Limited Company in which a Director holds more than 2% of its paid up Share Capital

(iii) Post-employment Benefit Plan Entities

Kanco Tea & Industries Ltd - Employees Gratuity Fund
Kanco Tea & Industries Ltd - Employees Superannuation Fund

2. The following transactions were carried out with the related parties in the ordinary course of business.

Details relating to parties referred to in item 1(i) and 1(ii) above:

Particulars	1st April,2025 to 30th September,2025		
	In Relation to Item 1(i)	In Relation to Item 1(ii)	In Relation to Item 1(iii)
	Amount in `		
Payment of Rent			
Innova Properties Private Limited	-	600,000	-
Surtasakti Commidities Pvt Ltd	-	1,200,000	-
Milan Agencies Private Limited	-	1,200,000	-
Unsecured Loan Taken			
Mr. Umang Knaoria	18,305,000	-	-
Mrs. Anuradha Kanoria	21,830,000	-	-
E. T. Resources Pvt Ltd	-	14,012,500	-
Unsecured Loan Refund			
Mr. Umang Knaoria	2,005,000	-	-
Mrs. Anuradha Kanoria	4,000,000	-	-
E. T. Resources Pvt Ltd	-	8,679,789	-
Remuneration Paid			
Mrs. Anuradha Kanoria	2,065,342	-	-
Mr. Umang Knaoria	1,200,000	-	-
Ms. Charulata Kabra	1,265,340	-	-
Mrs. Subhra Kanta Parhi	1,917,474	-	-
Mr. Satvik Kanoria	-	1,169,280	-
Ms. Stuti Kanoria	-	470,400	-

Director Fees Paid			
Mr. Ravindra Suchanti	50,000	-	-
Ms. Shruti Swaika	50,000	-	-
Mr. Rohinton Kurus Babaycon	50,000	-	-
Mr. Dipankar Samata	50,000	-	-
Interest Paid			
Mrs. Anuradha Kanoria	737,595	-	-
Mr. Umang Knaoria	1,087,754	-	-
E. T. Resources Pvt Ltd	-	2,848,537	-
Contribution Made			
Contribution to Superannuation Fund	-	-	356,310
Contribution to Gratuity Fund	-	-	-
Outstanding Balances at the end of the F.Y.			
Security Deposit			
Innova Properties Private Limited	-	4,021,112	-
Milan Agencies Private Limited	-	3,000,000	-
(Payable)/Receivable (Net)			
Mrs. Anuradha Kanoria	(27,288,681)	-	-
Mr. Umang Knaoria	(30,929,355)	-	-
E. T. Resources Pvt Ltd	-	(61,338,694)	-
Surtasakti Commidities Pvt Ltd	-	(360,000)	-
Milan Agencies Private Limited	-	(180,000)	-
Innova Properties Private Limited	-	(360,000)	-