

Note 44

Ind AS 24 - Related Party Disclosure

Rupees in lakhs, except for share data and unless otherwise stated

SL.No	Related Parties to the Company	Nature of Relationship	
		2024-25	2023-24
1	Kings International Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
2	Shaji Baby John	Managing Director	Managing Director
3	Rita Shaji John	Promoter	Promoter
4	Narayana Rajendran Pillai		Independent Non-Executive Director
5	Rathina Ashokan		Independent Non-Executive Director
6	Dr. Thirunilath Vinayakumar	Independent Non - Executive Director	Independent Non-Executive Director
7	Tharayil Pius Jolly	Non Executive Director	Non-Executive Director
8	Jyothi V M	Independent Non - Executive Director	Independent Non-Executive Director
9	Baby John Shaji	Joint Managing Director	Joint Managing Director
10	Balagopalan Veliyath	Whole Time Director	Whole Time Director
11	Issac Pattani Parampil John	Independent Non - Executive Director	
12	Seni Prabhakaran	Independent Non - Executive Director	
13	King Propex Ventures Ltd.	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
14	Lalbert Cheriyan	Chief Financial Officer	Chief Financial Officer
15	Nanditha T	Company Secretary	Company Secretary
16	Kings Sista360 Private Limited	Subsidiary Company	Subsidiary Company
17	Kings Maritech Eco Park Limited	Subsidiary Company	Subsidiary Company
18	Guide Estates And Properties Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
19	Thirdwave H R And Networks Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
20	Moat Financial Services Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
21	Jeeva Management & Financial Consultants Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
22	Morning Star Foods & Technologies Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
23	Goodtimes India Holidays And Travels Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
24	Alpha Agrofarms And Resorts India Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
25	Novina Properties (Kerala) Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
26	Karma Holistic Medicare Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
27	Kings HRD Services Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
28	Kings Infomatica Solutions Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence

Rupees in lakhs, except for share data and unless otherwise stated

29	Priceless Consultancy Management Guide India Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
30	Gates India Projects LLP	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
31	Hi-Line Developers And Projects Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
32	Sri Srinivas Wheat Industries Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
33	Care Connections Private Limited		Enterprises in which the KMP has Substantial Influence
34	Lewa Properties & Realty Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
35	The Cottanad Plantations Ltd	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
36	The Nilambur Rubber Company Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
37	Venus Fisheries Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
38	Pisces Technologies International Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
39	Sharewealth Securities Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
40	Catae Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
41	The Malabar Industrial Company Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
42	Agentdesks Tech and Operations Private Limited		Enterprises in which the KMP has Substantial Influence
43	Agentdesks Tech Private Limited		Enterprises in which the KMP has Substantial Influence
44	Alpha Daily Living Products India Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
45	Prince Gates It Parks Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
46	Globalcollab Private Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
47	Alpha Seafood Global Impex LLP	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
48	H N K & Associates LLP	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
49	Kings Hotels And Resorts Limited	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
50	King Fisheries Ltd	Enterprises in which the KMP has Substantial Influence	Enterprises in which the KMP has Substantial Influence
51	Max Supreme Textiles Limited	Enterprises in which the KMP has Substantial Influence	
52	Cochin Technopark Limited	Enterprises in which the KMP has Substantial Influence	

Rupees in lakhs, except for share data and unless otherwise stated

Related Party Transactions and outstanding balances for the FY 2024-25

Particulars	Total	Kings International Limited	Kings Sista 360 Pvt Ltd	Kings Maritech Eco Park Ltd	Shaji Baby John	Rita Shaji John	Rajendran N	Rathina Ashokan	Jyothei V M	Baby John Shaji	Balagopalan Veliyath	Nanditha T	Lalbert Cherian	Issac Pattani Parampil John	Seni Prabhakaran	Vinayakumar
Transactions																
Services Received	121.16	121.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sitting Fees	7.65	-	-	-	-	-	1.35	1.35	2.03	-	-	-	-	0.68	0.68	1.58
Remuneration	51.84	-	-	-	-	-	-	-	-	21.00	12.60	6.24	12.00	-	-	-
Acceptance of Loan	4.00	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	-
Repayment of Loan	25.63	-	-	-	25.63	-	-	-	-	-	-	-	-	-	-	-
Purchase of Goods	216.03	216.03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses paid on behalf of the Company	12.53	-	-	-	0.26	-	-	-	-	0.67	2.79	0.06	8.75	-	-	-
Advances given during the year	238.00	238.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan to Subsidiary	632.50	-	10.20	622.30	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	7.83	-	0.68	7.15	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding balance on Balance Sheet date																
Sitting Fee Payable	12.51	-	-	-	-	-	2.79	2.79	3.11	-	-	-	-	0.68	0.68	2.48
Remuneration Payable	4.33	-	-	-	-	-	-	-	-	1.92	0.91	0.52	0.98	-	-	-
Loans Payable	354.34	9.06	-	-	282.05	63.23	-	-	-	-	-	-	-	-	-	-
Advances Given	238.00	238.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment in Shares of Subsidiaries	1.48	-	0.90	0.58	-	-	-	-	-	-	-	-	-	-	-	-
Security Deposit	65.50	65.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense Payable	(0.04)	-	-	-	-	-	-	-	-	(0.05)	0.01	-	-	-	-	-
Loan to Subsidiary	632.50	-	10.20	622.30	-	-	-	-	-	-	-	-	-	-	-	-
Interest Receivable	7.05	-	0.61	6.44	-	-	-	-	-	-	-	-	-	-	-	-
Trade receivable/ (payable)																

Rupees in lakhs, except for share data and unless otherwise stated

Nature of Transaction- Sitting Fee for the year ended 31-03-2025

Name of the Meeting	Total	Vinayakumar	Rajendran N	Rathina Ashokan	Jyothi V M	Issac Pattani Parampil John	Seni Prabhakaran
Board Meeting	5.00	1.25	0.75	0.75	1.25	0.50	0.50
Audit Committee	2.50	0.50	0.50	0.50	0.50	0.25	0.25
Nomination and Remuneration Committee	1.00	-	0.25	0.25	0.50	-	-
Stakeholders Remuneration Committee							

Note: Related parties have been identified by the Management.

Sitting Fees for the year ended 31-03-2025 shown are inclusive of TDS

Related Party Transactions and outstanding balances for the FY 2023-24

Rupees in lakhs, except for share data and unless otherwise stated

Particulars	Total	Kings International Limited	Vinayakumar	Shaji Baby John	Rita Shaji John	Rajendran N	Rathina Ashokan	Jyothi V M	Baby John Shaji	Balagopalan Veliyath	Nanditha T	Lalbert Cherian	Kings Sista 360 Pvt Ltd	Kings Maritech Eco Park Ltd
Transactions														
Services Received	28.96	28.96	-	-	-	-	-	-	-	-	-	-	-	-
Sitting Fees	5.94	-	1.08	-	-	1.80	1.80	1.26	-	-	-	-	-	-
Remuneration	41.34	-	-	-	-	-	-	-	16.50	10.10	5.24	9.50	-	-
Acceptance of Loan	625.72	-	-	625.72	-	-	-	-	-	-	-	-	-	-
Repayment of Loan	596.42	-	-	596.42	-	-	-	-	-	-	-	-	-	-
Purchase of Goods	73.95	73.95	-	-	-	-	-	-	-	-	-	-	-	-
Expenses paid on behalf of the Company	15.96	-	-	-	-	-	-	-	-	2.14	0.14	13.68	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding balance on Balance Sheet date														
Sitting Fee Payable	12.06	-	1.98	-	-	3.78	3.78	2.52	-	-	-	-	-	-
Remuneration Payable	4.47	-	-	-	-	-	-	-	1.92	1.04	0.52	0.99	-	-
Loans Payable	366.65	-	-	303.42	63.23	-	-	-	-	-	-	-	-	-
Investment in Shares of Subsidiaries	1.48	-	-	-	-	-	-	-	-	-	-	-	0.90	0.58
Security Deposit	65.50	65.50	-	-	-	-	-	-	-	-	-	-	-	-
Expense Payable	0.04	-	-	-	-	-	-	-	-	0.03	0.01	-	-	-
Trade receivable/ (payable)	(0.17)	(0.17)	-	-	-	-	-	-	-	-	-	-	-	-