

Ref: HIL/SE/2023-24/73

November 01, 2023

To
BSE Limited
P.J.Towers, Dalal Street
Mumbai – 400 001
Scrip Code: 509675

To
National Stock Exchange of India Limited
5th Floor, Exchange Plaza, Bandra (E),
Mumbai – 400 051
Scrip Symbol: HIL

Sub: Disclosure of Related Party Transactions for the half-year ended September 30, 2023 under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In Compliance with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the details of Related Party Transactions for the half year ended September 30, 2023, prepared in accordance with the format specified by SEBI vide circular SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021.

A copy of the same is also being uploaded on the website of the Company www.hil.in

This is for your information and records.

Yours faithfully,
For HIL LIMITED

Nidhi Bisaria
Company Secretary & Compliance Officer
Membership No.5634

(Rs. In Lakhs)

[illegible]

25	HIL Limited	HIL International GmbH	Wholly-owned Subsidiary	Investment in equity		-	-	27,346.24	27,346.24	-	-	-	-	-	-	-	-	-
26	HIL Limited	HIL International GmbH	Wholly-owned Subsidiary	Interest receivable		-	377.75	1,190.37	1,545.20	-	-	-	-	-	-	-	-	-
27	HIL Limited	HIL International GmbH	Wholly-owned Subsidiary	Loan given		-	3,641.30	8,499.34	11,895.35	-	-	-	-	Long term loan	8%	-	Unsecured	General Business Purpose
28	HIL International GmbH	Parador Holdings GmbH	Wholly-owned Subsidiary	Loan given		-	-	14,503.09	14,283.77	Loan	-	2.10%		Long term loan	2.10%	-	Unsecured	General Business Purpose
29	HIL International GmbH	Parador Holdings GmbH	Wholly-owned Subsidiary	Interest receivable		-	364.44	240.39	594.83	-	-	-	-	-	-	-	-	-
30	HIL International GmbH	Parador Holdings GmbH	Wholly-owned Subsidiary	Reimbursements given/repaid		-	(27.53)	397.49	364.43	-	-	-	-	-	-	-	-	-
31	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Loan given/ (repayment)		-	(2,297.84)	23,761.76	21,463.92	Loan	-	2.10%	One year	Short term loan	2.10%	One year	Unsecured	General Business Purpose
32	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Sale of services		-	1,076.49	1,034.66	1,507.15	-	-	-	-	-	-	-	-	-
33	Parador Holdings GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Sale of services		-	21.53	-	-	-	-	-	-	-	-	-	-	-
34	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Interest receivable		-	395.19	703.62	-	-	-	-	-	-	-	-	-	-
35	Parador GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Purchase of goods		-	7,713.86	4,304.25	3,355.68	-	-	-	-	-	-	-	-	-
36	Parador GmbH	Parador (Shanghai) Trading Co., Ltd	Wholly-owned Subsidiary	Sale of goods		-	934.95	410.06	455.48	-	-	-	-	-	-	-	-	-
37	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Sale of goods		-	913.41	560.97	1,568.83	-	-	-	-	-	-	-	-	-
38	Parador GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Sale of services		-	91.50	15.21	-	-	-	-	-	-	-	-	-	-
39	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Other receivables		-	38.68	125.49	616.92	-	-	-	-	-	-	-	-	-
40	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Other Payables		-	1,361.53	487.45	1,817.43	-	-	-	-	-	-	-	-	-

Notes:

1. As the future liabilities for gratuity, compensated absences and other long-term employee benefit plans are provided on an actuarial basis and the payment of insurance costs are made for the Company as a whole, the amount pertaining to the key management personnel is not ascertainable, therefore, not included in remuneration provided above.

2. Value of the related party transactions as approved by the Audit Committee represents the value approved for the financial year 2023-24 while the value of the transaction represents for the half year ended September 30, 2023.

3. Dividend transactions are not included in above disclosure as the same are exempted under Regulation 2(1)(xc) of the SEBI LODR Regulations.

4. Figures mentioned for the transactions that took place during the half year ended September 30, 2023 between (i) the Company and its overseas subsidiaries; (ii) Between the overseas subsidiaries are translated based on the average exchange rate from EURO to INR. Further, the opening and closing balances of such transactions have been reported at opening and closing exchange rates, respectively. Forex loss/ gain arising from movement in exchange rates is adjusted to Foreign Currency Translation Reserve in the books of accounts of the Company.

5. As the details of PAN are not required to be submitted while submitting the disclosure in PDF format hence the same are not included.

6. Values of the transaction disclosed above are exclusive of GST, wherever applicable, for six months period ended September 30, 2023.