



December 07, 2021

To,	To,
The General Manager-Listing,	The Manager (Listing),
BSE Limited,	National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers,	Exchange Plaza, Bandra Kurla Complex,
Dalal Street, Mumbai - 400 001	Mumbai – 400051
Scrip Code: 533189	Symbol: GOENKA

Sub: Related party Transactions for half year ended September 30, 2021

Dear Sir/Madam,

Pursuant to Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are attaching herewith the details of related party transactions on a standalone and consolidated basis and balances for the half year ended September 30, 2021 along with the list of related parties.

This is for your information and record.

Thanking you

Yours faithfully,

For **Goenka Diamond and Jewels Limited**


Director
(Navneet Goenka)
DIN : 00164428



GOENKA DIAMOND AND JEWELS LIMITED

Corp. Off.: 1305, Panchratna, Opera House, Mumbai 400 004, India Tel.: (022) 2361 3102, 2362 0222 Fax : (022) 2367 6020
Regd. Off.: 401, Panchratna, M.S.B. Ka Rasta, Johari Bazar, Jaipur 302 003, India Tel.: (0141) 2574175 Fax : (0141) 2573305
e-mail : accounts@goenkadiamonds.com Website : www.goenkadiamonds.com CIN : L36911RJ1990PLC005651

GOENKA DIAMONDS AND JEWELS LIMITED**Standalone Related Party Disclosures:****A. List of related parties with whom transactions have taken place and relationships:****Subsidiaries (Direct)**

1. M.B. Diamonds LLC - Russia
2. Goenka Diamond & Jewels DMCC - Dubai
3. Solitaire Diamond Exports

Enterprises in which Key management personnel are interested :

1. Goenka Diamonds Private Limited
2. Mystique Jewels
3. Goenka Jewellers
4. Geet Holdings Private Limited
5. Yash Complex Private Limited
6. Sonam Complex Private Limited
7. Goenka Mining Resources Private Limited
8. Goenka Entertainments Private Limited
9. Goenka Properties Private Limited
10. Gem Gold Mining Private Limited
11. Top Minerals Private Limited
12. Aureus Gold Mines Private Limited
13. Shree Vriddhi Mines and Minerals Private Limited
14. Goenka Power and Infra Limited
15. D.V.Exports
16. Dinyog Finvest Private Limited
17. Nand Lal Goenka(HUF)

Key Management Personnel (KMP):

1. Sh Nandlal Goenka
2. Sh Navneet Goenka

Relative of Key Management Personnel

1. Smt. Namita Jain (Daughter of Sh Nandlal Goenka)
2. Smt. Neeta Saraf (Daughter of Sh Nandlal Goenka)
3. Smt. Nirmala Goenka (Wife of Sh Nandlal Goenka)
4. Smt. Bhawna Goenka (Wife of Sh Navneet Goenka)

B. Related Party Transactions

Particular	Subsidiary		Amount in Lakhs Except Share Data Key Managerial Personnel & their relatives	
	2021-22	2020-21	2021-22	2020-21
1. Transactions during the year				
a. Remuneration #				
i. Nandlal Goenka	-	-	3.00	6.00
ii. Navneet Goenka	-	-	2.40	4.80
b. Perquisites				
i. Navneet Goenka	-	-	1.12	2.24
ii. Nandlal Goenka	-	-	0.80	1.60



GOENKA DIAMONDS AND JEWELS LIMITED
Standalone Related Party Disclosures:

Particular	Subsidiary		Key Managerial Personnel & their	
	2021-22	2020-21	2021-22	2020-21
c. Interest Received	28.72	56.55	-	38.37
d. Share of Profit from Partnership Firm	(1.87)	(0.88)	-	-
e. Payment made behalf of Subsidiary Solitaire Diamond Exports	0.18	1.96	-	-
f. Investment in Equity Shares Gem Gold Mining Pvt. Ltd.	-	-	-	49.00
g. Provision for expected credit loss Goenka Diamond & Jewels DMCC	28.72	690.31	-	-
h. Bad debts written off Gem Gold Mining Pvt. Ltd. M B Diamond LLC	- -	- 59.78	- -	558.08 -
2. Balances as at year ended				
a. Loans Given Goenka Diamond & Jewels DMCC	1,249.95	1,249.95	-	-
b. Interest Accrued and Due Goenka Diamond & Jewels DMCC Less: Provision for expected credit loss	719.03 719.03	690.31 690.31	- -	- -
Net Balance	-	-		
c. Security Deposits				
i. Bhawna Goenka	-	-	0.50	0.50
ii. Nirmala Goenka	-	-	0.50	0.50
d. Credit Balance of following parties				
i. Nandlal Goenka	-	-	11.78	7.95
ii. Navneet Goenka	-	-	1.87	5.84
iv. Bhawna Goenka	-	-	14.63	14.63
v. Nirmala Goenka	-	-	16.43	16.43
e. Investment in Subsidiaries	19.48	19.48	-	-
f. Interest Receivable on Investment Gem Gold Mining Pvt. Ltd.	-	-	50.00	50.00
i. Balance in Current A/c- Partnership Firm	(482.14)	(480.45)	-	-

As liability for gratuity and compensated expenses are computed for all the employees in aggregate, the amounts relating to the Key Management Personnel cannot be individually identified



GOENKA DIAMONDS AND JEWELS LIMITED**Consolidated Related Party Disclosures:****A. List of related parties with whom transactions have taken place and relationships:****Enterprises in which Key management personnel are interested :**

1. Goenka Diamonds Private Limited
2. Mystique Jewels
3. Goenka Jewellers
4. Geet Holdings Private Limited
5. Yash Complex Private Limited
6. Sonam Complex Private Limited
7. Goenka Mining Resources Private Limited
8. Goenka Entertainments Private Limited
9. Goenka Properties Private Limited
10. Gem Gold Mining Private Limited
11. Top Minerals Private Limited
12. Aureus Gold Mines Private Limited
13. Shree Vriddhi Mines and Minerals Private Limited
14. Goenka Power and Infra Limited
15. D.V.Exports
16. Dinyog Finvest Private Limited
17. Nand Lal Goenka(HUF)

Key Management Personnel (KMP):

1. Sh Nandlal Goenka
2. Sh Navneet Goenka

Relative of Key Management Personnel

1. Smt. Namita Jain (Daughter of Sh Nandlal Goenka)
2. Smt. Neeta Saraf (Daughter of Sh Nandlal Goenka)
3. Smt. Nirmala Goenka (Wife of Sh Nandlal Goenka)
4. Smt. Bhawna Goenka (Wife of Sh Navneet Goenka)

B. Related Party Transactions**Amount in Lakhs Except Share Data**

Particular	Key Managerial Personnel & their relatives	
	2021-22	2020-21
1. Transactions during the year		
a. Remuneration #		
i. Nandlal Goenka	3.00	6.00
ii. Navneet Goenka	2.40	4.80
b. Perquisites		
i. Navneet Goenka	1.12	2.24
ii. Nandlal Goenka	0.80	1.60
c. Interest Received	-	38.37
d. Investment in Equity Shares		
Gem Gold Mining Pvt. Ltd.	-	49.00
e. Bad debts written off		
Gem Gold Mining Pvt. Ltd.	-	558.08



GOENKA DIAMONDS AND JEWELS LIMITED**Consolidated Related Party Disclosures:**

Particular	Amount in Lakhs Except Share Data	
	Key Managerial Personnel & their relatives	
	2021-22	2020-21
2. Balances as at year ended		
a. Security Deposits		
i. Bhawna Goenka	0.50	0.50
ii. Nirmala Goenka	0.50	0.50
b. Credit Balance of following parties		
i. Nandlal Goenka	11.78	7.95
ii. Navneet Goenka	1.87	5.84
iv. Bhawna Goenka	14.63	14.63
v. Nirmala Goenka	16.43	16.43
c. Interest Receivable on Investment		
Gem Gold Mining Pvt. Ltd.	50.00	50.00

As liability for gratuity and compensated expenses are computed for all the employees in aggregate, the amounts relating to the Key Management Personnel cannot be individually identified

