



November 24, 2022

|                                |                                                 |
|--------------------------------|-------------------------------------------------|
| To,                            | To,                                             |
| The General Manager-Listing,   | The Manager (Listing),                          |
| <b>BSE Limited,</b>            | <b>National Stock Exchange of India Limited</b> |
| 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, 2022**

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, 2022 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  
(Nand Lal Goenka)  
DIN : 00125281



**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

**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)



**GOENKA DIAMONDS AND JEWELS LIMITED**  
Notes forming part of standalone Ind AS financial statement

**B. Related Party Transactions**

| Particular                                         | Amount in Lakhs Except Share Data |          |                                            |         |
|----------------------------------------------------|-----------------------------------|----------|--------------------------------------------|---------|
|                                                    | Subsidiary                        |          | Key Managerial Personnel & their relatives |         |
|                                                    | 2022-23                           | 2021-22  | 2022-23                                    | 2021-22 |
| <b>1. Transactions during the year</b>             |                                   |          |                                            |         |
| <b>a. Remuneration #</b>                           |                                   |          |                                            |         |
| i. Nandlal Goenka                                  | -                                 | -        | 3.00                                       | 6.00    |
| ii. Navneet Goenka                                 | -                                 | -        | 2.40                                       | 4.80    |
| ii. Sanjeek Kumar Jain                             | -                                 | -        | 1.75                                       | 3.98    |
| <b>c. Perquisites</b>                              |                                   |          |                                            |         |
| i. Navneet Goenka                                  | -                                 | -        | 1.12                                       | 2.24    |
| ii. Nandlal Goenka                                 | -                                 | -        | 0.80                                       | 1.60    |
| <b>d. Interest Received</b>                        | 31.50                             | 58.48    | -                                          | -       |
| <b>e. Share of Profit from Partnership Firm</b>    | (8.07)                            | (4.51)   | -                                          | -       |
| <b>f. Payment made behalf of Subsidiary</b>        |                                   |          |                                            |         |
| Solitaire Diamond Exports                          | -                                 | 0.78     | -                                          | -       |
| <b>g. Provision for expected credit loss</b>       |                                   |          |                                            |         |
| Goenka Diamond & Jewels DMCC                       | 31.50                             | 58.48    | -                                          | -       |
| <b>h. Receipt of Interest receivable</b>           |                                   |          |                                            |         |
| Gem Gold Mining Pvt. Ltd.                          | -                                 | -        | -                                          | 50.00   |
| <b>2. Balances as at year ended</b>                |                                   |          |                                            |         |
| <b>a. Loans Given</b>                              |                                   |          |                                            |         |
| Goenka Diamond & Jewels DMCC                       | 1,249.95                          | 1,249.95 | -                                          | -       |
| <b>b. Interest Accrued and Due</b>                 |                                   |          |                                            |         |
| Goenka Diamond & Jewels DMCC                       | 780.28                            | 748.78   | -                                          | -       |
| Less: Provision for expected credit loss           | 780.28                            | 748.78   | -                                          | -       |
| <b>Net Balance</b>                                 | -                                 | -        |                                            |         |
| <b>c. Security Deposits</b>                        |                                   |          |                                            |         |
| i. Bhawna Goenka                                   | -                                 | -        | 0.50                                       | 0.50    |
| ii. Nirmala Goenka                                 | -                                 | -        | 0.50                                       | 0.50    |
| <b>d. Credit Balance of following parties</b>      |                                   |          |                                            |         |
| i. Nandlal Goenka                                  | -                                 | -        | 17.70                                      | 14.92   |
| ii. Navneet Goenka                                 | -                                 | -        | 4.82                                       | 3.20    |
| iv. Bhawna Goenka                                  | -                                 | -        | 14.63                                      | 14.63   |
| v. Nirmala Goenka                                  | -                                 | -        | 16.43                                      | 16.43   |
| <b>e. Investment in Subsidiaries</b>               | 19.48                             | 19.48    | -                                          | -       |
| <b>f. Balance in Current A/c- Partnership Firm</b> | (492.24)                          | (484.18) | -                                          | -       |

# 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****Notes forming part of consolidated Ind AS financial statement****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
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**B. Related Party Transactions**

Amount in Lakhs Except Share Data

| Particular                                    | Key Managerial Personnel & their relatives |         |
|-----------------------------------------------|--------------------------------------------|---------|
|                                               | 2022-23                                    | 2021-22 |
| <b>1. Transactions during the year</b>        |                                            |         |
| <b>a. Remuneration #</b>                      |                                            |         |
| i. Nandlal Goenka                             | 3.00                                       | 6.00    |
| ii. Navneet Goenka                            | 2.40                                       | 4.80    |
| iii. Sanjeek Kumar Jain                       | 1.75                                       | 3.98    |
| <b>b. Perquisites</b>                         |                                            |         |
| i. Navneet Goenka                             | 1.12                                       | 2.24    |
| ii. Nandlal Goenka                            | 0.80                                       | 1.60    |
| <b>c. Receipt of Interest receivable</b>      |                                            |         |
| Gem Gold Mining Pvt. Ltd.                     | -                                          | 50.00   |
| <b>2. Balances as at year ended</b>           |                                            |         |
| <b>a. Security Deposits</b>                   |                                            |         |
| i. Bhawna Goenka                              | 0.50                                       | 0.50    |
| ii. Nirmala Goenka                            | 0.50                                       | 0.50    |
| <b>b. Credit Balance of following parties</b> |                                            |         |
| i. Nandlal Goenka                             | 17.70                                      | 14.92   |
| ii. Navneet Goenka                            | 4.82                                       | 3.20    |
| iv. Bhawna Goenka                             | 14.63                                      | 14.63   |
| v. Nirmala Goenka                             | 16.43                                      | 16.43   |

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