

28th July, 2020

To,
The National Stock Exchange of India Limited
“Exchange Plaza”,
Plot No. C/1, G Block,
Bandra- Kurla Complex, Bandra (E),
Mumbai-400051

NSE Symbol: JHS

Department of Corporate Services
The Bombay Stock Exchange Limited
25th Floor , P.J Towers,
Dalal Street,
Mumbai – 400001

Company Code No : 532771

Dear Sirs,

Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Pursuant to Regulation 23(9) of Listing Regulations, please find enclosed disclosure of related party transactions on a consolidated basis and balances for the half year ended March 31, 2020.

This is for your kind information and record.

Kindly acknowledge the receipt.

Thanking you,

Yours sincerely,

FOR JHS SVENDGAARD LABORATORIES LIMITED



Kirti Maheshwari
Company Secretary & Compliance Officer

Enclosure: as above

JHS SVENDGAARD LABORATORIES LIMITED

Related party disclosures as per IND AS 24

(a) Names of related parties and description of relationship:

Relationships	Name of Related Party
Entities controlled by a person who is a KMP of the Company or a person who has significant influence over the Company	- Sixth Sense India Opportunities - II - Frodo Magic Productions LLP - Starpool Consultants & Advisors LLP - Anand and Anand Legal Services LLP - Maya Brands LLP - Harsh Chander Handa Educational and Charitable Society
Relatives of Key Managerial Personnel	- Mrs Sushma Handa (Mother of Mr. Nikhil Handa)
Entities which are controlled or jointly controlled by Key Managerial Personnel category or by Member close family members	- Number One Enterprises Pvt. Ltd. - Apogee Manufacturing Private Limited - Magna Waves Private Limited - DVS Worldwide Services Private Limited - Neeta Marketing Services Private Limited - Chrome US academy LLP

(b) Key Managerial Personnels (KMP) of the Group:

Name of Key Managerial Personnel -JHS Svendgaard Laboratories Limited:	Category	Period
Mr. Nikhil Handa	Managing Director	FY 2019-20
Mr. Yashraj Patil	Non-Executive Non-Independent Director	FY 2019-20
Mr. Mukul Pathak	Non-Executive Independent Director	FY 2019-20
Mrs. Rohini Sanjay Saugatai	Non-Executive Independent Director	FY 2019-20
Mr. Nikhil Kishorchandra Vora	Nominee Director	FY 2019-20
Mrs. Balbir Verma	Non-Executive Independent Director	FY 2019-20
Mr. Paramvir Singh	Chief Executive Officer	FY 2019-20
Mr. Sanjeev Kumar Singh	Company Secretary	Resigned on 7.06.2019
Mr. Chetan Batra	Company Secretary	W.e.f. 11.07.2019 upto 04.09.2020
Mr. Ashish Goel	Chief Financial Officer	FY 2019-20

Name of Key Managerial Personnel -JHS Svendgaard Brands Limited

Mr. Nikhil Handa	Director	FY 2019-20
Mrs. Sushma Handa	Director	FY 2019-20
Mr. Saif Anand	Director	FY 2019-20
Mr. Vinay Mittal	Director	FY 2019-20
Mr. Nikhil Kishorchandra Vohra	Nominee Director	FY 2019-20
Mr. Chhabhi Lal Prasad	Director	FY 2019-20
Mr. Vineet Sharma	Company Secretary	Joined w.e.f 14.06.2019
Mr. Harjinder Singh	CEO	Resigned on 05.11.2019

Name of Key Managerial Personnel -JHS Svendgaard Retail Ventures Private Limited

Mr. Nikhil Handa	Director	FY 2019-20
Mrs. Sushma Handa	Director	FY 2019-20
Mrs. Balbir Verma	Director	FY 2019-20
Mr. Ashish Goel	CEO	FY 2019-20
Mr. Piyush Garg	Company Secretary	Resigned on 13.04.2019
Ms Heena Malik	Company Secretary	Joined w.e.f 1.06.2019 till 15.07.2020

(c) Key Management Personnel Compensation

(₹ in lakhs)

	Half-Year ended March 31, 2020
Short-term employee benefits	40.00
Post-employment benefits	2.60
Long-term employee benefits	0.00
Share-based payment	
Director's Sitting fees	3.90
Total Compensation	46.50

(d) Transactions with related parties

The following transactions occurred with related parties:

(₹ in lakhs)

S.No.	Statement of Profit and Loss	Half-year ended March 31, 2020
1.	Income: Sale of MLD - Sushma Handa	79.58
2.	Expenditure: i. Interest expense on Lease liability as per IND AS 116 - Nikhil Handa	23.24
ii.	Depreciation expense on Right of use asset as per IND AS 116 - Nikhil Handa	19.40
iii.	Amortisation of deferred rent expenses - Nikhil Handa - Magna waves Impex Private Limited	2.30 0.30
v.	Electricity expense - Nikhil Handa	7.93
vi.	Professional fees for trademark registration - Anand & Anand Legal Services LLP	1.48



iv	Corporate social responsibility expense - Barish Chander Handa Educational and Charitable Society	10.00
----	------------------------------------------------------------------------------------------------------	-------

(e) Loans and advances to/ from Related Parties		(₹ in lakhs)
		Half-year ended March 31, 2020
iv.	Payment Received	
	- Apogee Manufacturing Private Limited	10.00
	- Barish Chander Handa Educational and Charitable Society	0.03
	- Haveen Boreja	3.00
v.	Loans/ Advance given adjusted	
	- Haveen Boreja	0.10
	- Sagar Boreja	1.75
vi.	Trade receivable adjusted	
	- Beta Marketing Services Private Limited	1.07
	Trade payable adjusted	
	- Beta Marketing Services Private Limited	27.50

(f) Balance Sheet heads (Closing Balances)		(₹ in lakhs)
		As at March 31, 2020
Credit Balances		
ii.	Trade Payables	
	- Anand & Anand Legal Services LLP	3.44
Debit Balances		
i.	Loans and advances (including security deposit)	
	- Nikhil Handa (At amortised cost)	14.77
iii.	Receivables	
	- Sushma Handa	4.58

