

5<sup>th</sup> May, 2023

**BSE Limited**  
P.J. Towers, Dalal Street, Fort,  
Mumbai- 400 001  
BSE scrip code: 500302

**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra-Kurla Complex,  
Bandra (East), Mumbai – 400 051  
NSE symbol: PEL

**Sub: Compliance under Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')**

Dear Sir / Madam,

Pursuant to Regulation 23(9) of the Listing Regulations, please find enclosed herewith disclosure of related party transactions for the half year ended 31<sup>st</sup> March, 2023.

This is for your information and records.

Thanking you,

Yours truly,  
**For Piramal Enterprises Limited**

**Bipin Singh**  
**Company Secretary**

Encl.: a/a

Disclosure of related party transactions for the half year ended 31 March 2023

(Rs Crores)

Additional disclosure of related party transactions – applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN				Relationship of the counterparty with the listed entity or its subsidiary	Opening balance (As on Oct 01, 2022)	Closing balance (As on Mar 31, 2023)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured / Unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Primal Enterprises Limited	AAACN453BP	Aasan Corporate Solutions Private Limited	AAIC4798BP	Other related party	Financial assets	-	7.28	-	7.28	-	-	-	-	-	-		
2	Primal Enterprises Limited	AAACN453BP	Aasan Corporate Solutions Private Limited	AAIC4798BP	Other related party	Rent & maintenance expenses	35.20	4.76	-	-	-	-	-	-	-	-		
3	Primal Enterprises Limited	AAACN453BP	Gopikrishna Primal Memorial Hospital	AAATG248BD	Other related party	Trade Payable	-	-	0.16	0.16	-	-	-	-	-	-		
12	Primal Enterprises Limited	AAACN453BP	Gopikrishna Primal Memorial Hospital	AAATG248BD	Other related party	Rent & maintenance expenses	0.26	0.13	-	-	-	-	-	-	-	-		
5	Primal Enterprises Limited	AAACN453BP	India Resurgence ARC Private Limited	AAICN46500P	Joint Venture	Investments in CPIS	-	-	1.84	1.84	-	-	-	-	-	-		
6	Primal Enterprises Limited	AAACN453BP	India Resurgence ARC Private Limited	AAICN46500P	Joint Venture	Investments in Debentures (net)	105.00	-99.13	140.52	41.40	-	-	-	-	-	-		
7	Primal Enterprises Limited	AAACN453BP	India Resurgence ARC Private Limited	AAICN46500P	Joint Venture	Interest Received on Loans/Investments	4.00	0.94	-	-	-	-	-	-	-	-		
8	Primal Enterprises Limited	AAACN453BP	India Resurgence ARC Private Limited	AAICN46500P	Joint Venture	Investments in DCPS	5.00	-	5.00	-	-	-	-	-	-	-		
9	Primal Enterprises Limited	AAACN453BP	India Resurgence Asset Management Business Private Limited	AAICP5737C	Joint Venture	Investments in equity / (redemptions)	1.00	-0.00	13.15	13.14	-	-	-	-	-	-		
10	Primal Enterprises Limited	AAACN453BP	India Resurgence Asset Management Business Private Limited	AAICP5737C	Joint Venture	Interest Received on Loans/Investments	2.50	-	-	-	-	-	-	-	-	-		
11	Primal Enterprises Limited	AAACN453BP	India Resurgence Fund Scheme 2	AAADTP3626L	Joint Venture	Investments (net of redemption/repayments)	429.00	60.39	234.16	294.55	-	-	-	-	-	-		
12	Primal Enterprises Limited	AAACN453BP	India Resurgence Fund Scheme 2	AAADTP3626L	Joint Venture	Commitments	-	-	500.61	485.28	-	-	-	-	-	-		
13	Primal Enterprises Limited	AAACN453BP	India Resurgence Fund Scheme 2	AAADTP3626L	Joint Venture	Interest Received on loans/investments	75.00	66.33	-	-	-	-	-	-	-	-		
14	Primal Enterprises Limited	AAACN453BP	PEL Finhold Private Limited	AAAHCF9394G	Wholly owned subsidiary	Trade Receivables / (Trade payable) (net)	-	-	-	-0.06	-	-	-	-	-	-		
15	Primal Enterprises Limited	AAACN453BP	PEL Finhold Private Limited	AAAHCF9394G	Wholly owned subsidiary	Reimbursement of expenses recovered	0.05	0.01	-	-	-	-	-	-	-	-		
16	Primal Enterprises Limited	AAACN453BP	PEL Finhold Private Limited	AAAHCF9394G	Wholly owned subsidiary	Reimbursement of expenses paid	4.95	5.54	-	-	-	-	-	-	-	-		
17	Primal Enterprises Limited	AAACN453BP	PEL Pharma Inc.	N.A.	Other related party	Trade Payable	-	-	0.04	0.04	-	-	-	-	-	-		
18	Primal Enterprises Limited	AAACN453BP	PEL Pharma Inc.	N.A.	Other related party	Guarantee Commission receivable / (payable)	-	-	0.37	0.37	-	-	-	-	-	-		
19	Primal Enterprises Limited	AAACN453BP	Primal Alternatives Private Limited	AAICP9327R	Wholly owned subsidiary	Investments in equity	75.00	16.00	-	-	-	-	-	-	-	-		
20	Primal Enterprises Limited	AAACN453BP	Primal Alternatives Private Limited	AAICP9327R	Wholly owned subsidiary	Professional fees	30.00	0.39	-	-	-	-	-	-	-	-		
21	Primal Enterprises Limited	AAACN453BP	Primal Alternatives Private Limited	AAICP9327R	Wholly owned subsidiary	Reimbursement of expenses recovered	0.02	0.02	-	-	-	-	-	-	-	-		
22	Primal Enterprises Limited	AAACN453BP	Primal Alternatives Trust	AAITP1045F	Wholly owned subsidiary	Investments in trust and commitments	1,600.00	480.83	37.06	517.89	-	-	-	-	-	-		
23	Primal Enterprises Limited	AAACN453BP	Primal Alternatives Trust	AAITP1045F	Wholly owned subsidiary	Receivables	-	-	-	3.77	-	-	-	-	-	-		
24	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Loans to related parties	7,250.00	-1,300.00	1,600.00	300.00	Not Applicable	Not Applicable	Not Applicable	Inter corporate deposit	8.25%	upto 25-06-25	Unsecured	General Corporate Purpose
25	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Current Account balances with related parties	-	-	15.18	73.52	-	-	-	-	-	-	-	
26	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Reimbursement of expenses recovered	3.00	0.64	-	-	-	-	-	-	-	-	-	
27	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Interest Received on Loans/Investments	680.00	40.43	-	13.97	-	-	-	-	-	-	-	
28	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Deposits	1,440.00	76.75	700.75	-	Not Applicable	Not Applicable	Not Applicable	Inter corporate deposit	10.77%	upto 06-08-2024	Unsecured	General Corporate Purpose
29	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Interest paid on deposits	150.00	13.90	-	-	-	-	-	-	-	-	-	
30	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Rent & maintenance expenses	3.00	0.57	-	-	-	-	-	-	-	-	-	
31	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Purchase / Assignment of Loans	5,000.00	1,441.73	-	-	-	-	-	-	-	-	-	
32	Primal Enterprises Limited	AAACN453BP	Primal Capital and Housing Finance Limited	AAACD1977A	Wholly owned subsidiary	Reimbursement of expenses paid	7.00	2.01	-	-	-	-	-	-	-	-	-	
33	Primal Enterprises Limited	AAACN453BP	Primal Consumer Products Private Limited	AAAGCP7244L	Wholly owned subsidiary	Trade Receivables	0.20	0.03	-	0.03	-	-	-	-	-	-	-	
34	Primal Enterprises Limited	AAACN453BP	Primal Consumer Products Private Limited	AAAGCP7244L	Wholly owned subsidiary	Reimbursement of expenses recovered	0.01	0.01	-	-	-	-	-	-	-	-	-	
35	Primal Enterprises Limited	AAACN453BP	Primal Corporate Services Private Limited	AAACIS609H	Other related party	Trade Payable	-	-	0.01	0.01	-	-	-	-	-	-	-	
36	Primal Enterprises Limited	AAACN453BP	Primal Corporate Services Private Limited	AAACIS609H	Other related party	Royalty expense	125.00	2.04	0.01	-	-	-	-	-	-	-	-	
37	Primal Enterprises Limited	AAACN453BP	Primal Critical Care Deutschland GmbH	N.A.	Other related party	Trade Payable	-	-	0.08	0.08	-	-	-	-	-	-	-	
38	Primal Enterprises Limited	AAACN453BP	Primal Critical Care UK Limited	N.A.	Other related party	Trade Payable	-	-	0.18	0.18	-	-	-	-	-	-	-	
39	Primal Enterprises Limited	AAACN453BP	Primal Critical Care UK Limited	N.A.	Other related party	Guarantee Commission receivable / (payable)	-	-	0.83	0.83	-	-	-	-	-	-	-	
40	Primal Enterprises Limited	AAACN453BP	Primal Dutch Holdings N.V.	N.A.	Other related party	Trade Payable	-	-	0.23	0.23	-	-	-	-	-	-	-	
41	Primal Enterprises Limited	AAACN453BP	Primal Dutch Holdings N.V.	N.A.	Other related party	Guarantee Commission receivable / (payable)	-	-	0.65	-	-	-	-	-	-	-	-	
42	Primal Enterprises Limited	AAACN453BP	Primal Foundation	AAAGCP1492E	Other related party	Trade Receivables	-	-	0.03	0.03	-	-	-	-	-	-	-	
43	Primal Enterprises Limited	AAACN453BP	Primal Foundation	AAAGCP1492E	Other related party	Reimbursement of expenses recovered	0.20	0.03	-	-	-	-	-	-	-	-	-	
44	Primal Enterprises Limited	AAACN453BP	Primal Foundation for Education Leadership	AAAGCP1673D	Other related party	LSR expenditure	20.00	10.78	-	-	-	-	-	-	-	-	-	
45	Primal Enterprises Limited	AAACN453BP	Primal Foundation for Education Leadership	AAAGCP1673D	Other related party	Intangible assets under development & capital commitments	210.00	1.86	-	-	-	-	-	-	-	-	-	
46	Primal Enterprises Limited	AAACN453BP	Primal Fund Management Private Limited	AAACI39311	Wholly owned subsidiary	Loans to related parties	1,100.00	0.50	35.20	35.70	Not Applicable	Not Applicable	Not Applicable	Inter corporate deposit	11.54%	upto 31-01-23	Unsecured	General Corporate Purpose
47	Primal Enterprises Limited	AAACN453BP	Primal Fund Management Private Limited	AAACI39311	Wholly owned subsidiary	Interest receivable on loans to related parties	132.00	1.83	-	-	-	-	-	-	-	-	-	
48	Primal Enterprises Limited	AAACN453BP	Primal Fund Management Private Limited	AAACI39311	Wholly owned subsidiary	Interest Received on Loans	-	2.03	-	-	-	-	-	-	-	-	-	
49	Primal Enterprises Limited	AAACN453BP	Primal Fund Management Private Limited	AAACI39311	Wholly owned subsidiary	Legal and professional fees	15.00	2.34	-	-	-	-	-	-	-	-	-	
50	Primal Enterprises Limited	AAACN453BP	Primal Healthcare Inc.	N.A.	Other related party	Trade Payable	-	-	0.04	0.04	-	-	-	-	-	-	-	
51	Primal Enterprises Limited	AAACN453BP	Primal Healthcare Inc.	N.A.	Other related party	Guarantee Commission receivable / (payable)	-	-	-0.13	-0.13	-	-	-	-	-	-	-	
52	Primal Enterprises Limited	AAACN453BP	Primal Healthcare UK Limited	N.A.	Other related party	Trade Receivables / (Trade payable)	-	-	-0.06	-0.06	-	-	-	-	-	-	-	
53	Primal Enterprises Limited	AAACN453BP	Primal Investment Opportunities Fund	AAATP2767H	Wholly owned subsidiary	Distribution income	-	-	0.24	0.24	-	-	-	-	-	-	-	
54	Primal Enterprises Limited	AAACN453BP	Primal Pharma Inc.	N.A.	Other related party	Trade Payable	-	-	0.04	0.04	-	-	-	-	-	-	-	
55	Primal Enterprises Limited	AAACN453BP	Primal Pharma Limited	AAALCP0909M	Other related party	Trade Payable (net)	-	-	73.25	8.44	-	-	-	-	-	-	-	
56	Primal Enterprises Limited	AAACN453BP	Primal Pharma Limited	AAALCP0909M	Other related party	Purchase of Goods	727.34	36.61	-	-	-	-	-	-	-	-	-	
57	Primal Enterprises Limited	AAACN453BP	Primal Pharma Limited	AAALCP0909M	Other related party	Reimbursement of expenses recovered	65.00	20.51	-	-	-	-	-	-	-	-	-	
58	Primal Enterprises Limited	AAACN453BP	Primal Pharma Limited	AAALCP0909M	Other related party	Rent & maintenance expenses	4.00	1.57	-	-	-	-	-	-	-	-	-	
59	Primal Enterprises Limited	AAACN453BP	Primal Structured Credit Opportunities Fund	AAATP2588A	Joint Venture	Reimbursement of expenses paid	1.00	0.24	-	-	-	-	-	-	-	-	-	
60	Primal Enterprises Limited	AAACN453BP	Primal Structured Credit Opportunities Fund	AAATP2588A	Joint Venture	Investments in alternate investment funds	563.00	54.85	194.00	-	-	-	-	-	-	-	-	
61	Primal Enterprises Limited	AAACN453BP	Primal Structured Credit Opportunities Fund	AAATP2588A	Joint Venture	Interest received	50.00	30.38	-	-	-	-	-	-	-	-	-	
62	Primal Enterprises Limited	AAACN453BP	Primal Structured Credit Opportunities Fund	AAATP2588A	Joint Venture	Commitment	-	-	280.90	-	-	-	-	-	-	-	-	
63	Primal Enterprises Limited	AAACN453BP	Primal Systems and Technologies Pvt Ltd.	AAAGCP0503D	Wholly owned subsidiary	Trade Receivables	-	-	0.00	0.00	-	-	-	-	-	-	-	
64	Primal Enterprises Limited	AAACN453BP	Primal Systems and Technologies Pvt Ltd.	AAAGCP0503D	Wholly owned subsidiary	Reimbursement of expenses recovered	0.05	0.01	-	-	-	-	-	-	-	-	-	
65	Primal Enterprises Limited	AAACN453BP	Primal Trusteehip Services Pvt. Ltd.	AAICP1914D	Wholly owned subsidiary	Trusteehip fees	2.00	0.03	-	-	-	-	-	-	-	-	-	
66	Primal Enterprises Limited	AAACN453BP	PrL Agaya Private Limited	AAACN3474R	Wholly owned subsidiary	Trade Receivables	-	-	0.00	-	-	-	-	-	-	-	-	
67	Primal Enterprises Limited	AAACN453BP	PrL Developers Private Limited	AAICP9978I	Other related party	Current Account balances with related parties	-	-	0.10	0.10	-	-	-	-	-	-	-	
68	Primal Enterprises Limited	AAACN453BP	PrL Developers Private Limited	AAICP9978I	Other related party	Processing fees paid	5.00	2.20	-	-	-	-	-	-	-	-	-	
69	Primal Enterprises Limited	AAACN453BP	PrL Developers Private Limited	AAICP9978I	Other related party	Interest on loans given	7.50	0.03	-	-	-	-	-	-	-	-	-	
70	Primal Enterprises Limited	AAACN453BP	PrL Developers Private Limited	AAICP9978I	Other related party	Loans to related parties	200.00	109.29	-	109.29	Not Applicable	Not Applicable	Not Applicable	Inter corporate deposit	11.35%	upto 31-08-24	Secured	Takeover of existing BFL loan by way of Novation on as is where is basis
71	Primal Enterprises Limited	AAACN453BP	Primal Dutch Holdings B.V.	N.A.	Wholly owned subsidiary	Dividend income	-	45.62	-	-	-	-	-	-	-	-	-	
72	Primal Enterprises Limited	AAACN453BP	Staff Provident Fund of Primal Healthcare Limited	AAIT57994K	Other related party	Contribution to funds	15.00	6.00	-	-	-	-	-	-	-	-	-	
73	Primal Enterprises Limited	AAACN453BP	Bipin Singh	AAAVS1109H	Key managerial personnel	Remuneration	-	8.84	-	-	-	-	-	-	-	-	-	
74	Primal Enterprises Limited	AAACN453BP	Ujraa Goel (w.e.f. 12th August, 2022)	AAEPG0146E	Key managerial personnel	Remuneration	-	0.62	-									

Disclosure of related party transactions for the half year ended 31 March 2023

(Rs Crores)

Sr. No.	Details of the party (listed entity /Subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (As on Oct 01, 2022)	Closing balance (As on Mar 31, 2023)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured / Unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
92	Pramal Alternatives Private Limited	AAKP9327R	Pramal Corporate Services Private Limited	AAAC10669H	Other related party	Trade payable	-	-	-	0.03								
93	Pramal Alternatives Private Limited	AAKP9327R	Pramal Corporate Services Private Limited	AAAC10669H	Other related party	Royalty expense	-	0.04	-	-								
94	Pramal Alternatives Private Limited	AAKP9327R	Pramal Pharma Limited	AAACF0909M	Other related party	Trade Receivables	-	-	0.10	0.10								
95	Pramal Alternatives Private Limited	AAKP9327R	Pramal Pharma Limited	AAACF0909M	Other related party	Rent	-	0.36	-	-								
96	Pramal Alternatives Private Limited	AAKP9327R	Pramal Pharma Limited	AAACF0909M	Other related party	Service Charges	-	0.17	-	-								
97	Pramal Alternatives Private Limited	AAKP9327R	Pramal Structured Credit Opportunities Fund	AAETP2588A	Joint Venture of Holding company	Trade Receivables	-	-	1.36	0.02								
98	Pramal Alternatives Private Limited	AAKP9327R	Pramal Structured Credit Opportunities Fund	AAETP2588A	Joint Venture of Holding company	Other Receivables	-	-	0.26	0.05								
99	Pramal Alternatives Private Limited	AAKP9327R	Pramal Structured Credit Opportunities Fund	AAETP2588A	Joint Venture of Holding company	Income from Portfolio Investment	-	0.16	-	-								
100	Pramal Alternatives Private Limited	AAKP9327R	Pramal Structured Credit Opportunities Fund	AAETP2588A	Joint Venture of Holding company	Management Fees	-	3.18	-	-								
101	Pramal Alternatives Private Limited	AAKP9327R	Pramal Structured Credit Opportunities Fund	AAETP2588A	Joint Venture of Holding company	Reimbursement of Expenses	-	0.64	-	-								
102	Pramal Alternatives Private Limited	AAKP9327R	Pramal Capital and Housing Finance Limited	AAACD1977A	Follow subsidiary	Reimbursement of Expenses	-	0.02	-	-								
103	Pramal Alternatives Private Limited	AAKP9327R	Pramal Alternatives Trust	AAFP1048F	Follow subsidiary	Trade Receivables	-	-	-	0.05								
104	Pramal Alternatives Private Limited	AAKP9327R	Pramal Alternatives Trust	AAFP1048F	Follow subsidiary	Trusteeship fees	-	0.05	-	-								
105	Pramal Alternatives Private Limited	AAKP9327R	Pramal Alternatives Trust	AAFP1048F	Follow subsidiary	Recovery of expenses	-	0.05	-	-								
106	Pramal Alternatives Private Limited	AAKP9327R	Pramal Alternatives Trust	AAFP1048F	Follow subsidiary	Trade Receivables	-	0.00	0.00	0.00								
107	Pramal Fund Management Private Limited	AAAC13931J	Aasian Corporate Solutions Private Limited	AAACA7980P	Other related party	Rent expenses	-	0.96	1.00	1.96								
108	Pramal Fund Management Private Limited	AAAC13931J	Aasian Corporate Solutions Private Limited	AAACA7980P	Other related party	Maintenance expenses	-	0.09	0.08	0.17								
109	Pramal Fund Management Private Limited	AAAC13931J	Indirect Investment Management Company	N.A.	Follow subsidiary	Advisory income	-	0.27	0.14	0.14								
110	Pramal Fund Management Private Limited	AAAC13931J	Indirect Investment Management Company	N.A.	Follow subsidiary	Trade Receivables	-	-	-	-								
111	Pramal Fund Management Private Limited	AAAC13931J	Pramal Asset Management Pvt Ltd, Singapore	N.A.	Follow subsidiary	Redemption of Preference Shares	-	4.73	-	-								
112	Pramal Fund Management Private Limited	AAAC13931J	Pramal Asset Management Pvt Ltd, Singapore	N.A.	Follow subsidiary	Dividend Income	-	1.10	-	-								
113	Pramal Fund Management Private Limited	AAAC13931J	Pramal Asset Management Pvt Ltd, Singapore	N.A.	Follow subsidiary	Investments with loan off	-	2.7	-	-								
114	Pramal Fund Management Private Limited	AAAC13931J	Asset Resurgence Mauritius Manager	N.A.	Joint venture	Dividend Income	-	4.07	-	-								
115	Pramal Sales & Services Private Limited	AAALM020B	Prarama Life Insurance Ltd.	AAACD6557A	Other related party	Advance paid	-	0.04	-	-								
116	Pramal Capital & Housing Finance Limited	AAACD1977A	Aasian Corporate Solutions Private Limited	AAACA7980P	Other related party	Rent & amenities Paid	40.00	4.13	-0.02	-0.07								
117	Pramal Capital & Housing Finance Limited	AAACD1977A	Aasian Corporate Solutions Private Limited	AAACA7980P	Other related party	Reimbursement of Expenses to Aasian	5.00	0.27	-	-								
118	Pramal Capital & Housing Finance Limited	AAACD1977A	Aasian Corporate Solutions Private Limited	AAACA7980P	Other related party	Security Deposit Paid	10.00	0.73	2.66	3.39								
119	Pramal Capital & Housing Finance Limited	AAACD1977A	Aasian Corporate Solutions Private Limited	AAACA7980P	Other related party	Security Deposit Refunded	-	1.41	-	-								
120	Pramal Capital & Housing Finance Limited	AAACD1977A	BRICKEX ADVISORS PRIVATE LIMITED	AAAGP4254N	Other related party	Net Advance repaid (including advance adjusted against prov)	1.00	0.93	0.93	-								
121	Pramal Capital & Housing Finance Limited	AAACD1977A	India Resurgence ARC Private Limited	AAAPM650D	Other related party	Sell down/Assignment of loans/investment	5,000.00	730.00	-	-								
122	Pramal Capital & Housing Finance Limited	AAACD1977A	India Resurgence ARC Private Limited	AAAPM650D	Other related party	Redemption of Security Receipts	-	548.77	-	-								
123	Pramal Capital & Housing Finance Limited	AAACD1977A	Kanvaya Education Foundation	AAADK5957A	Other related party	Donation	5.98	0.20	-0.30	-								
124	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Finance Sales & Service Pvt Ltd	AAALP4026B	Wholly owned subsidiary	Investment	0.30	-	0.30	0.30								
125	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Corporate Services Private Limited	AAAC10669H	Other related party	Royalty expense	100.00	20.71	-5.78	-4.83								
126	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	Rent	12.00	0.39	-	-								
127	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Finance Sales & Service Pvt Ltd	AAALP4026B	Wholly owned subsidiary	Reimbursement of Expenses and Manpower	300.00	165.91	12.41	-8.16								
128	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Foundation	AAAGP4492A	Other related party	Donation	-	38.53	17.00	-								
129	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Foundation for Education Leadership	AAAGP4783G	Other related party	Donation	-	18.47	9.99	-								
130	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Payment Services Limited	AAAMCP8651R	Wholly owned subsidiary	Entry Capitalization	5.50	-	5.50	5.50								
131	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Payment Services Limited	AAAMCP8651R	Wholly owned subsidiary	Reimbursement of Expenses	1.00	0.00	0.13	0.13								
132	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Securities Limited	AAACF0726G	Follow subsidiary	Lease Rent Income	4.00	-	-	-								
133	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Trusteeship Services Pvt. Ltd	AAACP1914G	Other related party	Professional Fees/Reimbursement of Expenses	-	0.08	-0.01	-								
134	Pramal Capital & Housing Finance Limited	AAACD1977A	Prarama Life Insurance Ltd.	AAACD6557A	Joint Venture	Lease Rent Income	1.00	0.06	-	-								
135	Pramal Capital & Housing Finance Limited	AAACD1977A	Prarama Life Insurance Ltd.	AAACD6557A	Joint Venture	Premium Paid	1.47	1.36	-	-								
136	Pramal Capital & Housing Finance Limited	AAACD1977A	Prarama Life Insurance Ltd.	AAACD6557A	Joint Venture	Commission Income	20.00	7.22	0.44	5.58								
137	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	Rent paid	12.00	1.98	-0.42	-0.13								
138	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	CAMS expenses	2.00	1.11	-	-								
139	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	Security deposit paid	15.00	7.22	-8.85	13.07								
140	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	D/S/ ICD (Given)	500.00	485.00	-	271.00	Not Applicable	Not Applicable	Not Applicable	Inter corporate deposit	9.40%	upto 12.12.2025	Unsecured	General Corporate Purpose
141	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	Repayment of ICD Given	-	214.00	-	-								
142	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	Interest Income on ICD Given	-	8.16	-	-								
143	Pramal Capital & Housing Finance Limited	AAACD1977A	Social Worth Technologies Pvt Ltd	AAAWC3554A	Other related party	Professional Fees/Reimbursement of Expenses	100.00	18.55	-	-								
144	Pramal Capital & Housing Finance Limited	AAACD1977A	DHFL Advertis & Investments Pvt Ltd.	AAADK0654B	Subsidiary	Investment	-	-	75.01	75.01								
145	Pramal Capital & Housing Finance Limited	AAACD1977A	DHFL Holding Ltd.	AAADK0687F	Subsidiary	Investment	-	-	0.01	0.01								
146	Pramal Capital & Housing Finance Limited	AAACD1977A	DHFL Investments Ltd.	AAADK0122R	Subsidiary	Investment	-	0.20	1,020.43	1,020.63								
147	Pramal Capital & Housing Finance Limited	AAACD1977A	Pramal Fund Management Private Limited	AAAC13931J	Follow subsidiary	Advisory Fees	20.00	4.53	-	-								
148	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	CAMS expenses	2.00	0.06	-	-								
149	Pramal Capital & Housing Finance Limited	AAACD1977A	Prarama Life Insurance Ltd.	AAACD6557A	Joint Venture	Interest paid on NCD	5.00	1.89	-	-								
150	Pramal Capital & Housing Finance Limited	AAACD1977A	Prarama Life Insurance Ltd.	AAACD6557A	Joint Venture	D/S NCD	30.00	-	26.98	-	Not Applicable	Not Applicable	Not Applicable	Inter corporate deposit	6.75%	upto 26.09.2031	Secured	Settlement of DHFL Liability as part of scheme of arrangement
151	Pramal Capital & Housing Finance Limited	AAACD1977A	PRL Agsysya Private Limited	AAACN3947N	Wholly owned subsidiary	Investment	-	-	-	67.12								
152	Pramal Capital & Housing Finance Limited	AAACD1977A	Social Worth Technologies Pvt Ltd	AAAWC3554A	Other related party	Additional Investment in Equity and Preference Shares	100.00	-	174.45	174.45								
153	Pramal Capital & Housing Finance Limited	AAACD1977A	Social Worth Technologies Pvt Ltd	AAAWC3554A	Other related party	Director	3.43	-	1.24	-								
154	Pramal Capital & Housing Finance Limited	AAACD1977A	Vikash Singhla	BAFP2900P	Key managerial personnel	Remuneration	1.00	0.50	-	-								
155	Pramal Capital & Housing Finance Limited	AAACD1977A	Social Worth Technologies Pvt Ltd	AAAWC3554A	Other Related Parties	PLDI Recovery	20.00	961.58	-	-								
156	PRL Agsysya Private Limited	AAACN3947N	Pramal Pharma Limited	AAACF0909M	Other related party	Reimbursement of expenses	-	3.84	-	0.07								
157	Pramal Alternatives Trust	AAFP1048F	Pramal Structured Credit Opportunities Fund	AAETP2588A	Joint Venture of Holding company	Reimbursement of expenses	-	0.02	-	-								
158	Pramal Alternatives Trust	AAFP1048F	India Resurgence Asset Management Pvt. Ltd.	AAACP5579C	Joint Venture of Holding company	Reimbursement of expenses	-	0.22	-	0.22								

Notes:

1 The value of the related party transaction denotes the amount approved by the Company's / Subsidiary's relevant Audit Committee, as applicable, for financial year 2022-23.

2 Amount mentioned as '0.00' denotes value less than ₹ 1 lakh

3 Amount in bracket denotes credit balance.

4 Transactions of unlisted subsidiaries with its related parties are within the specified thresholds as per SEBI (LODR); Audit committee approval is not required.

5 Transactions with wholly owned subsidiary; Audit committee approval is not required as per SEBI (LODR)

6 Transactions of listed subsidiaries or step-down subsidiaries; Audit committee approval is not required

7 Dividend paid by Praram Enterprises Limited to related parties is not included in statement above since payment of dividend by listed company is not a related party transaction as per SEBI LODR Regulations

8 The commission paid to Directors as disclosed above are on payment basis in proportion to the tenure of the corresponding Director.

9 Owing to the scheme of arrangement for demerger of Pharma undertaking w.e.f 1st April, the following transactions have not been reported above :  
(a) wherein Praram Enterprises Limited acts as a pass through agent for Praram Pharma Limited

(b) Transfer of net assets to Praram Pharma Limited, as mentioned under scheme of arrangement for demerger of Pharma undertaking.