



## S Chand And Company Limited

Registered Office: A-27, 2nd Floor, Mohan Co-operative Industrial Estate, New Delhi - 110044, India.

P: +91 11 4973 1800 | F: +91 11 4973 1801 | E: info@schandgroup.com | www.schandgroup.com

Date: May 30, 2023

To Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai, Maharashtra 400001	To Listing Department, National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra 400051
--	---

Dear Sir,

**Subject: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Pursuant to Regulation 23(9) of the Listing Regulations, please find enclosed the disclosure of Related Party Transactions for the half year ended March 31, 2023.

This is for your information and records.

Thanking You.

Yours Sincerely,

For S Chand And Company Limited

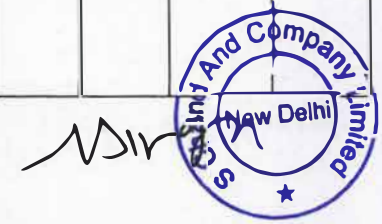
Jagdeep Singh  
Company Secretary  
Membership No: A15028  
Address: A-27, 2<sup>nd</sup> Floor,  
Mohan Co-operative Industrial Estate,  
New Delhi-110044



Encl. as above

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S.No.	Details of the party (listed entity /subsidiary) entering into the transaction				Additional disclosure of related party transactions - applicable only in case the related party transaction											
	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	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			Details of the loans, inter-corporate deposits, advances or investments					
	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	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	S. Chand Edutech Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Sale of goods or services	3.72	-	-									
2	Edutor Technologies India Private Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Miscellaneous Income (Advertisement Expenses)	0.60	-	-									
3	S. Chand Edutech Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Trade Payables	-	0.10	-									
4	S. Chand Edutech Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Trade Receivables	-	-	4.02									
5	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Purchase of goods or services	0.09	-	-									
6	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Loan	11.50	-	-					Loan	11.10%	3 Years	Unsecured	For Principal Business
7	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Loan	-	34.89	48.37									
8	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Sale of goods or services	1.01	-	-									
9	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Management cross charge	2.47	-	-									
10	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Interest received	2.19	-	-									
11	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Reimbursement	-	0.05	-									
12	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Investment	-	-	67.04	67.04								
13	S CHAND AND COMPANY LIMITED	S. Chand Edutech Private Limited	Wholly Owned Subsidiary	Receivables from related parties	-	4.47	8.06									
14	S. Chand Edutech Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Reimbursement	-	0.09	-									
15	S. Chand Edutech Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Reimbursement	-	0.09	-									
16	S. Chand Edutech Private Limited	S Chand Properties Private Limited	Private Company in which a director and his relatives are director and member	Reimbursement	-	2.10	-									
17	S. Chand Edutech Private Limited	S Chand Properties Private Limited	Private Company in which a director and his relatives are director and member	Reimbursement	-	2.10	-									



**S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023**

Additional disclosure of related party transactions - applicable only in case the related party transaction

S. 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 (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	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					Details of the loans, inter-corporate deposits, advances or investments		Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured			
18	Safari Digital Education Initiatives Private Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Interest received	Refer Below Note No. 2	1.48	-	-										
19	Safari Digital Education Initiatives Private Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Loan		-	28.59	29.92										
20	Safari Digital Education Initiatives Private Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Investment		-	0.21	0.21										
21	Safari Digital Education Initiatives Private Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Interest received		-	0.03	-										
22	Vikas Publishing House Private Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Sale of goods or services		-	0.24	-										
23	Vikas Publishing House Private Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Trade receivables		-	19.09	19.35										
24	Chhaya Prakashani Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Interest received		-	1.74	-										
25	Chhaya Prakashani Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Loan		-	31.93	31.93										
26	Chhaya Prakashani Limited	S. Chand Edutech Private Limited	Fellow Subsidiary	Accrued Interest on Unsecured Loan		-	1.45	3.01										
27	S. Chand Edutech Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Interest paid		-	1.30	-										
28	S. Chand Edutech Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Loan		-	24.09	24.09										
29	S. Chand Edutech Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Interest Amount Accrued		-	1.02	2.19										
30	S. Chand Edutech Private Limited	Blackie & Son (Calcutta) Private Limited	Fellow Subsidiary	Interest paid		-	0.10	-										
31	S. Chand Edutech Private Limited	Blackie & Son (Calcutta) Private Limited	Fellow Subsidiary	Loan		-	1.64	1.79										
32	S. Chand Edutech Private Limited	Blackie & Son (Calcutta) Private Limited	Fellow Subsidiary	Interest Amount Accrued	-	0.13	0.07											
33	S. Chand Edutech Private Limited	Mr. Saurabh Mittal	Director	Reimbursement	-	1.29	-											
34	S. Chand Edutech Private Limited	Mr. Saurabh Mittal	Director	Repayment of reimbursement	-	1.19	-											
35	S. Chand Edutech Private Limited	Mr. Saurabh Mittal	Director	Other Payables	-	-	0.10											
36	S CHAND AND COMPANY LIMITED	BPI (India) Private Limited	Subsidiary	Purchase of goods or services	15.00	0.54	-											
37	S CHAND AND COMPANY LIMITED	BPI (India) Private Limited	Subsidiary	Royalty expense	5.00	1.40	-											
38	S CHAND AND COMPANY LIMITED	BPI (India) Private Limited	Subsidiary	Receivables from related parties	-	-	1.03											
39	S CHAND AND COMPANY LIMITED	BPI (India) Private Limited	Subsidiary	Trade Payables to related party	-	-	2.37											
40	S CHAND AND COMPANY LIMITED	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Sale of goods or services	25.00	1.50	-											

**S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023**

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction				Value of the related party transaction as approved by the audit committee (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction					Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
	Details of the counterparty		Type of related party transaction	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or			Details of the loans, inter-corporate deposits, advances or investments									
	Name	Relationship of the counterparty with the listed entity or its subsidiary		Nature of indebtedness (loan/ Issuance of debt/ any other etc.)			Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured				
41	S CHAND AND COMPANY LIMITED	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Management cross charge	-	0.63	-	-								
42	S CHAND AND COMPANY LIMITED	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Interest received	-	2.64	-	-								
43	S CHAND AND COMPANY LIMITED	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Maintenance Cost	Refer Below Note No. 3	0.31	-	-								
44	S CHAND AND COMPANY LIMITED	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Rent paid		3.54	-	-								
45	S CHAND AND COMPANY LIMITED	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Electricity exp		0.36	-	-								
46	S CHAND AND COMPANY LIMITED	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Loan Repayment received		8.00	-	-								
47	S CHAND AND COMPANY LIMITED	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Investment		-	97.71	46.49								
48	S Chand And Company Limited	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Security Deposit Balance		-	4.80	4.80								
49	S Chand And Company Limited	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Loan		-	58.64	53.02								
50	S Chand And Company Limited	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Receivables from related parties		-	0.34	1.00								
51	S Chand And Company Limited	Safari Digital Education Initiatives Private Limited	Wholly Owned Subsidiary	Trade receivables		-	0.58	2.16								
52	S CHAND AND COMPANY LIMITED	Vikas Publishing House Private Limited	Wholly Owned Subsidiary	Sale of goods or services	Refer Below Note No. 3	0.39	-	-								
53	S CHAND AND COMPANY LIMITED	Vikas Publishing House Private Limited	Wholly Owned Subsidiary	Management cross charge		11.59	-	-								
54	S CHAND AND COMPANY LIMITED	Vikas Publishing House Private Limited	Wholly Owned Subsidiary	Commission Income		0.33	-	-								
55	S CHAND AND COMPANY LIMITED	Vikas Publishing House Private Limited	Wholly Owned Subsidiary	Purchase of goods or services		16.60	-	-								
56	S CHAND AND COMPANY LIMITED	Vikas Publishing House Private Limited	Wholly Owned Subsidiary	Printing charges		191.04	-	-								
57	S CHAND AND COMPANY LIMITED	Vikas Publishing House Private Limited	Wholly Owned Subsidiary	printing charges and consumables		0.05	-	-								
58	S CHAND AND COMPANY LIMITED	Vikas Publishing House Private Limited	Wholly Owned Subsidiary	Investment		-	1,536.04	1,536.04								
59	S CHAND AND COMPANY LIMITED	Vikas Publishing House Private Limited	Wholly Owned Subsidiary	Trade payables		-	88.28	146.91								
60	S CHAND AND COMPANY LIMITED	Chhaya Prakashani Limited	Wholly Owned Subsidiary	Management cross charge		4.40	-	-								
61	S CHAND AND COMPANY LIMITED	Chhaya Prakashani Limited	Wholly Owned Subsidiary	Interest received	Refer Below Note No. 3	6.69	-	-								
62	S CHAND AND COMPANY LIMITED	Chhaya Prakashani Limited	Wholly Owned Subsidiary	Commission Income		0.39	-	-								

MSIR  


S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023										Additional disclosure of related party transactions - applicable only in case the related party transaction						
S. 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 (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	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			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	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)
63	S CHAND AND COMPANY LIMITED	Chhaya Prakashani Limited	Wholly Owned Subsidiary	Royalty expense	-	2.24	-	-								
64	S CHAND AND COMPANY LIMITED	Chhaya Prakashani Limited	Wholly Owned Subsidiary	Investment	-	-	1,773.52	1,773.52								
65	S CHAND AND COMPANY LIMITED	Chhaya Prakashani Limited	Wholly Owned Subsidiary	Investment	-	-	736.23	702.60								
66	S CHAND AND COMPANY LIMITED	Chhaya Prakashani Limited	Wholly Owned Subsidiary	Receivables from related parties	-	-	12.12	10.86								
67	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Management cross charge	Refer Below Note No. 3	12.53	-	-								
68	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Interest received	Refer Below Note No. 3	2.44	-	-								
69	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Purchase of goods or services	Refer Below Note No. 3	0.10	-	-								
70	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Reimbursement	Refer Below Note No. 3	0.48	-	-								
71	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Loans repayment received	Refer Below Note No. 3	45.00	-	-								
72	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Investment	Refer Below Note No. 3	-	1,508.62	1,508.62								
73	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Investment	Refer Below Note No. 3	-	55.70	55.70								
74	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Loan	Refer Below Note No. 3	-	46.46	-								
75	S CHAND AND COMPANY LIMITED	New Saraswati House (India) Private Limited	Wholly Owned Subsidiary	Receivables from related parties	Refer Below Note No. 3	-	59.87	62.92								
76	S CHAND AND COMPANY LIMITED	DS Digital Private Limited	Subsidiary	Management cross charge	4.00	0.73	-	-								
77	S CHAND AND COMPANY LIMITED	DS Digital Private Limited	Subsidiary	Interest received	Refer Below Note No. 5	8.35	-	-								
78	S CHAND AND COMPANY LIMITED	DS Digital Private Limited	Subsidiary	Investment	-	-	87.78	87.78								
79	S CHAND AND COMPANY LIMITED	DS Digital Private Limited	Subsidiary	Investment	-	-	160.00	160.00								
80	S CHAND AND COMPANY LIMITED	DS Digital Private Limited	Subsidiary	Loan	Refer Below Note No. 4	-	156.09	163.61								
81	S CHAND AND COMPANY LIMITED	DS Digital Private Limited	Subsidiary	Receivables from related parties	Refer Below Note No. 4	-	31.37	33.74								
82	S CHAND AND COMPANY LIMITED	DS Digital Private Limited	Subsidiary	Trade receivables	Refer Below Note No. 4	-	19.30	19.30								
83	S CHAND AND COMPANY LIMITED	Convergia Digital Education Private Limited	Wholly Owned Subsidiary	Management cross charge	-	1.53	-	-								
84	S CHAND AND COMPANY LIMITED	Convergia Digital Education Private Limited	Wholly Owned Subsidiary	Interest received	-	2.32	-	-								



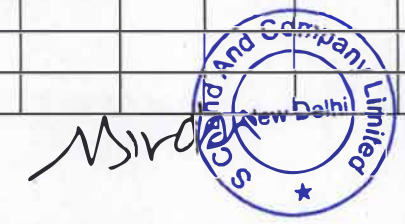
S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction				Additional disclosure of related party transactions - applicable only in case the related party transaction													
	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee (Rs. in Mn.)	Value of transaction during the reporting period (Rs. in Mn.)	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			Details of the loans, inter-corporate deposits, advances or investments							
	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (Rs. in Mn.)	Closing balance (Rs. in Mn.)	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)			
85	S CHAND AND COMPANY LIMITED	Convergia Digital Education Private Limited	Wholly Owned Subsidiary	Sale of property, plant and equipments		0.03	-	-										
86	S CHAND AND COMPANY LIMITED	Convergia Digital Education Private Limited	Wholly Owned Subsidiary	Loan	Refer Below Note No. 3	100.00	-	-				Loan	11.10%	3 Years	Unsecured	For principal business		
87	S CHAND AND COMPANY LIMITED	Convergia Digital Education Private Limited	Wholly Owned Subsidiary	Investment		-	0.15	0.15										
88	S CHAND AND COMPANY LIMITED	Convergia Digital Education Private Limited	Wholly Owned Subsidiary	Receivables from related parties		-	6.82	6.65										
89	S CHAND AND COMPANY LIMITED	Convergia Digital Education Private Limited	Wholly Owned Subsidiary	Trade receivables		-	11.50	11.50										
90	S CHAND AND COMPANY LIMITED	Convergia Digital Education Private Limited	Wholly Owned Subsidiary	Loan		-	-	102.09										
91	S CHAND AND COMPANY LIMITED	Eduator Technologies India Private Limited	Subsidiary	Management cross charge		2.00	0.04	-	-									
92	S CHAND AND COMPANY LIMITED	Eduator Technologies India Private Limited	Subsidiary	My study gear app cost	1.75	1.75	-	-										
93	S CHAND AND COMPANY LIMITED	Eduator Technologies India Private Limited	Subsidiary	Reimbursement		1.05	-	-										
94	S CHAND AND COMPANY LIMITED	Eduator Technologies India Private Limited	Subsidiary	Receivables from related parties	Refer Below Note No. 4	-	3.06	2.14										
95	S CHAND AND COMPANY LIMITED	Eduator Technologies India Private Limited	Subsidiary	Trade receivables		-	6.06	6.06										
96	S CHAND AND COMPANY LIMITED	Eduator Technologies India Private Limited	Subsidiary	Trade payables		-	-	0.63										
97	S CHAND AND COMPANY LIMITED	Blackie & Son (Calcutta) Private Limited	Wholly Owned Subsidiary	Royalty expense	Refer Below Note No. 3	0.97	-	-										
98	S CHAND AND COMPANY LIMITED	Blackie & Son (Calcutta) Private Limited	Wholly Owned Subsidiary	Investment		-	62.79	62.79										
99	S CHAND AND COMPANY LIMITED	Blackie & Son (Calcutta) Private Limited	Wholly Owned Subsidiary	Trade payables	Refer Below Note No. 3	-	2.16	2.68										
100	S CHAND AND COMPANY LIMITED	Nirja Publishers & Printers Private Limited	Wholly Owned Subsidiary	Investment		-	17.04	17.04										
101	S CHAND AND COMPANY LIMITED	SC Hotel Tourist Deluxe Private Limited	Private Company in which a director is director or member	Hotel Services	1.00	0.01	-	-										
102	S CHAND AND COMPANY LIMITED	S Chand Properties Private Limited	Private Company in which a director is director or member	Other Expenses	1.00	0.05	-	-										



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction						Additional disclosure of related party transactions - applicable only in case the related party transaction										
	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	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			Details of the loans, inter-corporate deposits, advances or investments						
	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	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)		
103	S CHAND AND COMPANY LIMITED	S Chand Properties Private Limited	Private Company in which a director is director or member	Receivables from related parties	Refer Below Note No. 4	-	0.72	-									
104	S CHAND AND COMPANY LIMITED	Mr. Dinesh Kumar Jhunjhunwala	Whole-Time Director	Remuneration	-	8.02	-	-									
105	S CHAND AND COMPANY LIMITED	Mr. Dinesh Kumar Jhunjhunwala	Whole-Time Director	Employee related liabilities	-	-	0.50	0.50									
106	S CHAND AND COMPANY LIMITED	Mr. Himanshu Gupta	Managing Director	Remuneration	-	9.58	-	-									
107	S CHAND AND COMPANY LIMITED	Mr. Himanshu Gupta	Managing Director	Employee related liabilities	-	-	0.59	1.00									
108	S CHAND AND COMPANY LIMITED	Mr. Desh Raj Dogra	Director	Remuneration	-	0.48	-	-									
109	S CHAND AND COMPANY LIMITED	Ms. Archana Capoor	Director	Remuneration	-	0.43	-	-									
110	S CHAND AND COMPANY LIMITED	Mr. Rajagopalan Chandrashekar	Director	Remuneration	-	0.48	-	-									
111	S CHAND AND COMPANY LIMITED	Mr. Saurabh Mittal	Key Managerial Personnel	Remuneration	-	7.38	-	-									
112	S CHAND AND COMPANY LIMITED	Mr. Jagdeep Singh	Key Managerial Personnel	Remuneration	-	3.80	-	-									
113	S CHAND AND COMPANY LIMITED	RKG Hospitalities Private Limited	Private Company in which relative of Director is Director or member	Receivables from related parties	Refer Below Note No. 4	-	0.29	0.29									
114	S CHAND AND COMPANY LIMITED	Mr. Ravindra Kumar Gupta	Relative of Director	Receivables from related parties	-	-	0.18	0.18									
115	S Chand And Company Limited	Mr. Saurabh Mittal	Key Managerial Personnel	Advance to employees	-	-	1.55	1.13									
116	S Chand And Company Limited	Mr. Saurabh Mittal	Key Managerial Personnel	Employee related liabilities	-	-	1.02	0.76									
117	S Chand And Company Limited	Mr. Jagdeep Singh	Key Managerial Personnel	Employee related liabilities	-	-	0.54	0.43									
118	Vikas Publishing House Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Sale of goods or services	Refer Below Note No. 2	88.54	-	-									
119	Vikas Publishing House Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Investment	-	-	70.00	70.00									
120	Vikas Publishing House Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Trade receivables	-	-	35.87	85.06									
121	Vikas Publishing House Private Limited	BPI (India) Private Limited	Fellow Subsidiary	Interest received	-	-	2.91	-									



**S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023**

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023																
S. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty			Value of the related party transaction as approved by the audit committee (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	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				Details of the loans, Inter-corporate deposits, advances or Investments			
		Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction			Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	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)
122	Vikas Publishing House Private Limited	BPI (India) Private Limited	Fellow Subsidiary	Trade receivables	-	5.51	5.23									
123	Vikas Publishing House Private Limited	BPI (India) Private Limited	Fellow Subsidiary	Loan	-	54.97	45.05									
124	Vikas Publishing House Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Royalty paid	0.29	-	-									
125	Vikas Publishing House Private Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Sale of goods or services	0.30	-	-									
126	Vikas Publishing House Private Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Purchase of goods or services	2.83	-	-									
127	Vikas Publishing House Private Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Trade payables	-	1.29	-									
128	Vikas Publishing House Private Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Trade receivables	-	-	0.03									
129	Vikas Publishing House Private Limited	Convergia Digital Education Private Limited	Fellow Subsidiary	Sale of goods or services	23.19	-	-									
130	Vikas Publishing House Private Limited	Convergia Digital Education Private Limited	Fellow Subsidiary	Trade receivables	-	79.97	106.87									
131	Vikas Publishing House Private Limited	Chhaya Prakashan Limited	Fellow Subsidiary	Sale of goods or services	8.43	-	-									
132	Vikas Publishing House Private Limited	Chhaya Prakashani Limited	Fellow Subsidiary	Royalty received	0.16	-	-									
133	Vikas Publishing House Private Limited	Chhaya Prakashani Limited	Fellow Subsidiary	Trade receivables	-	1.02	-									
134	Vikas Publishing House Private Limited	Chhaya Prakashani Limited	Fellow Subsidiary	Purchase of goods or services	11.63	-	-									
135	Vikas Publishing House Private Limited	Chhaya Prakashani Limited	Fellow Subsidiary	Loan	25.00	-	-					Loan	10.55%	6 Months	Unsecured	For principal business
136	Vikas Publishing House Private Limited	Chhaya Prakashani Limited	Fellow Subsidiary	Loan Repayment received	25.00	-	-									
137	Vikas Publishing House Private Limited	Chhaya Prakashan Limited	Fellow Subsidiary	Trade payables	-	-	1.88									
138	Vikas Publishing House Private Limited	SC Hotel Tourist Deluxe Private Limited	Private Company in which a director is director or member	Purchase of goods or services	0.01	-	-									
139	Vikas Publishing House Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Purchase of goods or services	3.69	-	-									
140	Vikas Publishing House Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Trade payables	-	-	0.54									
141	Vikas Publishing House Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Rent paid	0.65	-	-									





S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction				Value of the related party transaction as approved by the audit committee (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction					Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
	Details of the counterparty		Type of related party transaction	Nature of indebtedness (loan/ issuance of debt/ any other etc.)			Cost	Tenure	Details of the loans, Inter-corporate deposits, advances or investments					
	Name	Relationship of the counterparty with the listed entity or its subsidiary							Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	Nature (loan/ advance/ Inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	
142	Vikas Publishing House Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Trade payables	-	0.63	-							
143	Vikas Publishing House Private Limited	Mr. Naveen Rajlani	Key Managerial Personnel	Remuneration	7.16	-	-							
144	Chhaya Prakashani Limited	DS Digital Private Limited	Fellow Subsidiary	Interest received	12.35	-	-							
145	Chhaya Prakashani Limited	DS Digital Private Limited	Fellow Subsidiary	Loan	-	226.99	227.63							
146	Chhaya Prakashani Limited	DS Digital Private Limited	Fellow Subsidiary	Accrued Interest on Unsecured Loan	-	10.51	20.98							
147	Chhaya Prakashani Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Interest received	25.22	-	-							
148	Chhaya Prakashani Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Data Management Services	2.45	-	-							
149	Chhaya Prakashani Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Loan	-	462.38	462.38							
150	Chhaya Prakashani Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Accrued Interest on Unsecured Loan	-	12.89	35.59							
151	Chhaya Prakashani Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Receivables from related parties	-	1.33	1.33							
152	Chhaya Prakashani Limited	Convergia Digital Education Private Limited	Fellow Subsidiary	Interest received	5.14	-	-							
153	Chhaya Prakashani Limited	Convergia Digital Education Private Limited	Fellow Subsidiary	Loan	-	94.81	94.81							
154	Chhaya Prakashani Limited	Convergia Digital Education Private Limited	Fellow Subsidiary	Receivables from related parties	-	3.54	3.54							
155	Chhaya Prakashani Limited	Convergia Digital Education Private Limited	Fellow Subsidiary	Accrued Interest on Unsecured Loan	-	3.41	8.04							
156	Chhaya Prakashani Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Interest paid	1.03	-	-							
157	Chhaya Prakashani Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Accrued interest on loan payable	-	1.32	1.27							
158	Chhaya Prakashani Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Loan	-	17.94	18.91							
159	Chhaya Prakashani Limited	Indian Progressive Publishing Co. Pvt. Ltd	Wholly Owned Subsidiary	Purchase of goods or services	18.26	-	-							
160	Chhaya Prakashani Limited	Indian Progressive Publishing Co. Pvt. Ltd	Wholly Owned Subsidiary	Advance	-	7.91	-							
161	Chhaya Prakashani Limited	Indian Progressive Publishing Co. Pvt. Ltd	Wholly Owned Subsidiary	Trade payables	-	-	6.43							

Refer Below Note No. 2



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023															
S. No.	Details of the party (listed entity /subsidiary) entering into the transaction				Value of the related party transaction as approved by the audit committee (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	Additional disclosure of related party transactions - applicable only in case the related party transaction					Details of the loans, inter-corporate deposits, advances or investments			
	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty				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			Details of the loans, inter-corporate deposits, advances or investments			
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction			Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	Nature of indebtedness (loan/ Issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
162	Chhaya Prakashani Limited	Edutor Technologies India Private Limited	Associate	Repair & Maintenance	1.00	-	-								
163	Chhaya Prakashani Limited	Edutor Technologies India Private Limited	Associate	Trade payables	-	0.11									
164	Chhaya Prakashani Limited	Bombay Aesthetics	Firm in which relative of KMP is proprietor	Business Promotion expenses	2.09	-	-								
165	Chhaya Prakashani Limited	Bombay Aesthetics	Firm in which relative of KMP is proprietor	Trade payables	-	-0.28									
166	Chhaya Prakashani Limited	Mr. Rajagopalan Chandrashekar	Director	Remuneration	0.13	-	-								
167	Chhaya Prakashani Limited	Blacklead Learning Solutions	Firm in which relative of KMP is proprietor	Editing charges	0.30	-	-								
168	Safari Digital Education Initiatives Private Limited	DS Digital Private Limited	Associate	Interest received	3.22	-	-								
169	Safari Digital Education Initiatives Private Limited	DS Digital Private Limited	Associate	Loan	-	74.57	74.14								
170	Safari Digital Education Initiatives Private Limited	DS Digital Private Limited	Associate	Trade Receivables	-	0.01	-								
171	Safari Digital Education Initiatives Private Limited	DS Digital Private Limited	Associate	Investment	-	197.79	197.79								
172	Safari Digital Education Initiatives Private Limited	Convergia Digital Education Private Limited	Subsidiary	Data Management Services	0.36	-	-								
173	Safari Digital Education Initiatives Private Limited	Convergia Digital Education Private Limited	Subsidiary	Reimbursement of Expenses	0.06	-	-								
174	Safari Digital Education Initiatives Private Limited	Convergia Digital Education Private Limited	Subsidiary	Interest received	0.24	-	-								
175	Safari Digital Education Initiatives Private Limited	Convergia Digital Education Private Limited	Subsidiary	Trade Receivables	-	16.86	5.05								
176	Safari Digital Education Initiatives Private Limited	Convergia Digital Education Private Limited	Subsidiary	Investment	-	484.00	484.00								
177	Safari Digital Education Initiatives Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Data Management Services	1.80	-	-								
178	Safari Digital Education Initiatives Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Purchase of goods or services	0.15	-	-								
179	Safari Digital Education Initiatives Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Trade Receivables	-	0.32	-								
180	Safari Digital Education Initiatives Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Trade Payables	-	0.18	0.11								
181	Safari Digital Education Initiatives Private Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Expenses Payable	-	-	0.03								
182	Safari Digital Education Initiatives Private Limited	Edutor Technologies India Private Limited	Associate	Interest received	1.84	-	-								



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023														
S. No.	Details of the party (listed entity /subsidiary) entering into the transaction				Additional disclosure of related party transactions - applicable only in case the related party transaction									
	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	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			Details of the loans, inter-corporate deposits, advances or investments			
	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
183	Safari Digital Education Initiatives Private Limited	Edutor Technologies India Private Limited	Associate	Loan	-	34.30	35.96							
184	Safari Digital Education Initiatives Private Limited	Edutor Technologies India Private Limited	Associate	Investment	-	92.84	46.42							
185	Safari Digital Education Initiatives Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Interest paid	20.71	-	-							
186	Safari Digital Education Initiatives Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Loan	-	399.33	417.16							
187	Safari Digital Education Initiatives Private Limited	BPI (India) Private Limited	Fellow Subsidiary	Purchase of goods or services	0.03	-	-							
188	Safari Digital Education Initiatives Private Limited	BPI (India) Private Limited	Fellow Subsidiary	Trade Payables	-	0.03	0.03							
189	Safari Digital Education Initiatives Private Limited	BPI (India) Private Limited	Fellow Subsidiary	Expenses Payable	-	-	0.01							
190	Convergia Digital Education Private Limited	DS Digital Private Limited	Fellow Subsidiary	Sale of goods or services	1.35	-	-							
191	Convergia Digital Education Private Limited	DS Digital Private Limited	Fellow Subsidiary	Interest Expense on Compulsory Convertible Debentures	0.11	-	-							
192	Convergia Digital Education Private Limited	DS Digital Private Limited	Fellow Subsidiary	Reimbursement of Expenses	-	0.13	-							
193	Convergia Digital Education Private Limited	DS Digital Private Limited	Fellow Subsidiary	Trade Payables	-	3.03	1.87							
194	Convergia Digital Education Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Purchase of goods or services	2.83	-	-							
195	Convergia Digital Education Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	App Development Support Service Received	0.50	-	-							
196	Convergia Digital Education Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Trade Payables	-	-	0.70							
197	DS Digital Private Limited	Convergia Digital Education Private Limited	Fellow Subsidiary	Investment	-	218.50	218.50							
198	DS Digital Private Limited	Mr. Rajagopalan Chandrashekar	Director	Remuneration	-	0.10	-							
199	DS Digital Private Limited	Mr. Sharad Talwar	Director	Remuneration	-	0.10	-							
200	DS Digital Private Limited	Blackie & Son (Calcutta) Private Limited	Fellow Subsidiary	Interest Expense	-	0.58	-							
201	DS Digital Private Limited	Blackie & Son (Calcutta) Private Limited	Fellow Subsidiary	Loan	-	10.86	11.38							
202	DS Digital Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Interest Expense	2.10	-	-							



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Value of the related party transaction as approved by the audit committee (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction				Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction			Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Details of the loans, Inter-corporate deposits, advances or Investments			
												Nature (loan/ advance/ Inter-corporate deposit/ Investment)		Interest Rate (%)	Tenure
203	DS Digital Private Limited	Nirja Publishers & Printers Private Limited	Fellow Subsidiary	Loan	-	38.88	40.77								
204	DS Digital Private Limited	SC Hotel Tourist Deluxe Private Limited	Private Company in which a Director is a member and his relatives are Director and member	Other Expenses	0.01	-	-								
205	DS Digital Private Limited	SC Hotel Tourist Deluxe Private Limited	Private Company in which a Director is a member and his relatives are Director and member	Trade Payables	Refer Below Note No. 2	-	0.01								
206	New Saraswati House (India) Private Limited	SC Hotel Tourist Deluxe Private Limited	Private Company in which directors are director or member	Tour & Travel Expenses	0.02	-	-								
207	New Saraswati House (India) Private Limited	Educor Technologies India Private Limited	Fellow Subsidiary	Legal and professional	2.07	-	-								
208	New Saraswati House (India) Private Limited	SC Hotel Tourist Deluxe Private Limited	Private Company in which directors are director or member	Rent expenses	5.54	-	-								
209	New Saraswati House (India) Private Limited	Ms. Ankita Gupta	Director	Rent expenses	0.27	-	-								
210	New Saraswati House (India) Private Limited	Ms. Ankita Gupta	Director	reimbursement	-	0.13	-								
211	New Saraswati House (India) Private Limited	BPI (India) Private Limited	Fellow Subsidiary	reimbursement	-	0.05	-								
212	New Saraswati House (India) Private Limited	S Chand Properties Private Limited	Private Company in which a director and his relatives are director and member	reimbursement	-	0.08	-								
213	New Saraswati House (India) Private Limited	Educor Technologies India Private Limited	Fellow Subsidiary	reimbursement	-	0.07	-								
214	New Saraswati House (India) Private Limited	Hotel Tourist	Firm in which a director is Partner	reimbursement	-	0.14	-								

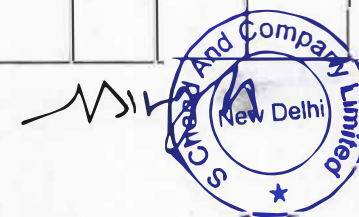
MSK  
S Chand And Company Limited  
New Delhi

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023							Additional disclosure of related party transactions - applicable only in case the related party transaction									
S. 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 (Rs. In Mn.)	Value of transaction during the reporting period (Rs. In Mn.)	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			Details of the loans, inter-corporate deposits, advances or Investments				
		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (Rs. In Mn.)	Closing balance (Rs. In Mn.)	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)
215	New Saraswati House (India) Private Limited	SC Hotel Tourist Deluxe Private Limited	Private Company in which directors are director or member	reimbursement	-	0.04	-	-								
216	New Saraswati House (India) Private Limited	Mr. Rajagopalan Chandrashekar	Director	Remuneration	-	0.10	-	-								
217	New Saraswati House (India) Private Limited	Mr. Shammi Manik	Key Managerial Personnel	Remuneration	-	4.44	-	-								
218	New Saraswati House (India) Private Limited	Mr. Narander Kumar	Key Managerial Personnel	Remuneration	-	1.77	-	-								
219	New Saraswati House (India) Private Limited	SC Hotel Tourist Deluxe Private Limited	Private Company in which directors are director or member	Trade payable	-	-	0.00	-								
220	New Saraswati House (India) Private Limited	BPI (India) Private Limited	Fellow Subsidiary	Advance	-	-	0.10	-								
221	New Saraswati House (India) Private Limited	SC Hotel Tourist Deluxe Private Limited	Private Company in which directors are director or member	Security deposit	-	-	4.20	4.60								
222	New Saraswati House (India) Private Limited	Ms. Ankita Gupta	Director	Security deposit	-	-	0.19	0.19								
223	BPI (India) Private Limited	Mr. Jai Shankar Saxena	Director	Loan	-	-	8.31	8.31								
224	Nirja Publishers & Printers Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Loan	-	2.50	-	-			Loan	12.00%	2 Years	Unsecured	For principal Business	
225	Nirja Publishers & Printers Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Interest received	-	0.71	-	-								
226	Nirja Publishers & Printers Private Limited	Edutor Technologies India Private Limited	Fellow Subsidiary	Loan	-	-	11.28	14.42								
227	Blackie & Son (Calcutta) Private Limited	BPI (India) Private Limited	Fellow Subsidiary	Investment	-	-	55.30	55.30								
228	Edutor Technologies India Private Limited	Indian Progressive Publishing Co. Pvt. Ltd	Fellow Subsidiary	Interest paid	-	1.29	-	-								
229	Edutor Technologies India Private Limited	Indian Progressive Publishing Co. Pvt. Ltd	Fellow Subsidiary	Loan	-	-	23.57	24.73								
230	Chhaya Prakashani Limited	SHAARA IT SERVICES PRIVATE LIMITED	Private Company in which a director and his relatives are director and member	Office rent	-	1.82	-	-								

Refer Below Note No. 2

Refer Below Note No. 2



**S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2023**

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Value of the related party transaction as approved by the audit committee (Rs. in Mn.)	Value of transaction during the reporting period (Rs. in Mn.)	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction incurred to make or give loans, inter-corporate deposits, advances or investments					Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Name			Nature of indebtedness (loan/ Issuance of debt/ any other etc.)	Opening balance (Rs. in Mn.)	Closing balance (Rs. in Mn.)	Cost	Tenure	Interest Rate (%)	Tenure		Secured/ unsecured	
231	Chhaya Prakashani Limited	SHAARA IT SERVICES PRIVATE LIMITED	Private Company in which a director and his relatives are director and member	Security Deposit		-	-	8.00								
232	S CHAND AND COMPANY LIMITED	BPI (India) Private Limited	Fellow Subsidiary	Purchase of Business unit	24.78	24.78	-	-								
233	Vikas Publishing House Private Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Investment	-	-	0.00	0.00								
234	Chhaya Prakashani Limited	Indian Progressive Publishing Co. Pvt. Ltd	Wholly Owned Subsidiary	Investment	-	-	0.12	0.12								
235	Chhaya Prakashani Limited	Edutor Technologies India Private Limited	Associate	Investment	-	-	100.00	50.00								
236	Nirja Publishers & Printers Private Limited	Safari Digital Education Initiatives Private Limited	Fellow Subsidiary	Investment	-	-	177.85	177.85								
237	Nirja Publishers & Printers Private Limited	Vikas Publishing House Private Limited	Fellow Subsidiary	Investment	-	-	28.70	28.70								
238	Chhaya Prakashani Limited	New Saraswati House (India) Private Limited	Fellow Subsidiary	Investment	-	-	80.70	80.70								
<b>Total</b>						<b>843.33</b>										

**Notes**

- The value of related party transaction approved by Audit Committee as mentioned above are on annual basis.
- Approval of Audit Committee of the Company was not required. This transaction was approved by the Board / Audit Committee of subsidiary, wherever required.
- This transaction was entered into with Wholly Owned Subsidiary whose accounts are consolidated with the Company. Accordingly, pursuant to Regulation 23(5) of Listing Regulations
- This is outstanding balance. The connected transaction was approved by the Audit Committee, wherever applicable.
- The transaction of Loan concerning the interest income was approved by the Audit Committee, wherever applicable.

