



## 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: June 07, 2022

|  |   |
|--|---|
| To<br>Listing Department<br>BSE Limited<br>Phiroze Jeejeebhoy Towers,<br>Dalal Street,<br>Mumbai, Maharashtra 400001 | To<br>Listing Department,<br>National Stock Exchange of India Limited<br>Exchange Plaza, C-1, Block G, Bandra<br>Kurla Complex, Bandra (E), Mumbai,<br>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 disclosures of Related Party Transactions for the half year ended March 31, 2022, in the format specified under SEBI Circular bearing reference no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021

Request you to kindly take note of the same.

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,**

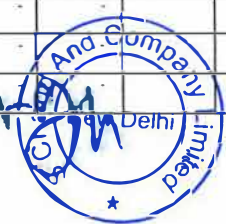
**Mohan Co-operative Industrial Estate,  
New Delhi-110044**

Encl: As above

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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

| 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 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 (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 |
| 1      | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Sale of trading products          | 25.00  | 1.35  | -   | -                            |   |      |        |   |   |        |                    |
| 2      | S Chand And Company Limited  |     | Vikas Publishing House Private Limited               |     | Wholly Owned Subsidiary   | Management cross charge           | 5.83   | 5.83  | -   | -                            |   |      |        |   |   |        |                    |
| 3      | S Chand And Company Limited  |     | New Saraswati House (India) Private Limited          |     | Wholly Owned Subsidiary   | Management cross charge           | 8.02   | 8.02  | -   | -                            |   |      |        |   |   |        |                    |
| 4      | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Management cross charge           | 2.34   | 2.34  | -   | -                            |   |      |        |   |   |        |                    |
| 5      | S Chand And Company Limited  |     | DS Digital Private Limited                           |     | Subsidiary  | Management cross charge           | 1.45   | 1.45  | -   | -                            |   |      |        |   |   |        |                    |
| 6      | S Chand And Company Limited  |     | S. Chand Edutech Private Limited                     |     | Wholly Owned Subsidiary   | Management cross charge           | 2.61   | 2.61  | -   | -                            |   |      |        |   |   |        |                    |
| 7      | S Chand And Company Limited  |     | Chhaya Prakashani Limited                            |     | Wholly Owned Subsidiary   | Management cross charge           | 2.68   | 2.68  | -   | -                            |   |      |        |   |   |        |                    |
| 8      | S Chand And Company Limited  |     | Convergia Digital Education Private Limited          |     | Subsidiary  | Management cross charge           | 4.04   | 4.04  | -   | -                            |   |      |        |   |   |        |                    |
| 9      | S Chand And Company Limited  |     | Edutor Technologies India Private Limited            |     | Subsidiary  | Management cross charge           | 1.53   | 1.53  | -   | -                            |   |      |        |   |   |        |                    |
| 10     | S Chand And Company Limited  |     | Chhaya Prakashani Limited                            |     | Wholly Owned Subsidiary   | Interest income                   | Refer below note no. 2   | 6.90  | -   | -                            |   |      |        |   |   |        |                    |
| 11     | S Chand And Company Limited  |     | New Saraswati House (India) Private Limited          |     | Wholly Owned Subsidiary   | Interest income                   |  | 6.05  | -   | -                            |   |      |        |   |   |        |                    |
| 12     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Interest income                   |  | 6.66  | -   | -                            |   |      |        |   |   |        |                    |
| 13     | S Chand And Company Limited  |     | DS Digital Private Limited                           |     | Subsidiary  | Interest income                   |  | 6.39  | -   | -                            |   |      |        |   |   |        |                    |
| 14     | S Chand And Company Limited  |     | S. Chand Edutech Private Limited                     |     | Wholly Owned Subsidiary   | Interest income                   |  | 0.94  | -   | -                            |   |      |        |   |   |        |                    |
| 15     | S Chand And Company Limited  |     | Vikas Publishing House Private Limited               |     | Wholly Owned Subsidiary   | Miscellaneous income              | Refer below note no. 3   | 0.16  | -   | -                            |   |      |        |   |   |        |                    |
| 16     | S Chand And Company Limited  |     | New Saraswati House (India) Private Limited          |     | Wholly Owned Subsidiary   | Miscellaneous income              | Refer below note no. 3   | 0.06  | -   | -                            |   |      |        |   |   |        |                    |
| 17     | S Chand And Company Limited  |     | Convergia Digital Education Private Limited          |     | Subsidiary  | Reimbursement of Expenses         | NA   | 0.06  | -   | -                            |   |      |        |   |   |        |                    |
| 18     | S Chand And Company Limited  |     | Vikas Publishing House Private Limited               |     | Wholly Owned Subsidiary   | Purchase of stock-in-trade        | Refer below note no. 3   | 26.04   | -   | -                            |   |      |        |   |   |        |                    |
| 19     | S Chand And Company Limited  |     | BPI (India) Private Limited                          |     | Subsidiary  | Purchase of stock-in-trade        | 1.30   | 1.30  | -   | -                            |   |      |        |   |   |        |                    |
| 20     | S Chand And Company Limited  |     | Vikas Publishing House Private Limited               |     | Wholly Owned Subsidiary   | Printing charges                  | Refer below note no. 3   | 127.43  | -   | -                            |   |      |        |   |   |        |                    |
| 21     | S Chand And Company Limited  |     | Chhaya Prakashani Limited                            |     | Wholly Owned Subsidiary   | Royalty expense                   | Refer below note no. 3   | 2.10  | -   | -                            |   |      |        |   |   |        |                    |
| 22     | S Chand And Company Limited  |     | Blackie & Son (Calcutta) Private Limited             |     | Wholly Owned Subsidiary   | Royalty expense                   | Refer below note no. 3   | 0.65  | -   | -                            |   |      |        |   |   |        |                    |



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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|--------|--|-----|--|-----|---|-----------------------------------|--|---|---|------------------------------|---|------|--------|---|-------------------|---|---|--------|
|        | Name   | PAN | Name   | PAN | 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 |
| 23     | S Chand And Company Limited  |     | BPI (India) Private Limited                          |     | Subsidiary  | Royalty expense                   | 1.69   | 1.69  | -   | -                            |   |      |        |   |                   |   |   |        |
| 24     | S Chand And Company Limited  |     | Vikas Publishing House Private Limited               |     | Wholly Owned Subsidiary   | Purchase- (Other)                 | Refer below note no. 3   | 2.59  | -   | -                            |   |      |        |   |                   |   |   |        |
| 25     | S Chand And Company Limited  |     | SC Hotel Tourist Deluxe Private Limited              |     | Private Company in which a director is director or member                 | Purchase- (Other)                 | 0.10   | 0.10  | -   | -                            |   |      |        |   |                   |   |   |        |
| 26     | S Chand And Company Limited  |     | Hotel Tourist  |     | Firm in which a director is Partner                                       | Purchase- (Other)                 | 0.01   | 0.01  | -   | -                            |   |      |        |   |                   |   |   |        |
| 27     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Purchase- (Other)                 | Refer below note no. 3   | 0.26  | -   | -                            |   |      |        |   |                   |   |   |        |
| 28     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Rent paid                         | Refer below note no. 3   | 3.54  | -   | -                            |   |      |        |   |                   |   |   |        |
| 29     | S Chand And Company Limited  |     | S Chand Properties Private Limited                   |     | Private Company in which a director is director or member                 | Rent paid                         | 0.37   | 0.37  | -   | -                            |   |      |        |   |                   |   |   |        |
| 30     | S Chand And Company Limited  |     | Vikas Publishing House Private Limited               |     | Wholly Owned Subsidiary   | Rent paid                         | Refer below note no. 3   | 0.57  | -   | -                            |   |      |        |   |                   |   |   |        |
| 31     | S Chand And Company Limited  |     | Mr. Dinesh Kumar Jhunjnuwala                         |     | Director  | Remuneration to KMP               | NA   | 8.01  | -   | -                            |   |      |        |   |                   |   |   |        |
| 32     | S Chand And Company Limited  |     | Mr. Himanshu Gupta                                   |     | Director  | Remuneration to KMP               | NA   | 10.56   | -   | -                            |   |      |        |   |                   |   |   |        |
| 33     | S Chand And Company Limited  |     | Mr. Desh Raj Dogra                                   |     | Director  | Remuneration to KMP               | NA   | 0.24  | -   | -                            |   |      |        |   |                   |   |   |        |
| 34     | S Chand And Company Limited  |     | Ms. Archana Capoor                                   |     | Director  | Remuneration to KMP               | NA   | 0.24  | -   | -                            |   |      |        |   |                   |   |   |        |
| 35     | S Chand And Company Limited  |     | Mr. Rajagopalan Chandrashekar                        |     | Director  | Remuneration to KMP               | NA   | 0.18  | -   | -                            |   |      |        |   |                   |   |   |        |
| 36     | S Chand And Company Limited  |     | Mr. Saurabh Mittal                                   |     | Key Managerial Personnel  | Remuneration to KMP               | NA   | 5.26  | -   | -                            |   |      |        |   |                   |   |   |        |
| 37     | S Chand And Company Limited  |     | Mr. Jagdeep Singh                                    |     | Key Managerial Personnel  | Remuneration to KMP               | NA   | 3.15  | -   | -                            |   |      |        |   |                   |   |   |        |
| 38     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Other expenses                    | Refer below note no. 3   | 0.47  | -   | -                            |   |      |        |   |                   |   |   |        |
| 39     | S Chand And Company Limited  |     | New Saraswati House (India) Private Limited          |     | Wholly Owned Subsidiary   | Other expenses                    | Refer below note no. 3   | 0.53  | -   | -                            |   |      |        |   |                   |   |   |        |



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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| 40     | S Chand And Company Limited  |     | S Chand Properties Private Limited                   |     | Private Company in which a director is director or member                 | Other expenses                    | 0.53   | 0.53  | -   | -                            |   |      |        |   |                   |        |                    |
| 41     | S Chand And Company Limited  |     | BPI (India) Private Limited                          |     | Subsidiary  | Receivables                       |  | -   | 3.29  | 0.47                         |   |      |        |   |                   |        |                    |
| 42     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Receivables                       |  | -   | -   | 4.26                         |   |      |        |   |                   |        |                    |
| 43     | S Chand And Company Limited  |     | New Saraswati House (India) Private Limited          |     | Wholly Owned Subsidiary   | Receivables                       |  | -   | 58.80   | 68.64                        |   |      |        |   |                   |        |                    |
| 44     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Receivables                       |  | -   | 38.26   | 2.51                         |   |      |        |   |                   |        |                    |
| 45     | S Chand And Company Limited  |     | DS Digital Private Limited                           |     | Subsidiary  | Receivables                       |  | -   | 47.09   | 48.65                        |   |      |        |   |                   |        |                    |
| 46     | S Chand And Company Limited  |     | S. Chand Edutech Private Limited                     |     | Wholly Owned Subsidiary   | Receivables                       |  | -   | 49.53   | 52.36                        |   |      |        |   |                   |        |                    |
| 47     | S Chand And Company Limited  |     | Convergia Digital Education Private Limited          |     | Subsidiary  | Receivables                       |  | -   | 11.53   | 15.95                        |   |      |        |   |                   |        |                    |
| 48     | S Chand And Company Limited  |     | Vikas Publishing House Private Limited               |     | Wholly Owned Subsidiary   | Trade payables                    | Refer below note no. 4   | -   | 102.69  | 112.57                       |   |      |        |   |                   |        |                    |
| 49     | S Chand And Company Limited  |     | Chhaya Prakashani Limited                            |     | Wholly Owned Subsidiary   | Trade payables                    |  | -   | 4.63  | -                            |   |      |        |   |                   |        |                    |
| 50     | S Chand And Company Limited  |     | Blackie & Son (Calcutta) Private Limited             |     | Wholly Owned Subsidiary   | Trade payables                    |  | -   | 1.75  | 2.16                         |   |      |        |   |                   |        |                    |
| 51     | S Chand And Company Limited  |     | SC Hotel Tourist Deluxe Private Limited              |     | Private Company in which a director is director or member                 | Trade payables                    |  | -   | 0.00  | 0.01                         |   |      |        |   |                   |        |                    |
| 52     | S Chand And Company Limited  |     | Hotel Tourist  |     | Firm in which a director is Partner                                       | Receivables                       |  | -   | 0.31  | 0.16                         |   |      |        |   |                   |        |                    |
| 53     | S Chand And Company Limited  |     | Mr. Dinesh Kumar Jhunjnuwala                         |     | Director  | Employee related liabilities      | NA   | -   | 0.54  | 0.09                         |   |      |        |   |                   |        |                    |
| 54     | S Chand And Company Limited  |     | Mr. Himanshu Gupta                                   |     | Director  | Employee related liabilities      | NA   | -   | 1.31  | 0.24                         |   |      |        |   |                   |        |                    |
| 55     | S Chand And Company Limited  |     | Mr. Saurabh Mittal                                   |     | Key Managerial Personnel  | Employee related liabilities      | NA   | -   | 0.35  | 0.29                         |   |      |        |   |                   |        |                    |

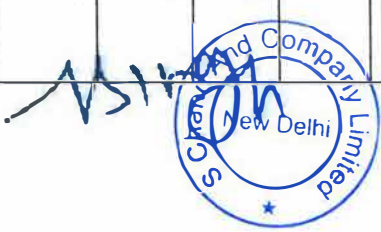


S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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| 56     | S Chand And Company Limited  |     | Mr. Jagdeep Singh                                    |     | Key Managerial Personnel  | Employee related liabilities      | NA   | -   | 0.25  | 0.38                         |   |      |                          |   |                   |   |  |
| 57     | S Chand And Company Limited  |     | Blackie & Son (Calcutta) Private Limited             |     | Wholly Owned Subsidiary   | Investment in equity shares       |  | -   | 62.79   | 62.79                        |   |      |                          |   |                   |   |  |
| 58     | S Chand And Company Limited  |     | Nirja Publishers & Printers Private Limited          |     | Wholly Owned Subsidiary   | Investment in equity shares       |  | -   | 17.04   | 17.04                        |   |      |                          |   |                   |   |  |
| 59     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Investment in equity shares       |  | 0.46  | 198.72  | 199.18                       |   |      |                          |   |                   |   |  |
| 60     | S Chand And Company Limited  |     | Vikas Publishing House Private Limited               |     | Wholly Owned Subsidiary   | Investment in equity shares       |  | 2.02  | 1,533.28  | 1,535.30                     |   |      |                          |   |                   |   |  |
| 61     | S Chand And Company Limited  |     | New Saraswati House (India) Private Limited          |     | Wholly Owned Subsidiary   | Investment in equity shares       |  | 0.82  | 1,427.47  | 1,428.29                     |   |      |                          |   |                   |   |  |
| 62     | S Chand And Company Limited  |     | DS Digital Private Limited                           |     | Subsidiary  | Investment in equity shares       |  | -   | 87.78   | 87.78                        |   |      |                          |   |                   |   |  |
| 63     | S Chand And Company Limited  |     | Chhaya Prakashani Limited                            |     | Wholly Owned Subsidiary   | Investment in equity shares       |  | 0.21  | 1,773.22  | 1,773.44                     |   |      |                          |   |                   |   |  |
| 64     | S Chand And Company Limited  |     | S. Chand Edutech Private Limited                     |     | Wholly Owned Subsidiary   | Investment in equity shares       |  | -   | 67.04   | 67.04                        |   |      |                          |   |                   |   |  |
| 65     | S Chand And Company Limited  |     | Smartivity Labs Private Limited                      |     | Associates  | Investment in equity shares       |  | -   | 0.52  | 0.52                         |   |      |                          |   |                   |   |  |
| 66     | S Chand And Company Limited  |     | DS Digital Private Limited                           |     | Subsidiary  | Investment in preference shares   |  | -   | 160.00  | 160.00                       |   |      |                          |   |                   |   |  |
| 67     | S Chand And Company Limited  |     | New Saraswati House (India) Private Limited          |     | Wholly Owned Subsidiary   | Investment in preference shares   |  | -   | 55.70   | 55.70                        |   |      |                          |   |                   |   |  |
| 68     | S Chand And Company Limited  |     | Smartivity Labs Private Limited                      |     | Associates  | Investment in preference shares   |  | -   | 21.10   | 21.10                        |   |      |                          |   |                   |   |  |
| 69     | S Chand And Company Limited  |     | Chhaya Prakashani Limited                            |     | Wholly Owned Subsidiary   | Investment in Debentures          |  | 5.42  | 724.83  | 730.25                       |   |      | Investment in debentures | 2% per annum  | 20 years          | Unsecured   | Transferred pursuant to scheme of amalgamation |
| 70     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Security deposit                  |  | -   | 4.80  | 4.80                         |   |      |                          |   |                   |   |  |
| 71     | S Chand And Company Limited  |     | S Chand Properties Private Limited                   |     | Private Company in which a director is director or member                 | Security deposit                  |  | -   | 0.24  | 0.24                         |   |      |                          |   |                   |   |  |

Refer below note no. 4



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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|--------|--|-----|--|-----|---|-----------------------------------|--|---|---|------------------------------|---|------|--------|---|---|---------|--------------------|---|
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| 72     | S Chand And Company Limited  |     | Safari Digital Education Initiatives Private Limited |     | Wholly Owned Subsidiary   | Loans repayment                   | Refer below note no. 3   | 57.54   | 198.97  | 141.43                       |   |      |        | Loan  | State Bank of India 2 year MCLR + 250 BPS | 3 years | Unsecured          | for Principal Business  |
| 73     | S Chand And Company Limited  |     | DS Digital Private Limited                           |     | Subsidiary  | Loans given                       | 203.31 (Refer below note no. 5)  | 19.75   | 129.81  | 149.56                       |   |      |        | Loan  | State Bank of India 2 year MCLR + 250 BPS | 3 years | Unsecured          | for Principal Business  |
| 74     | S Chand And Company Limited  |     | S. Chand Edutech Private Limited                     |     | Wholly Owned Subsidiary   | Loans given                       | Refer below note no. 3   | 10.05   | 15.33   | 25.38                        |   |      |        | Loan  | State Bank of India 2 year MCLR + 250 BPS | 3 years | Unsecured          | for Principal Business  |
| 75     | S Chand And Company Limited  |     | New Saraswati House (India) Private Limited          |     | Wholly Owned Subsidiary   | Loans repayment                   | Refer below note no. 3   | 2.75  | 127.75  | 125.00                       |   |      |        | Loan  | State Bank of India 2 year MCLR + 250 BPS | 3 years | Unsecured          | for Principal Business  |
| 76     | S Chand And Company Limited  |     | RKG Hospitalities Private Limited                    |     | Private Company in which relative of Director is Director or member       | Receivables                       | Refer below note no. 4   | -   | 0.29  | 0.29                         |   |      |        |   |   |         |                    |   |
| 77     | S Chand And Company Limited  |     | S Chand Properties Private Limited                   |     | Private Company in which a director is director or member                 | Receivables                       |  | -   | 1.02  | 0.71                         |   |      |        |   |   |         |                    |   |
| 78     | S Chand And Company Limited  |     | Chhaya Prakashani Limited                            |     | Wholly Owned Subsidiary   | Receivables                       |  | -   | 17.87   | 4.96                         |   |      |        |   |   |         |                    |   |
| 79     | S Chand And Company Limited  |     | Mr. Ravindra Kumar Gupta                             |     | Relative of Director  | Receivables                       |  | -   | 0.18  | 0.18                         |   |      |        |   |   |         |                    |   |
| 80     | S Chand And Company Limited  |     | Edutor Technologies India Private Limited            |     | Subsidiary  | Receivables                       |  | -   | 0.96  | 2.62                         |   |      |        |   |   |         |                    |   |
| 81     | S Chand And Company Limited  |     | Mr. Saurabh Mittal                                   |     | Key Managerial Personnel  | Advance to employees              | NA   |   |   | 1.97                         |   |      |        |   |   |         |                    |   |



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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

| 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 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 (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) |
| 82     | Vikas Publishing House Private Limited   |     | S. Chand Edutech Private Limited                     |     | Fellow Subsidiary   | Sale of goods and services        | 0.68   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 83     | Vikas Publishing House Private Limited   |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Sale of goods and services        | 53.16  | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 84     | Vikas Publishing House Private Limited   |     | BPI (India) Private Limited                          |     | Fellow Subsidiary   | Sale of goods and services        | 1.09   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 85     | Vikas Publishing House Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Sale of goods and services        | 0.36   |   |   |                              |   |      |        |   |   |        |                    |   |
| 86     | Vikas Publishing House Private Limited   |     | Convergia Digital Education Private Limited          |     | Fellow Subsidiary   | Sale of goods and services        | 18.63  |   |   |                              |   |      |        |   |   |        |                    |   |
| 87     | Vikas Publishing House Private Limited   |     | Chhaya Prakashani Limited                            |     | Fellow Subsidiary   | Sale of goods and services        | 20.50  |   |   |                              |   |      |        |   |   |        |                    |   |
| 88     | Vikas Publishing House Private Limited   |     | Chhaya Prakashani Limited                            |     | Fellow Subsidiary   | Sale of traded goods              | 41.83  | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 89     | Vikas Publishing House Private Limited   |     | BPI (India) Private Limited                          |     | Fellow Subsidiary   | Interest income                   | 2.48   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 90     | Vikas Publishing House Private Limited   |     | Chhaya Prakashani Limited                            |     | Fellow Subsidiary   | Purchase of goods                 | 7.45   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 91     | Vikas Publishing House Private Limited   |     | Edutor Technologies India Private Limited            |     | Fellow Subsidiary   | Purchase of services              | 0.27   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 92     | Vikas Publishing House Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Purchase of services              | 2.83   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 93     | Vikas Publishing House Private Limited   |     | Nirja Publishers & Printers Private Limited          |     | Fellow Subsidiary   | Rent paid                         | 0.75   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 94     | Vikas Publishing House Private Limited   |     | BPI (India) Private Limited                          |     | Fellow Subsidiary   | Royalty paid                      | 0.32   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 95     | Vikas Publishing House Private Limited   |     | Mr. Naveen Rajlani                                   |     | Key Management Personnel  | Remuneration paid                 | 6.40   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 96     | Vikas Publishing House Private Limited   |     | Nirja Publishers & Printers Private Limited          |     | Fellow Subsidiary   | Purchase of Capital Goods         | 5.26   |   |   |                              |   |      |        |   |   |        |                    |   |
| 97     | Vikas Publishing House Private Limited   |     | Edutor Technologies India Private Limited            |     | Fellow Subsidiary   | Trade payables                    | -  | -   | 0.10  |                              |   |      |        |   |   |        |                    |   |
| 98     | Vikas Publishing House Private Limited   |     | Chhaya Prakashani Limited                            |     | Fellow Subsidiary   | Trade payables                    | -  | 8.66  | -   |                              |   |      |        |   |   |        |                    |   |
| 99     | Vikas Publishing House Private Limited   |     | Safari Digital Education initiative Private Limited  |     | Fellow Subsidiary   | Trade payables                    | -  | 1.52  | -   |                              |   |      |        |   |   |        |                    |   |
| 100    | Vikas Publishing House Private Limited   |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Investment                        | -  | 70.00   | 70.00   |                              |   |      |        |   |   |        |                    |   |
| 101    | Vikas Publishing House Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Investment                        | -  | -   | 0.00  |                              |   |      |        |   |   |        |                    |   |
| 102    | Vikas Publishing House Private Limited   |     | BPI (India) Private Limited                          |     | Fellow Subsidiary   | Loan receivable                   | -  | 50.35   | 52.59   |                              |   |      |        |   |   |        |                    |   |

Refer below note no. 6

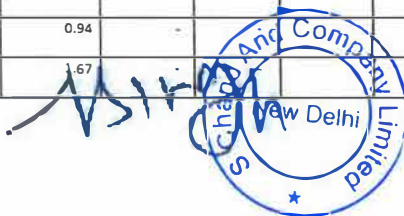


S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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| 103    | Vikas Publishing House Private Limited   |     | S Chand Edutech Private Limited                      |     | Fellow Subsidiary   | Receivables                       | -  | 15.33   | 13.13   |                              |   |      |                |   |                   |   |                        |
| 104    | Vikas Publishing House Private Limited   |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Receivables                       | -  | 116.67  | 72.92   |                              |   |      |                |   |                   |   |                        |
| 105    | Vikas Publishing House Private Limited   |     | BPI (India) Private Limited                          |     | Fellow Subsidiary   | Receivables                       | -  | 4.82  | 4.93  |                              |   |      |                |   |                   |   |                        |
| 106    | Vikas Publishing House Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Sale of goods and services        | -  | -   | 0.06  | Receivables                  |   |      |                |   |                   |   |                        |
| 107    | Vikas Publishing House Private Limited   |     | Convergia Digital Education Private Limited          |     | Fellow Subsidiary   | Sale of goods and services        | -  | 73.59   | 95.37   | Receivables                  |   |      |                |   |                   |   |                        |
| 108    | Nirja Publishers & Printers Private Limited                                    |     | Chhaya Prakashani Limited                            |     | Fellow Subsidiary   | Loan given                        | 7.00   | -   | -   |                              |   | Loan | 11 % per annum | 1 year  | Unsecured         |   | For Principal Business |
| 108    | Nirja Publishers & Printers Private Limited                                    |     | D S Digital Private Limited                          |     | Fellow Subsidiary   | Interest income                   | 1.73   | -   | -   |                              |   |      |                |   |                   |   |                        |
| 109    | Nirja Publishers & Printers Private Limited                                    |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Interest income                   | 2.11   | -   | -   |                              |   |      |                |   |                   |   |                        |
| 110    | Nirja Publishers & Printers Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Associate Company   | Interest income                   | 17.08  | -   | -   |                              |   |      |                |   |                   |   |                        |
| 111    | Nirja Publishers & Printers Private Limited                                    |     | S Chand Edutech Private Limited                      |     | Fellow Subsidiary   | Interest income                   | 0.85   | -   | -   |                              |   |      |                |   |                   |   |                        |
| 112    | Nirja Publishers & Printers Private Limited                                    |     | Edutor Technologies India Private Limited            |     | Fellow Subsidiary   | Interest income                   | 0.49   | -   | -   |                              |   |      |                |   |                   |   |                        |
| 113    | Nirja Publishers & Printers Private Limited                                    |     | Chhaya Prakashani Limited                            |     | Fellow Subsidiary   | Interest income                   | 0.53   | -   | -   |                              |   |      |                |   |                   |   |                        |
| 114    | Nirja Publishers & Printers Private Limited                                    |     | D S Digital Private Limited                          |     | Fellow Subsidiary   | Loan and advances                 | -  | 35.71   | 37.27   |                              |   |      |                |   |                   |   |                        |
| 115    | Nirja Publishers & Printers Private Limited                                    |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Loan and advances                 | -  | 44.66   | 43.70   |                              |   |      |                |   |                   |   |                        |
| 116    | Nirja Publishers & Printers Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Associate Company   | Loan and advances                 | -  | 366.99  | 382.15  |                              |   |      |                |   |                   |   |                        |
| 117    | Nirja Publishers & Printers Private Limited                                    |     | S Chand Edutech Private Limited                      |     | Fellow Subsidiary   | Loan and advances                 | -  | 18.32   | 19.09   |                              |   |      |                |   |                   |   |                        |
| 118    | Nirja Publishers & Printers Private Limited                                    |     | Edutor Technologies India Private Limited            |     | Fellow Subsidiary   | Loan and advances                 | -  | 10.36   | 10.80   |                              |   |      |                |   |                   |   |                        |
| 119    | Nirja Publishers & Printers Private Limited                                    |     | Chhaya Prakashani Limited                            |     | Fellow Subsidiary   | Loan and advances                 | -  | 10.94   | 18.42   |                              |   |      |                |   |                   |   |                        |
| 120    | Edutor Technologies India Private Limited                                      |     | S Chand Edutech Private Limited                      |     | Fellow Subsidiary   | Sale of services                  | 0.15   | -   | -   |                              |   |      |                |   |                   |   |                        |
| 121    | Edutor Technologies India Private Limited                                      |     | Chhaya Prakashani Limited                            |     | Fellow Subsidiary   | Sale of services                  | 0.94   | -   | -   |                              |   |      |                |   |                   |   |                        |
| 122    | Edutor Technologies India Private Limited                                      |     | Convergia Digital Education Private Limited          |     | Fellow Subsidiary   | Sale of services                  | 1.67   | -   | -   |                              |   |      |                |   |                   |   |                        |

Refer below note no. 6

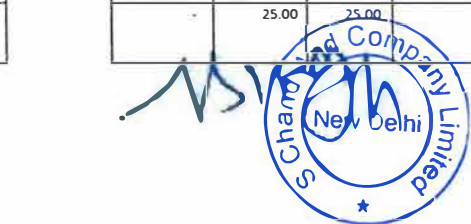




S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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|--------|--|-----|--|-----|---|-----------------------------------|--|---|---|------------------------------|---|-----------------------------|------------|---|---|------------------------|--------------------|---|
|        | Name   | PAN | Name   | PAN | 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) |
| 123    | Edutor Technologies India Private Limited                                      |     | S Chand Edutech Private Limited                      |     | Fellow Subsidiary   | Other expenses                    | 5.61   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 124    | Edutor Technologies India Private Limited                                      |     | Indian Progressive Publishing Co. Pvt. Ltd           |     | Fellow Subsidiary   | Loan taken                        | 12.73  | 7.20  | 19.93   |                              |   | Loan                        | 1 % months | 2 Years   | Unsecured   | For principal business |                    |   |
| 125    | Edutor Technologies India Private Limited                                      |     | Indian Progressive Publishing Co. Pvt. Ltd           |     | Fellow Subsidiary   | Interest paid                     | 0.86   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 126    | Edutor Technologies India Private Limited                                      |     | S. Chand Edutech Private Limited                     |     | Fellow Subsidiary   | Payable/Advance from customers    | -  | 0.04  | 6.06  |                              |   |                             |            |   |   |                        |                    |   |
| 127    | Edutor Technologies India Private Limited                                      |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Trade Receivable                  | -  | 0.41  | 0.21  |                              |   |                             |            |   |   |                        |                    |   |
| 128    | Edutor Technologies India Private Limited                                      |     | Convergia Digital Education Private Limited          |     | Fellow Subsidiary   | Trade Receivable                  | -  | -0.58   | 1.29  |                              |   |                             |            |   |   |                        |                    |   |
| 129    | Chhaya Prakashani Limited  |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Interest received                 | 8.49   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 130    | Chhaya Prakashani Limited  |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Interest received                 | 20.23  | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 131    | Chhaya Prakashani Limited  |     | Convergia Digital Education Private Limited          |     | Fellow Subsidiary   | Interest received                 | 1.92   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 132    | Chhaya Prakashani Limited  |     | S. Chand Edutech Private Limited                     |     | Fellow Subsidiary   | Interest received                 | 1.21   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 133    | Chhaya Prakashani Limited  |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Interest received                 | 0.48   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 134    | Chhaya Prakashani Limited  |     | Indian Progressive Publishing Co. Pvt. Ltd           |     | Subsidiary  | Purchase of Books                 | 5.46   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 135    | Chhaya Prakashani Limited  |     | Edutor Technologies India Private Limited            |     | Associate   | Investment in equity shares       | 100.00   | -   | 100.00  |                              |   | Investment in equity shares | NA         | NA  | NA  | NA                     |                    |   |
| 136    | Chhaya Prakashani Limited  |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Professional fee                  | 2.12   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 137    | Chhaya Prakashani Limited  |     | Mr. Rajagopalan Chandrashekar                        |     | Director  | Director sitting fees             | 0.08   | -   | -   |                              |   |                             |            |   |   |                        |                    |   |
| 138    | Chhaya Prakashani Limited  |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Loans and advances receivable     | 19.71  | 170.70  | 190.41  |                              |   |                             |            |   |   |                        |                    |   |
| 139    | Chhaya Prakashani Limited  |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Loans and advances receivable     | 5.39   | 422.85  | 417.46  |                              |   |                             |            |   |   |                        |                    |   |
| 140    | Chhaya Prakashani Limited  |     | S. Chand Edutech Private Limited                     |     | Fellow Subsidiary   | Loans and advances receivable     | -  | 25.00   | 25.00   |                              |   |                             |            |   |   |                        |                    |   |



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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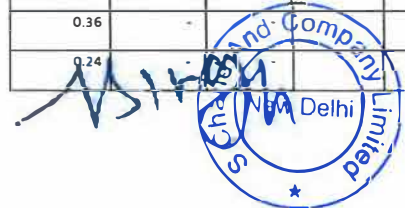
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|-------|--|-----|--|-----|---|------------------------------------|--|---|---|------------------------------|---|------|--------|---|-------------------|--------|--------------------|
|       | Name   | PAN | Name   | PAN | Relationship of the counterparty 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 |
| 141   | Chhaya Prakashani Limited  |     | Convergia Digital Education Private Limited          |     | Fellow Subsidiary   | Loans and advances receivable      | Refer below note no. 6   | 47.50   | 15.50   | 63.00                        |   |      |        |   |                   |        |                    |
| 142   | Chhaya Prakashani Limited  |     | New Saraswati House (India) Pvt. Ltd.                |     | Fellow Subsidiary   | Loans and advances receivable      |  | -   | 10.00   | 10.00                        |   |      |        |   |                   |        |                    |
| 143   | Chhaya Prakashani Limited  |     | Indian Progressive Publishing Co. Pvt. Ltd.          |     | Subsidiary  | Other advances                     |  | -   | 10.94   | 0.53                         |   |      |        |   |                   |        |                    |
| 144   | Chhaya Prakashani Limited  |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Other Current Assets- Receivables  |  | -   | 10.00   | -                            |   |      |        |   |                   |        |                    |
| 145   | Chhaya Prakashani Limited  |     | Convergia Digital Education Private Limited          |     | Fellow Subsidiary   | Other Current Assets- Receivables  |  | -   | 3.54  | 3.54                         |   |      |        |   |                   |        |                    |
| 146   | Chhaya Prakashani Limited  |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Other Current Assets- Receivables  |  | -   | 1.33  | 1.33                         |   |      |        |   |                   |        |                    |
| 147   | Chhaya Prakashani Limited  |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Accrued Interest on Unsecured Loan |  | -   | 23.97   | 31.89                        |   |      |        |   |                   |        |                    |
| 148   | Chhaya Prakashani Limited  |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Accrued Interest on Unsecured Loan |  | -   | 42.74   | 66.33                        |   |      |        |   |                   |        |                    |
| 149   | Chhaya Prakashani Limited  |     | S Chand Edutech Private Limited                      |     | Fellow Subsidiary   | Accrued Interest on Unsecured Loan |  | -   | 5.85  | 6.93                         |   |      |        |   |                   |        |                    |
| 150   | Chhaya Prakashani Limited  |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Accrued Interest on Unsecured Loan |  | -   | 0.58  | -                            |   |      |        |   |                   |        |                    |
| 151   | Chhaya Prakashani Limited  |     | Convergia Digital Education Private Limited          |     | Fellow Subsidiary   | Accrued Interest on Unsecured Loan |  | -   | 0.08  | 1.81                         |   |      |        |   |                   |        |                    |
| 152   | Blackie & Son (Calcutta) Private Limited                                       |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Interest income from loan given    |  | 0.48  | -   | -                            |   |      |        |   |                   |        |                    |
| 153   | Blackie & Son (Calcutta) Private Limited                                       |     | S. Chand Edutech Private Limited                     |     | Fellow Subsidiary   | Interest income from loan given    |  | 0.08  | -   | -                            |   |      |        |   |                   |        |                    |
| 154   | Blackie & Son (Calcutta) Private Limited                                       |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Loans and Advances                 | Refer below note no. 6   | -   | 9.98  | 10.40                        |   |      |        |   |                   |        |                    |
| 155   | Blackie & Son (Calcutta) Private Limited                                       |     | S. Chand Edutech Private Limited                     |     | Fellow Subsidiary   | Loans and Advances                 |  | -   | 1.63  | 1.70                         |   |      |        |   |                   |        |                    |
| 156   | Blackie & Son (Calcutta) Private Limited                                       |     | BPI (India) Private Limited                          |     | Subsidiary  | Investment In Subsidiary           |  | -   | 55.30   | 55.30                        |   |      |        |   |                   |        |                    |



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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|        | Name   | PAN | Name   | PAN | 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 |   |
| 155    | S. Chand Edutech Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Interest expenses                        | 1.22   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 156    | S. Chand Edutech Private Limited   |     | S Chand Properties Private Limited                   |     | Private Company in which a director is director or member                 | Interest expenses                        | 0.08   | -   | -   |                              |   |      |        |   |   |        |                    |   |
| 157    | S. Chand Edutech Private Limited   |     | S Chand Properties Private Limited                   |     | Private Company in which a director is director or member                 | Trade Payables                           | Refer below note no. 6   | -   | 0.48  | -                            |   |      |        |   |   |        |                    |   |
| 158    | S. Chand Edutech Private Limited   |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Trade Payables                           | Refer below note no. 6   | -   | 0.07  | -                            |   |      |        |   |   |        |                    |   |
| 159    | S. Chand Edutech Private Limited   |     | BPI (India) Private Limited                          |     | Fellow Subsidiary   | Trade Payables                           | Refer below note no. 6   | -   | 0.00  | -                            |   |      |        |   |   |        |                    |   |
| 160    | S. Chand Edutech Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Long term borrowings                     | Refer below note no. 6   | -   | 26.24   | 27.34                        |   |      |        |   |   |        |                    |   |
| 161    | BPI (India) Private Limited  |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Sale of products                         | Refer below note no. 6   | 0.03  | -   | -                            |   |      |        |   |   |        |                    |   |
| 162    | BPI (India) Private Limited  |     | Mr. Jai Saxena                                       |     | Director  | Loan taken                               | Refer below note no. 6   | 0.43  | -   | -                            |   |      |        |   |   |        |                    |   |
| 163    | BPI (India) Private Limited  |     | Mr. Jai Saxena                                       |     | Director  | Loan repayment                           | Refer below note no. 6   | 1.09  | -   | -                            |   |      |        |   |   |        |                    |   |
| 164    | BPI (India) Private Limited  |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Trade receivables                        | Refer below note no. 6   | -   | 0.07  | 0.03                         |   |      |        |   |   |        |                    |   |
| 165    | BPI (India) Private Limited  |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Trade payable                            | Refer below note no. 6   | -   | 0.12  | -                            |   |      |        |   |   |        |                    |   |
| 166    | BPI (India) Private Limited  |     | Mrs. Vidya Saxena                                    |     | Director  | Remuneration payable                     | Refer below note no. 6   | -   | 0.39  | 0.23                         |   |      |        |   |   |        |                    |   |
| 167    | BPI (India) Private Limited  |     | Mr. Jai Saxena                                       |     | Director  | Unsecured Loan                           | Refer below note no. 6   | -   | 8.96  | 8.31                         |   |      |        |   |   |        |                    |   |
| 168    | BPI (India) Private Limited  |     | Mrs. Vidya Saxena                                    |     | Director  | Remuneration to key managerial personnel | Refer below note no. 6   | 1.95  | -   | -                            |   |      |        |   |   |        |                    |   |
| 169    | Convergia Digital Education Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Holding Company   | Sale of Printed Books                    | Refer below note no. 6   | 14.41   | -   | -                            |   |      |        |   |   |        |                    |   |
| 170    | Convergia Digital Education Private Limited                                    |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Sale of Services                         | Refer below note no. 6   | 0.13  | -   | -                            |   |      |        |   |   |        |                    |   |
| 171    | Convergia Digital Education Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Holding Company   | Purchase of Printed Books                | Refer below note no. 6   | 57.31   | -   | -                            |   |      |        |   |   |        |                    |   |
| 172    | Convergia Digital Education Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Holding Company   | Sale of Services                         | Refer below note no. 6   | 0.36  | -   | -                            |   |      |        |   |   |        |                    |   |
| 173    | Convergia Digital Education Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Holding Company   | Interest Expense                         | Refer below note no. 6   | 0.24  | -   | -                            |   |      |        |   |   |        |                    |   |



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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

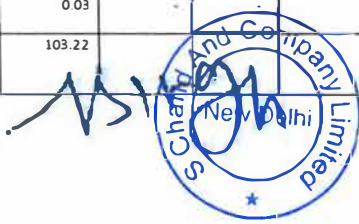
| S. No. | Details of the party (listed entity /subsidiary) entering into the transaction |     | Details of the counterparty                          |     |   | Type of related party transaction | Value of the related party transaction as approved by the audit committee (Rs. In Mn.) | Value of transaction 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 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 (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 |
| 174    | Convergia Digital Education Private Limited                                    |     | D S Digital Private Limited                          |     | Fellow Subsidiary   | Interest Expense                  | 1.72   | -   | -   |                              |   |      |        |   |   |        |                    |
| 175    | Convergia Digital Education Private Limited                                    |     | D S Digital Private Limited                          |     | Fellow Subsidiary   | Reimbursement of Expenses         | 10.89  | -   | -   |                              |   |      |        |   |   |        |                    |
| 176    | Convergia Digital Education Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Holding Company   | Reimbursement of Expenses         | 0.80   | -   | -   |                              |   |      |        |   |   |        |                    |
| 177    | Convergia Digital Education Private Limited                                    |     | Mr. Vinay Sharma                                     |     | Director  | Salary, Perks and Allowances      | 6.12   | -   | -   |                              |   |      |        |   |   |        |                    |
| 178    | Convergia Digital Education Private Limited                                    |     | Mr. Dinesh Sharma                                    |     | Key Managerial Personnel  | Salary, Perks and Allowances      | 0.84   | -   | -   |                              |   |      |        |   |   |        |                    |
| 179    | Convergia Digital Education Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Holding Company   | Issue of Equity Shares            | 0.90   | -   | -   |                              |   |      |        |   |   |        |                    |
| 180    | Convergia Digital Education Private Limited                                    |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Trade Receivables                 | -  | 8.77  | 4.81  |                              |   |      |        |   |   |        |                    |
| 181    | Convergia Digital Education Private Limited                                    |     | New Saraswati House (India) Private Limited          |     | Fellow Subsidiary   | Trade Receivables                 | -  | 2.35  | -   |                              |   |      |        |   |   |        |                    |
| 182    | Convergia Digital Education Private Limited                                    |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Trade Payables                    | -  | -   | 9.56  |                              |   |      |        |   |   |        |                    |
| 183    | Convergia Digital Education Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Holding Company   | Trade Payables                    | -  | 8.94  | 16.35   |                              |   |      |        |   |   |        |                    |
| 184    | New Saraswati House (India) Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Sale of books                     | 0.17   | -   | -   |                              |   |      |        |   |   |        |                    |
| 185    | New Saraswati House (India) Private Limited                                    |     | SC Hotel Tourist Deluxe Private Limited              |     | Private Company in which a director is director or member                 | Travel Expenses                   | 0.01   | -   | -   |                              |   |      |        |   |   |        |                    |
| 186    | New Saraswati House (India) Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Legal and professional            | 2.12   | -   | -   |                              |   |      |        |   |   |        |                    |
| 187    | New Saraswati House (India) Private Limited                                    |     | SC Hotel Tourist Deluxe Private Limited              |     | Private Company in which a director is director or member                 | Rent expenses                     | 5.28   | -   | -   |                              |   |      |        |   |   |        |                    |
| 188    | New Saraswati House (India) Private Limited                                    |     | Ms. Ankita Gupta                                     |     | Director  | Rent expenses                     | 0.25   | -   | -   |                              |   |      |        |   |   |        |                    |
| 189    | New Saraswati House (India) Private Limited                                    |     | SC Hotel Tourist Deluxe Private Limited              |     | Private Company in which a director is director or member                 | Reimbursement of expenses         | 0.07   | -   | -   |                              |   |      |        |   |   |        |                    |

MS Chand And Company Limited  
Delhi

S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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

| 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 investments |      |        |   | 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   | PAN | Name   | PAN | 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 |
| 190    | New Saraswati House (India) Private Limited                                    |     | S Chand Properties Private Limited                   |     | Private Company in which a director is director or member                 | Reimbursement of expenses             | Refer below note no. 6   | 0.05  | -   | -                            |   |      |        |   |   |        |   |                    |
| 191    | New Saraswati House (India) Private Limited                                    |     | Hotel Tourist  |     | Firm in which a director is Partner                                       | Reimbursement of expenses             |  | 0.04  | -   | -                            |   |      |        |   |   |        |   |                    |
| 192    | New Saraswati House (India) Private Limited                                    |     | DS Digital Private Limited                           |     | Fellow Subsidiary   | Reimbursement of expenses             |  | 0.07  | -   | -                            |   |      |        |   |   |        |   |                    |
| 193    | New Saraswati House (India) Private Limited                                    |     | Ms. Ankita Gupta                                     |     | Director  | Reimbursement of expenses             |  | 0.57  | -   | -                            |   |      |        |   |   |        |   |                    |
| 194    | New Saraswati House (India) Private Limited                                    |     | Mr. Rajgopalan Chandrashekhar                        |     | Director  | Director Sitting Fee                  |  | 0.05  | -   | -                            |   |      |        |   |   |        |   |                    |
| 195    | New Saraswati House (India) Private Limited                                    |     | Mr. Sharmi Manik                                     |     | Key Managerial Personnel  | Remunration of KMP                    |  | 4.26  | -   | -                            |   |      |        |   |   |        |   |                    |
| 196    | New Saraswati House (India) Private Limited                                    |     | Mr. Narendra Kumar                                   |     | Key Managerial Personnel  | Remunration of KMP                    |  | 1.67  | -   | -                            |   |      |        |   |   |        |   |                    |
| 197    | New Saraswati House (India) Private Limited                                    |     | SC Hotel Tourist Deluxe Private Limited              |     | Private Company in which a director is director or member                 | Trade payable                         |  | -   | 0.02  | 0.01                         |   |      |        |   |   |        |   |                    |
| 198    | New Saraswati House (India) Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Other liabilities - Creditor          |  | -   | 3.15  | -                            |   |      |        |   |   |        |   |                    |
| 199    | New Saraswati House (India) Private Limited                                    |     | Ms Ankita Gupta                                      |     | Director  | Salary receivable                     |  | -   | 0.48  | -                            |   |      |        |   |   |        |   |                    |
| 200    | New Saraswati House (India) Private Limited                                    |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Trade receivable                      | -  | 0.05  | 0.02  |                              |   |      |        |   |   |        |   |                    |
| 201    | New Saraswati House (India) Private Limited                                    |     | SC Hotel Tourist Deluxe Private Limited              |     | Private Company in which a director is director or member                 | Security deposit                      | -  | 4.20  | 4.20  |                              |   |      |        |   |   |        |   |                    |
| 202    | New Saraswati House (India) Private Limited                                    |     | Ms. Ankita Gupta                                     |     | Director  | Security deposit                      | -  | 0.19  | 0.19  |                              |   |      |        |   |   |        |   |                    |
| 203    | Safari Digital Education Initiatives Private Limited                           |     | Mr. Sharad Talwar                                    |     | Director  | Director Sitting Fees                 | Refer below note no. 6   | 0.03  | -   | -                            |   |      |        |   |   |        |   |                    |
| 204    | Safari Digital Education Initiatives Private Limited                           |     | Mr. Rajagopalan Chandrashekhar                       |     | Director  | Director Sitting Fees                 |  | 0.03  | -   | -                            |   |      |        |   |   |        |   |                    |
| 205    | Safari Digital Education Initiatives Private Limited                           |     | Edutor Technologies India Private Limited            |     | Associate   | Investment realised during the period |  | 103.22  |   |                              |   |      |        |   |   |        |   |                    |



S Chand And Company Limited - Disclosure of related party transactions for the half year ended March 31, 2022

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

| 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 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 (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) |
| 206    | DS Digital Private Limited   |     | Mr. Rajgopalan Chandrashekhar                        |     | Director  | Salary, Perks and Allowances      | Refer below note no. 6   | 0.05  | -   | -                            |   |      |        |   |                   |        |                    |   |
| 207    | DS Digital Private Limited   |     | Mr. Sharad Talwar                                    |     | Director  | Salary, Perks and Allowances      |  | 0.10  | -   | -                            |   |      |        |   |                   |        |                    |   |
| 208    | DS Digital Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Interest Expense                  |  | 3.22  | -   | -                            |   |      |        |   |                   |        |                    |   |
| 209    | DS Digital Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Short Term Borrowings             |  | -   | 131.32  | 133.38                       |   |      |        |   |                   |        |                    |   |
| 210    | DS Digital Private Limited   |     | SC Hotel Tourist Deluxe Private Limited              |     | Private Company in which a director is director or member                 | Trade Payables                    |  | -   | 0.01  | 0.01                         |   |      |        |   |                   |        |                    |   |
| 211    | DS Digital Private Limited   |     | Safari Digital Education Initiatives Private Limited |     | Fellow Subsidiary   | Trade Payables                    |  | -   | 3.18  | -                            |   |      |        |   |                   |        |                    |   |

Note:-

- The value of related party transaction approved by Audit Committee as mentioned above are on annual basis.
- The transaction of Loan concerning the interest income was approved by the Audit Committee, wherever applicable.
- These transactions were entered into with Wholly Owned Subsidiaries whose accounts are consolidated with the Company. Accordingly, pursuant to Regulation 23(5) of Listing Regulations no approval of Audit Committee was required to be taken.
- These are outstanding balances. The connected transactions were approved by the Audit Committee, wherever applicable.
- This is the aggregate limits of loan as approved the Audit Committee from time to time.
- Approval of Audit Committee of the Company was not required. These transaction were approved by the Board / Audit Committee of subsidiaries, wherever required.

