

Holdings Limited Corporate Office : JSW Centre, Bandra Kurla Complex, Bandra (East),Mumbai – 400 051 Phone : +91 22 4286 1000 Fax : +91 22 4286 3000 Website : www.jsw.in CIN: L67120MH2001PLC217751

May 25, 2023

То

| National Stock Exchange of India Limited, | BSE Limited,                             |  |  |  |  |  |
|---|--|--|--|--|--|--|
| Exchange Plaza, Plot no. C/l, G Block,    | Corporate Relationship Department,       |  |  |  |  |  |
| Bandra - Kurla Complex, Bandra(E),        | Phiroze Jeejeebhoy Towers, Dalal Street, |  |  |  |  |  |
| Mumbai - 400051                           | Fort, Mumbai — 400 001                   |  |  |  |  |  |
| Symbol: JSWHL                             | Scrip Code: 532642                       |  |  |  |  |  |

## <u>Sub.:-</u> <u>Disclosure of Related Party Transactions for the half year ended 31.03.2023 – Regulation 23(9) of</u> the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the above, please find enclosed herewith the half yearly disclosure of Related Party Transactions on consolidation basis drawn in accordance with the applicable Accounting Standards for the period ended March 31, 2023.

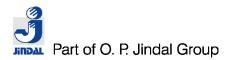
The above is for your kind information and appropriate dissemination.

Thanking you,

Yours sincerely, For **JSW Holdings Limited** 

Sanjay Gupta Company Secretary

Encl. : As above



Regd. Office : Village Vasind, Taluka Shahapur, District Thane - 421 604 Phone : 02527- 220022/25 Fax :02527- 220020/84



Related party transactions for six months ended March 31, 2023

|        |   |                  |  |             |  |  |   |  |  |   | Additional discl<br>inter-corporate  | deposits, a | dvances or in |  |
|--------|---|------------------|--|-------------|--|--|---|--|--|---|--|-------------|---------------|--|
|        | Details of the p<br>entity/subsidiary) er<br>transact | ntering into the | Details of the counterparty                |             |  |  | Value of the<br>related party<br>transaction as                         | Value of<br>transaction<br>during the                            | In case monie<br>either party a<br>the transacti<br>Note | s a result of<br>on (see                      | In case any fir<br>incurred to ma<br>corporate d<br>in                       | Details o   |               |  |
| Sr. No | Name  | PAN              | Name                                       | PAN         | Relationship of the<br>counterparty with<br>the listed entity or<br>its subsidiary | transaction  | approved by the<br>audit committee<br>for the Financial<br>year 2022-23 | reporting<br>period (for<br>half year ended<br>March<br>31,2023) | Opening<br>Balance as on<br>October 1,<br>2022           | Closing<br>Balance as<br>on March<br>31, 2023 | Nature of<br>indebted ness<br>(loan/issusance<br>of debt/ any<br>other etc.) | Cost        | Tenure        | Nature (Loan<br>advance/ inter<br>corporate dep<br>/ investment) |
| 1      | JSW Holdings Ltd.                                     | AABCJ1531F       | JSW Investments Pvt.<br>Ltd.               | AAJCS2498G  | Other Related party  | Interest Received                                      | Refer Note 1  | 778.94   | 321.71   | 345.35  | NA   | NA          | NA            |  |
| 2      | JSW Holdings Ltd.                                     | AABCJ1531F       | Realcom Reality Pvt.<br>Ltd.               | AAFCR2510J  | Other Related party  | Interest Received                                      | Refer Note 1  | -  | -  | -   | NA   | NA          | NA            |  |
| 3      | JSW Holdings Ltd.                                     | AABCJ1531F       | Reynold Traders Pvt.<br>Ltd.               | AAACR5787N  | Other Related party  | Interest Received                                      | Refer Note 1  | 180.83   | 94.62  | 0   | NA   | NA          | NA            |  |
| 4      | JSW Holdings Ltd.                                     | AABCJ1531F       | JSW Techno Projects<br>Management Ltd.     | AACCJ3429R  | Other Related party  | Interest Received                                      | Refer Note 1  | 491.86   | 365.47   | 178.92  | NA   | NA          | NA            |  |
| 5      | JSW Holdings Ltd.                                     | AABCJ1531F       | Everbest Consultancy<br>Services Pvt. Ltd. | AAECE4495N  | Other Related party  | Interest Received                                      | Refer Note 1  | 679.36   | 314.9  | 300.39  | NA   | NA          | NA            |  |
| 6      | JSW Holdings Ltd.                                     | AABCJ1531F       | JTPM Metal Traders<br>Pvt. Ltd.            | AAEC15773R  | Other Related party  | Interest Received                                      | Refer Note 1  | 319.84   | 133.39   | 0   | NA   | NA          | NA            |  |
| 7      | JSW Holdings Ltd.                                     | AABCJ1531F       | Adarsh Advisory<br>Services Pvt. Ltd.      | AAMCA4771B  | Other Related party  | Interest Received                                      | Refer Note 1  | 621.34   | 6.47   | 354.84  | NA   | NA          | NA            |  |
| 8      | JSW Holdings Ltd.                                     | AABCJ1531F       | South West Mining<br>Ltd.                  | AACFCS9792M | Other Related party  | Interest Received                                      | Refer Note 1  | 1,235.38   | -  | -   | NA   | NA          | NA            |  |
| 9      | JSW Holdings Ltd.                                     | AABCJ1531F       | JSW Projects Ltd.                          | AABCJ8131F  | Other Related party  | Pledge Fees Received                                   | Refer Note 1  | 292.48   | 158.34   | 158.34  | NA   | NA          | NA            |  |
| 10     | JSW Holdings Ltd.                                     | AABCJ1531F       | Adarsh Adviosry<br>Services Pvt. Ltd.      | AAMCA4771B  | Other Related party  | Pledge Fees Received                                   | Refer Note 1  | 224.96   | 105.39   | 105.39  | NA   | NA          | NA            |  |
| 11     | JSW Holdings Ltd.                                     | AABCJ1531F       | JSW Foundation                             | AAATJ0601J  | Other Related party  | CSR Expenses   | 104.00  | 52.00  | -  | -   | NA   | NA          | NA            |  |
| 12     | JSW Holdings Ltd.                                     | AABCJ1531F       | Mr. Manoj Kumar<br>Mohta                   | AEJPM1012P  | Key Managerial<br>Personnel  | Remuneration<br>including perquisite<br>and allowances | Refer Note 2  | 83.40  | -  | -   | NA   | NA          | NA            |  |
| 13     | JSW Holdings Ltd.                                     | AABCJ1531F       | Mr. Sanjay Gupta                           | AOUPG9300D  | Key Managerial<br>Personnel  | Remuneration<br>including perquisite<br>and allowances | Refer Note 2  | 18.24  | -  | -   | NA   | NA          | NA            |  |
| 14     | JSW Holdings Ltd.                                     | AABCJ1531F       | Mr. N. K. Jain                             | ADPPJ9711M  | Key Managerial<br>Personnel  | Sitting Fees   | Refer Note 2  | 5.60   | -  | -   | NA   | NA          | NA            |  |
| 15     | JSW Holdings Ltd.                                     | AABCJ1531F       | Mr. Atul Desai                             | AABPD9483F  | Key Managerial<br>Personnel  | Sitting Fees   | Refer Note 2  | 5.10   | -  | -   | NA   | NA          | NA            |  |
| 16     | JSW Holdings Ltd.                                     | AABCJ1531F       | Mrs. Sutapa Banerjee                       | AGBPB6003B  | Key Managerial<br>Personnel  | Sitting Fees   | Refer Note 2  | 4.60   | -  | -   | NA   | NA          | NA            |  |
| 17     | JSW Holdings Ltd.                                     | AABCJ1531F       | Mr. K. N. Patel                            | AIDPP2223M  | Key Managerial<br>Personnel  | Sitting Fees   | Refer Note 2  | 5.60   | -  | -   | NA   | NA          | NA            |  |
| 17     | JSW Holdings Ltd.                                     | AABCJ1531F       | JSW IP Holdings Pvt.<br>Ltd.               | AAECV7489H  | Other Related party  | Royalty fees paid                                      | Refer Note 3  | 7.68   | -  | -   | NA   | NA          | NA            |  |
| 18     | JSW Holdings Ltd.                                     | AABCJ1531F       | Everbest Consultancy<br>Services Pvt. Ltd. | AAECE4495N  | Other Related party  | Loans Renewed  | Refer Note 4  | 2,545.00   | 1,675.0  | 4,220.0                                       | NA   | NA          | NA            | Loans  |
|        | JSW Holdings Ltd.                                     | AABCJ1531F       | Everbest Consultancy<br>Services Pvt. Ltd. | AAECE4495N  | Other Related party  | Loans Renewed  | Refer Note 4  | -  | 1,500.0  | 1,500.0                                       | NA   | NA          | NA            | Loans  |
|        | JSW Holdings Ltd.                                     | AABCJ1531F       | Everbest Consultancy<br>Services Pvt. Ltd. | AAECE4495N  | Other Related party  | Loans Renewed  | Refer Note 4  | -  | 545.0  | 545.0   | NA   | NA          | NA            | Loans  |
|        | JSW Holdings Ltd.                                     | AABCJ1531F       | Everbest Consultancy<br>Services Pvt. Ltd. | AAECE4495N  | Other Related party  | Loans Renewed  | Refer Note 4  | -2,545.00  | 9,020.0  | 6,475.0                                       | NA   | NA          | NA            | Loans  |
| 19     | JSW Holdings Ltd.                                     | AABCJ1531F       | Reynold Traders Pvt.<br>Ltd.               | AAACR5787N  | Other Related party  | Loans Renewed  | Refer Note 4  | -347.00  | 347.00   | -   | NA   | NA          | NA            | Loans  |

(Rs. in Lakhs)

s - applicable only in case the related party transaction relates to loans, s made or given by the listed entity/subsidiary. These details need to be porting period when such transaction was undertaken.

ails of the loans, inter-corporate deposits, advances or investments

| oan /<br>1ter-<br>deposit<br>1t) | Interest<br>Rate (%) | Tenure  | Secured /<br>unsecured | purpose for which<br>the funds will be<br>utilsed by the<br>untimate<br>receipent of funds<br>(end usage) |
|----------------------------------|----------------------|---------|------------------------|---|
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|                                  |                      |         |                        |   |
|                                  | 10.00%               | 5 years | Unsecured              | General Corporate   |
|                                  | 10.50%               |         | Unsecured              | purpose<br>General Corporate  |
|                                  | 10.25%               | -       | Unsecured              | purpose<br>General Corporate  |
|                                  | 11.00%               |         | Unsecured              | purpose<br>General Corporate  |
|                                  | 10.00%               | 3 years | Unsecured              | purpose<br>General Corporate  |
|                                  | 10.0070              | 5 years |                        | purpose   |

|    | JSW Holdings Ltd. | AABCJ1531F | Reynold Traders Pvt.<br>Ltd.           | AAACR5787N | Other Related party | Loans Renewed   | Refer Note 4 | -786.00   | 786.00   | -         | NA | NA | NA | Loans | 10.50% | 3 years | Unsecured | General Corporate<br>purpose |
|----|-------------------|------------|--|------------|---------------------|---|--------------|-----------|----------|-----------|----|----|----|-------|--------|---------|-----------|------------------------------|
|    | JSW Holdings Ltd. | AABCJ1531F | Reynold Traders Pvt.<br>Ltd.           | AAACR5787N | Other Related party | Loans Renewed   | Refer Note 4 | -2,726.00 | 2,726.00 | -         | NA | NA | NA | Loans | 11.00% | 3 years | Unsecured | General Corporate<br>purpose |
| 20 | JSW Holdings Ltd. | AABCJ1531F | JSW Investments Pvt.<br>Ltd.           | AAJCS2498G | Other Related party | Loans given/renewed:                                  | Refer Note 4 | 2,270.00  | 537.50   | 2,807.50  | NA | NA | NA | Loans | 10.00% | 5 years | Unsecured | General Corporate<br>purpose |
|    | JSW Holdings Ltd. | AABCJ1531F | JSW Investments Pvt.<br>Ltd.           | AAJCS2498G | Other Related party | Loans given/renewed:                                  | Refer Note 4 | -2,270.00 | 2,270.00 | -         | NA | NA | NA | Loans | 11.00% | 5 years | Unsecured | General Corporate<br>purpose |
|    | JSW Holdings Ltd. | AABCJ1531F | JSW Investments Pvt.<br>Ltd.           | AAJCS2498G | Other Related party | Loans given/renewed:                                  | Refer Note 4 | -         | 6,075.00 | 6,075.00  | NA | NA | NA | Loans | 10.25% | 5 years | Unsecured | General Corporate<br>purpose |
|    | JSW Holdings Ltd. | AABCJ1531F | JSW Investments Pvt.<br>Ltd.           | AAJCS2498G | Other Related party | Loans given/renewed:                                  | Refer Note 4 | -         | 6,162.00 | 6,162.00  | NA | NA | NA | Loans | 10.50% | 3 years | Unsecured | General Corporate<br>purpose |
| 21 | JSW Holdings Ltd. | AABCJ1531F | JTPM Metal Traders<br>Pvt. Ltd.        | AAEC15773R | Other Related party | Loans given/renewed:                                  | Refer Note 5 | 4,700.00  | -        | 4,700.00  | NA | NA | NA | Loans | 10.00% | 5 years | Unsecured | General Corporate<br>purpose |
|    | JSW Holdings Ltd. | AABCJ1531F | JTPM Metal Traders<br>Pvt. Ltd.        | AAEC15773R | Other Related party | Loans Renewed/<br>Repaid                              | Refer Note 5 | -5,600.00 | 5,600.00 | -         | NA | NA | NA | Loans | 10.50% | 3 years | Unsecured | General Corporate<br>purpose |
| 22 | JSW Holdings Ltd. | AABCJ1531F | JSW Techno Projects<br>Management Ltd. | AACCJ3429R | Other Related party | Loans given/renewed:                                  | Refer Note 5 | 2,000.00  | -        | 2,000.00  | NA | NA | NA | Loans | 10.00% | 5 years | Unsecured | General Corporate<br>purpose |
|    | JSW Holdings Ltd. | AABCJ1531F | JSW Techno Projects<br>Management Ltd. | AACCJ3429R | Other Related party | Loans given/renewed:                                  | Refer Note 5 | -         | 3,000.00 | 3,000.00  | NA | NA | NA | Loans | 10.50% | 5 years | Unsecured | General Corporate<br>purpose |
|    | JSW Holdings Ltd. | AABCJ1531F | JSW Techno Projects<br>Management Ltd. | AACCJ3429R |                     | Loans Renewed/<br>Repaid                              | Refer Note 5 | -7,000.00 | 9,500.00 | 2,500.00  |    |    |    |       |        |         |           |                              |
| 23 | JSW Holdings Ltd. | AABCJ1531F | Adarsh Advisory<br>Services Pvt. Ltd.  | AAMCA4771B | Other Related party | Loans given/renewed:                                  | Refer Note 5 | 21,662.00 | -        | 21,662.00 | NA | NA | NA | Loans | 10.00% | 5 years | Unsecured | General Corporate<br>purpose |
|    | JSW Holdings Ltd. | AABCJ1531F | Adarsh Advisory<br>Services Pvt. Ltd.  | AAMCA4771B | Other Related party | Loans given/renewed:                                  | Refer Note 5 | -         | 4,000.00 | 4,000.00  | NA | NA | NA | Loans | 10.25% | 5 years | Unsecured | General Corporate<br>purpose |
| 24 | JSW Holdings Ltd. | AABCJ1531F | JSW Shipping &<br>Logistics Pvt. Ltd.  | AABCU6896N | Other Related party | Reimbursement of<br>Employee Cost on<br>Deputation    |              | 25.23     | 13.98    | 11.43     | NA | NA | NA |       |        |         |           |                              |
| 25 | JSW Holdings Ltd. | AABCJ1531F | JSW Steel Ltd.                         | AAACJ4323N |                     | Reimbursement of<br>Employee benefit<br>expense/ ESOP |              | 18.57     | -        | -         | NA | NA | NA |       |        |         |           |                              |

Notes:

1. As per interest rates (range) / Percentage of pledge fees as approved by Audit Committee.

2. As approved by NRC/ Board / Shareholders, as applicable.

3. 0.25% of the income from operations, as approved by Audit Committee.

4. Aggregate amount of Rs.40,000 lakhs approved by Audit Committee for Everbest Consultancy Services Pvt. Ltd. , JSW Investments Pvt. Ltd. & South West Mining Ltd.

5. Aggregate amount of Rs.40,000 lakhs approved by Audit Committee for JSW Techno Projects Management Ltd., JTPM Metal Traders Pvt. Ltd., & Adarsh Advisory Services Pvt. Ltd.