

May 29, 2023

Scrip Code- 534597 BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai-400 001 RTNINDIA National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G-Block, Bandra Kurla Complex, Bandra (E), Mumbai-400 051

Sub.: Disclosure pursuant to Regulation 23(9) of SEBI (LODR) Regulations, 2015 of Related Party Transactions, for half year ended March 31, 2023.

## Dear Sir/Madam,

In terms of Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021, we enclose hereto the Disclosure of Related Party Transactions for the half year ended on March 31, 2023, on a consolidated basis, in the format prescribed under the stated SEBI Circular.

You are requested to take the above information on your record.

Thanking you,

Yours Faithfully For **RattanIndia Enterprises Limited** 

Rajesh Arora Company Secretary

Encl: a/a

Disclosure of related party transactions for the half year ended 31st March 2023 (In ₹ Millions)

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

ne reporting period when such transaction was undertaken In case any financial indebtedness Details of the loans, inter-corporate deposits, advances or investments St. No. Details of the party (listed entity | Details of the counterparty Type of related party transaction Value of the related Value of In case monies are due to subsidiary) entering into the either party as a result of the is incurred to make or give loans, party transaction as saction during approved by the the reporting inter- corporate deposits, period Closing Relationship of the counterparty with Opening Nature of Cost Tenure Nature (loan/ advance/ inter-Interest Rate Tenure Secured/ Purpose for which the the listed Balance Balance corporate deposit/ (%) unsecured inds will be utilised b entity or its subsidiary s (loan/ investment the ultimate recipient of funds suance o debt/ any (endusage) other etc.) RattanIndia Enterprises Limited Nettle Constructions Private Enterprises over which KMPs have Corporate Guarantee received by the 1,515.90 1,515.90 1,515.90 NA NA NA NA NA NA NA NA ignificant influence ompany RattanIndia Enterprises Limited Priapus Developers Pvt Ltd Enterprises over which KMPs have 10,000.00 1,301.93 3,347.88 4,649.81 NA NA NA 6.50% General 2 nter -corporate Deposit taken 5 vear Unsecured significant influence terprises over which KMPs have RattanIndia Enterprises Limited Priapus Developers Pvt Ltd 124.00 124 00 86.6 210.61 NA NA NA NA NA NA NA NA nterest expenses on ICD taken<sup>5</sup> ignificant influence Enterprises over which KMPs have Cocoblu Retail Limited Tupelo Properties Private Limited 5,000.00 400.00 1,500.00 1,900.00 NA 12.00% nter -corporate Deposit taken NA NA Loan NA Unsecured General significant influence ocoblu Retail Limited upelo Properties Private Limited nterprises over which KMPs have largin Money Given 500.00 500.00 NA NA NA NA nificant influence nterprises over which KMPs have nterest expenses on ICD taken Cocoblu Retail Limited 96.06 NA upelo Properties Private Limited ignificant influence 7 RattanIndia Enterprises Limited Neotec Enterprises Limited Inter -corporate Deposit given 500.00 49.10 8.52 NA NA Inter -corporate Deposit 6.50% Subsidiary 57.62 NA Unsecured General 1 year 8 RattanIndia Enterprises Limited Neosky India Limited 500.00 28.50 50.50 NA NA NA Inter -corporate Deposit 6.50% Unsecured attanIndia Enterprises Limited RattanIndia Investment Manager ubsidiary nter -corporate Deposit given 2.00 Inter -corporate Deposit 6.50% 5 year Unsecured General Private Limited 10 RattanIndia Enterprises Limited Subsidiary Inter -corporate Deposit given 1,500.00 408 43 408.43 NA NA NA Inter -corporate Deposit 7.25% 5 year Unsecured General Revolt Intellicorp Pvt. Ltd.3 11 RattanIndia Enterprises Limited 5.00 5.00 NA NA NA Neobrands Limited 2 Subsidiary Inter -corporate Deposit given 500.00 Inter -corporate Deposit 7.25% 1 vear Unsecured General mployee Weflare Trust 50.00 50.00 RattanIndia Enterprises Limited RattanIndia Enterprises Employee ter -corporate Deposit given NA NA NA NA Inter -corporate Deposit 7.25% 5 year Unsecured ubscribe.aguire.purcha Welfare Trust4 se,hold and deal in equity shares of the company for the purpose of implementation of REL ESOP 2022 or any other employee stock plan or share based employee benfit plan which may b introduced by the company from time to 13 Neosky India Limited Throttle Aerospace System Private Step down subsidiary nterest income on ICD NA 0.01 NA NA NA NA NA NA NA NA imited eosky India Limited Throttle Aerospace System Private ndering of Services (Business 3.33 1.13 NA NA Step down subsidiary NA <sup>6</sup> NA NA NA NA 15 0.02 0.02 NA NA Throttle Aerospace System Private Step down subsidiary NA NA Neosky India Limited imbursement of expenses NA NA NA Limited Neosky India Limited 16 RattanIndia Power Limited nterprises over which KMPs have ndering of Services (Drone Survey) 0.96 NA NA NA NΑ NA NA NA NA significant influence Throttle Aerospace System Private Neotec Enterprises Limited nter -corporate Deposit transfer 60.00 (11.50 6.50% 17 48.50 Inter -corporate Deposit General Step down subsidiary NA NA NA 1 vear Unsecured 18 RattanIndia Enterprises Limited Neotec Enterprises Limited Subsidiary Interest income on ICD 1 00 NA NA NA NA 19 RattanIndia Enterprises Limited Neosky India Limited Subsidiary Interest income on ICD 1.16 1.16 0.88 1.82 NA NA NA NA NA NA NA NA 0.03 ttanIndia Enterprises Limited nterest income on ICD ıbsidiary Private Limited 21 RattanIndia Enterprises Limited Subsidiary Interest income on ICD 3 71 3.71 3.34 NA NA NA NA NA NA NA NA Revolt Intellicorp Pvt. Ltd.3 22 RattanIndia Enterprises Limited Interest income on ICD 0.04 0.04 0.03 NA NA NA NA NA NA NA NA Subsidiary Neobrands Limited 2 attanIndia Enterprises Limited mployee Weflare Trust 0.08 0.08 RattanIndia Enterprises Employee terest income on ICD NA Welfare Trust<sup>4</sup> 24 Throttle Aerospace System Private leotec Enterprises Limited Step down subsidiary nterest income on ICD 1.92 1.92 1.90 NA NA NA NA NA NA NA NA imited 25 attanIndia Enterprises Limited RattanIndia Power Limited Enterprises over which KMPs have 61.54 14.59 2.65 NA NA ease & other expenses NA NA NA NA NA NA ignificant influence 26 RattanIndia Enterprises Limited Neotec Insurance Broker Limited ease income 2.22 0.36 0.07 NA NA NA NA NA NA NA NA attanIndia Enterprises Limited RattanIndia Power Limited Enterprises over which KMPs have Security Deposit 14.32 14.32 NA NA NA NA NA gnificant influence nterprises over which KMPs have 0.50 0.50 0.50 NA NA NA RattanIndia Enterprises Limited arnest money deposit for tender ignificant influence 29 RattanIndia Enterprises Limited RattanIndia Power Limited nterprises over which KMPs have endering of Services 12.00 6.00 2.32 NA NA NA inificant influence

SI. 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		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	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening Balance		Nature of indebtednes s (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 (endusage)
30	RattanIndia Enterprises Limited	Cocoblu Retail Limited	Subsidiary	Rendering of Services	12.50	6.12	2.58	3.11	NA	NA	NA	NA	NA	NA	NA	NA
31	RattanIndia Enterprises Limited	Neotec Enterprises Limited	Subsidiary	Rendering of Services	13.50	5.80	2.65	6.26	NA	NA	NA	NA	NA	NA	NA	NA
	RattanIndia Enterprises Limited	Neosky India Limited	Subsidiary	Rendering of Services	6.00	1.16		1.26	NA	NA	NA	NA	NA	NA	NA	NA
33	RattanIndia Enterprises Limited	Revolt Intellicorp Pvt. Ltd.3	Subsidiary	Rendering of Services	1.00	0.59		0.64	NA	NA	NA	NA	NA	NA	NA	NA
34 35	RattanIndia Enterprises Limited RattanIndia Enterprises Limited	Ram Kumar Cocoblu Retail Limited	Relative of Key Managerial Person Subsidiary	Rendering of Services Commission on Corporate Guarantee	0.30 10.55	0.04 10.55	-	-	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
33	Rattariiridia Enterprises Limited	Cocobia Retail Limited	Subsidially	Commission on Corporate Guarantee	10.55	10.55	-	-	INA	INA	INA	INA	INA	INA	INA	INA
36	RattanIndia Enterprises Limited	Revolt Intellicorp Pvt. Ltd. <sup>3</sup>	Subsidiary	Commission on Corporate Guarantee	0.88	0.88	-	1.01	NA	NA	NA	NA	NA	NA	NA	NA
37	RattanIndia Enterprises Limited	Neotec Enterprises Limited	Subsidiary	Other advance	NA <sup>6</sup>	(0.01)	0.01	-	NA	NA	NA	NA	NA	NA	NA	NA
38	RattanIndia Enterprises Limited	Neosky India Limited	Subsidiary	Reimbursement of expenses	0.18	0.18	-	0.04	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
39 40	RattanIndia Enterprises Limited RattanIndia Enterprises Limited	Neotec Enterprises Limited	Subsidiary Subsidiary	Reimbursement of expenses Reimbursement of expenses	0.14 1.90	0.14 1.90	<del>                                     </del>	0.29	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
41	RattanIndia Enterprises Limited	Revolt Intellicorp Pvt. Ltd. <sup>3</sup> Cocoblu Retail Limited	Subsidiary	Reimbursement of expenses	1.90	1.90	<del>                                     </del>	0.29	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
	Neobrands Limited 2	Cocoblu Retail Limited	Fellow Subsidiaries	Reimbursement of expenses	NA <sup>6</sup>	0.05	<del>                                     </del>	-	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
43	Neobrands Limited <sup>2</sup>	Cocoblu Retail Limited	Fellow Subsidiaries	Rent Expenses	NA <sup>6</sup>	0.70	-	0.76	NA	NA	NA	NA NA	NA NA	NA	NA	NA NA
44	RattanIndia Enterprises Limited	Amit Jain (CFO)	Key Managerial Person	Employee Benefit Expenses <sup>1</sup>	5.05	5.05	-	1.73	NA	NA	NA	NA	NA	NA	NA	NA
45	RattanIndia Enterprises Limited	Rajesh Arora (Company Secretary)	Key Managerial Person	Employee Benefit Expenses <sup>1</sup>	3.95	3.95		2.49	NA	NA	NA	NA	NA	NA	NA	NA
46	Neosky India Limited	Sarath Chandra Gudlavalleti (CEO)		Employee Benefit Expenses <sup>1</sup>	5.87	5.87	1.87	3.29	NA	NA	NA	NA	NA NA	NA	NA NA	NA NA
47	Throttle Aerospace System Private Limited		Key Managerial Person of step down subsidiary	Employee Benefit Expenses <sup>1</sup>	1.26	(2.64)	-	-	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
49	Limited Throttle Aerospace System Private Limited Throttle Aerospace System Private	(CFO)	Key Managerial Person of step down subsidiary  Relative of Key Managerial Person of step	Employee Benefit Expenses <sup>1</sup> Employee Benefit Expenses <sup>1</sup>	1.26	1.26		-	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
	Limited		down subsidiary	Limployee Deficit Expenses												
50	Cocoblu Retail Limited	Soumik Bhusan (CFO)	Key Managerial Person	Employee Benefit Expenses <sup>1</sup>	6.70	6.70	1.59		NA	NA	NA	NA	NA	NA	NA	NA
51	Cocoblu Retail Limited	Chandramouli Venkataraman (CEO)	Key Managerial Person	Employee Benefit Expenses <sup>1</sup>	12.75	12.75	1.02		NA	NA	NA	NA	NA NA	NA	NA NA	NA NA
52	Cocoblu Retail Limited  Throttle Aerospace System Private	Riddhi Doshi (Company Secretary)	Key Managerial Person  Key Managerial Person of step down	Employee Benefit Expenses <sup>1</sup> Loan taken from Key Managerial	0.84	0.84			NA NA	NA NA	NA NA	NA Loan	NA .	NA NA	NA Unsecured	NA General
54	Limited	, ,	subsidiary  Key Managerial Person of step down	Person of step down subsidiary  Loan taken from Key Managerial	0.20	0.20	(0.20)		NA NA	NA NA	NA NA	Loan	-	NA NA	Unsecured	General
55	Limited  Throttle Aerospace System Private	(CFO)	subsidiary  Relative of Key Managerial Person of step	Person of step down subsidiary  Loan taken from relative of Key	0.18	0.18	, í		NA NA	NA NA	NA NA	Loan		NA NA	Unsecured	General
	Limited		down subsidiary	Managerial Person of step down subsidiary			, ,	0.005.00								
	RattanIndia Enterprises Limited	Cocoblu Retail Limited	Subsidiary	Corporate Guarantee given on behalf of subsidiary	13500	2,491.40	503.60	2,995.00	NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
		Revolt Intellicorp Pvt. Ltd. <sup>3</sup> Sinnar Power Transmission	Subsidiary  Subsidiary of related entity	Corporate Guarantee given on behalf of subsidiary  Corporate Guarantee given on behalf	1,500 1,515.90	380.00	1,515.90	380.00 1,515.90	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
36		Company Limited	Subsidiary of related entity	of subsidiary of related entitiy	1,313.90	-	1,515.50	1,313.30	INA	I NA	IVA	IVA	NA	INA	NA .	INA
59	RattanIndia Enterprises Limited	Hamlin Trust (Eq shares of Neobrands Limited)	Enterprises over which KMPs have significant influence	Purchase of Equity Shares	0.10	0.10	-	0.10	NA	NA	NA	NA	NA	NA	NA	NA
60	RattanIndia Enterprises Limited	Neorise Technologies FZCO	Subsidiary	Subscription of Equity Shares	22.56	22.56	-	22.56	NA	NA	NA	NA	NA	NA	NA	NA
61	Throttle Aerospace System Private Limited	Neosky India Limited	Step down subsidiary	Inter -corporate Deposit transfer	60.00	(60.00)	60.00	-	NA	NA	NA	Inter -corporate Deposit	6.50%	1 year	Unsecured	General
62	Throttle Aerospace System Private Limited	Neosky India Limited	Step down subsidiary	Interest income on ICD	0.19	(0.19)	0.19	-	NA	NA	NA	NA	NA	NA	NA	NA
63	Throttle Aerospace System Private Limited		Key Managerial Person of step down subsidiary	Loan given to Key Managerial Person by step down subsidiary	5.40	4.32	-	4.32	NA	NA	NA	Loan	-	1year	Unsecured	General
64	Throttle Aerospace System Private Limited	Nischitha Madhu	Relative of Key Managerial Person of step down subsidiary	Loan given to relative of Key Managerial Person by step down subsidiary	2.50	0.21	-	0.21	NA	NA	NA	Loan	-	1year	Unsecured	General

<sup>1.</sup> Including Post employment benefits provisions

<sup>2.</sup> Neobrands Limited has become wholly owned subsidiary of REL w.e.f. 10 Nov 2022 Hence, data provided pertains from 10 Nov 2022 to 31 March 2023.

<sup>3.</sup> Revolt Intellicorp Private Limited has become wholly owned subsidiary of REL w.e.f. 13 Jan 2023 Hence, data provided pertains from 13 Jan 2023 to 31 March 2023.

<sup>4.</sup> REL Employees Welfare Trust is not a related party as per the definition under IND AS 24. However, the same has been included in view of good corporate governance practice.

<sup>5.</sup> Interest Rate amended on ICD with Priapus Developers Private Limited w.ef 1 April 2022. Addendum has been signed dated 10 March 2023.

<sup>6.</sup> Audit committee Approval not required.
7. All amounts disclosed in above RPT Disclosure have been rounded off to the nearest millions. The transaction and balances with values below the rounding off norms adopted by the Company have been reflected as "0.00" in the relevant RPT Disclosure (represents amount less than 0.5 million due to rounding off).

<sup>8</sup> Although Audit committee approval not required, however as per good corporate governance we had taken approval.