

Ref: KRBL/SE/2023-24/18 30th May 2023

The General Manager
Department of Corporate Services
BSE Limited
Floor 25, Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

National Stock Exchange of India Limited "Exchange Plaza", C-1, Block-G Bandra-Kurla Complex Bandra (E), Mumbai-400051

Symbol: KRBL Series: Eq.

Scrip Code: **530813**

<u>Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI</u> (<u>Listing Obligations and Disclosure Requirements</u>) Regulations 2015 for Half Year ended 31st March 2023

Dear Sir/Madam,

Pursuant to the provisions of Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the disclosure of Related Party Transactions of the Company for the Half year ended 31st March 2023.

The said disclosure is also available on the Company's website at www.krblrice.com under the head Investor Relations.

This is for your information and record.

Thanking you,

Yours Faithfully, For KRBL Limited

Jyoti Verma Company Secretary FCS-7210

Encl.: As Above

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31 MARCH 2023

								(Rs. In lakhs)	
S. No	Details of the party (listed entity /subsidiary)	Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	
1	KRBL Limited	KRBL DMCC	Wholly owned Subsidiary	Arrangement Fees Paid	1200	3	-	-	
2	KRBL Limited	KRBL DMCC	Wholly owned Subsidiary	Expense incurred (on behalf of company by others)/by company for others		-252	-	-	
3	KRBL Limited	Khushi Ram Behari Lal		Purchase of Goods	3000	1	-1	-12	
4	KRBL Limited	Khushi Ram Behari Lal	_	Sale of Goods		527			
5	KRBL Limited	Khushi Ram Behari Lal	Entities with joint control or	Interest paid	200	19	-		
6	KRBL Limited	Khushi Ram Behari Lal	significant influence over entity	Advance received against supply of goods	On Actual	805	-		
7	KRBL Limited	Khushi Ram Behari Lal		Advance received against supply of goods returned back	On Actual	1670	-		
8	KRBL Limited	Anoop Kumar Gupta		Remuneration Paid	216	108	-11	-11	
9	KRBL Limited	Anoop Kumar Gupta		Rent Paid	11	6	-		
10	KRBL Limited	Anoop Kumar Gupta	Key management personnel of	Borrowings- Unsecured loans availed	On Actual	635	-		
11	KRBL Limited	Anoop Kumar Gupta	entity or parent	Borrowings-Unsecured loans repaid	On Actual	954	-2744	-2425	
12	KRBL Limited	Anoop Kumar Gupta		Dividend Paid	On Actual		-		
13	KRBL Limited	Anoop Kumar Gupta		Receivable/(Payaable)		•	-5	0	
14	KRBL Limited	Arun Kumar Gupta	4	Remuneration Paid	216	124	-10	-10	
15	KRBL Limited	Arun Kumar Gupta	4	Rent Paid	11	6	•		
16	KRBL Limited KRBL Limited	Arun Kumar Gupta Arun Kumar Gupta	Key management personnel of	Borrowings- Unsecured loans availed Borrowings-Unsecured loans repaid	On Actual	1018	- -1415	-1673	
17 18	KRBL Limited	Arun Kumar Gupta Arun Kumar Gupta	entity or parent	Any Other Transactions	On Actual On Actual	760 0	-1415	-16/3	
19	KRBL Limited	Arun Kumar Gupta	-	Dividend Paid	On Actual On Actual				
20	KRBL Limited	Arun Kumar Gupta	-	Receivable/(Payaable)	Oli Actual		-5	0	
21	KRBL Limited	Binita Gupta	Promoters Group	Rent Paid	4	1	-5	U	
22	KRBL Limited	Binita Gupta	Fromoters Group	Dividend Paid	On Actual				
23	KRBL Limited	Binita Gupta	╡	Receivable/(Payaable)	On Actual		-1	0	
24	KRBL Limited	Anil Kumar Mittal		Remuneration Paid	216	108	-11	-11	
25	KRBL Limited	Anil Kumar Mittal	╡	Rent Paid	5	2	-11	-11	
26	KRBL Limited	Anil Kumar Mittal	1,,	Borrowings- Unsecured loans availed	On Actual	829	-		
27	KRBL Limited	Anil Kumar Mittal	Key management personnel of	Borrowings-Unsecured loans repaid	On Actual	730	-2103	-2202	
28	KRBL Limited	Anil Kumar Mittal	entity or parent	Any Other Transactions	On Actual	0	-		
29	KRBL Limited	Anil Kumar Mittal		Dividend Paid	On Actual				
30	KRBL Limited	Anil Kumar Mittal		Receivable/(Payaable)			-2	0	
31	KRBL Limited	Anulika Gupta		Rent Paid	42	18	-		
32	KRBL Limited	Anulika Gupta	Promoters Group	Dividend Paid	On Actual				
33	KRBL Limited	Anulika Gupta		Receivable/(Payaable)			-19	0	
34	KRBL Limited	Ashish Mittal	Promoters Group	Rent Paid	45	20			
35	KRBL Limited	Ashish Mittal	4	Remuneration Paid	50	26	-		
36	KRBL Limited	Ashish Mittal	4	Any Other Transactions	On Actual	2	-		
37	KRBL Limited	Ashish Mittal	4	Dividend Paid	On Actual	• • • • • • • • • • • • • • • • • • • •			
38	KRBL Limited	Ashish Mittal	I Kanananan and a samu a samu	Receivable / (Payable)	NA 10.5	NA NA	-21	0	
39	KRBL Limited	Priyanka Mittal	Key management personnel of	Remuneration Paid	135	86	-6	-4	
40 41	KRBL Limited KRBL Limited	Priyanka Mittal	entity or parent	Dividend Paid	On Actual NA	NA.	-34	24	
41	VKPL FILLIGA	Priyanka Mittal		Receivable / (Payable)	NA	NA	-34	-34	

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31 MARCH 2023

S. No	Details of the party (listed entity /subsidiary)	Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			y during the reporting the	Closing balance		
42	KRBL Limited	Ayush Gupta	Promoters Group	Remuneration Paid	50	26	-3	-3	
43	KRBL Limited	Ayush Gupta		Any Other Transactions	On Actual	0			
44	KRBL Limited	Ayush Gupta		Dividend Paid	On Actual				
45	KRBL Limited	Akshay Gupta	Promoters Group	Remuneration Paid	50	26	-3	-3	
46	KRBL Limited	Akshay Gupta		Any Other Transactions	On Actual	4	-		
47	KRBL Limited	Akshay Gupta		Dividend Paid	On Actual	-			
48	KRBL Limited	Kunal Gupta	Promoters Group	Remuneration Paid	50			-3	
49	KRBL Limited	Kunal Gupta	_	Any Other Transactions	On Actual	0			
50	KRBL Limited	Kunal Gupta		Dividend Paid	On Actual	<u> </u>			
51	KRBL Limited	Preeti Mittal	Promoters Group	Rent Paid	4	2			
52	KRBL Limited	Preeti Mittal		Dividend Paid	On Actual				
53	KRBL Limited	Preeti Mittal		Receivable / (Payable)	NA .			0	
54	KRBL Limited	Anoop Kumar Gupta (HUF)	Promoters Group	Rent Paid	39		-		
55	KRBL Limited	Anoop Kumar Gupta (HUF)		Dividend Paid	On Actual	255	-		
56	KRBL Limited	Anoop Kumar Gupta (HUF)		Receivable / (Payable)	NA	NA	-17	0	
57	KRBL Limited	Suraj Prakash Dua HUF	Other related party	Rent Paid	65	18	-		
58	KRBL Limited	KRBL Infrastructre Limited		Rent Paid	450	156	_		
59	KRBL Limited	KRBL Infrastructre Limited		Electricity Charges	On Actual		+		
60	KRBL Limited	KRBL Infrastructre Limited	Entities with joint control or	Repair and Maintenance paid	On Actual		-		
61	KRBL Limited	KRBL Infrastructre Limited	significant influence over entity	Receivable on account of Security deposit/Prepaid Lease	On Actual	-	971	971	
62	KRBL Limited	KRBL Infrastructre Limited		Receivable (payable)	NA	NA	-42	-2	
63	KRBL Limited	KRBL Foods Limited	Entities with joint control or significant influence over entity	Rent Paid	800	290	-		
64	KRBL Limited	Ashish Jain	Key management personnel of entity or parent	Remuneration Paid	152	74	-8	-8	
65	KRBL Limited	Raman Sapra	Key management personnel of entity or parent	Remuneration Paid	25	0			
66	KRBL Limited	Raman Sapra	Key management personnel of entity or parent	Any Other Transactions	On Actual	0	-		
67	KRBL Limited	Ms. Jyoti Verma	Key management personnel of entity or parent	Remuneration Paid	30	14	-1	-1	
68	KRBL Limited	Adwet Warehousing Private Limited	Entities with joint control or significant influence over entity	Rent Paid	250	97	-		

(Rs. In lakhs) S. No Details of the Details of the counterparty Type of related party transaction (see Value of the related party Value of transaction In case monies are due to either party as a result of party (listed Note 5) transaction as approved by during the reporting the transaction entity the audit committee (see period (see Note 6b) (see Note 1) /subsidiary) Note 6a) Closing balance Name Name Relationship of the Opening balance counterparty with the listed entity or its subsidiary KRBL Limited Holistic Farms Private Limited Entities with joint control or Rent Paid 60 27 significant influence over entity KRBL Limited KRBL Foundation Entities with joint control or CSR Proiect On Actual 1224 significant influence over entity KRBL Limited Anil Mittal Family Trust Other related party Dividend Paid 1,521.00 71 On Actual KRBL Limited Arun Kumar Gupta Family Trust Other related party Dividend Paid On Actual 73 KRBL Limited Anoop Kumar Gupta Family Trust Other related party Dividend Paid On Actual 1.360.00

On Actual

32.00

126.00

170.00

-

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31 MARCH 2023

Notes:

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- 1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- 2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.

Other related party

3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.

Dividend Paid

Dividend Paid

Dividend Paid

Dividend Paid

Dividend Paid

Sitting Fees Paid

- 4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
- 5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- 6. In case of a multi-year related party transaction:
- a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
- b. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- 7. "Cost" refers to the cost of borrowed funds for the listed entity.

KRBL Limited Binita Gupta Family Trust

KRBL Limited Anil Kumar Mittal HUF

KRBL Limited Neha Singh

KRBL Limited Rashi Gupta

KRBL Limited Vinod Ahuja

KRBL Limited Ashwani Dua

KRBL Limited Shyam Arora

KRBL Limited Priyanka Sardana

KRBL Limited Arun Kumar Gupta HUF

KRBL Limited Devendra Kumar Agarwal

KRBL Limited Khushi Ram Charitable Trust

- 8. PAN will not be displayed on the website of the Stock Exchange(s).
- 9. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.
- 10. Figures reported in negative (-) are payables

		DISCLOSU	JRE OF RELATED PARTY TR	ANSACTIONS FOR THE HAL	F YEAR ENDED 31 MARC	CH 2023					(Rs. In lakh	s)
									se details need	to be disclos		s, inter-corporate deposits, during the reporting period
S. No	o Details of the party (listed entity /subsidiary) entering into the transaction		ity entering into			debtedness is nter-corporate r investments		Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
1	KRBL Limited		KRBL DMCC	Wholly owned Subsidiary	-	-	-	-	-	-	-	-
2	KRBL Limited		KRBL DMCC	Wholly owned Subsidiary	-	-	-	-	-	-	-	-
3	KRBL Limited		Khushi Ram Behari Lal		_	_	_		_	_	 	_
4	KRBL Limited		Khushi Ram Behari Lal	1	-			- :	-		<u> </u>	
5	KRBL Limited		Khushi Ram Behari Lal	Entities with joint control or	-	-		- :	-		-	
6	KRBL Limited		Khushi Ram Behari Lal	significant influence over		-	_	-	_	-	-	-
7	KRBL Limited		Khushi Ram Behari Lal	entity	-	-		-	-	-	-	-
8	KRBL Limited		Anoop Kumar Gupta		-	-	_		-	-	-	-
9	KRBL Limited		Anoop Kumar Gupta	1		-	-	-	-	-	-	-
10	KRBL Limited		Anoop Kumar Gupta	Key management personnel	-	-		-	-	-	-	-
11	KRBL Limited		Anoop Kumar Gupta	of entity or parent	-	-	-	-	-	-	-	-
12	KRBL Limited		Anoop Kumar Gupta		-	-	•	-	-	-	-	-
13	KRBL Limited		Anoop Kumar Gupta									
14	KRBL Limited		Arun Kumar Gupta		-	-	-	-	-	-	-	-
15	KRBL Limited		Arun Kumar Gupta		-	-	-	-	-	-	-	-
16	KRBL Limited		Arun Kumar Gupta	Key management personnel	-	-	-	-	-	-	-	-
17	KRBL Limited		Arun Kumar Gupta	of entity or parent	-	-	-	-	-	-	-	-
18	KRBL Limited		Arun Kumar Gupta		-	-	-	-	-	-	-	-
19	KRBL Limited		Arun Kumar Gupta	_	•	-	-		-	-	-	-
20	KRBL Limited		Arun Kumar Gupta									
21	KRBL Limited		Binita Gupta	Promoters Group	-	-	-	-	-	-	-	-
22	KRBL Limited		Binita Gupta	_	•	-	-	-	-	-	-	-
23	KRBL Limited		Binita Gupta									
24	KRBL Limited		Anil Kumar Mittal	4	-	-	-	-	-	-	-	-
25	KRBL Limited		Anil Kumar Mittal	-	-	-	-	-	-	-	- -	-
26 27	KRBL Limited KRBL Limited		Anil Kumar Mittal Anil Kumar Mittal	Key management personnel	-	-	-	-	-	-	-	-
28	KRBL Limited		Anil Kumar Mittal	of entity or parent	-	-	-:-	<u> </u>	-:-		 	- :
29	KRBL Limited	 	Anil Kumar Mittal	╡	-	-		<u> </u>			 	
30	KRBL Limited	 	Anil Kumar Mittal	1	_	-	=	-	<u> </u>		<u> </u>	
31	KRBL Limited		Anulika Gupta	<u> </u>		-	-		_	-	 -	<u> </u>
32	KRBL Limited		Anulika Gupta	Promoters Group	-	-		-	-	-	-	-
33	KRBL Limited		Anulika Gupta	1		1					1	
34	KRBL Limited		Ashish Mittal	Promoters Group		-	-		-	-	-	_
35	KRBL Limited		Ashish Mittal	1	-	-	_		-	-	-	-
36	KRBL Limited		Ashish Mittal]	-	-		-	-		-	-
37	KRBL Limited		Ashish Mittal	7	-	-	-	-	-	-	-	-
38	KRBL Limited		Ashish Mittal	<u> </u>	-	-	•	-	-		-	-
39	KRBL Limited		Priyanka Mittal	Key management personnel		-	-	-	-	-	-	-
40	KRBL Limited		Priyanka Mittal	of entity or parent	-	-	-	-	-	-	-	-
41	KRBL Limited		Priyanka Mittal		-	-	-	-	-	-	-	-

	ı	DISCLOSU	IRE OF RELATED PARTY TRA	ANSACTIONS FOR THE HAL	F YEAR ENDED 31 MARC	H 2023					(Rs. In lakh	ns)		
					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			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	Relationship of the counterparty with the listed entity or its subsidiary	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	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)		
42	KRBL Limited		Ayush Gupta	Promoters Group	-	-	-	-	-	-	-	-		
43	KRBL Limited		Ayush Gupta		_	-	_							
44	KRBL Limited		Ayush Gupta		-	-	-		-	-	-	-		
45	KRBL Limited		Akshay Gupta	Promoters Group	-		-	-	-	•	-	-		
46	KRBL Limited		Akshay Gupta			-	-							
47	KRBL Limited		Akshay Gupta		-	-	-	-	-		-	-		
48	KRBL Limited		Kunal Gupta	Promoters Group	-	-	-	•	-	-	-			
49	KRBL Limited		Kunal Gupta	4	-	-	-							
50 51	KRBL Limited KRBL Limited		Kunal Gupta Preeti Mittal	Promoters Group	-	-	-	-	-	-	-	-		
51 52	KRBL Limited		Preeti Mittal	Promoters Group	-	-:-		-	-					
53	KRBL Limited		Preeti Mittal	1								-		
54	KRBL Limited		Anoop Kumar Gupta (HUF)	Promoters Group	-	-		-	-	-		-		
55	KRBL Limited		Anoop Kumar Gupta (HUF)	- romotoro croap	-	-	_	-	-		-	-		
56	KRBL Limited		Anoop Kumar Gupta (HUF)		•	-	-	•	-	-	-	•		
57	KRBL Limited		Suraj Prakash Dua HUF	Other related party	-	-	-	-	-	-	-	-		
58	KRBL Limited		KRBL Infrastructre Limited		-	-	-		-		-	-		
59	KRBL Limited		KRBL Infrastructre Limited	Entities with joint control or	-	-	-	-	-	-	-	-		
60	KRBL Limited		KRBL Infrastructre Limited	significant influence over	-	-	-	-	-	-	-	-		
61	KRBL Limited		KRBL Infrastructre Limited	entity	-	-	-	-	-	-	-	-		
62	KRBL Limited		KRBL Infrastructre Limited	†	-		_	-	_	-		_		
63	KRBL Limited		KRBL Foods Limited	Entities with joint control or significant influence over entity	-	-	-	-	-	-	-	-		
64	KRBL Limited		Ashish Jain	Key management personnel of entity or parent	-	-	-	-	-	-	-	-		
65	KRBL Limited		Raman Sapra	Key management personnel of entity or parent	-	-	-	-	-	-	-	-		
66	KRBL Limited		Raman Sapra	Key management personnel of entity or parent	-	-	-	-	-	-	-	-		
67	KRBL Limited		Ms. Jyoti Verma	Key management personnel of entity or parent	-	-	-	-	-	-	-	-		
68	KRBL Limited		Adwet Warehousing Private Limited	Entities with joint control or significant influence over	-	-	-	-	-	-	-	-		
69	KRBL Limited		Holistic Farms Private Limited	Entities with joint control or significant influence over	-	-	-	-	-	•	-	-		

	DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31 MARCH 2023 (Rs. In lakhs)												
					Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposit advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting periowhen such transaction was undertaken.								
S. No	Details of the par entity /subsidiary) ente the transac	ering into	Details of the counterparty		make or give loans, ir	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				corporate deposits, advances or investments			
	Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	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)	
70	KRBL Limited		KRBL Foundation	Entities with joint control or significant influence over	-	-	-	-	-	•	-	-	
71	KRBL Limited		Anil Mittal Family Trust	Other related party	-	-	-	-	-	-	-	-	
72	KRBL Limited		Arun Kumar Gupta Family Trust	Other related party	-	-	-	-	-	-	-	-	
73	KRBL Limited		Anoop Kumar Gupta Family Trust	Other related party	-	-	-	-	-	-	-	-	
74	KRBL Limited		Binita Gupta Family Trust	Other related party	-	-	-	-	-	-	-	-	
75	KRBL Limited		Anil Kumar Mittal HUF	Other related party	-	-	-	-	-	-	-	-	
76	KRBL Limited		Arun Kumar Gupta HUF	Other related party	-	-	-	-	-	-	-	-	
77	KRBL Limited		Neha Singh	Other related party	-	-	-	-	-	-	-	-	
78	KRBL Limited		Rashi Gupta	Other related party	-	-	-	-	-	-	-	-	
79	KRBL Limited		Vinod Ahuja	Other related party	-	-	-	-	-		-	-	
80	KRBL Limited		Ashwani Dua	Other related party	-	-	-	-	-	-	-	-	
81	KRBL Limited		Shyam Arora	Other related party	-	-	-	-	-	-	-	-	
82	KRBL Limited		Devendra Kumar Agarwal	Other related party	-	-	-	-	-	-	-	-	
83	KRBL Limited		Priyanka Sardana	Other related party	-	-	-	-		-	-	-	
84	KRBL Limited		Khushi Ram Charitable Trust	Other related party	-	-	-	-	-	-	-	-	
Total (of	Note 6b)	I		I	I	l		J	1		I	1	

Notes:

- 1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- 2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- 3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- 4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
- 5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- 6. In case of a multi-year related party transaction:
- a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
- b. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- 7. "Cost" refers to the cost of borrowed funds for the listed entity.
- 8. PAN will not be displayed on the website of the Stock Exchange(s).
- 9. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.
- 10. Figures reported in negative (-) are payables