

**Date: 27<sup>th</sup> November, 2020**

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, <u>Mumbai – 400 001</u> <b><u>Scrip Code : 520123</u></b>	<b>The Calcutta Stock Exchange Limited</b> 7, Lyons Range, <u>Kolkata- 7000 01</u> <b><u>Scrip Code No. 10011146</u></b>
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Dear Sir/Madam,

**Subject: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Pursuant to Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed disclosure of Related Party Transactions, on a consolidated basis, for the period ended 30<sup>th</sup> September, 2020.

The above document is available on the Company's website [www.abcindia.com](http://www.abcindia.com)

This is for your information and records.

Thanking you,

For **ABC INDIA LIMITED**

*Sanjay Agarwal*

**Sanjay Agarwal**

**Company Secretary & Compliance Officer**

**Encl: As Above**

### Disclosure of Related Party Transactions - On Consolidated basis

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

#### A. Related Party Disclosures: Group's Related Party relationship and Transactions

As per Accounting Standard 18 issued by the Institute of Chartered Accountants of India the company's related parties and transactions are disclosed below:

Sl. No.	Name of the Related Party	Nature of Relationship
1	Assam Bengal Carriers (Partnership Firm)	Jointly Controlled Entity
2	Assam Bengal Carriers Limited	Significant influence of Key Managerial Personnel and Close members
3	Bhoruka Properties Private Limited	Significant influence of Key Managerial Personnel and Close members
4	Gusto Imports Private Limited	Significant influence of Key Managerial Personnel and Close members
5	Nettare Beverages Pvt. Ltd	Significant influence of Key Managerial Personnel and Close members
6	Shri. Ashish Agarwal	Managing Director
7	TCI Industries Limited	Significant influence of Key Managerial Personnel and Close members
8	Sweta Financial Services Pvt Ltd.	Significant influence of Key Managerial Personnel and Close members
9	ABC Financial Services Pvt Ltd	Significant influence of Key Managerial Personnel and Close members





**B. The Company has the following related party transactions:**

Sl. no.	Name of the Related Party	Nature of Transaction	Transaction Amount
1	Assam Bengal Carriers (Partnership Firm)	Investment in firm Withdrawal of Capital	34215000 10245000
2	Bhoruka Properties Private Limited	Rent Paid	900000
3	Gusto Imports Private Limited	Rent Received Rent Paid	212400
4	Shri. Ashish Agarwal	Managerial Remuneration	5195955
5	TCI Industries Limited	Investments in Preference Shares	360000

**C. Balance receivables/ payables to related party transactions:**

Sl. No.	Name of the Related Party	Balance as on 30.09.2020	Receivables/payables
1	Assam Bengal Carriers (Partnership Firm)	130757743	Receivables
2	Assam Bengal Carriers Limited	6909618	Receivables
3	TCI Industries Limited (Accrued Interest on Preference Shares)	5631336	Receivables

