

October 19, 2023

BSE Limited

1st Floor, New Trading Ring,
Rotunda Building, P J Towers,
Dalal Street, Fort, Mumbai – 400 001

022 - 2272 3121, 2037, 2041,
3719, 2039, 2272 2061

corp.relations@bseindia.com

Security Code No.: 532508

National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot no. C/1, G Block Bandra-Kurla Complex, Bandra(E), Mumbai-400051 # 022 -2659 8237, 8238, 8347, 8348 cmlist@nse.co.in

Security Code No. : JSL

Sub.: Intimation pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Disclosure of Related Party Transactions

Dear Sir / Madam,

In compliance with the provision of Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular no. SEBI/ HO/ CFD/ CMD1/ CIR/ P/2021/662 dated November 22, 2021, please find enclosed herewith the disclosure of related party transactions of Jindal Stainless Limited on a consolidated basis for the half year ended September 30, 2023.

You are requested to take the above information on record.

Thanking you,

Yours Faithfully, For Jindal Stainless Limited

Navneet Raghuvanshi Head Legal & Company See

Encl.: As mentioned above

Jindal Stainless Limited

											Additional discl transaction relat listed entity/sub when such trans	tes to loa sidiary. '	ns, inter-corp These details	orate deposits need to be dis	, advances	or investm	ents made or g	given bythe
	Detail thepa (listed of /subsidenter intot transac	arty entity liary) ing the	Detai	ls of the	counterparty	Type of related	Value of the related party	Value of transaction	due to ei	nonies are ther party alt of the action	In case any fin is incurred to inter-corporate or in	make or	give loans, s, advances	Details of th		ter-corpora investmen	ate deposits, acts	dvances or
S. No		PAN	Name	PAN	Relationship of the counterparty with the listedentity or its subsidiary	party transaction (see Note 5)	transaction as approved by the audit committee (see Note 6a)	during the reporting period (see Note 6b)	Opening balance	Closing balance	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 whichthe funds will be utilised by the ultimate recipient of funds (end- usage)
1.	Jindal Stainless		Jindal Coke		Associate Company	Purchase of goods or	444.00	147.80	-	-	-	-	-	-	-	_	-	- usage)
2.	Limited Jindal Stainless Limited		Limited Jindal Coke Limited		Associate Company	services Sale of goods or services	125.00	26.78	-	-	-	-	-	-	-	-	_	-
3.	Jindal Stainless Limited		Jindal Coke Limited		Associate Company	Support service charges	25.00	8.83	-	-	-	-	-	-	-	-	-	-
4.	Jindal Stainless Limited		Jindal Coke Limited		Associate Company	Expenses incurred and reimbursed by company	5.00	0	_	-	-	-	_	-	-	-	-	_
5	Jindal Stainless Limited		Jindal Coke Limited		Associate Company	Receivable	0	0	71.42	78.11	-	-	-	-	-	-	-	
6	Jindal Stainless Limited		Jindal Coke Limited		Associate Company	Payable	0	0	17.58	16.88								
7	Jindal Stainless Limited		Jindal Coke Limited		Associate Company	Security Deposit Payable	0	0	125.00	125.00								
8	Jindal Stainless Limited		Prime Stainless DMCC		Entities under the control/ significance influence of KMP	Purchase of goods or services	120.0	4.41	-	_	-	-	-	-	_	-	-	-

		1	T	1	T	T	,	1						ı		1
	indal	Prime		Sale of goods	1700.00	722.05	-	-	-	-	-	-	-	-	-	-
	Stainless	Stainless	the control/	or services												
L	Limited	DMCC	significance													
			influence of													
			KMP													
10. Ji	indal	Prime	Entities under	Commission	50.00	3.23		L	_	_	_		_	_	_	
		Stainless	the control/	On purchase	50.00	3.23										
	Limited	DMCC	significance	paid												
	Zillitted	DIVICC	influence of	paru												
1.1		<u> </u>	KMP		7 00	0.10										
	indal	Prime	Entities under		5.00	0.10	<u> </u>	<u> </u>	-	-	-	-	-	-	-	-
	Stainless	Stainless	the control/	Expenses												
	Limited	DMCC	significance	incurred on												
			influence of	behalf of												
			KMP	Company and												
				reimbursed												
	indal	Prime	Entities under	Receivable	0	0	231.58	59.37								
S	Stainless	Stainless	the control/													
I	Limited	DMCC	significance													
			influence of													
			KMP													
13 Ji	indal	Prime		Payable	0	0	3.37	5.11								
		Stainless	the control/	i dyddic		O	3.37	5.11								
	Limited	DMCC	significance													
	Zillited	DIVICC	influence of													
			KMP													
1.4	. 11	TOT		C1 1 1	1000.00	220.62										
	indal	JSL			1000.00	230.63	-		-	-	-	-	-	-	-	-
	Stainless	Global	the control/	sourcing of												
L	Limited	Commo	significance	inputs as well												
		dities	influence of	as marketing												
		Pte. Ltd.	KMP	of products												
	indal	JSL		Sale of goods	3000.00	1060.96	-	-	-	-	-	-	-	-	-	-
	Stainless	Global	the control/	or services												
	Limited	Commo	significance													
		dities	influence of													
		Pte. Ltd.	KMP													
16. Ji	indal	JSL	Entities under	Receivable	0	0	500.80	159.5	-	_	-	-	-	_	-	-
	Stainless	Global	the control/													
	Limited	Commo	significance													
		dities	influence of													
		Pte. Ltd.	KMP													
17. Ji	indal	JSL JSL		Payable	0	0	69.07	79.09		_	_		_		_	L
	Stainless	Global	the control/	ayaore			07.07	7.07								
	Limited	Commo	significance													
	ZIIIII CU															
		dities	influence of													
10		Pte. Ltd.	KMP	D 1 0	150.0	46.21										
	indal	Jindal			150.0	46.31										
1	Stainless	Advance	the control/	goods or												
																i .
	Limited	Material	significance	services												
	Limited	Material s Pvt. Ltd.	significance influence of KMP	services												

10	T:1-1	T: 1.1	E. 4141 1	Q - 1 -	140	h 00	0.00		T	<u> </u>	T	T	
19.	Jindal	Jindal	Entities under	Sale	40	9.09	0.00						
	Stainless	Advance	the control/										
	Limited	Material	significance										
		s Pvt.	influence of										
		Ltd.	KMP										
20.	Jindal	Jindal	Entities under	Payable	Nil	0	10.80	12.94					
	Stainless	Advance	the control/		Since this is a								
	Limited	Material	significance		payable, hence								
		s Pvt.	influence of		no omnibus								
		Ltd.	KMP		approval of								
		Eta.			audit								
					committee is								
					required.								
21.	Jindal	Jindal	Subsidiary	Purchase of	1365.00	638.54							
	Stainless	United	Company	goods or	12 32.33								
	Limited	Steel	Company	services									
	Lillinca	Limited		SCI VICCS									
		Lillited											
22	Lindo!	Lindal	Cubaidian	Colo of acc 1	2000.00	808.00							
22.	Jindal	Jindal	Subsidiary	Sale of goods	5000.00	008.00							
	Stainless	United	Company	or services									
	Limited	Steel											
		Limited											
23.	Jindal	Jindal	Subsidiary	Rent received	100	9.59							
	Stainless	United	Company										
	Limited	Steel											
		Limited											
24.	Jindal	Jindal	Subsidiary	Support	180.00	51.30							
	Stainless	United	Company	service									
	Limited	Steel	o company	Charges									
		Limited		Received									
		Limited		Received									
25.	Jindal	Jindal	Subsidiary	Job work	2200	866.21							
23.	Stainless	United			2200	000.21							
			Company	Charges paid									
	Limited	Steel											
		Limited											
26	T' 1 1	T: 1 1	0.1.1	T	10.00	2.60							
26.	Jindal	Jindal	Subsidiary	Interest	10.00	3.68	_						
	Stainless	United	Company	Received									
	Limited	Steel											
		Limited											
27.	Jindal	Jindal	Subsidiary	Loan		0.00	67.00	67.00					
	Stainless	United	Company	Receivable	Nil								
	Limited	Steel			Since this is a								
		Limited			receivable,								
					hence no								
					omnibus								
					approval of								
1					audit								
					committee is								
					required.								
L	1		L	ı	1 1	· ·	1		- L	I	1		1

28.	Jindal Stainless Limited	Jindal United Steel Limited Jindal	Subsidiary Company Subsidiary	Receivable Nil Since this is a receivable, hence no omnibus approval of audit committee is required. Payable Nil	0.00	373.00 667.35	1.21
	Stainless Limited	United Steel Limited	Company	Since this is a payable, hence no omnibus approval of audit committee is required.	;		
30.	Jindal Stainless Limited	O.P. Jindal Charitab le Trust	Other related party	Rent Paid 2.00	0.11		
31	Jindal Stainless Limited	O.P. Jindal Charitab le Trust	Other related party	Expenses 1 incurred on behalf of Company and reimbursed	0.01		
32	Jindal Stainless Limited	Jindal Defence Systems Pvt Limited	Entities under the control/ significance influence of KMP	Sale of Goods 1	0.01		
33	Jindal Stainless Limited	Jindal Defence Systems Pvt Limited	Entities under the control/ significance influence of KMP	Rent received 0.5	0.01		
34	Jindal Stainless Limited	Jindal Defence Systems Pvt Limited	Entities under the control/ significance influence of KMP	Receivable		0	0.02
35	Jindal Stainless Limited	Jindal Defence Trading Pvt Limited	Entities under the control/ significance influence of KMP	Sale of fixed assets- Specific approval of Audit Committee was obtained for this matter	7.35		

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36	Jindal		indal	Entities under	Rent received	0.5	0.01				
	Stainless	Γ	Defence	the control/							
	Limited	Т	rading	significance							
			vt	influence of							
		Ī	imited	KMP							
37	Jindal		indal		Rent received	2.00					
37					Kent received	2.00					
	Stainless	2	tainless	party							
	Limited		oundati								
		0	n								
38	Jindal	\mathbf{N}	ſſr.	Managing	Remuneration	Nil	5.50				
	Stainless	A	bhyuda	Director		This is					
	Limited	v	Jindal			payment of					
		J				remuneration,					
						hence no					
						omnibus					
						approval of					
						Audit					
						Committee is					
						required.					
39	Jindal	$\mathbf N$	ſſr.	Managing	COMMISSIO	Nil	5.00				
	Stainless	Α	bhyuda	Director	N						
	Limited	у	Jindal			This is					
						payment of					
						remuneration,					
						hence no					
						omnibus					
						approval of Audit					
						Auuii Cammittaa ia					
						Committee is					
			_			required.					
40	Jindal		1r.	Whole Time	Remuneration	Nil	1.57				
	Stainless		`arun	Director							
	Limited		Lumar			This is					
		K	Chulbe			payment of					
						remuneration,					
						hence no					
						omnibus					
						approval of					
						Audit					
						Committee is					
						required.					
4.1	Lindal		1.	Evacutions			1.60				
41.	Jindal		ſſr.	Executive	Remuneration	INII	1.69				
	Stainless	Α	nurag	Director &							
	Limited	\mathbf{N}	I antri	Group Chief		This is					
				Financial		payment of					
				Officer		remuneration,					
						hence no					
						omnibus					
						approval of					
						Audit					
						Committee is					
						required.					

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42	Jindal	Mr.	Head Legal &	Remuneration	Nil	0.57					
	Stainless	Navneet	Company								
	Limited	Raghuva	Secretary		This is						
	Elimited	Raghuva nshi	Secretary		payment of						
		118111			payment of						
					remuneration,						
					hence no						
					omnibus						
					approval of Audit						
					Audit						
					Committee is						
					required.						
43	Lin dol	Ma	Whale Time	Remuneration	NI:1	1.55					
43	Jindal	Mr.	Whole Time	Remuneration	INII	1.55					
	Stainless	Jagmoha n Sood	Director		L						
	Limited	n Sood			This is						
					payment of						
					remuneration,						
					hence no						
					omnibus						
1					approval of						
					Audit						
					Committee is						
					required. Nil						
44	Jindal	Dr. Aarti	Non Executive	Sitting Fees	Nil	0.01					
	Stainless	Gupta	Independent								
	Limited		Director		This is						
					payment of						
					sitting fees,						
					hence no						
					omnibus						
					approval of Audit						
					Audit						
					Committee is						
					required.						
45	Jindal	Mr. Ajay	Non Executive	Sitting Fees	Nil	0.02					
	Stainless	Mr. Ajay Mankoti	Independent	8							
	Limited	a	Director		This is						
	Lillited	a	Director								
					payment of						
					sitting fees,						
					hence no						
					omnibus						
					approval of						
					Audit						
					Committee is						
					required.						
46	Jindal	Mrs.	Non Executive	Sitting Food	Nil	0.04					
40	Ctainless	17115.	Indiana: 1:::	Simily rees	T 411	0.04					
	Stainless	Arti	Independent								
	Limited	Luniya	Director		This is						
1					payment of						
					sitting fees,						
					hence no						
					omnibus						
					approval of						
					Audit						
					Committee						
					Committee is						

	T			I		T	1	1		1	ı	1
					required.							
47	Jindal	Mr.	Non Executive	Sitting Fees	Nil	0.05						
	Stainless	Jayaram	Independent									
	Limited	Easwara	Director		This is							
	Ziiiiica	n	Birector		payment of							
		11			sitting fees,							
					hence no							
					omnibus							
					approval of							
					Audit							
					Committee is							
					required.							
48	Jindal	Ms.	Non Executive	Sitting Fees		0.03						
	Stainless	Bhaswat	Independent									
	Limited	i	Director		This is							
		Mukherj			payment of							
		ee			sitting fees,							
		CC			hence no							
					omnibus							
					approval of							
					Audit							
					Committee is							
					required.							
49	Jindal	Dr.	Non Executive	Sitting Fees	Nil	0.04						
	Stainless	Rajeev	Independent									
	Limited	Uberoi	Director		This is							
					payment of							
					sitting fees,							
					hence no							
					omnibus							
					onnroyal of							
					Andie							
					approval of Audit Committee is							
					Committee is							
50	T' 1 1	2.6	N. E.	g: - -	required.	0.02						
50	Jindal	Mrs.	Non Executive	Sitting Fees		0.03						
	Stainless	Shruti	Independent		This is							
1	Limited	Shrivast	Director		payment of							
		ava			sitting fees,							
					hence no							
					omnibus							
					approval of							
					approval of Audit							
1					Committee is							
1					required.							
51	Jindal	Mr.Parv	Nominee	Sitting Fees	This is	0.04			-			+
51	Stainless		director-SBI	Simily Fees		0.04						
		een	unector-SBI		payment of							
	Limited	kumar			sitting fees,							
1		Malhotra			hence no							
1					omnibus approval of							

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					Audit										
					Committee is										
					required.										
					1										
52.	Jindal	PT	SUBSIDIARY	Purchase of	50	10.68				_				_	
32.	Stainless	Jindal	SUBSIDIARI		50	10.00									
	T in it at	Stain Land		goods or											
	Limited	Stainless		services											
		Indonesi													
		a													
53.	Jindal	PT Jindal	SUBSIDIARY	Sale of goods	360	76.93			-	-	-	_	-	-	-
	Stainless	Jindal		or services											
	Limited	Stainless													
		Indonesi													
		a													
54	Jindal	PT	SUBSIDIARY	Interest	5	0.70									
	Stainless	Jindal	SODSIDIAKI	received		0.70									
1	Timitess	Jiliuai Cu - i - 1		received											
	Limited	Stainless													
		Indonesi													
		a													
55.	Jindal	PT	SUBSIDIARY	Loan	Nil		27.81	30.18	-	-	-	-	-	-	├
	Stainless	Jindal		Receivable	Since this is a										
	Limited	Stainless			receivable,										
		Indonesi			hence no										
		a			omnibus										
		a			approval of										
					audit										
					committee is										
					required.										
56.	Jindal	PT	SUBSIDIARY	Receivable	Nil		162.43	162.90	L	_			_	_	
50.	Stainless	Jindal	SUBSIDIANT	Receivable	Since this is a		102.43	102.70							
		Jilidal			receivable,										
	Limited	Stainless													
		Indonesi			hence no										
		a			omnibus										
					approval of										
					audit										
					committee is										
	7		GX YD G== - : = = -	<u></u>	required.		0.00	2 - 1 -							
57.	Jindal	PT	SUBSIDIARY	Payable	Nil		8.33	2.61							
	Stainless	Jindal			Since this is a										
	Limited	Stainless			payable, hence										
		Indonesi			no omnibus										
		a			approval of										
					audit										
					committee is										
					required.										
58.	Jindal	Jindal	SUBSIDIARY	Purchase of	236	149.80									
[].	Stainless	Stainless		goods or											
	Limited	Steelway		services											
	Lilling	Sicciway		BCI VICCS											
		D imited													
		Limited				l	j								

					•	•					•		•	
59.	Jindal	Jindal	SUBSIDIARY		88	16.89								
	Stainless	Stainless		Charges Paid										
	Limited	Steelway												
		c												
		Limited												
	*		CYVD CYD Y A DYY	G 1 0 1	2721.00	170171								
60.	Jindal	Jindal	SUBSIDIARY	Sale of goods	3721.00	1724.71								
	Stainless	Stainless		or services										
	Limited	Steelway												
		s												
		Limited												
61.	Jindal	Jindal	SUBSIDIARY	rant raceived	2.00	0.92								
01.			BUBSIDIAKI	Telli Tecerveu	2.00	0.92								
	Stainless	Stainless												
	Limited	Steelway												
		S												
		Limited												
62.	Jindal	Jindal	SUBSIDIARY	rent paid	23	4.77								
	Stainless	Stainless		_										
	Limited	Steelway												
	Ziiiiica	c												
		I imited												
60	T' 1 1	Limited	OT ID OTD T + D T T			7.57								
63.	Jindal	Jindal	SUBSIDIARY	operation and	8	7.57								
	Stainless	Stainless		maintenance										
	Limited	Steelway		charges										
		s		charged										
		Limited		8.1										
64.	Jindal	Jindal	SUBSIDIARY	Evnanças	5.00	0.01								
04.	Stainless	Stainless	BUDSIDIAKI	incurred and	5.00	0.01								
	Limited	Steelway		reimbursed by										
		S		Company on										
		Limited		Company on behalf of										
65.	Jindal	Jindal	SUBSIDIARY	Receivable	Nil		217.12	306.50						
	Stainless	Stainless			Since this is a									
	Limited	Steelway			receivable,									
		c			hence no									
		D Timitad			omnibus									
		Limited			approval of									
					audit									
					committee is									
	Ti., 1, 1	T: 1 . 1	OI ID OID A DAY	1	required.		0.02	10.07	1	+ + +		 		
66	Jindal	Jindal	SUBSIDIARY		Nil		9.92	10.97						
	Stainless	Stainless		Payable	Since this is a									
	Limited	Steelway			payable, hence									
		s			no omnibus									
		Limited			approval of									
					audit									
					committee is									
					required.									
67.	Jindal	JSL	SUBSIDIARY	Pavable	Nil		0.14	0.29						
07.	Stainless		PODSIDIAKI	a ayaore	Since this is a		0.17	0.27						
		Logistics												
	Limited	Limited			payable, hence									
					no omnibus									
					approval of									
					audit									
					committee is									
					required.									
			•	•	· -		•	•	*		•		•	

68.	Jindal Stainless Limited	Jindal Lifestyle Limited	SUBSIDIARY	Purchase of goods or services	10.74						
69	Jindal Stainless Limited	Jindal Lifestyle Limited	SUBSIDIARY	Sale of goods or services	21.37						
70	Jindal Stainless Limited	Jindal Lifestyle Limited	SUBSIDIARY	RENT 2.00 RECEIVED	0.73						
71.	Jindal Stainless Limited	Jindal Lifestyle Limited	SUBSIDIARY	GUARANTE E GIVEN		1.43	0.94				
72.	Jindal Stainless Limited	Jindal Lifestyle Limited	SUBSIDIARY	Guarantee received		9.09	6.45				
73.	Jindal Stainless Limited	Jindal Lifestyle Limited	SUBSIDIARY	RECEIVABL Nil Since this is a receivable, hence no omnibus approval of audit committee is required.		13.85	7.11				
74	Jindal Stainless Limited	Jindal Lifestyle Limited	SUBSIDIARY			39.77	8.48				
75	Jindal Stainless Limited	Iberjinda I S.L.	SUBSIDIARY	Sale of goods or services 500	66.66						
76	Jindal Stainless Limited	Iberjinda I S.L.	SUBSIDIARY	Purchase 59	0.01						

	v	by	0 T T D C T T T T T T T T T T T T T T T T	D D G =		1	4.50.00	4 70 00	<u> </u>		<u> </u>	<u> </u>	Т	1
	Jindal	Iberjinda l S.L.	SUBSIDIARY	RECEIVABL	Nil		158.80	153.93						
	Stainless	1 S.L.		E	Since this is a									
	Limited				receivable,									
	Emmed				hence no									
					omnibus									
					approval of									
					audit									
					committee is									
					required.									
78.	Jindal	JSL		Cala of goods	1.00	0.31								
				Sale of goods	1.00	0.31								
	Stainless	Logistics		or services										
	Limited	Limited												
			SUBSIDIARY											
			БСВЫВИКТ											
70	T' 1 1	TOT	GI ID GID I I DI I	DENTE	7 .00	0.01								
	Jindal	JSL			5.00	0.01								
	Stainless	Logistics		RECEIVED										
	Limited	Logistics Limited												
	Jindal	JSL	SUBSIDIARY	Freight	5	1.08								
	Stainless	Logistics		charges paid										
	Limited	Limited		Para										
	Lillinga	Lillinea												
81	Jindal	JSL	SUBSIDIARY	Support	1	0.28								
01	Stainless		SCESIERIKI	service	-	0.20								
		Logistics												
	Limited	Limited		charges										
				received										
82	Jindal	Jindal	SUBSIDIARY	Expenses	10	0.34								
			BUBSIDIAKI		10	0.34								
	Stainless	Stainless		incurred and										
	Limited	Park		reimbursed by										
		Limited		Company on										
		Emined		behalf of										
-														
	Jindal	Jindal	SUBSIDIARY	Receivable	0	0	5.11	5.44						
	Stainless	Stainless												
	Limited	Park												
		Limited												
		Lillinea												
											ļ			
	Jindal	Jindal	SUBSIDIARY	Rent received	0.5	0.02								
	Stainless	Strategic												
	Limited	Systems												
	Lillica	Timit 1												
		Limited												
85.	Jindal	Green	SUBSIDIARY	Interest	2.00	0.66								
	Stainless	Delhi		received										
		DOC		i ccci vcu										
	Limited	BQS												
		Limited												
86.	Jindal	Green	SUBSIDIARY	Loan	0	0	16	16						
		Dalhi				Ĭ								
	Stainless	Delhi		receivable										
	Limited	BQS												
		Limited												
						1								

87.	Jindal Stainless Limited	Rathi Super Steel Limited	SUBSIDIARY	Purchase	35	13.03						
88.	Jindal Stainless Limited	Rathi Super Steel Limited	SUBSIDIARY	Job work charges paid	60	23.85						
89.	Jindal Stainless Limited	Rathi Super Steel Limited	SUBSIDIARY	Sale of goods	5	0.34						
90.	Jindal Stainless Limited	Rathi Super Steel Limited	SUBSIDIARY	Sale of asset	2	0.07						
91.	Jindal Stainless Limited	Rathi Super Steel Limited	SUBSIDIARY	Interest received	5	1.17						
92.	Jindal Stainless Limited	Rathi Super Steel Limited	SUBSIDIARY	RECEIVABL E	Nil Since this is a loan receivable, hence no omnibus approval of audit committee is required.		0.00	42.06				
93.	Jindal Stainless Limited	Rathi Super Steel Limited	SUBSIDIARY	receivable	Nil Since this is a receivable, hence no omnibus approval of audit committee is required.		0	0.73				
94.	Jindal Stainless Limited	Sungai Lestari Investme nt Pte. Ltd.	Subsidiary	Investment in Subsidiary	Nil, Specific approval of audit committee was sought for this transaction	527.69						

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 forexisting 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 listedbanks.
- 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 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.

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