

16th November, 2022

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, 2022.

You are requested to take the above information on record.

Thanking you,



Head Legal & Company Secretary

Encl.: As mentioned above

Jindal Stainless Limited

CIN: L26922HR1980PLC010901 Gurugram Office: Stainless Centre, Plot No.- 50, Sector - 32, Gurugram - 122001 T: +91 124 449 4100 E: info@jindalstainless.com Website: www.jindalstainless.com, www.jslstainless.com Registered Office: O.P. Jindal Marg, Hisar - 125005 (Haryana) India Corporate Office: Jindal Centre, 12 Bhikaji Cama Place, New Delhi - 110066, India T: +91 011-26188345, 41462000, 61462000 F: +91 11 41659169

										Additional discl transaction relat listed entity/sub when such trans	es to loa sidiary. '	ns, inter-corp These details	orate deposits need to be dis	, advances	or investm	ents made or	given by the
	Details of theparty (listed entity /subsidiary) entering intothe transaction	Detai	ls of the	e counterparty	Type of	Value of the related party	Value of transaction	In case m due to eit as a resu transa (see N	ther party alt of the action	In case any fin is incurred to r inter-corporate or in	make or	give loans, s, advances	Details of th		ter-corpora investmen	ate deposits, ac ts	lvances or
S. No	Name PAN	Name	PAN	Relationship of the counterparty with the listedentity or its subsidiary	related party transaction (<i>see Note 5</i>)	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-
l.	Jindal AABC Stainless J1969 Limited M	Jindal Stainless Steelway s Limited	J4346C	Subsidiaries of entity exercising significant influence on the Company	goods	30	4.81	-	-	-	-	-	-	_	-	-	usage)
	Jindal AABC Stainless J1969 Limited M	Jindal Stainless Steelway s Limited	J4346C	Subsidiaries of	charges paid	80	15.34	-	-	-	-	-	-	-	-	-	-
3.	Jindal AABC Stainless J1969 Limited M	Jindal Stainless Steelway s Limited	J4346C	Subsidiaries of		1840	772.31	-	-	-	-	-	-	-	-	-	-
ŀ.		Jindal Stainless Steelway s Limited	J4346C	Subsidiaries of		20	2.57	-	-	-	-	-	-	-	-	-	-
5.	Jindal AABC Stainless J1969 Limited M	Jindal Stainless Steelway	J4346C	Subsidiaries of	Interest Received	5	0.25	-	-	-	-	-	-	-	-	-	- Page 1

Page 1 of 2

	•	-			1	-			•						•
			s		significant										
			Limited		influence on the										
					Company										
6.	Jindal	AABC	Jindal	AABC	Subsidiaries of	Receivables	0	0	111.93	156.99	-	-	-	-	-
	Stainless	J1969	Stainless	J4346C	entity		(Since this is a								
	Limited		Steelway		exercising		payable, hence								
			s		significant		no omnibus								
			Limited		influence on the		approval of								
					Company		audit								
					Company		committee is								
							required)								
7.	Jindal	AABC	Iindal	AABC	Subsidiaries of	Pavables	0	0	0.03	0.00					
<i>,</i> .	Stainless		Stainless			i uyuoios	(Since this is a	°	0.05	0.00					
	Limited		Steelway		exercising		payable, hence								
	Linneed	1.1	s		significant		no omnibus								
			Limited		influence on the		approval of								
			Linnea		Company		audit								
					Company		committee is								
							required)								
8.	Jindal	AABC	lindal		Associate	Purchase of	250	135.86							
0.	Stainless		Coke	J4179	Associate		230	155.80	-	-	-	-	_	-	-
						goods									
	Limited	IVI	Limited	К											
0	T' 1 1		T' 1 1		A		77	20.22							
9.		AABC			Associate	Sale of goods	15	29.33	-	-	-	-	-	-	-
	Stainless		Coke	J4179											
	Limited	М	Limited	К											
1.0						~									
10.		AABC			Associate	Support	20	8.50	-	-	-	-	-	-	-
	Stainless		Coke	J4179		service									
	Limited	М	Limited	K		charges									
						received									
11.					Associate	Security		125	-	-	-	-	-	-	-
	Stainless			J4179		deposit	(Since, this is								
	Limited	М	Limited	K		payable	previous								
							transaction,								
							hence no								
							omnibus								
							approval of								
							audit								
							committee is								
							required)								
12.	Jindal	AABC	Jindal	AADC	Associate	Payable	0	0	71.94	12.33	-	-	-	-	-
	Stainless	J1969		J4179			-	-							
	Limited		Limited				(Since this is a								
		1 Y 1					payable, hence								
							no omnibus]							
							approval of								
							approvarior								
							committee is								
L							required)								

-	-	-
-	-	-
-	-	-
-	-	-
_		
-	-	-

Page 2 of 2

10	T : 1 1		<u> </u>			000	100.00	T			1						
13.		AABC				800	438.30	-	-	-	-	-	-	-	-	-	-
		J1969	Stainless K5692	2 exercising	goods												
	Limited	Μ	(Hisar) N	significant													
			Limited	influence on the													
				Company													
14.	Jindal	AABC	Jindal AAFC		Sale of goods	1525	365.14	_	_	-	_	-	-	_	_	-	_
	Stainless		Stainless K5692	exercising	8												
	Limited	M	(Hisar) N	significant													
	Linned		Limited	influence on the													
			Lillined	Company													
15.	Lindal	AADC	Lindal AAEC	Company C Entity	Rent Received	5	0.78										
	Jindal	AABU	Jindal AAFC		Rent Received	5	0.78	-	-	-	-	-	-	-	-	-	-
			Stainless K5692	2 exercising													
	Limited		(Hisar) N	significant													
			Limited	influence on the	;												
				Company													
16.		AABC			Rent Paid	5	0.35	-	-	-	-	-	-	-	-	-	-
		J1969	Stainless K5692	2 exercising													
	Limited	Μ	(Hisar) N	significant													
			Limited	influence on the	2												
				Company													
17.	Jindal	AABC	Jindal AAFC	^C Entity	Interest	200	43.43	_	-	-	-	-	-	-	-	-	_
	Stainless.	J1969	Stainless K5692	2 exercising	expense												
	Limited	Μ	(Hisar) N	significant													
			Limited	influence on the													
				Company													
18.	Jindal	AABC	Jindal AAFC		Expenses	10	0.08	_	-	-	_	-	_	-	-	-	-
	Stainless	J1969	Stainless K5692	2 exercising	incurred on	10	0.00										
	Limited	M	(Hisar) N	significant	behalf of												
	Linned		Limited	influence on the													
			Linned	Company	reimbursed												
19.	Jindal	AABC	Jindal AAFC		Inter corporate	0	0	1050	1050								
	Stainless		Stainless K5692			(Since, this is	0	1050	1030								
			(Hisar) N		deposit												
	Limited	IVI	· /	significant		previous											
			Limited	influence on the		transaction,											
				Company		hence no											
						omnibus											
						approval of											
						audit											
						committee is											
						required)											
20.		AABC		Entity	Trade	0	0	377.49	289.88	-	-	-	-	-	-	-	-
	Stainless.	J1969	Stainless K5692		Payables	(Since this is a											
	Limited	Μ	(Hisar) N	significant		payable, hence		1									
			Limited	influence on the		no omnibus											
				Company		approval of		1									
						audit											
						committee is		1									
						required)											
21.	Jindal	AABC	Jindal AAFC	C Entity		200	0	339.79	383.22	-	-	-	-	-	-	-	_
	Stainless		Stainless K5692		Payables												
	Limited		(Hisar) N	significant	· · · · · · · · · · · · · · · · · · ·												
		-	Limited	influence on the				1									
				Company													
	1			Company	1						1						

Page 3 of 2

22	x · · ·					100	07.10										I
22.			Prime -			100	37.18	-	-	-	-	-	-	-	-	-	-
			Stainless	the control/	goods												
	Limited	М	DMCC	significance													
				influence of				1									
				КМР													
23.			C Prime -		Sale of goods	1650	392.80	-	-	-	-	-	-	-	-	-	-
			Stainless	the control/													
	Limited	Μ	DMCC	significance													
				influence of													
				KMP													
24.			Prime -	Entities under	Commission	50	3.68	-	-	-	-	-	-	-	-	-	-
			Stainless	the control/	on purchase												
	Limited	Μ	DMCC	significance	paid												
				influence of													
				KMP													
25.			Prime -	Entities under	Commission		1.93	-	-	-	-	-	-	-	-	-	-
			Stainless	the control/	on export paid			1									
	Limited	Μ	DMCC	significance	_												
				influence of													
				KMP													
26.			C Prime -	Entities under	Expenses	5	0.03	-	-	-	-	-	-	-	-	-	-
			Stainless	the control/	incurred on			1									
	Limited	Μ	DMCC	significance	behalf of			1									
				influence of	Company and												
				KMP	reimbursed												
27.			Prime -		Receivables	0	0	112.14	52.75	-	-	-	-	-	-	-	-
	Stainless	J1969	Stainless	the control/		(Since this is a											
	Limited	Μ	DMCC	significance		payable, hence											
				influence of		no omnibus											
				KMP		approval of											
						audit											
						committee is											
						required)											
28.	Jindal	AABC	Prime -		Payables	0	0	25.03	20.76	-	-	-	-	-	-	_	-
	Stainless	J1969	Stainless	the control/		(Since this is a		1									
	Limited		DMCC	significance		payable, hence		1									
				influence of		no omnibus		1									
				KMP		approval of											
						audit											
						committee is											
						required)											
29.	Jindal	AABO	CJSL -	Other related			215.51	-	-	-	_	-	-	-	-	-	-
	Stainless	J1969	Global	party	goods												
	Limited		Commo		-												
			dities														
			Pte. Ltd.					1									
30.		AABC	CJSL -	Other related	Sale of goods	3000	1345.92	-	-	-	-	-	-	-	-	-	-
	Stainless			party													
	Limited		Commo														
			dities														
			Pte. Ltd.														
L	1	i	1 1	1		1	1	1	1	1	1	1	1				

21	T: 1 1	AADC	ICT		$O(1, \dots, 1, n-1)$	Course : :	40	0 5 4		r r		1		<u> </u>	1	Г]
31.	Jindal	AABC	JSL				40	8.54	F		-	F	F F	F F	F	-	
	Stainless					on purchase											
	Limited	М	Commo			paid											
			dities														
22	T' 1 1	AADC	Pte. Ltd.			G · ·	40	0.00				-					
32.		AABC						8.92	-		-	-			Ē	-	
	Stainless				party	on export paid											
	Limited	IVI	Commo dities														
			Pte. Ltd.														
33.	Lindal	AABC			Other related	European	10	0.05									
55.	Jindal Stainless		Global			Expenses incurred on	10	0.03	-	-	-	-	-	-	-		
	Limited		Commo		party	behalf of											
	Linneu	111	dities			Company and											
			Pte. Ltd.			reimbursed											
34.	Jindal	AABC		_		Expenses	10	0.16									
54.	Stainless		Global			incurred and	10	0.10	-		-	-	-	-	Ē	-	
	Limited		Commo			reimbursed by											
	Linneu	141	dities			Company on											
			Pte. Ltd.			behalf of											
35.	Jindal	AABC		_	Other related	Trade	0	0	1076.57	829.32 -	-	-					
55.	Stainless	J1969	Global				(Since this is a	~	10,0.07					[Γ			
	Limited		Commo		Purty		payable, hence										
			dities				no omnibus										
			Pte. Ltd.				approval of										
							audit										
							committee is										
							required)										
36.	Jindal	AABC	JSL	-	Other related	Trade	0	0	43.44	129.14 -	-	-			-		
	Stainless	J1969	Global		party	payables	(Since this is a										
	Limited	Μ	Commo				payable, hence										
			dities				no omnibus										
			Pte. Ltd.				approval of										
							audit										
							committee is										
		<u> </u>					required)										
37.		AABC					50	15.33	-		-	-			F	-	-
	Stainless		Lifestyle	A5161	joint control or	goods											
	Limited	М	Limited		significant												
					influence over												
20	T' 1 1	AADC			entity		<u>(0</u>	00.50									
38.	Jindal	AABC	JSL	AAFC	Entities with	Sale of goods	60	23.50	-		-	-	F F	- -	F	-	-
	Stainless	J1969	Lifestyle	A5161	joint control or												
	Limited	IVI	Limited		significant												
					influence over												
20	Linda ¹				entity Entition with	Trada	0	0	12.04	34.47 -				<u>├</u>			
39.		AABC				Trade	0 (Since this is a	U	13.84	54.47	-	Ē	F F	F F	F	-	-
	Limited	M	Linestyle	A3101	joint control or significant		(Since this is a payable, hence										
	Linnea	IVI	Linned		influence over		payable, hence										
					entity		approval of										
					CHULY		audit										
							committee is										
							required)										
							Loguitou/			1		1	1				

Page 5 of 2

		•		-	1	1	1					-			
40.	Stainless Limited	М	Lifestyle Limited	A5161 Q	Entities with joint control or significant influence over entity		0 (Since this is a payable, hence no omnibus approval of audit committee is required)	e	0	11.51	-	-	-	-	-
41.	Jindal Stainless Limited	Μ		AADC J4180C	Associate	Purchase of goods	75	18.67	-	_	-	_	-	-	_
42.	Jindal Stainless Limited	Μ		AADC J4180C	Associate	Job work charges paid	2000	701.57	-	-	-	-	-	-	-
43.	Jindal Stainless Limited	Μ		AADC J4180C	Associate	Sale of goods	1205	405.72	-	-	-	-	-	-	-
44.	Jindal Stainless Limited	Μ		AADC J4180C	Associate	Job charges received	5	0.04	-	-	-	-	-	-	-
45.	Jindal Stainless Limited	М		AADC J4180C	Associate	Interest received	10	3.69	-	-	-	-	-	-	-
46.	Jindal Stainless Limited	М	Jindal United Steel Limited	AADC J4180C	Associate	Support services charges received	100	55.48	-	-	-	-	-	-	-
47.	Stainless Limited	М	United Steel Limited	J4180C			67 (Since, this is previous transaction, hence no omnibus approval of audit committee is required)	67	-	-	-	-	-	-	-
48.	Jindal Stainless Limited	М		AADC J4180C	Associate	Trade payables	0	0	7.79	34.30	-	-	-	-	-

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
_	_	
		_

Page 6 of 2

					I	1		1		1		r	1				1	
49.	Jindal	AABC	JSL A	AACC	Subsidiary of	Sale of goods	1	0.19	-	-	-	-	-	-	-	-	-	-
	Stainless	J1969	LogisticsJ	1117	entity													
	Limited	Μ	Limited A	A	exercising													
					significant													
					influence on the													
					Company													
50.	Jindal	AABC	ISL A	ACC		Rent received	0.5	0.01	_	_	_	_	_	_	_	-	_	_
			LogisticsJ	1117	entity		0.5	0.01										
	Limited	J1909 M	Limited A	1117	exercising													
	Linnea	111	Lillined P															
					significant													
					influence on the													
					Company													
51.	Jindal	AABC	JSL A	AACC		Freight	5	0.87	-	-	-	-	-	-	-	-	-	-
	Stainless	J1969	LogisticsJ	1117		charges paid												
	Limited	Μ	Limited A	A	exercising													
					significant													
					influence on the													
					Company													
52.	Jindal	AABC	JSL A	ACC		Support	1	0.28	-	-	_	-	-	-	_	-	-	
	Stainless	J1969	LogisticsJ	1117	entity	service												
	Limited	M	Limited A	4	exercising	charges												
					significant	received												
					influence on the													
53.	Jindal	AABC			Company Subaidiany of	Receivables	0	0	0	0.15								
				AACC		Receivables	U (C:	0	0	0.15	-	-	-	-	-	-	-	-
	Stainless	J1969	LogisticsJ	111/	entity		(Since this is a											
	Limited	M	Limited A		exercising		payable, hence											
					significant		no omnibus											
					influence on the		approval of											
					Company		audit											
							committee is											
							required)											
54.		AABC		AACC	Subsidiary of	Payables	0	0	0.35	0								
	Stainless	J1969	LogisticsJ	1117	entity	-	(Since this is a											
	Limited	М	Limited A	A	exercising		payable, hence											
					significant		no omnibus											
					influence on the		approval of											
					Company		audit											
					Company		committee is											
							required)											
55.	Jindal	AABC	lindal A		Associate	Rent Received	1 /	1.36			_	L					L	<u> </u>
			Stainless J.				0	1.50			_				_	_		
	Limited			J221E														
	Linnea	111	Corporat															
			C Monoga															
			Manage															
			ment															
			Services															
			Private															
. .	.		Limited			~												ļ
56.					Associate	11	80	41.78	-	-	-	F	-	-	-	-	F	-
			Stainless J	5227E		service												
	Limited	М	Corporat			charges paid												
			e															
			Manage															
													· · · · ·					

Page 7 of 2

												1				
			ment													
			Services													
			Private													
			Limited													
57.	Jindal	AABC	Jindal AADC Associate	Payables	0	0	8.44	11.35	-	_	_	_	_	_	-	_
27.	Stainless	I1969	Stainless J5227E	i ujuoies	(Since this is a	a	0.11	11.00								
	Limited		Corporat		payable, hence											
	Linneu	111			no omnibus	C										
			C Managa													
			Manage		approval of											
			ment		audit											
			Services		committee is											
			Private		required)											
			Limited													
58.		AABC		Managerial	0	3.00	-	-	-	-	-	-	-	-	-	-
	Stainless		Abhyuda2431J Director &	remuneration												
	Limited	Μ	y Jindal KMP													
59.		AABC	Mr. AFRP Wholetime	Managerial	0	1.33	-	-	-	-	-	-	-	-	-	-
	Stainless	J1969	Tarun K2730 Director &	remuneration												
	Limited	Μ	Kumar H KMP													
			Khulbe													
60.	Jindal	AABC	Mr. AERP Independent	Sitting fees	0	0.03	-	-	-	-	-	-	-	-	-	-
	Stainless	J1969	Suman K7259 Director	-												
	Limited		Jyoti Q													
			Khaitan													
61.	Jindal	AABC	Mrs. AACP Independent	Sitting fees	0	0.02	_	_	-	-	-	-	-	_	-	-
	Stainless	J1969	Arti L0429 Director	U												
	Limited		Luniya N													
62.	Jindal	AABC	Mr. AACP Independent	Sitting fees	0	0.03	_	-	-	_	-	_	-	_	-	_
•=•	Stainless	J1969	Mr. AACP Independent Jayaram E0715 Director		0	0.00										
	Limited	M	Easwara C													
	Linned		n													
63.	Jindal	AABC	Mr. ADCP Independent	Sitting fees	0	0.03			_	<u> </u>	L		_	_		
05.			Bhaswat M0532 Director	Shung ices	Ŭ	0.05				-						
	Limited	M	i A													
		1.4.1	Mukherj													
			ee													
										-	ļ					ļ
64.	Jindal	AABC	Mr. AGEP Nominee	Sitting fees	0	0.02	-	-	-	-	-	-	-	-	-	-
	Stainless	J1969	Parveen M9825 Director													
	Limited	М	Kumar H													
			Mehrotr													
			a													

Page 8 of 2

65.	Jindal	AABC	Mr	ABMD	Chief Financial	Managorial	0	1.58										
05.					Officer & KMP			1.30	-		-	-	-	_	-	-	-	
	Limited		Anurag Mantri	K		ixemuneration												
	Linneu	TAT	1 v1 a11(11	12														
66.	Jindal	AABC	Mr.	AELP	Head Legal &	Managerial	0	0.57		-	_	_	-	-	-	-	-	<u> </u>
	Stainless	J1969	Navneet	R2118		Remuneration												
	Limited		Raghuva		Secretary													
			nshi															
67.	PT			AAFC			100	39.17										
	Jindal		Stainless			goods or												
	Stainless		()	Ν		services												
	Indonesi		Limited															
68.	a PT		Prime		Entition under	Sala of goods	40	12.62										
08.	P I Jindal		Stainless			Sale of goods or services	40	12.02										
	Stainless		DMCC		significance	of services												
	Indonesi				influence of													
	a				KMP													
69.	PT		JSL			Sale of goods	400	128.37										
	Jindal		Global			or services												
	Stainless		Commo		significance													
	Indonesi		dities		influence of													
	a		Pte. Ltd.		КМР													
70.	PT			AAFC		Receivables	0	0	0.21	0.23								
	Jindal		Stainless		Company		(Since this is a											
	Stainless		()	Ν			payable, hence											
	Indonesi		Limited				no omnibus											
	a						approval of audit											
							committee is											
							required)											
71.	PT		Prime		Entities under	Receivables	0	0	19.17	0								
,	Jindal		Stainless		the control/		(Since this is a	~		ľ								
	Stainless		DMCC		significance		payable, hence											
	Indonesi				influence of		no omnibus											
	a				КМР		approval of											
							audit											
							committee is											
							required)											ļ
72.	PT		JSL			Receivables	O(Since this is	0	88.04	36.80								
	Jindal		Global		the control/		a payable,											
	Stainless		Commo		significance		hence no											
	Indonesi		dities Pto_Ltd		influence of KMP		omnibus											
	a		Pte. Ltd.				approval of audit											
							committee is											
							required)											
73.	PT		Jindal	AAFC	Parent	Payables	0	0	137.47	10.46								
	Jindal				Company		(Since this is a	~										
	Stainless		(Hisar)	N	I		payable, hence											
	Indonesi		Limited				no omnibus											
	a						approval of											
-	•		•	•	•	•				•				•	•	•	•	•

Page 9 of 2

		r		1				1	-		1	-		
						audit								
						committee is								
						required)								
						1 /								
74.	РТ	Prime		Entities under	Payables	0(Since this is	0	0	0.97					
		Stainless		the control/		a payable,	0	0	0.77					
		DMCC		significance										
		DMCC				hence no								
	Indonesi			influence of		omnibus								
	а			КМР		approval of								
						audit								
						committee is								
						required)								
75.	Iberjinda	Jindal	AAFC	Parent			102.09							
					goods or									
			N	y	services									
		Limited												
		Linnea												
76.	Iberjinda	Jindal	AABC		Receivables	0(Since this is	0	0	26.72					
/0.				Subsidiaries of			Ч с	U	20.72					
						a payable,								
		Steelway		entity		hence no								
		S		exercising		omnibus								
		Limited		significant		approval of								
				influence on the		audit								
				Company		committee is								
						required)								
77.	Iberjinda	Jindal	AAFC	Parent	Payables	0(Since this is	0	54.55	64.98					
				Company		a payable,								
	- ~- ~-		N	J		hence no								
		Limited	11			omnibus								
		Lillineu												
1						approval of								
						audit								
1						committee is								
						required)								
	Jindal AABC				Remuneration	0	0	0	0					
	Stainless J1969	Ratan		Chairman and										
	Limited M	Jindal		Managing										
				Director, KMP										
				, _										
L	I I	L		1			1	1	1	II	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 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 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 thereporting 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 auditcommittee".
 - 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.

**** *