

Secretarial Division

ACC

No. ACC/Sec./SE/21/055

ACC Limited
Registered Office
Cement House
121, Maharshi Karve Road
Mumbai - 400 020, India

August 16, 2021

National Stock Exchange
of India Limited
Exchange Plaza, 5th Floor
Plot No.C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai 400 051
Tel.: 2659 8235/36 8458
Scrip Code: ACC

BSE Limited
Corporate Relations
Department
P.J. Towers, Dalal Street
Mumbai 400 001
Tel.: 2272 8013/15/58/8307
Scrip Code: 500410

CIN: L26940MH1936PLC002515
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Sub: Disclosure of related party transactions for the half year ended June 30, 2021

Dear Sir/Madam,

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the disclosure of related party transactions, on a consolidated basis, in the format specified in the accounting standards, for the half year ended June 30, 2021.

This disclosure is also being uploaded on the website of the Company i.e. www.acclimited.com

Kindly take the above on record and oblige.

Thanking you,

Yours sincerely,
For **ACC LIMITED**

Rajiv Choubey
Chief Legal Officer & Company Secretary
ACS-13063

Related Party Disclosure		
(A)	Names of the Related parties where control exists:	Nature of Relationship
1	LafargeHolcim Ltd, Switzerland	Ultimate Holding Company
2	Holderind Investments Ltd, Mauritius	Holding Company of Ambuja Cements Limited
3	Ambuja Cements Limited	Holding Company
4	OneIndia BSC Private Limited	Joint venture Company
5	Aakaash Manufacturing Company Private Limited	Joint venture Company
(B)	Others - With whom transactions have been taken place during the current and/or previous year:	
(a)	Names of other Related parties	Nature of Relationship
1	Alcon Cement Company Private Limited	Associate Company
2	Asian Concretes and Cements Private Limited	Associate Company
3	Holcim Technology (Singapore) Pte Ltd, Singapore	Fellow Subsidiary
4	Holcim Services (South Asia) Limited	Fellow Subsidiary
5	Holcim Cement (Bangladesh) Ltd, Bangladesh	Fellow Subsidiary
6	Holcim Group Services Ltd, Switzerland	Fellow Subsidiary
7	Holcim Technology Ltd, Switzerland	Fellow Subsidiary
8	LafargeHolcim Trading Pte Ltd, Singapore	Fellow Subsidiary
9	LafargeHolcim Energy Solutions SAS, France	Fellow Subsidiary
10	LH Trading Ltd, France	Fellow Subsidiary
11	Lafargeholcim Investment Ltd,	Fellow Subsidiary
12	LafargeHolcim Bangladesh Ltd, Bangladesh	Fellow Subsidiary
13	Lafarge SA, France	Fellow Subsidiary
14	Lafarge Centre De Recherche SAS, France	Fellow Subsidiary
15	LH Global Hub Services Private Limited	Fellow Subsidiary
16	Lafarge International Services Singapore Pte Ltd	Fellow Subsidiary
17	Counto Microfine Products Private Limited	Joint venture of Ambuja Cements Limited
18	The Provident Fund of ACC Ltd	Trust (Post-employment benefit plan)
19	ACC limited Employees Group Gratuity scheme	Trust (Post-employment benefit plan)

	In accordance with the provisions of Ind AS 24 "Related Party Disclosures" and the Companies Act, 2013, following Personnel are considered as Key Management Personnel (KMP).	
(b)	Name of the Related Parties:	Nature of Relationship
1	Mr. Sridhar Balakrishnan	Managing Director & CEO
2	Mr. Yatin Malhotra	Chief Financial Officer
3	Mr. Rajiv Choubey	Company Secretary
4	Mr. N S Sekhsaria	Chairman, Non Executive / Non Independent Director
5	Mr. Jan Jenisch	Deputy Chairman, Non Executive / Non Independent Director
6	Mr. Martin Kriegner	Non Executive / Non Independent Director
7	Mr. Neeraj Akhoury	Non-Executive, Non-Independent Director
8	Mr. Shailesh Haribhakti	Independent Director
9	Mr. Sushil Kumar Roongta	Independent Director
10	Ms. Falguni Nayar	Independent Director
11	Mr. Damodarannair Sundaram	Independent Director
12	Mr. Vinayak Chatterjee	Independent Director
13	Mr. Sunil Mehta	Independent Director
14	Mr. M. R. Kumar	Non Independent Director

(C)	Transactions with Joint Venture Companies	For the Period ended June 30, 2021
		₹ Crore
1	Purchase of Finished Goods	74.47
	Aakaash Manufacturing Company Private Limited	74.47
2	Sale of Finished Goods	1.35
	Aakaash Manufacturing Company Private Limited	1.35
3	Expense recognised in respect of doubtful debts	0.12
	Aakaash Manufacturing Company Private Limited	0.12
4	Reimbursement of Expenses Paid / Payable	0.12
	OneIndia BSC Pvt Ltd.	0.12
5	Other recoveries (Net)	1.44
	Aakaash Manufacturing Company Private Limited	1.44
	Outstanding balances with Joint venture Companies	As at June 30, 2021
		₹ Crore
1	Outstanding balance included in Trade receivables	0.73
	Aakaash Manufacturing Company Private Limited	0.73
2	Outstanding balance included in Trade payables	16.31
	Aakaash Manufacturing Company Private Limited	15.72
	OneIndia BSC Private Limited	0.59
(D)	Transactions with Associate Companies	For the Period ended June 30, 2021
		₹ Crore
1	Purchase of Finished Goods	34.78
	Alcon Cement Company Private Limited	34.78
2	Purchase of Raw Materials	4.17
	Asian Concretes and Cements Private Limited	4.17
3	Sale of Unfinished Goods	12.31
	Alcon Cement Company Private Limited	12.31
4	Sale of Readymix (RMC)	0.03
	Alcon Cement Company Private Limited	0.03
5	Receiving of Services	30.83
	Asian Concretes and Cements Private Limited	30.83
6	Reimbursement of Expenses Received/Receivable	7.53
	Alcon Cement Company Private Limited	7.53
7	Reimbursement of Expenses Paid/Payable	0.18
	Alcon Cement Company Private Limited	0.18

	Outstanding balances with Associate Companies	As at June 30, 2021
		₹ Crore
1	Outstanding balance included in Trade receivables	6.79
	Alcon Cement Company Private Limited	6.79
2	Outstanding balance included in Trade payables	17.29
	Asian Concretes and Cements Private Limited	11.26
	Asian Fine Cement Private Limited	0.50
	Alcon Cement Company Private Limited	5.53
(E)	Details of Transactions relating to Ultimate Holding and Holding Companies	For the Period ended June 30, 2021
		₹ Crore
1	Dividend paid (Final dividend for 2020)	143.36
	Ambuja Cements Limited	131.58
	Holderind Investments Limited	11.78
2	Purchase of Raw materials	4.33
	Ambuja Cements Limited	4.33
3	Purchase of Finished /Unfinished goods	348.16
	Ambuja Cements Limited	348.16
4	Purchase of Stores & Spares	1.64
	Ambuja Cements Limited	1.64
5	Purchase of Property,Plant and Equipments	17.41
	Ambuja Cements Limited	17.41
6	Sale of Property,Plant and Equipments	0.73
	Ambuja Cements Limited	0.73
7	Sale of Finished /Unfinished Goods	194.36
	Ambuja Cements Limited	194.36
8	Sale of Raw Material	5.24
	Ambuja Cements Limited	5.24
9	Sale of Stores & Spares	0.79
	Ambuja Cements Limited	0.79
10	Rendering of Services	34.43
	Ambuja Cements Limited	34.43
11	Receiving of Services	22.41
	Ambuja Cements Limited	22.41
12	Reimbursement of Expenses Received / Receivable	0.57
	Ambuja Cements Limited	0.57
13	Reimbursement of Expenses Paid / Payable	6.22
	Ambuja Cements Limited	6.22

	Outstanding balances with Ultimate Holding and Holding Companies	As at June 30, 2021
		₹ Crore
1	Outstanding balance included in Trade receivables	31.47
	Ambuja Cement Limited	31.47
2	Outstanding balance included in Other current assets - advances	0.04
	Ambuja Cement Limited	0.04
3	Outstanding balance included in Trade payables	69.42
	Ambuja Cement Limited	69.42
(F)	Details of Transactions relating to Fellow Subsidiary Companies	For the Period ended June 30, 2021
		₹ Crore
1	Purchase of Raw materials	37.50
	LafargeHolcim Energy Solutions SAS	0.16
	LH Trading Ltd	37.18
	Counto Microfine Products Private Limited	0.16
2	Technology and Know-how fees	78.75
	Holcim Technology Ltd	78.75
3	Receiving of Services	37.49
	Holcim Services (South Asia) Limited	23.29
	Lafarge SA	0.29
	Holcim Technology Ltd	0.23
	LH Global Hub Services Private Limited	13.19
	Lafargeholcim Investment Ltd	0.49
4	Rendering of Services	1.03
	Holcim Services (South Asia) Limited	1.03
5	Sale of Stores & Spares	0.04
	LH Global Hub Services Private Limited	0.04
6	Reimbursement of Expenses Paid / Payable	0.64
	Lafargeholcim Energy Solutions SAS	0.44
	Lafarge International Services Singapore Pte Ltd	0.04
	Holcim Group Services Ltd	0.12
	Holcim Technology Ltd	0.04
7	Reimbursement of Expenses Received / Receivable	1.10
	Lafargeholcim Energy Solutions SAS	0.75
	LH Global Hub Services Private Limited	0.35

		As at June 30, 2021
	Outstanding balances with Fellow Subsidiary Companies	₹ Crore
1	Outstanding balance included in Trade receivables	0.57
	Holcim Services (South Asia) Limited	0.55
	LafargeHolcim Bangladesh Ltd	0.02
2	Outstanding balance included in Trade payables	50.80
	LafargeHolcim Energy Solutions SAS	1.38
	Holcim Technology Ltd	37.61
	Counto Microfine Products Private Limited	0.07
	Holcim Services (South Asia) Limited	8.38
	Holcim Group Services Ltd	0.01
	Lafarge SA	0.36
	LH Global Hub Services Private Limited	2.11
	LH Trading Ltd	0.40
	Lafargeholcim Investment Ltd	0.48
(G)	Details of Transactions with Key Management Personnel	For the Period ended June 30, 2021
		₹ Crore
1	Remuneration*	5.40
	Mr. Sridhar Balakrishnan	3.11
	Mr. Yatin Malhotra	1.09
	Mr. Rajiv Choubey	1.20
	Breakup Of Remuneration	5.40
	Short -term employee benefits	5.07
	Post employment Benefits(including defined contribution and defined benefits)**	0.18
	Other Long- term benefits**	-
	Employee share based payments	0.15
2	Other Payment to Key Management Personnel	For the Period ended June 30, 2021
		₹ Crore
	Commission Paid	1.49
	Sitting Fees	0.24

** Provision for contribution to gratuity fund, leave encashment on retirement and other defined benefits which are made based on actuarial valuation on an overall Company basis are not included in remuneration to key management personnel.

*Remuneration include performance incentive for 2020.

The Company makes monthly contributions to provident fund managed by "The Provident Fund of ACC Ltd" for certain eligible employees. Under the scheme, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. During the period, the Company contributed ₹ 12.75 Crore.

The Company maintains gratuity trust for the purpose of administering the gratuity payment to its employees (ACC limited Employees Group Gratuity scheme). During the period, the Company has not made any contribution to gratuity trust.