

AVTNPL/SE/2022-23

June 7, 2022

The Listing Manager BSE Limited, Phiroze Jeejeebhoy Towers, 25 th Floor, Dalal Street, Mumbai - 400 001. <u>Stock Code – 519105</u>	The National Stock Exchange of India Ltd., “Exchange Plaza” Bandra Kurla Complex, Bandra East, Mumbai - 400 051 <u>Stock Code - AVTNPL-Eg</u>
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Sub: Half Year Disclosure of Related Party Transactions for the period ended March 31, 2022 under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

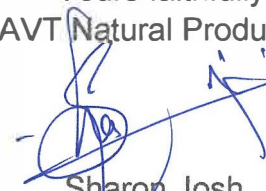
Dear Sir/ Madam,

Pursuant to Regulations, we are attaching herewith the half-yearly disclosure of Related Party Transactions for the period ended March 31, 2022.

We request you to kindly take the above information on Record.

Thanking you,

Yours faithfully,
For AVT Natural Products Ltd.,



Sharon Josh
Company Secretary

Disclosure of Related Party Transaction for the half year ended 31st March 2022

S. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments									
									Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	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)		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary															
1	AVT NATURAL PRODUCTS LTD		NEELAMALAI AGRO INDUSTRIES LTD		Entities having significant influence	Purchase of Goods and Services	200	78.26	-7.55	-0.01										
						Rendering of Services	200	0.37	-7.55	-0.01										
						Dividend Paid		243.65												
2	AVT NATURAL PRODUCTS LTD		THE MIDLAND RUBBER AND PRODUCE CO LTD		Entities having significant influence	Purchase of Goods and Services	250	5.45	0	-2.89										
						Rendering of Services	250	0.37	0	-2.89										
						Receiving of Services	250	12.68	0	-2.89										
						Dividend Paid		181.81												
3	AVT NATURAL PRODUCTS LTD		THE NELLIAMPATHY TEA AND PRODUCE CO LTD		Entities with Common Control	Purchase of Goods and Services	100	6.85	-1.13	-2.72										
						Sale of Goods and Services	100	33.83	-1.13	-2.72										
						Receiving of Services	100	1.61	-1.13	-2.72										
						Dividend Paid		24.37												
4	AVT NATURAL PRODUCTS LTD		AVT MCCORMICK INGREDIENTS PVT LTD		Entities with Common Control	Sale of Goods and Services	100	0.48	-5.2	-13.04										
						Rendering of Services	100	3.82	-5.2	-13.04										
						Receiving of Services	100	17.3	-5.2	-13.04										
5	AVT NATURAL PRODUCTS LTD		A.V.THOMAS & CO LTD		Entities with Common Control	Purchase of Goods and Services	600	33.85	0	39.83										
						Sale of Goods and Services	600	53.75	0	39.83										
						Freight	600	80.29	-31.66	-9.79										
6	AVT NATURAL PRODUCTS LTD		AVT GAVIA FOODS PVT LTD		Entities with Common Control		15	0	0	0										
7	AVT NATURAL PRODUCTS LTD		AVT NATURAL EUROPE LTD		Subsidiaries	Purchase of Goods and Services		304.89	-442.15	-185.63										
						Sale of Goods and Services		2700.38	1997.11	718.95										
						Commission Paid		69.99	-442.15	-185.63										
						Consultancy Charges		32.89	-442.15	-185.63										
						Receiving of Services		3.72	-442.15	-185.63										
8	AVT NATURAL PRODUCTS LTD		AVT NATURAL S.A DE C.V		Subsidiaries	Sale of Goods and Services		757.62	123.97	694.66										
						Commission Paid		355.93	-59.21	0										
9	AVT NATURAL PRODUCTS LTD		AVT NATURAL NORTH AMERICA INC		Stepdown Subsidiary	Sale of Goods and Services		164.8	74.64	164.03										
						Rendering of Services		1.58	-12.8	-0.65										
						Receiving of Services		71.06	-12.8	-0.65										
10	AVT NATURAL PRODUCTS LTD		MIDLAND CHARITABLE TRUST		Entities with Common Control		50	0	0	0										
11	AVT NATURAL PRODUCTS LTD		MIDLAND CORPORATE ADVISORY SERVICES PVT LTD		Entities with Common Control	Receiving of Services	15	14.16	0	0										
12	AVT NATURAL PRODUCTS LTD		AJIT THOMAS		Promoters/Chairman	Sitting Fee Paid		1.05												
						Dividend Paid		6.09												
13	AVT NATURAL PRODUCTS LTD		SHANTHI THOMAS		Promoters/Non-Executive Director	Sitting Fee Paid		0.3												
						Dividend Paid		0.72												
14	AVT NATURAL PRODUCTS LTD		RAHUL THOMAS		Promoter Group/Relatives of Promoter	Remuneration Paid		40.81												
15	AVT NATURAL PRODUCTS LTD		ASHWIN THOMAS		Promoter Group/Relatives of Promoter	Dividend Paid		0.21												
16	AVT NATURAL PRODUCTS LTD		HABIB HUSSAIN		Non-Executive Director	Sitting Fee Paid		0.95												
						Dividend Paid		0.8												
17	AVT NATURAL PRODUCTS LTD		M.A.ALAGAPPAN		Non-Executive And Independent Director	Sitting Fee Paid		1.15												
						Dividend Paid		0.11												
18	AVT NATURAL PRODUCTS LTD		P.SHANKAR		Non-Executive And Independent Director	Sitting Fee Paid		0.95												
19	AVT NATURAL PRODUCTS LTD		A.D.BOPANA		Non-Executive And Independent Director	Dividend Paid		2.71												
18	AVT NATURAL PRODUCTS LTD		KAVITHA VIJAY		Non-Executive And Independent Woman Director	Sitting Fee Paid		0.8												
19	AVT NATURAL PRODUCTS LTD		B.KRISHNA KUMAR		KMP/Sr.Vice President	Remuneration Paid		38.18												
20	AVT NATURAL PRODUCTS LTD		A.RAMADAS		KMP/Sr.Vice President & CFO	Remuneration Paid		37.7												
						Dividend Paid		0.004												
21	AVT NATURAL PRODUCTS LTD		SHARON JOSH		KMP/Company Secretary	Remuneration Paid		3.35												

Notes:

- 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.
- 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.
- 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.
- 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.
- 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.
- 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".
- Costs* refers to the cost of borrowed funds for the listed entity.
- PAN will not be displayed on the website of the Stock Exchange(s).
- 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