## POLYCAB INDIA LIMITED

Polycab House, 771 Mogul Lane, Mahim (W), Mumbai - 400016

CIN: L31300GJ1996PLC114183

Tel: +91 22 2432 7070-74 Fax: +91 22 2432 7075

Email: shares@polycab.com Website: www.polycab.com



Date: 24th May, 2022

To
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

To Listing Department, National Stock Exchange of India Limited C-1, G-Block, Bandra-Kurla Complex Bandra (E), Mumbai – 400 051

Scrip Code: 542652 Scrip Symbol: Polycab ISIN:- INE455K01017

Dear Sir / Madam

Sub: Disclosure of Related Party Transactions for the half year ended 31st March 2022.

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the disclosure of related party transactions in the format specified under SEBI Circular bearing reference no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021, for the half year ended 31st March 2022.

Kindly take the same on your record.

Thanking you

Yours faithfully

For Polycab India Limited

Manita Carmen A. Gonsalves

Company Secretary and Compliance Officer

Membership No.: A18321

Address: Polycab House, 771, Mogul Lane,

Mahim (West), Mumbai - 400 016



## Polycab India Limited - Disclosure of Related Party Transactions for the half year / six months ended March 31, 2022

										party transac or given by	ction relate the listed	s to loans, entity/subs	inter-corpo sidiary. The	rate depo	sits, advanc s need to b	only in cas es or inves oe disclose	se the related stments made ed only once,
	Details of the part entity /subsidiary) into the transaction	entering Details of the counterparty			Type of related party transaction (see Note 5)	transaction as approved by the Audit	Value of transaction	due to eithe	of the	indebtedness or give lo	any s is incurre ans, inte advanc	financial	Details of	the loans			sits, advances
S. No	Name	PAN Name	PAN	counterparty with the	Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the Audit Commiteee (see Note 6a)	Value of transaction	Opening balance		Nature of indebtednes s (loan/issuance of debt/ any other etc.)	(see	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investmen t	Interest Rate (%)	Tenure	Secured/ unsecure d	for which the funds will be utilised by the ultimate recipient of funds (end- usage)
1	Polycab India Limited	Dowells Cable Accessories Private	:	Subsidiary	Sale of goods	-	3.45	2.40	-	-	-	-	-	-	-	-	-
2	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Sale of goods	-	198.36	382.67	-	-	-	-	-	-	-	-	-
3	Polycab India Limited	Techno Electromech Private Limited		Joint Venture	Sale of goods	-	12.33	31.23	33.67	-	-	-	-	-	-	-	-
4	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited	·	Subsidiary	Sale of goods		2.25	5.22	9.28	-	-	-		-		-	-
5	Polycab India Limited	Polycab Australia PTY Ltd		Subsidiary	Sale of goods	-	521.08	298.28	369.00	-	-	-	-	-	-	-	-
6	Polycab India Limited	Tirupati Reels Private Limited		Subsidiary	Purchase of goods	-	512.59	33.81	51.60	-	-	-	-	-	-	-	-
7	Polycab India Limited	Dowells Cable Accessories Private Limited		Subsidiary	Purchase of goods	-	4.79	0.56	0.02	-	-	-	-	-	-	-	-
8	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Purchase of goods	-	438.77	54.87	-	1	-	-	-	-	-	-	-
9	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited	1	Subsidiary	Purchase of goods	-	0.10	-	0.10	-	-	-	-	-	-	-	-
10	Polycab India Limited	Techno Electromech Private Limited		Joint Venture	Purchase of goods	-	587.69	56.00	50.59	-	-	-	-	-	-	-	-
11	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Sub-contracting expense	-	87.92		-	-	-	-	-	-	-	-	-
12	Polycab India Limited	Techno Electromech Private Limited		Joint Venture	Sub-contracting expense	-	11.54			-	-	-	-	-	-	-	-
13	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Job work Income	-	1.22			-	-	-	-	-	-	-	-

										l						•	Rs. In Million)
										party transac	ction relate the listed	es to loans, entity/sub	inter-corpo sidiary. The	rate depo	sits, advanc s need to I	es or inves oe disclose	se the related stments made ed only once,
	Details of the part entity /subsidiary) into the transaction	entering Details of the counterparty			Type of related party transaction (see Note 5)	transaction as approved by the Audit	Value of transaction	due to eithe	of the	indebtedness or give lo		r-corporate	Details of		, inter-corpo	orate depos	sits, advances
S. No	Name	PAN Name	PAN	counterparty with the	Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the Audit Commiteee (see Note 6a)	Value of transaction	balance		Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	(see	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecure d	IIIIIIISEA NVI
14	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Recovery for Employee Stock Options granted		1.88			-	-	-	-	-	-	-	-
15	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Reimbursement of Gas Expense	-	3.80			-	-	-	-	-	-	-	-
16	Polycab India Limited	Tirupati Reels Private Limited		Subsidiary	Commission received	-	1.53	3.05	2.01	-	-	-	-	-	-	-	-
17	Polycab India Limited	Dowells Cable Accessories Private Limited		Subsidiary	Rent received	-	4.13			-	-	-	-	-	-	-	-
18	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Rent received	-	0.07			-	-	-	-	-	-	-	-
19	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited		Subsidiary	Rent received	-	1.07			-	-	-	-	-	-	-	-
20	Polycab India Limited	Silvan Innovation Labs Private Limited		Subsidiary	Rent received	-	0.67			-	-	-	-	-	-	-	-
21	Polycab India Limited	Silvan Innovation Labs Private Limited		Subsidiary	Interest received	-	2.10	0.81	0.72	-	-	-	-	-	-	-	-
22	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Interest received	-	3.55	10.32	-	-	-	-	-	-	-	-	-
23	Polycab India Limited	Polycab Australia PTY Ltd		Subsidiary	Interest received	-	0.11	0.16	-	-	-	-	-	-	-	-	-
24	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited	;	Subsidiary	Interest received	-	1.30	0.26	0.02	-	-	-	-	-	-	-	-
25	Polycab India Limited	Techno Electromech Private Limited		Joint Venture	Interest received	-	6.64	2.95	2.91	-	-	-	-	-	-	-	-
26	Polycab India Limited	Techno Electromech Private Limited		Joint Venture	Testing charges paid	-	0.48	-	-	-	-	-	-	-	-	-	-

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										party transac	ction relate the listed	s to loans, entity/sub	inter-corpo sidiary. The	rate depo	sits, advance s need to b	es or inves	se the related stments made ed only once,
	Details of the part entity /subsidiary) into the transaction	entering Details of the counterparty			Type of related party transaction (see Note 5)	transaction as approved by the Audit	Value of transaction	due to eithe	of the	indebtedness or give lo		r-corporate	Details of		, inter-corpor	ate depos	sits, advances
S. No	Name	PAN Name	PAN	counterparty with the	Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the Audit Commiteee (see Note 6a)	Value of transaction	balance		Nature of indebtednes s (loan/issuance of debt/ any other etc.)	IC Oct	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecure d	for which the funds will be utilised by the ultimate recipient of funds (end- usage)
27	Polycab India Limited	Dowells Cable Accessories Private Limited		Subsidiary	Other charges recovered	-	3.52	-	3.06	-	-	-	-	-	-	-	-
28	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited	5	Subsidiary	Other charges recovered	-	0.68	-	-	-	-	-	-	-	-	-	-
29	Polycab India Limited	Polycab Support Force Private Limited		Subsidiary	Other charges recovered	-	0.55	-	0.55	-	-	-	-	-	-	-	-
30	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Purchase of Fixed Assets	-	2.58	-	-	-	-	-	-	-	-	-	-
31	Polycab India Limited	Steel Matrix Private Limited		Subsidiary	Investment made	-	0.75	-	-	-	-	-	-	-	-	-	-
32	Polycab India Limited	Polycab Support Force Private Limited		Subsidiary	Investment made	-	2.60	-	-	-	-	-	-	-	-	-	-
33	Polycab India Limited	Dowells Cable Accessories Private Limited		Subsidiary	Investment made	-	21.77	-	-	-	-	-	-	-	-	-	-
34	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited	3	Subsidiary	Investment made	-	80.00	-	-	-	-	-	-	-	-	-	-
35	Polycab India Limited	Silvan Innovation Labs Private Limited		Subsidiary	Loans given	-	11.50	34.00	45.50				Loan	11.25%	31 December 2024	Unsecur ed	General corporate purpose
36	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited		Subsidiary	Loans given	-	62.69	10.70	1.95				Loan	11.25%	30 June 2022	Unsecur ed	General corporate purpose
37	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited	5	Subsidiary	Loan given repaid	-	71.44			-	-	-	-	-	-	-	-
38	Polycab India Limited	Polycab Australia PTY Ltd		Subsidiary	Loan given repaid	-	13.37			-	-	-	-	-	-	-	-
39	Polycab India Limited	Techno Electromech Private Limited		Joint Venture	Loan given repaid	-	4.70			-	-	-	-	-	-	-	-

										party transac	ction relate the listed	es to loans, entity/sub	inter-corpo sidiary. The	rate depo	sits, advanc s need to b	only in cas	se the related stments made ed only once,
	Details of the part entity /subsidiary) into the transaction	entering Details of the counterparty			Type of related party transaction (see Note 5)	transaction as	Value of transaction	due to either	of the	indebtedness or give lo		r-corporate	Details of		inter-corpo	rate depos	sits, advances
S. No	Name	PAN Name	PAN	counterparty with the	Type of related party transaction (see Note 5)	approved by the	Value of transaction	Opening balance		Nature of indebtednes s (loan/issuance of debt/ any other etc.)	(see	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecure d	for which the funds will be utilised by the ultimate recipient of funds (end- usage)
40	Polycab India Limited	Ryker Base Private Limited		Subsidiary	Fair value Corporate guarantee	-	2.60	)		-	-	-	-	-	-	-	-
41	Polycab India Limited	Dowells Cable Accessories Private Limited		Subsidiary	Recovery of Manpower charges	-	1.79			-	-	-	-	-	-	-	-
42	Polycab India Limited	Tirupati Reels Private Limited		Subsidiary	Recovery of Manpower charges	-	1.39	)		-	-	-	-	-	-	-	-
43	Polycab India Limited	Uniglobus Electricals and Electronics Private Limited		Subsidiary	Recovery of Manpower charges	-	0.24			-	-	-	-	-	-	-	-
44	Polycab India Limited	Techno Electromech Private Limited		Joint Venture	Sale of Fixed Assets	-	-	85.19	85.19	-	-	-	-	-	-	-	-
45	Polycab India Limited	Techno Electromech Private Limited		Joint Venture	Loans given	-	-	104.70	100.00	-	-	-	Loan	12.00%	31 March 2023	Unsecur ed	General corporate purpose
46	Polycab India Limited	Mr. Inder T. Jaisinghani		Executive directors	Remuneration	-	78.98	37.13	91.87	-	-	-	-	-	-	-	-
47	Polycab India Limited	Mr. Bharat A. Jaisinghani		Executive directors	Remuneration	-	10.79	1.68	3.34	-	-	-	-	-	-	-	-
48	Polycab India Limited	Mr. Nikhil R. Jaisinghani		Executive directors	Remuneration		10.79	1.68	3.34		-			-		-	-
49	Polycab India Limited	Mr. Rakesh Talati		Executive directors	Remuneration	-	11.01	1.31	3.83	-	-	-	-	-	-	-	-
50	Polycab India Limited	Mr. Shyam Lal Bajaj		Executive directors	Remuneration	-	-	0.72	0.71	-	-	-	-	-	-	-	-
51	Polycab India Limited	Mr. T P Ostwal		Non- Executive directors	Remuneration	-	2.46	1.00	2.25	-	-	-	-	-	-	-	-

## Polycab India Limited - Disclosure of Related Party Transactions for the half year / six months ended March 31, 2022

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										party transa	ction relate the listed	es to loans, entity/subs	inter-corpo sidiary. The	rate depo	sits, advand s need to b	es or inves oe disclose	se the related stments made ed only once,
	Details of the par entity /subsidiary) into the transaction	entering Details of the counterparty			Type of related party transaction (see Note 5)	transaction as approved by the Audit	Value of transaction	due to eithe results	of the	indebtednes or give lo	s is incurre pans, inte advanc	r-corporate	Details of		, inter-corpo	orate depos	sits, advances
S. No	Name	PAN Name	PAN		Type of related party transaction (see Note 5)	transaction as	Value of transaction	Opening balance	Ciosing	Nature of indebtedness (loan, issuance of debt/ any other etc.)	(see	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecure d	for which the funds will be utilised by the ultimate recipient of funds (end- usage)
52	Polycab India Limited	Mr. R S Sharma		Non- Executive directors	Remuneration	-	2.30	1.00	2.25	-	-	-	-	-	-	-	-
53	Polycab India Limited	Mr. Pradeep Poddar		Non- Executive directors	Remuneration	-	2.30	1.00	2.25	-	-	-	-	-	-	-	-
54	Polycab India Limited	Ms. Sutapa Benerjee		Non- Executive directors	Remuneration	-	2.14	1.00	2.25	-	-	-	-	-	-	-	-
55	Polycab India Limited	Mr. Gandharv Tongia			Remuneration	-	11.37	1.89	4.25	-	-	-	-	-	-	-	-
56	Polycab India Limited	Mrs. Manita Gonsalves		Key management personnel	Remuneration	-	2.35	0.12	0.75	-	-	-	-	-	-	-	-
57	Polycab India Limited	Mr. Gandharv Tongia		Key management personnel	payments	-	0.73	-	-	-	_	-	-	-	-	-	-
58	Polycab India Limited	Mr. Rakesh Talati		Key management personnel	Share based payments	-	0.73	-	-	-	-	-	-	-	-	-	-
59	Polycab India Limited	Polycab Social Welfare Foundation		Enterprises owned or significantly influenced by key managerial personnel	Donation	-	89.89	59.83	-	-	-	-	-	-	-	-	-
60	Polycab India Limited	Transigo Fleet LLP		Enterprises owned or significantly influenced by key managerial personnel	Professional	-	11.15	5.76	1.46	-	-	-	-	-	-	-	-
61	Polycab India Limited	AK Enterprises		Enterprises owned or significantly influenced by key manageria personnel	Reimbursement		0.69		-	-	-	-	-	-	-	-	-

Details of the party (listed entity /subsidiary) entering into the transaction  Name  PAN  PAN  PAN  PAN  PAN  PAN  PAN  PA	Details of the party (listed p																		(F	Rs. In Million)
Details of the party (listed entry) control program of the counterparty with into the transaction of the party (listed entry) counterparty with into the transaction of the party (listed entry) of th	Per la la contre party (listed and party (listed and party) (listed an												party transactor given by	ction relate the listed	es to loans, entity/sub	inter-corpor sidiary. The	rate depos se details	sits, advanc s need to b	es or inves	stments made
No Name  Relationship of the Type of related PAN Name  Relationship of the Sparty Committee Gee Note 6a)  PAN Name  Relationship of the Sparty Committee Gee Note 6a)  PAN Name  Relationship of the Sparty Committee Gee Note 6a)  PAN Name  Relationship of the Sparty Committee Gee Note 6a)  PAN Name  Relationship of the Type of related PAN Committee Gee Note 6a)  PAN Committee Gee Note 6a)  PAN Name  Relationship of the Type of related PAN Committee Gee Note 6a)  PAN Committee Gee Note 6a)  PAN Name  Relationship of the Type of related PAN Committee Gee Note 6a)  PAN Committee Gee Note 6a)  PAN Name  Relationship of the Type of related PAN Committee Gee Note 6a)  PAN Committee Gee Note 6a)  PAN Relationship of the Type of related PAN Committee Gee Note 6a)  PAN Committee Gee Note 6a)  PAN Name  Relationship of the Type of related PAN Committee Gee Note 6a)  PAN Committee Gee Note 6a)  PAN Committee Gee Note 6a)  PAN Relationship of the Type of related PAN Committee Gee Note 6a)  PAN Committee Gee Note 6a)  PAN Relationship of the Type of related PAN Committee Gee Note 6a)  PAN Enterprises  PAN Committee Gee Note 6a)  PAN Committee Gee	Relationship of the Type of related party ransaction as James PAN Name  PAN		entity /subsidiary)	entering				party transaction (see	related party transaction as approved by the Audit Commiteee	Value of transaction during the reporting period	due to eithe	er party as a of the	indebtedness or give lo deposits,	s is incurre ans, inte	ed to make er-corporate	Details of		inter-corpo	rate depos	sits, advances
Followab India Limited Rent paid by key managerial personnel personnel limited Rent paid by key managerial personnel personnel personnel limited Rent paid by key managerial personnel personnel personnel limited Rent paid by key managerial personnel limited Rent paid by key managerial personnel limited Rent paid personnel limited Rent paid personnel limited Rent paid personnel limited Rent paid limited Ren	Polycab India Limited  AK Enterprises  Shreeji Traders  S		Name	PAN	Name	PAN	counterparty with the listed entity or its	party transaction (see	related party transaction as approved by the Audit Commiteee	Value of transaction during the reporting period			indebtednes s (loan/ issuance of debt/ any	Cost (see	Tenure	(loan/ advance/ inter- corporate deposit/	Rate	Tenure		the funds will be utilised by the ultimate recipient of funds (end-
For Polycab India Limited  Shreeji Traders  Shreeji Trade	Polycab India Limited  Shreeji Traders	62	1 7		AK Enterprises		significantly influenced by key managerial	Rent paid (including GST)		14.59		2.33	-	-	-	-	-	-	-	-
Folycab India Limited  T.P. Ostwal & Associates LLP  Significantly influenced by key managerial personnel  Enterprises owned or significantly influenced by key managerial personnel  AK Enterprises  AK Enterprises  AK Enterprises  Mr. Kunal I. Jaisinghani  Transactions with relatives of KMP  Polycab India Limited  Mrs. Jayshriben Talati  Transactions with relatives of KMP  Transactions with relatives of KMP  Rent paid  Rent paid  2.946.79  2.946.79  2.946.79  2.946.79  2.75  2	Polycab India Limited  T.P. Ostwal & Associates LLP  Significantly influenced by key managerial personnel  Enterprises owned or significantly influenced by key managerial personnel  AK Enterprises  AK Enterprises  AK Enterprises  AK Enterprises  Mr. Kunal I. Jaisinghani  Polycab India Limited  Mr. Kunal I. Jaisinghani  Polycab India  AK Enterprises  Mr. Kunal I. Jaisinghani  Transactions with relatives of KMP  Polycab India  AK Enterprises  No.02	63	1 7		Shreeji Traders		significantly influenced by key managerial personnel	goods	-	0.02		-	-	-	-	-	-	-	-	
AK Enterprises significantly influenced by key managerial personnel  Mr. Kunal I. Jaisinghani  Mrs. Jayshriben Talati  Mrs. Jayshriben Talati  AK Enterprises significantly influenced by key managerial personnel  Deposits given of KMP  Remuneration of Net paid  Polycab India Limited  Mrs. Jayshriben Talati  Mrs. Jayshriben Talati  Transactions with relatives of KMP  Rent paid  Pent p	Polycab India Limited  AK Enterprises  Significantly influenced by key managerial peposits given personnel  Polycab India Limited  Mr. Kunal I. Jaisinghani  Mr. Kunal I. Jaisinghani  Mr. Layshriben Talati  Polycab India  Mrs. Jayshriben Talati  Mrs. Jayshriben Talati  AK Enterprises  Security Deposits given personnel  - 6.17  - 6.17  - 6.17  - 6.17	64	,		T.P. Ostwal & Associates LLP		significantly influenced by key managerial personnel	fees (excluding	-	0.02		-	-	-	-	-	-	-	-	-
67         Polycab India Limited         Mrs. Jayshriben Talati         Transactions with relatives of KMP         Rent paid         -         0.49         - <th< td=""><td>Polycab India Mrs. Javehriben Talati Transactions with Pent paid</td><td>65</td><td></td><td></td><td>AK Enterprises</td><td></td><td>significantly influenced by key managerial personnel</td><td>Deposits given</td><td>-</td><td>-</td><td>6.17</td><td>6.17</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></th<>	Polycab India Mrs. Javehriben Talati Transactions with Pent paid	65			AK Enterprises		significantly influenced by key managerial personnel	Deposits given	-	-	6.17	6.17	-	-	-	-	-	-	-	-
Total (of Note 6b) 2,946.79	Polycab India Mrs. Jayshriben Talati Transactions with Rent paid - 0.49	66	Limited		Mr. Kunal I. Jaisinghani				-	2.40	0.28	0.51	-	-	-	-	-	-	-	-
		67			•		Transactions with relatives of KMP	Rent paid	-		-	-	-	-	-	-	-	-	-	-
					Total (of	Note 6b)				2,946.79	-	-	-	-	-	-	-	-	-	-

<sup>1.</sup> 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.

<sup>2.</sup> 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.

<sup>3.</sup>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.

<sup>4.</sup> 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.

## Polycab India Limited - Disclosure of Related Party Transactions for the half year / six months ended March 31, 2022

(Rs. In Million)

											party transac	tion relate the listed	s to loans, entity/subs	inter-corpor sidiary. The	rate depo: ese detail:	sits, advanc s need to b	es or inves e disclose	se the related stments made ed only once,
	Details of the part entity /subsidiary) into the transaction	entering	Details of the counterparty			Type of related party transaction (see Note 5)	transaction as approved by the	\/-!	In case due to eith results transaction 1)	monies are er party as a of the n (see Note	In case indebtedness or give loadeposits, investments	any is incurre ans, inte advanc	financial ed to make r-corporate es or	Details of or investm	the loans ents	, inter-corpo	rate depos	sits, advances
S.	Name	PAN	Name	PAN	counterparty with th	e Type of related e party s transaction (see Note 5)	transaction as	Value of transaction	balance	ıı Olosii ig	iceuanca of	(000	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investmen t	Interest Rate (%)	Tenure	Secured/ unsecure d	IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII

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.