

SEC:024:23-24/SK May 26, 2023

The Manager - Listing National Stock Exchange of India Limited Capital Market – Listing Exchange Plaza, 5th Floor Plot No.C/1. G Block Bandra-Kurla Complex Bandra (E), Mumbai 400 051

Dear Sir,

Submission of Related Party Transactions under Reg. 23(9) of SEBI (Listing Sub: Obligations and Disclosure Requirements) Regulations, 2015

We have pleasure in enclosing the Related Party Transactions in accordance with Reg. 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half-year ended 31st March 2023.

Thanking you,

Yours truly, for Sundaram Finance Limited

P. N. Srikant Secretary & Compliance Officer

Encl:

CC: The Corporate Relationship Dept. of Corporate Services Bombay Stock Exchange Limited Floor 25, P J Towers **Dalal Street** 

Mumbai 400 001











Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

	Details of the party (lis /subsidiary) entering into t		Details of the count	erparty			Value of the related	Value of	In case r are due t party as of the tra	o either a result	In case a indebtedne make or g corporate do or in	ss is inc ive loan	urred to s, inter- advances	Details of the loans, inter-corporate deposits, investments  Nature (loan/advance/Interest Secured/					
SNO	Name	PAN	Name	PAN co wit	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	party transactio n as approved by the audit committee	transaction during the reporting period			Nature (loan/ advance/ inter- corporate deposit/ investment	Cost	Tenure	(loan/ advance/ inter- corporate deposit/		Tenure		Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)	
	<u>Income</u>							₹ in Cro	res	•									
1	Sundaram Finance Limited	AAACS4944A	Wheels India Limited	AAACW0315K	Associate	Lease	2.50	0.51											
2	Sundaram Finance Limited	AAACS4944A	Turbo Energy Private Limited	AAACT2916R	Associate	Lease	1.50	0.22											
3	Sundaram Finance Limited	AAACS4944A	Axles India Limited	AAACA3173D	Associate	Lease	1.00	0.03											
4	Sundaram Finance Limited	AAACS4944A	Sundaram Asset Management Company Limited	AAICS4257J	Subsidiary	Lease	-	0.02											
5	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Lease	1.50	0.04											
6	Sundaram Finance Limited	AAACS4944A	Sundaram Home Finance Limited	AADCS4826J	Subsidiary	Lease	-	0.03											
7	Sundaram Finance Limited	AAACS4944A	Sundaram Business Services Limited	AAJCS9232J	Subsidiary	Lease	-	0.02											
8	Sundaram Finance Limited	AAACS4944A	Brakes India Private Limited	AAACB2533Q	Associate	Lease	7.00	1.72											
9	Sundaram Finance Limited	AAACS4944A	ZF Rane Automotive India Pvt Ltd(formerly Rane TRW Steering Systems Private Limited)	AAACR3147C	Others	Lease	2.00	0.30											
10	Sundaram Finance Limited	AAACS4944A	TVS Mobility Private Limited	AAGCT6376B	Others	Lease	2.00	0.20											
11	Sundaram Finance Limited	AAACS4944A	Rane Holdings Limited	AABCR5136J	Others	Lease	1.50	0.18											
12	Sundaram Finance Limited	AAACS4944A	TVS Automobile Solutions Private Limited	AAGCM0329K	Others	Lease	1.50	0.20											
13	Sundaram Finance Limited	AAACS4944A	Sundharams Private Limited	AAACS4949P	Others	Lease	-	0.04											
14	Sundaram Finance Limited	AAACS4944A	Rane NSK Steering Systems Private Limited	AAACR4738F	Others	Lease	1.00	0.10											
15	Sundaram Finance Limited	AAACS4944A	Sundaram Asset Management Company Limited	AAICS4257J	Subsidiary	Interest Income	-	0.00											
16	Sundaram Finance Limited	AAACS4944A	TVS Mobility Private Limited	AAGCT6376B	Others	Interest Income	-	0.66											
17	Sundaram Finance Limited	AAACS4944A	Sundharams Private Ltd.	AAACS4949P	Others	Interest Income	-	0.05											
18	Sundaram Finance Limited	AAACS4944A	Sundaram Industries Private Ltd.	AAGCT6465R	Others	Interest Income	-	1.59											
19	Sundaram Finance Limited	AAACS4944A	Brakes India Private Limited	AAACB2533Q	Associate	Interest Income	-	0.00											
20	Sundaram Finance Limited	AAACS4944A	Sundaram Home Finance Limited	AADCS4826J	Subsidiary	Income from Services	-	3.91											
21	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Income from Services	5.30	2.53											
22	Sundaram Finance Limited	AAACS4944A	Sundaram Asset Management Company Limited	AAICS4257J	Subsidiary	Income from Services	-	0.07											
23	Sundaram Finance Limited	AAACS4944A	Sundaram Business Services Limited	AAJCS9232J	Subsidiary	Income from Services	-	-0.00											
24	Sundaram Finance Limited	AAACS4944A	Sundharams Private Ltd.	AAACS4949P	Others	Income from Services	0.02	0.01											
26	Sundaram Finance Limited	AAACS4944A	Sundaram Finance Holdings Limited	AAACS3116J	Subsidiary	Dividend	-	7.83											

	Details of the party (lis /subsidiary) entering into		Details of the count	erparty			Value of the related	Yel f	In case n are due to party as a of the tra	o either a result	In case a indebtedne make or gi corporate de or in	ss is inc ive loan	curred to is, inter- advances	Details of th	e loans, in	orate deposits, advances or eents		
S NO	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	party transactio n as approved by the audit committee	Value of transaction during the reporting period	Opening balance		Nature (loan/ advance/ inter- corporate deposit/ investment	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)
31	Sundaram Finance Limited	AAACS4944A	Sundaram Asset Management Company Limited	AAICS4257J	Subsidiary	Rent Receipts	-	1.11										
32	Sundaram Finance Limited	AAACS4944A	Sundaram Home Finance Limited	AADCS4826J	Subsidiary	Rent Receipts	-	0.99										
33	Sundaram Finance Limited	AAACS4944A	Sundaram Business Services Limited	AAJCS9232J	Subsidiary	Rent Receipts	-	0.73										
34	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Rent Receipts	1.50	0.36										
35	Sundaram Finance Limited	AAACS4944A	Sundaram Finance Holdings Limited	AAACS3116J	Subsidiary	Rent Receipts	0.65	0.05										
36	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Income from other Financial Services	20.00	8.75										
37	Sundaram Finance Limited	AAACS4944A	Sundaram Home Finance Limited	AADCS4826J	Subsidiary	Income from other Financial Services	-	4.62										
38	Sundaram Finance Limited	AAACS4944A	Sundaram Alternate Assets Limited	AAZCS7814G	Subsidiary	Income from other Financial Services	-	2.26										
39	Sundaram Finance Limited	AAACS4944A	Sundaram Home Finance Limited	AADCS4826J	Subsidiary	Other Non Operating Income	-	0.13										
40	Sundaram Finance Limited	AAACS4944A	Sundaram Asset Management Company Limited	AAICS4257J	Subsidiary	Other Non Operating Income	-	0.27										
41	Sundaram Finance Limited	AAACS4944A	Sundaram Business Services Limited	AAJCS9232J	Subsidiary	Other Non Operating Income	-	0.05										
42	Sundaram Finance Limited	AAACS4944A	Sundaram Alternate Assets Limited	AAZCS7814G	Subsidiary	Other Non Operating Income	-	0.03										
43	Sundaram Finance Limited	AAACS4944A	Sundaram Finance Holdings Limited	AAACS3116J	Subsidiary	Other Non Operating Income	-	0.03										
44	Sundaram Finance Limited	AAACS4944A	Indian Motor Parts and Accessories Limited	AAACI0931P	Associate	Other Non Operating Income	0.02	0.00										
45	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Other Non Operating Income	-	0.04										

	Details of the party (lis /subsidiary) entering into t		Details of the cour	terparty			Value of the related		In case r are due t party as	o either a result	In case a indebtedne make or g corporate do or in	ss is ind ive loan	curred to is, inter- advances	Details of th	Details of the loans, inter-corporate deposits, advances or investments					
S NO	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	party transactio n as approved by the audit committee	Value of transaction during the reporting period	Opening balance		Nature (loan/ advance/ inter- corporate deposit/ investment	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)		
	Expenses																			
1	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Interest	20.00	4.51												
2	Sundaram Finance Limited	AAACS4944A	Sundaram Dynacast Private Ltd	AAACS4649C	Associate	Interest	-	0.20												
3	Sundaram Finance Limited	AAACS4944A	Sundharams Private Ltd	AAACS4949P	Others	Interest	-	0.02												
4	Sundaram Finance Limited	AAACS4944A	Sundaram Finance Holdings Limited	AAACS3116J	Subsidiary	Support Services	20.00	6.13												
5	Sundaram Finance Limited	AAACS4944A	Sundaram Finance Holdings Limited	AAACS3116J	Subsidiary	Rent	2.00	0.52												
6	Sundaram Finance Limited	AAACS4944A	Sundaram Home Finance Limited	AADCS4826J	Subsidiary	Rent	-	0.02												
7	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Insurance Premium	3.00	0.91												
8	Sundaram Finance Limited	AAACS4944A	Sundaram Home Finance Limited	AADCS4826J	Subsidiary	Brokerage	-	0.02												
9	Sundaram Finance Limited	AAACS4944A	Sundharams Private Limited	AAACS4949P	Others	Car Hire Charges	0.02	0.01												
10	Sundaram Finance Limited		J Sagar Associates		Others	Professional Fees	1.00	0.01												
11	Sundaram Finance Limited	AAACS4944A	TVS Mobility Private Limited	AAGCT6376B	Others	Vehicle Repair	0.10	0.01												
12	Sundaram Finance Limited	AAACS4944A	Trichur Sundaram Santhanam and Family	AAGCT5084N	Others	DMA Commission	0.10	0.01												
13	Sundaram Finance Limited	AAACS4944A	Private Limited TVS Mobility Private Limited	AAGCT6376B	Others	DMA Commission	2.00	0.87												
	Interest on Deposits																			
11	Sundaram Finance Limited	AAACS4944A	Promoter	-	Promoter	Interest on Deposits	-	0.96												
12	Sundaram Finance Limited	AAACS4944A	Promoter Group	-	Promoter Group	Interest on Deposits	-	0.65												
15	Sundaram Finance Limited	AAACS4944A	KMP	-	KMP	Interest on Deposits	-	0.16												
16	Sundaram Finance Limited	AAACS4944A	Relative of KMP	-	Relative of KMP	Interest on Deposits	-	0.41												

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

											reporting per								
S NO	Details of the party (lis /subsidiary) entering into t		<b>Details of th</b>	ne counterparty		Type of related party transaction	Value of the related party transaction as approved by	Value of transaction during the	either party as	ies are due to s a result of the saction	In case a indebtedne: make or gi corporate de	ss is inc ve loan	urred to s, inter- advances	Details of the	ure (loan/ ance/inter- proprate leposit/ vestment				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	, party unassection	the audit committee	reporting period	Opening balance	Closing balance	Nature (loan/ advance/ inter- corporate deposit/ investment	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Rate	Tenure		Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)	
	<u>Assets</u>							₹ in (	Crores										
1	Sundaram Finance Limited		Sundaram Finance Holdings Limited		Subsidiary	Investment	-	-	114.18	114.21									
2	Sundaram Finance Limited		Sundaram Asset Management Company Limited		Subsidiary	Investment	-	-	236.40	236.58									
3	Sundaram Finance Limited		Sundaram Fund Services Limited		Subsidiary	Investment	-	-	24.45	24.45									
4	Sundaram Finance Limited		Sundaram Trustee Company Limited		Subsidiary	Investment	-	-	2.29										
5	Sundaram Finance Limited		LGF Services Limited		Subsidiary	Investment	-	-	0.05	0.05									
6	Sundaram Finance Limited		Royal Sundaram General Insurance Co. Ltd.		Joint Venture	Investment	-	-	585.30	585.34									
7	Sundaram Finance Limited		Sundaram Home Finance Limited		Subsidiary	Investment	-	-	1,153.06	1,153.27									
8	Sundaram Finance Limited		Sundaram Asset Management Company Limited		Subsidiary	Loans and Advances	-	0.00											
9	Sundaram Finance Limited		TVS Mobility Private Limited		Others	Loans and Advances	247.00	5.66											
10	Sundaram Finance Limited		Sundharams Private Ltd.		Others	Loans and Advances	1.00	(1.03)											
11	Sundaram Finance Limited		Brakes India Private Ltd		Associate	Loans and Advances	-	(0.00)											
12	Sundaram Finance Limited		Sundaram Industries Private Ltd.		Others	Loans and Advances	0.15	0.46											
13	Sundaram Finance Limited		Royal Sundaram General Insurance Co. Ltd.		Joint Venture	Insurance Pemium paid in advance	-	1.35	0.95	1.39									
14	Sundaram Finance Limited		Royal Sundaram General Insurance Co. Ltd.		Joint Venture	Insurance Deposit	-	-	5.00	5.00									
15	Sundaram Finance Limited		Royal Sundaram General Insurance Co. Ltd.		Joint Venture	Income Receivable	-	-	1.67	2.16									
16	Sundaram Finance Limited		Sundaram Home Finance Limited		Subsidiary	Income Receivable	-	-	0.78	1.29									
17	Sundaram Finance Limited		Sundaram Alternate Assets Limited		Subsidiary	Income Receivable	-	-	0.06	0.30									
18	Sundaram Finance Limited		Sundaram Finance Holdings Limited		Subsidiary	Income Receivable	-	-	0.00	0.00									
19	Sundaram Finance Limited		Sundaram Asset Management Company Limited		Subsidiary	Income Receivable	-	-	0.12	0.00									
20	Sundaram Finance Limited		Sundaram Business Services Limited		Subsidiary	Income Receivable	-	-	0.00	0.11									
21	Sundaram Finance Limited		Indian Motor Parts and Accessories Limited		Associate	Income Receivable	-	-	0.00	0.00									
23	Sundaram Finance Limited		Sundharams Private Ltd.		Others	Loans and Advances	1.00	-	1.51	0.53									
24	Sundaram Finance Limited		Brakes India Private Ltd		Others	Loans and Advances	-	-	0.02	0.02									
25	Sundaram Finance Limited		Sundharam Industries Private Ltd.		Others	Loans and Advances	0.15	-	0.85	1.34									
26	Sundaram Finance Limited		TVS Mobility Private Limited		Others	Loans and Advances	247.00	-	38.90	45.22									

							Additional dis	closure	of related p	arty transacti	ions - applic	able only i	1 case the re	lated party				
S NO	Details of the party (l /subsidiary) entering into		Details of	f the counterpart	y	Type of related party	Value of the related party transaction	Value of transaction during the	either party	es are due to as a result of nsaction	In case a indebtedne make or gi corporate dep	ny fina ss is inc ve loan:	ncial urred to s, inter- lvances or			-	s, advances or	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	- transaction	as approved by the audit committee	reporting period	Opening balance	Closing balance	Nature (loan/ advance/ inter- corporate	Cost	Tenure	Nature (loan/ advance/ inter-	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the
								₹ in Cı	ores									
	Liabilities Sundaram Finance Limited	AAACS4944A	Royal Sundaram General	AABCR7106G	Ioint Venture	Non Convertible	0		131.89	135.46								
1 1	Sundaram Finance Limited	AAACS4944A	Insurance Co. Ltd.	AABCK/100G	Joint venture	Debentures		'	131.89	135.46								1
3 :	Sundaram Finance Limited	AAACS4944A	Sundaram Finance Holdings Limited	AAACS3116J	Subsidiary	Other Liabilities	0	1.47	1.28									
4	Sundaram Finance Limited	AAACS4944A	Sundaram Home Finance Limited	AADCS4826J	Subsidiary	Other Liabilities	0	0	2.54	1.43								
5	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Other Liabilities	0	0	0.47	0.46								
6	Sundaram Finance Limited	AAACS4944A	Sundaram Asset Management Company Limited	AAICS4257J	Subsidiary	Other Liabilities	0	0	0.27	0.27								
7 :	Sundaram Finance Limited	AAACS4944A	Sundaram Business Services Limited	AAJCS9232J	Subsidiary	Other Liabilities	0	0	0.21	0.21								
	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Non Convertible Debentures-Issue	0	24.97										
	Sundaram Finance Limited	AAACS4944A	Royal Sundaram General Insurance Co. Ltd.	AABCR7106G	Joint Venture	Non Convertible Debentures- Redemption	90	25.00										
1	Deposit Balance																	
8	Sundaram Finance Limited	AAACS4944A	Promoter		- Promoter	Deposit Balance	0	)	46.47	40.20								1
9 :	Sundaram Finance Limited	AAACS4944A	Promoter Group		- Promoter Group	Deposit Balance	0		29.21									
12	Sundaram Finance Limited	AAACS4944A	KMP		- KMP	Deposit Balance	0	)	6.32	12.96								1
13	Sundaram Finance Limited	AAACS4944A	Relative of KMP		- Relative of KMP	Deposit Balance	0		2.32	30.40								
14	Sundaram Finance Limited	AAACS4944A	Virtue of Group Company		Virtue of Group Company	Deposit Balance	0			0.98								
15	Sundaram Finance Limited	AAACS4944A	Sundaram Dynacast Private Ltd	AAACS4649C	Associate	Deposit Balance	0			0.00								
16	Sundaram Finance Limited	AAACS4944A	Sundharams Private Limited	AAACS4949P	Others	Deposit Balance	0			0.00								
	Deposit Interest Payable																	
	Sundaram Finance Limited	AAACS4944A	Promoter		- Promoter	Deposit Interest Payable	0		0.89	2.95								
18	Sundaram Finance Limited	AAACS4944A	Promoter Group		- Promoter Group	Deposit Interest Payable	0		0.48	3.29								
19	Sundaram Finance Limited	AAACS4944A	KMP		- KMP	Deposit Interest Payable	0		0.03	0.97								
20	Sundaram Finance Limited	AAACS4944A	Relative of KMP		- Relative of KMP	Deposit Interest Payable	0		0.03	1.82								
21	Sundaram Finance Limited	AAACS4944A	Virtue of Group Company		Virtue of Group Company	Deposit Interest Payable	0			0.12								

	1							T	I			ıbsidiary. The	ese details i	orate deposits, a need to be disclos							
	Details of the party (listed entit entering into the trans	Details of t	he counterparty			Value of the	Value of the   Value of		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			Details of the loans, inter-corporate deposits, advances or investments							
S NO	Name	PAN	Name	PAN	Relationshi p of the counterpart y with the listed entity or its subsidiary	Type of related party transaction	related party transaction as approved by the audit committee	transactio n during the reporting period	Opening balance	Closing balance	Nature (loan/ advance/ inter- corporate deposit/ investment	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)			
								₹ in (	rores												
	Compensation paid to																				
1	Directors & Kev Managerial Sundaram Finance Limited		Mr.S.Viji		Promoter Director	Sitting Fees & Commission	as approved by the Board	0.15	0.08	0.20											
2	Sundaram Finance Limited		Mr.Rajiv C Lochan		KMP	Remuneration	as approved by the Board	3.85	0.97	3.50											
3	Sundaram Finance Limited		Mr.A.N.Raju		KMP	Remuneration	as approved by the Board	2.16		2.18											
4	Sundaram Finance Limited		Mr.Harsha Viji		KMP	Remuneration	as approved by the Board	2.51	2.22	3.57											
5	Sundaram Finance Limited		Mr.RAMASWAMY M		KMP	Remuneration	as approved by the Board	2.23	0.61	2.10											
6	Sundaram Finance Limited		Mr.P.N.Srikant		KMP	Remuneration	as approved by the Board	0.47	0.00	0.10											
7	Sundaram Finance Limited		Mr.S RAM		Promoter Director	Sitting Fees & Commission	as approved by the Board	0.08	0.05	0.12											
8	Sundaram Finance Limited		Mr.T T SRINIVASARAGHAVAN		Promoter Director	Sitting Fees & Commission	as approved by the Board	0.15	0.08	0.20											
9	Sundaram Finance Limited		Mr.R RAGHUTTAMA RAO		Director	Sitting Fees & Commission	as approved by the Board	0.11	0.08	0.15											
10	Sundaram Finance Limited		Mr.P N VENKATACHALAM		Director	Sitting Fees & Commission	as approved by the Board	0.10	0.08	0.15											
11	Sundaram Finance Limited		Mr.S MAHALINGAM		Director	Sitting Fees & Commission	as approved by the Board	0.10	0.08	0.15											
12	Sundaram Finance Limited		Mr.S PRASAD		Director	Sitting Fees & Commission	as approved by the Board	0.16	0.12	0.23											
13	Sundaram Finance Limited		Ms.SHOBANA RAMACHANDRAN		Director	Sitting Fees & Commission	as approved by the Board	0.10	0.08	0.15											
14	Sundaram Finance Limited		BHAVANI BALASUBRAMANIAM		Director	Sitting Fees & Commission	as approved by the Board	0.03		0.03											
15	Sundaram Finance Limited		Mr.L GANESH		Director	Sitting Fees & Commission	as approved by the Board	0.08	0.05	0.12											

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the

## Notes:

- 1 Dividend Paid/received is not a related party transaction as per the Regulations
- For transactions, which are uniformily applicable to all shareholders and for market transactions, amount is mentioned as zero in approved by Audit Committee
- The value of transactions approved, in case of omnibus approval granted by the Audit Committee, are for the financial year 2022-23. Omnibus approvals have been considered only for related parties as per Companies Act, 2013. Transaction with related parties have been disclosed as per Companies Act, 2013 and applicable accounting standards
- 4 The related parties have been considered in accordance with the provisions of IND AS 24 'Related Party Disclosures' and S.2(76) of the Companies Act, 2013, on the All above transactions are in the ordinary course of business and on arm's length basis.
- 5 Related Party Transactions reported above are identified based on PAN of the related party available on record.