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Amount in (Crores)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

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.

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	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				Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Loan		1750.00	Consolidated Limit across all Subsidiaries			0.00	11.38	11.50					Loan	7.00%	3 Years	Unsecured	Business Purpose	Amount Change due to Exchange rate difference
2	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Loan		1750.00	Consolidated Limit across all Subsidiaries			0.00	47.42	47.92					Loan	7.70%	3 Years	Unsecured	Business Purpose	Amount Change due to Exchange rate difference
3	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Loan		1750.00	Consolidated Limit across all Subsidiaries			0.00	9.48	9.58					Loan	6.79%	3 Years	Unsecured	Business Purpose	Amount Change due to Exchange rate difference
4	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Interest received		1750.00	Consolidated Limit across all Subsidiaries			4.38	6.08	9.90										On account of interest received and Amount adjusted due to Exchange rate difference
5	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Sale of goods or services		2000.00	No remarks			329.32	143.23	96.70										
6	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Investment		0.55	No remarks			0.00	30.31	30.31					Investment	0.00%	NA	Unsecured	Business Purpose	Investment in Equity
7	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Loan		1750.00	Consolidated Limit across all Subsidiaries			0.00	11.38	11.50					Loan	6.57%	3 Years	Unsecured	Business Purpose	Amount adjusted due to Exchange rate difference
8	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Loan		1750.00	Consolidated Limit across all Subsidiaries			0.00	28.45	28.75					Loan	5.99%	3 Years	Unsecured	Business Purpose	Amount adjusted due to Exchange rate difference
9	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Any other transaction	Reimbursement Paid	0.00	No remarks			0.39	0.00	0.00										
10	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Loan		1750.00	Consolidated Limit across all Subsidiaries			0.00	18.97	19.17					Loan	5.95%	3 Years	Unsecured	Business Purpose	Amount adjusted due to Exchange rate difference
11	Alembic Pharmaceuticals Ltd		Alembic Ltd.		Promoter	Any other transaction	Service Received	49.56	No remarks			0.77	4.37	1.94										
12	Alembic Pharmaceuticals Ltd		Alembic Ltd.		Promoter	Any other transaction	Reimbursement Paid	8.26	No remarks			2.17	0.00	0.00										
13	Alembic Pharmaceuticals Ltd		Alembic Ltd.		Promoter	Any other transaction	Rent Paid	20.56	No remarks			7.15	0.00	0.00										
14	Alembic Pharmaceuticals Ltd		Alembic Ltd.		Promoter	Sale of goods or services		3.36	No remarks			0.04	0.00	0.00										
15	Alembic Pharmaceuticals Ltd		Alembic Ltd.		Promoter	Any other transaction	Deposit Given	0.00	No remarks			0.00	3.97	3.97										
16	Alembic Pharmaceuticals Ltd		Alembic Ltd.		Promoter	Purchase of goods or services		14.16	No remarks			5.72	0.00	0.00										
17	Alembic Pharmaceuticals Ltd		Alembic Pharma SPA Chile		Wholly owned Subsidiary	Investment		0.00	No remarks			0.00	2.40	2.40					Investment	0.00%	NA	Unsecured	Business Purpose	Investment in Equity
18	Alembic Pharmaceuticals Ltd		Alembic Pharma SPA Chile		Wholly owned Subsidiary	Loan		1750.00	No remarks			0.00	18.97	0.00					Loan	7.00%	3 Years	Unsecured	Business Purpose	Repayment of Loan
19	Alembic Pharmaceuticals Ltd		Alembic Pharma SPA Chile		Wholly owned Subsidiary	Sale of goods or services		500.00	No remarks			46.40	54.00	47.44										
20	Alembic Pharmaceuticals Ltd		Alembic Pharma SPA Chile		Wholly owned Subsidiary	Interest received		1750.00	No remarks			0.26	0.00	0.00										On account of interest received
21	Alembic Pharmaceuticals Ltd		Alembic Pharma SPA Chile		Wholly owned Subsidiary	Any other transaction	Corporate Guarantee given	1750.00	No remarks			0.00	100.05	101.30										Amount Change due to Exchange rate difference
22	Alembic Pharmaceuticals Ltd		Alembic Pharma SPA Chile		Wholly owned Subsidiary	Any other transaction	Corporate Guarantee given	1750.00	No remarks			0.00	94.83	95.83										Amount Change due to Exchange rate difference
23	Alembic Pharmaceuticals Ltd		Alembic Global Holding SA		Wholly owned Subsidiary	Any other transaction	Purchase of Securities	0.00	No remarks			0.00	12.05	0.23					Investment	0.00%	NA	Unsecured	Business Purpose	Since Alembic Global Holding SA is Offshore Entities and do not have PAN, we have mentioned ZZZZZ99992 as PAN of Alembic Global Holding SA.
24	Alembic Pharmaceuticals Ltd		Bhailal Amin General Hospital		Promoter Group	Purchase of goods or services		11.80	No remarks			2.57	0.62	0.80										
25	Alembic Pharmaceuticals Ltd		Alembic City Ltd		Promoter Group	Any other transaction	Rent Paid	1.15	No remarks			0.69	0.00	0.00										
26	Alembic Pharmaceuticals Ltd		Alembic City Ltd		Promoter Group	Any other transaction	Deposit Given	0.00	No remarks			0.12	0.32	0.44										
27	Alembic Pharmaceuticals Ltd		Alembic City Ltd		Promoter Group	Any other transaction	Reimbursement Paid	0.00	No remarks			0.26	0.00	0.00										
28	Alembic Pharmaceuticals Ltd		Alembic CSR Foundation		Other Related Parties	Any other transaction	CSR Contribution	6.68	No remarks			6.68	0.00	0.00										
29	Alembic Pharmaceuticals Ltd		ALEMBIC PHARMACEUTICALS SA de C.V.		Fellow Subsidiary	Loan		1750.00	No remarks			0.00	1.90	1.92					Loan	6.61%	3 years	Unsecured	Business Purpose	Amount Change due to Exchange rate difference
30	Alembic Pharmaceuticals Ltd.		ALEMBIC PHARMACEUTICALS SA de C.V.		Fellow Subsidiary	Interest received		1750.00	No remarks			0.13	0.11	0.12										Amount adjusted due to Exchange rate difference
31	Alembic Pharmaceuticals Ltd.		ALEMBIC PHARMACEUTICALS SA de C.V.		Fellow Subsidiary	Investment		0.00	No remarks			0.00	0.03	0.03					Investment	0.00%	NA	Unsecured	Business Purpose	Investment in Equity
32	Alembic Pharmaceuticals Ltd.		ALEMBIC PHARMACEUTICALS SA de C.V.		Fellow Subsidiary	Loan		1750.00	No remarks			2.37	0.00	2.40					Loan	6.88%	5 Years	Unsecured	Business Purpose	Amount Change due to Exchange rate difference
33	Alembic Pharmaceuticals Ltd.		Alembic Pharmaceuticals Limited Provident Fund		Other Related Parties	Any other transaction	Post Retirement benefits	74.06	No remarks			74.06	0.00	0.00										
34	Alembic Pharmaceuticals Ltd.		Shreno Ltd.		Promoter Group	Purchase of goods or services		2.36	No remarks			0.13	0.00	0.00										
35	Alembic Pharmaceuticals Ltd		Shreno Ltd.		Promoter Group	Any other transaction	Rent Paid	0.66	No remarks			0.33	0.00	0.00										
36	Alembic Pharmaceuticals Ltd		Shreno Ltd.		Promoter Group	Any other transaction	Deposit Given	0.00	No remarks			0.00	0.08	0.08										
37	Alembic Pharmaceuticals Ltd		Alembic Pharmaceuticals Inc.		Wholly owned Subsidiary	Any other transaction	Corporate Guarantee given	1750.00	No remarks			105.83	407.77	517.48										Amount Change due to Exchange rate difference
38	Alembic Pharmaceuticals Ltd		Alembic Pharmaceuticals Inc		Wholly owned Subsidiary	Investment		0.55	No remarks			0.00	173.36	173.36					Investment	0.00%	NA	Unsecured	Business Purpose	Equity Investment
39	Alembic Pharmaceuticals Ltd		Alembic Pharmaceuticals Inc		Wholly owned Subsidiary	Sale of goods or services		5000.00	No remarks			1230.27	958.46	1367.20										
40	Alembic Pharmaceuticals Ltd		Alembic Pharmaceuticals Inc		Wholly owned Subsidiary	Any other transaction	Reimbursement Paid	0.00	No remarks			25.80	0.00	0.00										
41	Alembic Pharmaceuticals Ltd		Alembic Pharmaceuticals Inc.		Wholly owned Subsidiary	Any other transaction	Guarantee commission Received	0.00	No remarks			0.00	0.00	0.00										
42	Alembic Pharmaceuticals Ltd.		Shreno Publications Ltd.		Promoter Group	Purchase of goods or services		118.00	No remarks			36.26	5.07	6.20										
43	Alembic Pharmaceuticals Ltd.		Alembic Pharmaceuticals Europe Ltd.		Step down Subsidiary	Any other transaction	Reimbursement Paid	11.37	No remarks			11.37	2.47	0.00										
44	Alembic Pharmaceuticals Ltd.		Alembic Pharmaceuticals Australia Pty Ltd.		Step down Subsidiary	Any other transaction	Reimbursement Paid	2.36	No remarks			2.36	1.09	0.00										
45	Alembic Pharmaceuticals Ltd.		Paushak Ltd.		Promoter Group	Purchase of goods or services		11.80	No remarks			4.57	0.16	0.57										
46	Alembic Pharmaceuticals Ltd.		Paushak Ltd.		Promoter Group	Any other transaction	Reimbursement Received	1.50	No remarks			0.22	0.00	0.00										
47	Alembic Pharmaceuticals Ltd		Shreno Engineering Ltd.		Promoter Group	Purchase of fixed assets		38.91	No remarks			13.83	0.60	0.77										
48	Alembic Pharmaceuticals Ltd		Alembic Pharmaceuticals Limited Gratuity Fund		Other Related Parties	Any other transaction	Post Retirement benefits	20.50	No remarks			5.00	0.00	0.00										
49	Alembic Pharmaceuticals Ltd.		Laburnum Management Services		Other Related Parties	Purchase of goods or services		7.08	No remarks			0.48	0.20	0.34										
50	Alembic Pharmaceuticals Ltd.		Alembic Pharmaceuticals Scientific Office LLC		Other Related Parties	Investment		0.13	No remarks			0.00	0.13	0.13					Investment	0.00%	NA	Unsecured	Business Purpose	Since Alembic Scientific Office LLC is Offshore Entities and do not have PAN, we have mentioned ZZZZZ99992 as PAN of Alembic Scientific Office LLC.
51	Alembic Pharmaceuticals Ltd.		Alembic Lifesciences Inc.		Other Related Parties	Purchase of goods or services		10.00	No remarks			2.85	3.51	0.96										Since Alembic Lifescience INC is Offshore Entities and do not have PAN, we have mentioned ZZZZZ99992 as PAN of Alembic Lifescience INC.
52	Alembic Pharmaceuticals Ltd		Rhoen Pharmaceuticals AG		Associate of Subsidiary	Any other transaction	Reimbursement Paid	0.00	No remarks			0.00	0.99	1.01										
53	Alembic Pharmaceuticals Ltd		Fenix Research Labs Private Limited		Associate	Investment		0.00	No remarks			0.00	3.00	3.00					Investment	0.00%	NA	Unsecured	Business Purpose	Amount Change due to Exchange rate difference,Investment in Equity
54	Alembic Pharmaceuticals Ltd.		Fenix Research Labs Private Limited		Associate	Purchase of goods or services		59.00	No remarks			0.36	0.01	0.02										
55	Alembic Pharmaceuticals Ltd.		Chirayu Ramanbhai Amin		Key Managerial Personnel	Remuneration		10.50	No remarks			4.93	5.00	0.00										The amount of the transaction of remuneration paid is mentioned on actual basis excluding the amount of commission paid for the previous year which was disclosed in the Dicloure Filed for the Half year ended 31.03.2026.
56	Alembic Pharmaceuticals Ltd.		Pranav Chirayu Amin		Key Managerial Personnel	Remuneration		16.00	No remarks			7.43	5.00	0.00										The amount of the transaction of remuneration paid is mentioned on actual basis excluding the amount of commission paid for the previous year which was disclosed in the Dicloure Filed for the Half year ended 31.03.2026.
57	Alembic Pharmaceuticals Ltd.		Shaunak Chirayu Amin		Key Managerial Personnel	Remuneration		16.00	No remarks			7.43	5.00	0.00										The amount of the transaction of remuneration paid is mentioned on actual basis excluding the amount of commission paid for the previous year which was disclosed in the Dicloure Filed for the Half year ended 31.03.2026.
58	Alembic Pharmaceuticals Ltd.		Alembic Lifesciences Philippines Inc		Subsidiary	Investment		1.87	No remarks			1.87	0.00	1.87					Investment	0.00%	NA	Unsecured	Business Purpose	Investment in Equity
59	Alembic Pharmaceuticals Ltd.		Alembic Pharmaceuticals (Thailand) Co. Ltd.		Subsidiary	Investment		0.22	No remarks			0.22	0.00	0.22					Investment	0.00%	NA	Unsecured	Business Purpose	Investment in Equity
60	Alembic Pharmaceuticals Ltd.		Alembic Pharmaceuticals Limited GmbH (Germany)		Subsidiary	Investment		0.28	No remarks			0.28	0.00	0.28					Investment	0.00%	NA	Unsecured	Business Purpose	Investment in Equity
61	Alembic Global Holding SA		Rhoen Pharmaceuticals AG		Associate	Investment		0.00	No remarks			0.00	17.01	17.01					Investment	0.00%	NA	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of Rhoen Pharmaceuticals AG. Amount Change due to Exchange Difference. Investment in Equity
62	Alembic Global Holding SA		TicTwo Therapeutics Inc.		Subsidiary	Loan		0.00	No remarks			0.00	68.75	69.48					Loan	9.00%	3-5 Years	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of TicTwo Therapeutics Inc. Amount Change due to Exchange Difference
63	Alembic Global Holding SA		TicTwo Therapeutics Inc.		Subsidiary	Investment		0.00	No remarks			0.00	0.01	0.01					Investment	0.00%	NA	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of TicTwo Therapeutics Inc. Investment in Equity.
64	Alembic Global Holding SA		TicTwo Therapeutics Inc.		Subsidiary	Interest received		0.00	No remarks			4.70	10.65	15.46										Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of TicTwo Therapeutics Inc. Amount Change due to Exchange rate difference.
65	Alembic Global Holding SA		Alembic Lifescience INC.		Subsidiary	Loan		0.00	No remarks			0.00	3.43	0.16					Loan	6.32%	3 years	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of Alembic Lifescience INC. Amount Change due to Exchange Difference
66	Alembic Global Holding SA		Alembic Lifescience INC.		Subsidiary	Interest received		0.00	No remarks			0.16	0.00	0.01										Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of Alembic Lifescience INC. Amount Change due to Exchange Difference
67	Alembic Global Holding SA		TicTwo Therapeutics Inc.		Subsidiary	Loan		0.00	No remarks			0.00	28.45	28.75					Loan	9.00%	3-5 Years	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of TicTwo Therapeutics Inc.
68	Alembic Global Holding SA		Alembic Lifescience INC.		Subsidiary	Investment		0.00	No remarks			0.00	0.00	0.00					Investment	0.00%	NA	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of Alembic Lifescience INC. 100 USD Invested
69	Alembic Global Holding SA		17989377 Canada Inc.		Joint Venture Company	Investment			No remarks			9.58	0.00	9.58					Investment	0.00%	NA	Unsecured	Business Purpose	Investment in preference shares. Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of 17989377 Canada Inc.
70	Alembic Global Holding SA		Alembic Global Holding Europe		Wholly owned Subsidiary	Purchase of goods or services		0.00	No remarks			0.00	0.33	0.00										Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of Alembic Global Holding Europe.
71	Alembic Global Holding SA		Alembic Pharmaceuticals Canada Limited		Wholly owned Subsidiary	Any other transaction	Reimbursement Paid	0.00	Consolidated Limit across all Subsidiaries			0.00	0.06	0.98										Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of Alembic Pharmaceuticals Canada Limited.
72	Alembic Global Holding SA		TicTwo Therapeutics Inc.		Subsidiary	Loan		0.00	No remarks			23.96	0.00	23.96					Loan	9.00%	3-5 Years	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of TicTwo Therapeutics Inc.
73	Alembic Global Holding SA		Alembic Lifescience INC		Subsidiary	Loan		0.00	No remarks			2.64	0.00	0.95					Loan	6.32%	3 years	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ99992 as PAN of Alembic Lifescience INC.

74	Alembic Global Holding DMCC		Alembic Pharmaceuticals Canada Limited		Wholly owned Subsidiary	Investment			No remarks			0.00	0.00	0.00					Investment	0.00%	NA	Unsecured	Business Purpose	Investment in Equity, 165.31 AED Invested. Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ9999Z as PAN of Alembic Pharmaceuticals Canada Limited
75	Alembic Global Holding SA		Alembic Pharmaceuticals Canada Limited		Wholly owned Subsidiary	Any other transaction	Reimbursement Paid	0.00	No remarks			0.92	0.00	0.92										Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ9999Z as PAN of Alembic Pharmaceuticals Canada Limited
76	Alembic Global Holding SA		ALEMBIC PHARMACEUTICALS SA de Cv		Fellow Subsidiary	Investment		0.00	No remarks			0.00	0.00	0.00					Investment	0.00%	NA	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ9999Z as PAN of ALEMBIC PHARMACEUTICALS SA de CV. Amount Change due to Exchange Difference. Investment in Equity, 21.24 USD Invested
77	Alembic Global Holding SA		17988377 Canada Inc.		Joint Venture Company	Investment		0.00	No remarks			0.00	0.00	0.00					Investment	0.00%	NA	Unsecured	Business Purpose	Since both the Entities are Offshore Entities and do not have PAN, we have mentioned the PAN of Alembic Pharmaceuticals Limited in Alembic Global Holdings SA (AGHSA), being the Holding Company of AGHSA and ZZZZZ9999Z as PAN of 17988377 Canada Inc. Investment in Equity, 45.145 Invested
Total value of transaction during the reporting period												1066.18													

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 for existing 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 listed banks.
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 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 ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".
c. 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. 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.