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Amount in (Lakhs)

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

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction										In case monies are due to either party as a result of the transaction		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 counterparty											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	Name	Relationship of the counterparty with the listed entity or its subsidiary	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	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	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 (endusage)	Notes
1	BARLEY ENERGY SYSTEMS LIMITED	M/S.MEDIA AND ADVERTISING (INDIA) LIMITED	WHOLLY OWNED SUBSIDIARY	Sale of goods or services		350.00	NA			7.35	0.00	0.00									
2	BARLEY ENERGY SYSTEMS LIMITED	BARLEY GREEN ENERGY SOLUTIONS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Sale of goods or services		3500.00	NA			747.11	0.00	0.00									
3	BARLEY ENERGY SYSTEMS LIMITED	BARLEY POWER SYSTEMS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Sale of goods or services		350.00	NA			30.43	0.00	0.00									
4	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUN ENERGY PRIVATE LIMITED	SUBSIDIARY	Sale of goods or services		100.00	NA			49.36	0.00	0.00									
5	BARLEY ENERGY SYSTEMS LIMITED	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	STEP DOWN WHOLLY OWNED SUBSIDIARY	Sale of goods or services		800.00	NA			80.77	0.00	0.00									
6	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RENEWABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Sale of goods or services		80.00	NA			33.25	0.00	0.00									
7	BARLEY ENERGY SYSTEMS LIMITED	K CHELLAPPAN	WHOLE-TIME DIRECTOR	Sale of goods or services		20.00	NA			0.39	0.00	0.00									
8	BARLEY ENERGY SYSTEMS LIMITED	A BALAN	WHOLE-TIME DIRECTOR	Sale of goods or services		50.00	NA			0.05	0.00	0.00									
9	BARLEY ENERGY SYSTEMS LIMITED	K V RAGHAPPAN	WHOLE-TIME DIRECTOR	Sale of goods or services		6.00	NA			0.60	0.00	0.00									
10	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUSTAINABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Sale of goods or services		150.00	NA			30.80	0.00	0.00									
11	BARLEY ENERGY SYSTEMS PTE. LTD., SINGAPORE	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Sale of goods or services		40000.00	NA			8827.12	0.00	0.00									
12	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RE POWER PRIVATE LIMITED	SUBSIDIARY	Any other transaction	PURCHASE AND SALE OF GOODS OR MATERIALS	100.00	NA			12.10	0.00	0.00									
13	BARLEY ENERGY SYSTEMS LIMITED	BARLEY TAIYO ENERGY PRIVATE LIMITED	SUBSIDIARY	Sale of goods or services		50.00	NA			21.18	0.00	0.00									
14	BARLEY ENERGY SYSTEMS LIMITED	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	STEP DOWN WHOLLY OWNED SUBSIDIARY	Purchase of goods or services		15000.00	NA			5601.35	0.00	0.00									
15	BARLEY ENERGY SYSTEMS LIMITED	BARLEY CLEAN ENERGY PRIVATE LIMITED	SUBSIDIARY	Sale of goods or services		140.00	NA			75.35	0.00	0.00									
16	BARLEY ENERGY SYSTEMS LIMITED	M/S.MEDIA AND ADVERTISING (INDIA) LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	MANAGEMENT FEES	150.00	NA			3.60	0.00	0.00									
17	BARLEY ENERGY SYSTEMS LIMITED	BARLEY GREEN ENERGY SOLUTIONS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	MANAGEMENT FEES	150.00	NA			3.60	0.00	0.00									
18	BARLEY ENERGY SYSTEMS LIMITED	BARLEY POWER SYSTEMS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	MANAGEMENT FEES	150.00	NA			6.48	0.00	0.00									
19	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUN ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	MANAGEMENT FEES	100.00	NA			6.48	0.00	0.00									
20	BARLEY ENERGY SYSTEMS LIMITED	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	STEP DOWN WHOLLY OWNED SUBSIDIARY	Any other transaction	MANAGEMENT FEES	100.00	NA			0.96	0.00	0.00									
21	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RENEWABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	MANAGEMENT FEES	80.00	NA			6.48	0.00	0.00									
22	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RE POWER PRIVATE LIMITED	SUBSIDIARY	Any other transaction	MANAGEMENT FEES	95.00	NA			6.48	0.00	0.00									
23	BARLEY ENERGY SYSTEMS LIMITED	BARLEY CLEAN ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	MANAGEMENT FEES	140.00	NA			6.48	0.00	0.00									
24	BARLEY ENERGY SYSTEMS LIMITED	BARLEY TAIYO ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	MANAGEMENT FEES	50.00	NA			6.48	0.00	0.00									
25	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUSTAINABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	MANAGEMENT FEES	15.00	NA			6.48	0.00	0.00									
26	BARLEY ENERGY SYSTEMS LIMITED	BSG SOLAR ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	MANAGEMENT FEES	10.00	NA			0.96	0.00	0.00									
27	BARLEY ENERGY SYSTEMS LIMITED	BSG GREEN ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	MANAGEMENT FEES	60.00	NA			0.96	0.00	0.00									
28	BARLEY ENERGY SYSTEMS LIMITED	M/S.MEDIA AND ADVERTISING (INDIA) LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	350.00	NA			0.67	0.00	0.00									
29	BARLEY ENERGY SYSTEMS LIMITED	BARLEY GREEN ENERGY SOLUTIONS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	350.00	NA			0.67	0.00	0.00									
30	BARLEY ENERGY SYSTEMS LIMITED	BARLEY POWER SYSTEMS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	350.00	NA			0.67	0.00	0.00									
31	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUN ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	LEASING INCOME	100.00	NA			5.38	0.00	0.00									
32	BARLEY ENERGY SYSTEMS LIMITED	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	STEP DOWN WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	300.00	NA			12.52	0.00	0.00									
33	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RENEWABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	LEASING INCOME	80.00	NA			1.79	0.00	0.00									
34	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RE POWER PRIVATE LIMITED	SUBSIDIARY	Any other transaction	LEASING INCOME	95.00	NA			1.28	0.00	0.00									
35	BARLEY ENERGY SYSTEMS LIMITED	BARLEY TAIYO ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	LEASING INCOME	50.00	NA			2.33	0.00	0.00									
36	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUSTAINABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	LEASING INCOME	15.00	NA			2.32	0.00	0.00									
37	BARLEY ENERGY SYSTEMS LIMITED	BSG GREEN ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	10.00	NA			0.67	0.00	0.00									
38	BARLEY ENERGY SYSTEMS LIMITED	BSG SOLAR ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	10.00	NA			0.67	0.00	0.00									
39	BARLEY ENERGY SYSTEMS LIMITED	BARLEY CLEAN ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	LEASING INCOME	140.00	NA			6.03	0.00	0.00									
40	BARLEY SUN ENERGY PRIVATE LIMITED	BARLEY RENEWABLE ENERGY PRIVATE LIMITED	FELLOW SUBSIDIARY	Any other transaction	LEASING INCOME	80.00	NA			0.83	0.00	0.00									
41	BARLEY ENERGY SYSTEMS LIMITED	BARLEY ELECTRONICS PRIVATE LIMITED	COMMON PROMOTERS	Any other transaction	LEASING EXPENSE	8.00	NA			1.05	0.00	0.00									
42	BARLEY ENERGY SYSTEMS LIMITED	BARLEY GREEN ENERGY SOLUTIONS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING EXPENSE	150.00	NA			3.96	0.00	0.00									
43	BARLEY CLEAN ENERGY PRIVATE LIMITED	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	FELLOW SUBSIDIARY	Any other transaction	SALE OF POWER	140.00	NA			70.02	0.00	0.00									
44	BARLEY RE POWER PRIVATE LIMITED	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	FELLOW SUBSIDIARY	Any other transaction	SALE OF POWER	150.00	NA			67.09	0.00	0.00									
45	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RADIANT POWER PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	10.00	NA			0.62	0.00	0.00									
46	BARLEY ENERGY SYSTEMS LIMITED	BARLEY CP PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	10.00	NA			0.62	0.00	0.00									
47	BARLEY ENERGY SYSTEMS LIMITED	BARLEY KOLARAVATT PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	10.00	NA			0.62	0.00	0.00									
48	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUNPOWER PLUS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	LEASING INCOME	10.00	NA			0.62	0.00	0.00									
49	BARLEY ENERGY SYSTEMS LIMITED	M/S.MEDIA AND ADVERTISING (INDIA) LIMITED	WHOLLY OWNED SUBSIDIARY	Interest received			NA			1.76	0.00	0.00									
50	BARLEY ENERGY SYSTEMS LIMITED	BARLEY POWER SYSTEMS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Interest received			NA			3.91	0.00	0.00									
51	BARLEY ENERGY SYSTEMS LIMITED	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	STEP DOWN WHOLLY OWNED SUBSIDIARY	Interest received			NA			148.57	0.00	0.00									
52	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RENEWABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Interest received			NA			7.52	0.00	0.00									
53	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUN ENERGY PRIVATE LIMITED	SUBSIDIARY	Interest received			NA			0.88	0.00	0.00									
54	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RE POWER PRIVATE LIMITED	SUBSIDIARY	Interest received			NA			0.22	0.00	0.00									
55	BARLEY ENERGY SYSTEMS LIMITED	BARLEY TAIYO ENERGY PRIVATE LIMITED	SUBSIDIARY	Interest received			NA			0.13	0.00	0.00									
56	BARLEY ENERGY SYSTEMS LIMITED	BARLEY CLEAN ENERGY PRIVATE LIMITED	SUBSIDIARY	Interest received			NA			0.68	0.00	0.00									
57	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUSTAINABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Interest received			NA			8.67	0.00	0.00									
58	BARLEY ENERGY SYSTEMS LIMITED	BSG GREEN ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Interest received			NA			1.31	0.00	0.00									
59	BARLEY ENERGY SYSTEMS LIMITED	BSG SOLAR ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Interest received			NA			0.10	0.00	0.00									
60	BARLEY GREEN ENERGY SOLUTIONS PRIVATE LIMITED	BARLEY POWER SYSTEMS PRIVATE LIMITED	FELLOW SUBSIDIARY	Interest received			NA			9.38	0.00	0.00									
61	BARLEY ENERGY SYSTEMS LIMITED	BARLEY HVV SOLAR PHOTOVOLTAICS PRIVATE LIMITED	STEP DOWN WHOLLY OWNED SUBSIDIARY	Any other transaction	COMMISSION INCOME	100.00	NA			50.00	0.00	0.00									
62	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUSTAINABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	COMMISSION INCOME	30.00	NA			12.50	0.00	0.00									
63	BARLEY ENERGY SYSTEMS LIMITED	BARLEY GREEN ENERGY SOLUTIONS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Interest paid			NA			19.63	0.00	0.00									
64	BARLEY ENERGY SYSTEMS LIMITED	M/S.MEDIA AND ADVERTISING (INDIA) LIMITED	WHOLLY OWNED SUBSIDIARY	Loan		200.00	NA			137.96	12.96	131.83				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
65	BARLEY GREEN ENERGY SOLUTIONS PRIVATE LIMITED	BARLEY ENERGY SYSTEMS LIMITED	HOLDING COMPANY	Loan		8000.00	NA			2326.51	0.00	1128.99				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
66	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RENEWABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Loan		360.00	NA			66.54	297.17	2.01				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
67	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUN ENERGY PRIVATE LIMITED	SUBSIDIARY	Loan		1000.00	NA			291.51	0.00	2.01				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
68	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SOLAR ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Loan		50.00	NA			0.33	5.00	5.18				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
69	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUSTAINABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Loan		500.00	NA			45.64	201.89	217.53				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
70	BARLEY ENERGY SYSTEMS LIMITED	BSG GREEN ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Loan		1000.00	NA			10.78	29.11	39.88				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
71	BARLEY ENERGY SYSTEMS LIMITED	BARLEY TAIYO ENERGY PRIVATE LIMITED	SUBSIDIARY	Loan		250.00	NA			27.03	207.71	203.58				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
72	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUN ENERGY PRIVATE LIMITED	SUBSIDIARY	Loan		1.00	NA			17.54	52.97	0.00				Inter-corporate deposit	8.25%	3	Unsecured	BUSINESS PURPOSE	
73	BARLEY ENERGY SYSTEMS LIMITED	M/S.MEDIA AND ADVERTISING (INDIA) PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			30.07	0.00	0.00									
74	BARLEY GREEN ENERGY SOLUTIONS PRIVATE LIMITED	BARLEY ENERGY SYSTEMS LIMITED	HOLDING COMPANY	Any other transaction	REPAYMENT OF LOAN		NA			1200.00	0.00	0.00									
75	BARLEY ENERGY SYSTEMS LIMITED	BARLEY RENEWABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			311.70	0.00	0.00									
76	BARLEY ENERGY SYSTEMS LIMITED	BARLEY CLEAN ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			290.95	0.00	0.00									
77	BARLEY ENERGY SYSTEMS LIMITED	BSG SOLAR ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			0.50	0.00	0.00									
78	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUSTAINABLE ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			30.00	0.00	0.00									
79	BARLEY ENERGY SYSTEMS LIMITED	BSG GREEN ENERGY PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			0.00	0.00	0.00									
80	BARLEY ENERGY SYSTEMS LIMITED	BARLEY TAIYO ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			12.00	0.00	0.00									
81	BARLEY ENERGY SYSTEMS LIMITED	BARLEY SUN ENERGY PRIVATE LIMITED	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			49.89	0.00	0.00									
82	BARLEY ENERGY SYSTEMS LIMITED	K CHELLAPPAN	PROMOTER	Dividend paid			NA			221.94	0.00	0.00									
83	BARLEY ENERGY SYSTEMS LIMITED	A BALAN	PROMOTER	Dividend paid			NA			14.08	0.00	0.00									
84	BARLEY ENERGY SYSTEMS LIMITED	K V RAGHAPPAN	PROMOTER	Dividend paid			NA			4.96	0.00	0.00									
85	BARLEY ENERGY SYSTEMS LIMITED	C GUNASUNDARI	PROMOTER	Dividend paid			NA			3.69	0.00	0.00									
86	BARLEY ENERGY SYSTEMS LIMITED	V C MRUNALINI	PROMOTER GROUP	Dividend paid			NA			2.13	0.00	0.00									
87	BARLEY ENERGY SYSTEMS LIMITED	V C RAGHUNATH	PROMOTER GROUP	Dividend paid			NA			1.76	0.00	0.00									
88	BARLEY ENERGY SYSTEMS LIMITED	AARTHI BALAN	PROMOTER GROUP	Dividend paid			NA			0.76	0.00	0.00									
89	BARLEY ENERGY SYSTEMS LIMITED	PREETHA BALAN	PROMOTER GROUP	Dividend paid			NA			0.75	0.00	0.00									
90	BARLEY ENERGY SYSTEMS LIMITED	B VASANTHA	PROMOTER GROUP	Dividend paid			NA			0.51	0.00	0.00									
91	BARLEY ENERGY SYSTEMS LIMITED	RISHI NARENDRAN K N	PROMOTER GROUP	Dividend paid			NA			0.46	0.00	0.00									
92	BARLEY ENERGY SYSTEMS LIMITED	JAYASHREE RAGHAPPAN	PROMOTER GROUP	Dividend paid			NA			1.20	0.00	0.00									
93	BARLEY ENERGY SYSTEMS LIMITED	BARLEY ELECTRONICS PRIVATE LIMITED	PROMOTER	Dividend paid			NA			0.00	0.00	0.00									
94	BARLEY ENERGY SYSTEMS LIMITED	V C RAGHUNATH	PROMOTER GROUP	Dividend paid			NA			0.36	0.00	0.00									
Total value of transaction during the reporting period										25899.76											

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Notes:
1. Only details in italics 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 should 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/ sale) or single party shall be disclosed separately and there shall not be clubbing of different transactions.
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".
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.