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	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 Committe e 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		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 loans, inter-corporate deposits, advances or investments					
		Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/	Interest Rate (%)	Tenure	Secured/ unsecure d	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	Notes
1	Swelect Energy Systems Limited	Noel Media & Advertising Private Limited	WHOLLY OWNED SUBSIDIARY	Sale of goods or services		150.00	NA			3.03	0.00	0.00										
2	Swelect Energy Systems Limited	Swelect Green Energy Solutions Private Limited	WHOLLY OWNED SUBSIDIARY	Sale of goods or services		1500.00	NA			37.77	0.00	0.00										
3	Swelect Energy Systems Limited	Swelect Power Systems Private Limited	WHOLLY OWNED SUBSIDIARY	Sale of goods or services		150.00	NA			30.25	0.00	0.00										
4	Swelect Energy Systems Limited	Swelect Sun Energy Private Limited	SUBSIDIARY	Any other transaction	Purchase and Sale of goods or services	100.00	NA			49.37	0.00	0.00										
5	Swelect Energy Systems Limited	Swelect HHV Solar Photovoltaics Pvt Ltd	STEP DOWN WHOLLY OWNED SUBSIDIARY	Sale of goods or services		800.00	NA			76.92	0.00	0.00										
6	Swelect Energy Systems Limited	Swelect Renewable Energy Pvt Ltd	SUBSIDIARY	Sale of goods or services		80.00	NA			33.25	0.00	0.00										
7	Swelect Energy Systems Limited	Mr. R. Chellappan	WHOLE-TIME DIRECTOR	Sale of goods or services		20.00	NA			0.52	0.00	0.00										
8	Swelect Energy Systems Limited	Mr. A.Balan	WHOLE-TIME DIRECTOR	Sale of goods or services		16.00	NA			0.00	0.00	0.00										
9	Swelect Energy Systems Limited	Mr. K.V. Nachiappan	WHOLE-TIME DIRECTOR	Sale of goods or services		4.00	NA			0.00	0.00	0.00										
10	Swelect Energy Systems Limited	Swelect Sustainable Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Purchase and Sale of goods or services	150.00	NA			21.18	0.00	0.00										
11	Swelect Energy Systems Limited	Swelect HHV Solar Photovoltaics Pvt Ltd	STEP DOWN WHOLLY OWNED SUBSIDIARY	Purchase of goods or services		17000.00	NA			10669.27	0.00	0.00										
12	Swelect Energy Systems Limited	Swelect Clean Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Purchase and Sale of goods or services	142.00	NA			65.73	0.00	0.00										
13	Swelect Energy Systems Limited	Swelect Taiyo Energy Pvt Ltd	SUBSIDIARY	Sale of goods or services		50.00	NA			21.17	0.00	0.00										
14	Swelect Energy Systems Limited	Swelect Re Power Pvt Ltd	SUBSIDIARY	Any other transaction	Purchase and Sale of goods or services	100.00	NA			12.10	0.00	0.00										
15	Swelect Energy Systems Limited	Noel Media & Advertising Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	Management fees	150.00	NA			3.60	0.00	0.00										
16	Swelect Energy Systems Limited	Swelect Green Energy Solutions Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	Management fees	150.00	NA			3.60	0.00	0.00										
17	Swelect Energy Systems Limited	Swelect Power Systems Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	Management fees	150.00	NA			4.48	0.00	0.00										
18	Swelect Energy Systems Limited	Swelect Sun Energy Private Limited	SUBSIDIARY	Any other transaction	Management fees	100.00	NA			4.48	0.00	0.00										
19	Swelect Energy Systems Limited	Swelect HHV Solar Photovoltaics Pvt Ltd	STEP DOWN WHOLLY OWNED SUBSIDIARY	Any other transaction	Management fees	100.00	NA			0.96	0.00	0.00										
20	Swelect Energy Systems Limited	Swelect Renewable Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Management fees	80.00	NA			4.48	0.00	0.00										
21	Swelect Energy Systems Limited	Swelect Re Power Pvt Ltd	SUBSIDIARY	Any other transaction	Management fees	35.00	NA			4.48	0.00	0.00										
22	Swelect Energy Systems Limited	Swelect Clean Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Management fees	70.00	NA			4.48	0.00	0.00										
23	Swelect Energy Systems Limited	Swelect Taiyo Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Management fees	50.00	NA			4.48	0.00	0.00										
24	Swelect Energy Systems Limited	Swelect Sustainable Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Management fees	15.00	NA			4.48	0.00	0.00										
25	Swelect Energy Systems Limited	ESG Solar Energy Pvt Ltd	WHOLLY OWNED	Any other transaction	Management fees	10.00	NA			0.96	0.00	0.00										
26	Swelect Energy Systems Limited	ESG Green Energy Private Limited	SUBSIDIARY	Any other transaction	Management fees	100.00	NA			0.96	0.00	0.00										Approval taken from shareholders, by way of postal ballot(E-Voting) valid for one
27	Swelect Energy Systems Limited	Noel Media & Advertising Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	Leasing Income	150.00	NA			0.69	0.00	0.00										
28	Swelect Energy Systems Limited	Swelect Green Energy Solutions Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	Leasing Income	150.00	NA			0.69	0.00	0.00										
29	Swelect Energy Systems Limited	Swelect Power Systems Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	Leasing Income	150.00	NA			0.69	0.00	0.00										
30	Swelect Energy Systems Limited	Swelect Sun Energy Private Limited	SUBSIDIARY	Any other transaction	Leasing Income	100.00	NA			3.50	0.00	0.00										
31	Swelect Energy Systems Limited	Swelect HHV Solar Photovoltaics Pvt Ltd	STEP DOWN WHOLLY OWNED SUBSIDIARY	Any other transaction	Leasing Income	100.00	NA			12.83	0.00	0.00										
32	Swelect Energy Systems Limited	Swelect Renewable Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Leasing Income	80.00	NA			1.72	0.00	0.00										
33	Swelect Energy Systems Limited	Swelect Re Power Pvt Ltd	SUBSIDIARY	Any other transaction	Leasing Income	35.00	NA			1.30	0.00	0.00										
34	Swelect Energy Systems Limited	Swelect Clean Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Leasing Income	10.00	NA			4.05	0.00	0.00										
35	Swelect Energy Systems Limited	Swelect Taiyo Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Leasing Income	50.00	NA			2.35	0.00	0.00										
36	Swelect Energy Systems Limited	Swelect Sustainable Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Leasing Income	15.00	NA			2.04	0.00	0.00										
37	Swelect Energy Systems Limited	ESG Solar Energy Pvt Ltd	WHOLLY OWNED	Any other transaction	Leasing Income	100.00	NA			1.32	0.00	0.00										
38	Swelect Energy Systems Limited	ESG Green Energy Private Limited	SUBSIDIARY	Any other transaction	Leasing Income	10.00	NA			0.69	0.00	0.00										Approval taken from shareholders, by way of postal ballot(E-Voting) valid for one
39	Swelect Energy Systems Limited	SWELECT RADIANT POWER PRIVATE LIMIT	WHOLLY OWNED SUBSIDIARY	Any other transaction	Leasing Income	10.00	NA			0.69	0.00	0.00										
40	Swelect Energy Systems Limited	SWELECT GP PRIVATE LIMITED	WHOLLY OWNED	Any other transaction	Leasing Income	10.00	NA			0.69	0.00	0.00										
41	Swelect Energy Systems Limited	SWELECT SOLARKRAFT PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	Leasing Income	10.00	NA			0.69	0.00	0.00										
42	Swelect Energy Systems Limited	SWELECT SUNPOWER PLUS PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY	Any other transaction	Leasing Income	10.00	NA			0.69	0.00	0.00										
43	Swelect Energy Systems Limited	Swelect HHV Solar Photovoltaics Pvt Ltd	STEP DOWN WHOLLY OWNED SUBSIDIARY	Any other transaction	Commission Income	100.00	NA			42.86	0.00	0.00										
44	Swelect Energy Systems Limited	Swelect Sustainable Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Commission Income	30.00	NA			9.50	0.00	0.00										
45	Swelect Energy Systems Limited	Swelect Power Systems Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	Commission Income	30.00	NA			2.67	0.00	0.00										
46	Swelect Energy Systems Limited	Swelect Green Energy Solutions Private Limited	WHOLLY OWNED SUBSIDIARY	Interest paid			NA			64.53	0.00	0.00										
47	Swelect Energy Systems Limited	Noel Media & Advertising Private Limited	WHOLLY OWNED SUBSIDIARY	Interest received			NA			21.32	0.00	0.00										
48	Swelect Energy Systems Limited	Swelect Power Systems Private Limited	WHOLLY OWNED SUBSIDIARY	Interest received			NA			0.00	0.00	0.00										
49	Swelect Energy Systems Limited	Swelect Sun Energy Private Limited	SUBSIDIARY	Interest received			NA			0.26	0.00	0.00										
50	Swelect Energy Systems Limited	Swelect HHV Solar Photovoltaics Pvt Ltd	STEP DOWN WHOLLY OWNED SUBSIDIARY	Interest received			NA			168.27	0.00	0.00										
51	Swelect Energy Systems Limited	Swelect Renewable Energy Pvt Ltd	SUBSIDIARY	Interest received			NA			0.16	0.00	0.00										
52	Swelect Energy Systems Limited	Swelect Re Power Pvt Ltd	SUBSIDIARY	Interest received			NA			0.00	0.00	0.00										
53	Swelect Energy Systems Limited	Swelect Clean Energy Pvt Ltd	SUBSIDIARY	Interest received			NA			1.61	0.00	0.00										
54	Swelect Energy Systems Limited	Swelect Taiyo Energy Pvt Ltd	SUBSIDIARY	Interest received			NA			5.81	0.00	0.00										
55	Swelect Energy Systems Limited	Swelect Sustainable Energy Pvt Ltd	SUBSIDIARY	Interest received			NA			9.27	0.00	0.00										
56	Swelect Energy Systems Limited	ESG Solar Energy Pvt Ltd	WHOLLY OWNED	Interest received			NA			2.22	0.00	0.00										
57	Swelect Energy Systems Limited	ESG Green Energy Private Limited	SUBSIDIARY	Interest received			NA			0.32	0.00	0.00										Approval taken from shareholders, by way of postal ballot(E-Voting) valid for one
58	Swelect Energy Systems Limited	Swelect Green Energy Solutions Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	Rental Expense	150.00	NA			3.95	0.00	0.00										
59	Swelect Energy Systems Limited	Swelect Electronics Private Limited	Common Director	Any other transaction	Rental Expense	8.00	NA			1.06	0.00	0.00										
60	Swelect Energy Systems Limited	Noel Media & Advertising Private Limited	WHOLLY OWNED SUBSIDIARY	Loan		200.00	NA			81.74	120.83	142.75					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
61	Swelect Energy Systems Limited	Swelect Power Systems Private Limited	WHOLLY OWNED SUBSIDIARY	Loan		200.00	NA			210.00	0.00	0.00					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
62	Swelect Energy Systems Limited	Swelect Sun Energy Private Limited	SUBSIDIARY	Loan		100.00	NA			327.57	0.00	0.01					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
63	Swelect Energy Systems Limited	Swelect Renewable Energy Pvt Ltd	SUBSIDIARY	Loan		300.00	NA			24.56	0.00	15.07					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
64	Swelect Energy Systems Limited	Swelect Clean Energy Pvt Ltd	SUBSIDIARY	Loan		300.00	NA			176.42	0.08	166.49					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
65	Swelect Energy Systems Limited	Swelect Taiyo Energy Pvt Ltd	SUBSIDIARY	Loan		250.00	NA			0.00	203.04	128.27					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
66	Swelect Energy Systems Limited	Swelect Sustainable Energy Pvt Ltd	SUBSIDIARY	Loan		500.00	NA			10.00	217.53	235.87					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
67	Swelect Energy Systems Limited	ESG Solar Energy Pvt Ltd	WHOLLY OWNED SUBSIDIARY	Loan		50.00	NA			0.00	5.18	5.37					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
68	Swelect Energy Systems Limited	ESG Green Energy Private Limited	SUBSIDIARY	Loan		3200.00	NA			124.69	39.88	156.35					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	Approval taken from shareholders, by way of postal ballot(E-Voting) valid for one
69	Swelect Energy Systems Limited	Noel Media & Advertising Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			66.30	0.00	0.00										
70	Swelect Energy Systems Limited	Swelect Power Systems Private Limited	WHOLLY OWNED SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			210.00	0.00	0.00										
71	Swelect Energy Systems Limited	Swelect Sun Energy Private Limited	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			327.59	0.00	0.00										
72	Swelect Energy Systems Limited	Swelect Renewable Energy Pvt Ltd	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			9.57	0.00	0.00										
73	Swelect Energy Systems Limited	Swelect Clean Energy Pvt Ltd	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			11.15	0.00	0.00										
74	Swelect Energy Systems Limited	Swelect Taiyo Energy Pvt Ltd	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			80.58	0.00	0.00										
75	Swelect Energy Systems Limited	Swelect Sustainable Energy Pvt Ltd	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			0.93	0.00	0.00										
76	Swelect Energy Systems Limited	ESG Solar Energy Pvt Ltd	WHOLLY OWNED	Any other transaction	REPAYMENT OF LOAN		NA			0.02	0.00	0.00										
77	Swelect Energy Systems Limited	ESG Green Energy Private Limited	SUBSIDIARY	Any other transaction	REPAYMENT OF LOAN		NA			10.22	0.00	0.00										
78	Swelect Energy Systems Limited	TSK Legal	Enterprises owned or significantly influenced by	Any other transaction	Legal	50.00	NA			6.18	0.00	0.00										
79	Swelect Energy Systems Limited	Mr. R. Chellappan	WHOLE-TIME DIRECTOR	Remuneration			NA			44.40	0.00	0.00										Transaction value is provided for the FY:
80	Swelect Energy Systems Limited	Mr. A. Balan	WHOLE-TIME DIRECTOR	Remuneration			NA			44.33	0.00	0.00										Transaction value is provided for the FY:
81	Swelect Energy Systems Limited	Mr. K. V. Nachiappan	WHOLE-TIME DIRECTOR	Remuneration			NA			38.60	0.00	0.00										Transaction value is provided for the FY:
82	Swelect Energy Systems Limited	Mr. Arulkumar Pudur Shanmukasundaram	MD & CEO	Remuneration			NA			198.25	0.00	0.00										Transaction value is provided for the FY: 2025-2026
83	Swelect Energy Systems Limited	Mr. V.C. Raehunath	WHOLE-TIME DIRECTOR	Remuneration			NA			30.04	0.00	0.00										Transaction value is provided for the FY:
84	Swelect Energy Systems Limited	Ms. V.C. Minunalini	WHOLE-TIME DIRECTOR	Remuneration			NA			29.39	0.00	0.00										Transaction value is provided for the FY:
85	Swelect Energy Systems Limited	Ms. Nikhila R	CFO	Remuneration			NA			30.23	0.00	0.00										Transaction value is provided for the FY:
86	Swelect Energy Systems Limited	Ms. J Bhuvaneswari	CS	Remuneration			NA			17.24	0.00	0.00										Transaction value is provided for the FY:
87	Swelect Energy Systems Limited	Ms. Aarthi Balan	Relative of KMP	Remuneration			NA			29.56	0.00	0.00										Transaction value is provided for the FY:
88	Swelect Energy Systems Limited	Ms. Preetha Balan	Relative of KMP	Remuneration			NA			29.48	0.00	0.00										Transaction value is provided for the FY:
89	Swelect Energy Systems Limited	Mr. G.S.Samuel	Director	Any other transaction	Sitting fees		NA			2.30	0.00	0.00										Transaction value is provided for the FY:
90	Swelect Energy Systems Limited	Mr. S. Annakkurai	Director	Any other transaction	Sitting fees		NA			3.05	0.00	0.00										Transaction value is provided for the FY:
91	Swelect Energy Systems Limited	Mrs. Uma Prakash	Director	Any other transaction	Sitting fees		NA			2.90	0.00	0.00										Transaction value is provided for the FY:
92	Swelect Energy Systems Limited	Mr. S. Iniyan	Director	Any other transaction	Sitting fees		NA			2.25	0.00	0.00										Transaction value is provided for the FY:
93	Swelect Energy Systems Limited	Ms. Jayashree Nachiappan	Director	Any other transaction	Sitting fees		NA			3.45	0.00	0.00										Transaction value is provided for the FY:
94	Swelect Energy Systems Limited	Mr. M.Ravi	Director	Any other transaction	Sitting fees		NA			2.25	0.00	0.00										Transaction value is provided for the FY:
95	Swelect Energy Systems Limited	Swelect Renewable Energy Pvt Ltd	SUBSIDIARY	Investment		300.00	NA			300.00	0.00	0.00										Investment made in NCD by way of cash
96	Swelect Energy Systems Limited	Swelect Clean Energy Pvt Ltd	SUBSIDIARY	Investment		1500.00	NA			1500.00	0.00	0.00										Investment made in NCD by way of cash
97	Swelect Energy Systems Limited	Swelect Taiyo Energy Pvt Ltd	SUBSIDIARY	Investment		400.00	NA			400.00	0.00	0.00										Investment made in NCD by way of cash
98	Swelect Energy Systems Limited	Swelect Sustainable Energy Pvt Ltd	SUBSIDIARY	Investment		1600.00	NA			1600.00	0.00	0.00										Investment made in NCD by way of cash
99	Swelect Energy Systems Limited	ESG Green Energy Private Limited	SUBSIDIARY	Investment		3000.00	NA			2918.40	0.00	0.00										Investment made in equity by way of cash
100	Swelect Energy Systems Limited	ESG Green Energy Private Limited	SUBSIDIARY	Any other transaction	Guarantee for Loan	9380.00	NA			9380.00	0.00	0.00										
101	Swelect Energy Systems Limited	Swelect HHV Solar Photovoltaics Pvt Ltd	STEP DOWN WHOLLY OWNED SUBSIDIARY	Any other transaction	Guarantee for Loan	1100.00	NA			1100.00	0.00	0.00										
102	Swelect Energy Systems Limited	Swelect Energy Systems Pte. Limited, Singapore	WHOLLY OWNED SUBSIDIARY	Any other transaction	Guarantee for Loan		NA			1808.80	0.00	0.00										Guarantee given for SBLC availed by subsidiaries
103	Swelect Sun Energy Private Limited	Swelect Renewable Energy Pvt Ltd	Fellow Subsidiary	Any other transaction	Leasing Income	80.00	NA			0.62	0.00	0.00										
104	Swelect Clean Energy Pvt Ltd	Swelect HHV Solar Photovoltaics Pvt Ltd	Fellow Subsidiary	Any other transaction	Sale of Power	142.00	NA			71.61	0.00	0.00										
105	Swelect Clean Energy Pvt Ltd	Swelect Green Energy Solutions Private Limited	Fellow Subsidiary	Any other transaction	Leasing Income	30.00	NA			0.44	0.00	0.00										
106	Swelect Re Power Pvt Ltd	Swelect HHV Solar Photovoltaics Pvt Ltd	Fellow Subsidiary	Any other transaction	Sale of Power	150.00	NA			24.82	0.00	0.00										
107	Swelect Energy Systems Pte. Limited, Singapore	Swelect HHV Solar Photovoltaics Pvt Ltd	WHOLLY OWNED SUBSIDIARY	Sale of goods or services		40000.00	NA			11183.81	0.00	0.00										
108	Swelect Green Energy Solutions Private Limited	Swelect Energy Systems Limited	Parent Entity	Loan		3000.00	NA			1660.83	0.00	0.00					Inter-corporate	8.25%	1	Unsecure d	General corporate purpose	
109	Swelect Energy Systems Limited	TSK Legal LLP	Enterprises owned or significantly influenced by Key Management	Purchase of goods or services		50.00	NA			6.12	0.00	0.00										
110	Swelect Energy Systems Limited	Swelect Taiyo Energy Pvt Ltd	SUBSIDIARY	Any other transaction	purchase of power	50.00	NA			14.21	0.00	0.00										
111	Swelect Energy Systems Limited	Swelect HHV Solar Photovoltaics Pvt Ltd	STEP DOWN WHOLLY OWNED SUBSIDIARY	Any other transaction	sale of power	100.00	NA			27.51	0.00	0.00										
112	Swelect Energy Systems Limited	Swelect Clean Energy Pvt Ltd	SUBSIDIARY	Any other transaction	Commission Income	11.00	NA			10.02	0.00	0.00										
al										45662.87												

Not
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