

Date: June 09, 2022

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

To National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051

Dear Sir/ Madam,

Ref: <u>BSE Scrip Code: 539407</u> <u>NSE Symbol: GENCON</u>

Sub: <u>Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI</u> (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith the disclosure of Related Party Transactions for the period from October 01, 2021 to March 31, 2022.

This is for your information and records.

For Generic Engineering Construction and Projects Limited

Khúshboo Agarwal Company Secretary and Compliance Officer Membership No: A55345



Disclosure of Related Party Transaction for half year ended March 31, 2022

(Rs. In Lakh)

	1					<u></u>			made or	given by t	relates to lo he listed er	ans, inter-contity/subsidi	orporate o iarv. Thes	deposits, ad e details ne	vances or ed to be d	ase the related investments disclosed only ertaken.
S.	Details of the party (listed entity /subsidiary) Details of the counterparty entering into the transaction		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transactio n during the reporting period (see Note 6b)		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						
No	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebte dness (loan/ issuanc e of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance / inter- corpora te deposit/ investm ent	Intere st Rate %	Tenure	Secur ed/ unsec ured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
1.	Generic Engineering Construction and Projects Limited	Integrated Trading Corporation	Son in Law of Managing Director is Partner	Purchase of goods and services	Upto to 10 Crores in one or more transactions	0.89	*3.22	(0.62)	-	-	-	-	-	-		-
2.	Generic Engineering Construction and Projects Limited	Jayesh Rawal	Director & Key Managerial Personnel	Remuneration	42 Lakhs per annum	21	33.46	44.50	-	-	-	-	-		-	-
3.	Generic Engineering Construction and Projects Limited	Krupa Madhur Patel	Daughter of Managing Director	Receiving of services	0.5 Lakh per month	3	1.49	2.99	•	-	-	-	-	-	-	-
4.	Generic Engineering Construction and Projects Limited	Madhur Navin Patel	Son in Law of Managing Director	Receiving of services	0.5 Lakh per month	6	3.99	2.71	-	-		-	-	-	-	-



	and the standard fragmenter of a														
Generic Engineering Construction and Projects Limited	Manish Patel	Director & Key Managerial Personnel	Remuneration	60 Lakhs per annum	30	37.02	51.40	-	-	-	-	-	-	-	-
Generic Engineering Construction and Projects Limited	Mavani Creation LLP	Brother of Managing Director is Designated Partner	Rendering of services	Upto to 30 Crores in one or more transactions	652.97	(62.49)	128.21	-	-	-	-	-	-	-	-
Generic Engineering Construction and Projects Limited	Tarak Gor	Director & Key Managerial Personnel	Remuneration	42 Lakhs per annum	21	42.34	53.38	-	-	-	-	-	-	-	-
Generic Engineering Construction and Projects Limited	Triveni Lifestyle Developers LLP	Brother and Father of Managing Director is Designated Partner	Rendering of services	Upto to 60 Crores in one or more transactions	1051.88	577.73	649.06	-	-	-	-	-	-	-	-
Generic Engineering Construction and Projects Limited	Viraj Dinesh Patel	Nephew of Managing Director	Receiving of services	As approved by ACM at time of appointment	9	(11.54)	(13.71)	-	-	-	-	-	-	-	-
Generic Engineering Construction and Projects Limited	Trescon ltd.	Enterprise where KMP and their relatives have significant influence	Purchase of Materials	Upto to 100 Crores in one or more transactions	-	16.12	16.12	-	-	-	-	-	-	-	-
Generic Engineering Construction and Projects Limited	D Ravilal Resource Management Private Limited	Our Company is Associate Company and Managing Director is Director in the Company	Trade Payable	Upto to 100 Crores in one or more transactions	505.23	127.25	20.77	-	-	-		-	-	-	-
	Construction and Projects Limited Generic Engineering Construction and Projects Limited Generic Engineering Construction and Projects Limited Generic Engineering Construction and Projects Limited Generic Engineering Construction and Projects Limited Generic Engineering Construction and Projects Limited	Engineering Construction and Projects LimitedManish PatelGeneric Engineering Construction and Projects LimitedMavani Creation LLPGeneric Engineering Construction and Projects LimitedTarak GorGeneric Engineering Construction and Projects LimitedTriveni Lifestyle Developers LLPGeneric Engineering Construction and Projects LimitedTriveni Lifestyle Developers LLPGeneric Engineering Construction and Projects LimitedTriveni Lifestyle Developers LLPGeneric Engineering Construction and Projects LimitedTriveni Lifestyle Developers LLPGeneric Engineering Construction and Projects LimitedTriseson ltd.Generic Engineering construction and Projects LimitedD Ravilal Resource Management Private	Engineering Construction and Projects LimitedManish Patel Managerial PersonnelDirector & Key Managerial PersonnelGeneric Engineering Construction and Projects LimitedMavani Creation LLPBrother of Managing Director is Designated PartnerGeneric Engineering Construction and Projects LimitedTarak Gor Tarak GorDirector & Managerial PersonnelGeneric Engineering Construction and Projects LimitedTriveni Lifestyle Developers LLPBrother and Father of Managing Director is Designated PartnerGeneric Engineering Construction and Projects LimitedTriveni Lifestyle Developers LLPBrother and Father of Managing Director is Designated PartnerGeneric Engineering Construction and Projects LimitedTriveni Lifestyle Developers LLPBrother and Father of Managing Director is Designated PartnerGeneric Engineering Construction and Projects LimitedFather of Managing Director is Director is Director is Director is DirectorGeneric Engineering Construction and Projects LimitedManaging DirectorGeneric Engineering Construction and ProjectsPartnerGeneric Engineering Construction and ProjectsManaging Trescon ltd.Generic Engineering Construction and ProjectsD Ravilal Resource Management Private LimitedGeneric Engineering Construction and ProjectsD Ravilal Resource Management Private Limited	Engineering Construction and ProjectsManish PatelDirector & Key Managerial PersonnelRemunerationGeneric Engineering Construction and ProjectsMavani Creation LLPBrother of Managing Director is Designated PartnerRendering of servicesGeneric Engineering Construction and ProjectsMarak Gor Tarak GorDirector & Managerial PersonnelRendering of servicesGeneric Engineering Construction and ProjectsTarak GorDirector & Key Managerial PersonnelRemunerationGeneric Engineering Construction and ProjectsTriveni Lifestyle Developers LLPBrother and Father of Managing Director is Designated PartnerRendering of servicesGeneric Engineering Construction and Projects LimitedTriveni Lifestyle Developers LLPNephew of Managing Director is Designated PartnerReceiving of servicesGeneric Engineering Construction and Projects LimitedTrescon ltd.Nephew of Managing DirectorReceiving of servicesGeneric Engineering Construction and Projects LimitedTrescon ltd.Our Company is Associate Company is Associate Company is Associate Company and Managing Director is Director is	Engineering Construction and ProjectsManish PatelDirector & Key Managerial PersonnelRemuneration60 Lakhs per annumGeneric Engineering Construction and ProjectsMavani Creation LLPBrother of Managerial PartnerRendering of servicesUpto to 30 Crores in one or more transactionsGeneric Engineering Construction and Projects LimitedMavani Creation LLPDirector & Managerial PersonnelRendering of servicesUpto to 30 Crores in one or more transactionsGeneric Engineering Construction and Projects LimitedTriveni LifestyleDirector & Key Managerial PersonnelRendering of servicesUpto to 60 Crores in one or more transactionsGeneric Engineering Construction and Projects LimitedTriveni LifestyleBrother and Father of Managing Director is Designated PartnerRendering of servicesUpto to 60 Crores in one or more transactionsGeneric Engineering Construction and Projects LimitedViraj Dinesh PatelNephew of Managing DirectorAs approved by ACM at time of and their relatives have significant influenceUpto to 100 Crores in one or more transactionsGeneric Engineering Construction and Projects LimitedD Ravilal ResourceOur Company is Associate Company is Associate Company is Associate Director is Director is 	Engineering Construction and ProjectsManish PatelDirector & Key Managerial PersonnelRemuneration60 Lakhs per annum30Generic Engineering Construction and ProjectsMavani Creation LLPBrother of Managing Director is Designated PartnerRendering of servicesUp to 0 30 Crores in one or more transactions60 Lakhs per annum30Generic Engineering Construction and ProjectsMaraging Director is DesignatedRendering of servicesUp to 0 30 Crores in one or more transactions652.97Generic Engineering Construction and ProjectsTarak GorDirector & Managerial PersonnelRendering of servicesUp to 60 Crores in one or more transactions21Generic Engineering Construction and ProjectsTriveni Lifestyle DevelopersBrother and Pather of Managing Director is Designated PartnerRendering of servicesUp to 60 Crores in one or more transactions1051.88Generic Engineering Construction and ProjectsNephew of Managing Director is DirectorReceiving of servicesAs approved by ACM at time of appointment9Generic Engineering Construction and ProjectsDirector is have significant influencePurchase of Managing Director is Director is Director is Director is Director isSo 2,23Generic Engineering Construction and Projects LimitedD Ravilal Resource Management Associate Our Company and Managing Director is 	Engineering Construction and ProjectsManish Patel Manash Patel Managerial PersonnelDirector & Key Managerial PersonnelRemuneration60 Lakhs per annum3037.02Generic Engineering Construction and ProjectsMavani Creation LLPBrother of Director is Designated PartnerRendering of servicesUpto to 30 Crores in one or more transactions652.97(62.49)Generic Engineering Construction and ProjectsTarak GorDirector & Key Managerial PersonnelRendering of servicesUpto to 30 Crores in one or more transactions652.97(62.49)Generic Engineering Construction and ProjectsTriveni Lifestyle Developers LLPBrother and Father of Director is Director is Director is Director is Director is Director is Director is PartnerUpto to 60 Crores in one or more transactions1051.88577.73Generic Engineering Construction and ProjectsNephew of Managing DirectorReceiving of servicesAs approved by ACM at time of appointment9(11.54)Generic Engineering Construction and ProjectsDirector is havePurchase of Managing DirectorAs approved by ACM at time of appointment9(11.54)Generic Engineering Construction and ProjectsDirector is havePurchase of Managing Director is haveSociate Corpany is Associate Company is Associate Director is Director is Director is Director is Director is Director is Direct	Engineering Construction and Projects LimitedManish PatelDirector & Key Managerial PersonnelRemuneration and summeration60 Lakhs per annum3037.0251.40Generic Engineering Construction and Projects LimitedMavani Creation LLPBrother of Managing Director is Designated PartnerRendering of servicesUpto to 30 Crores in one or more transactions652.97(62.49)128.21Generic Engineering Construction and Projects LimitedTriveni LifestyleBrother of Managing Director is Designated PartnerRendering of servicesUpto to 30 Crores in one or more transactions652.97(62.49)128.21Generic Engineering Construction and Projects LimitedTriveni LifestyleBrother and Father of Managing Director is Designated PartnerRendering of servicesUpto to 60 Crores in one or more transactions1051.88577.73649.06Generic Engineering Construction and Projects LimitedViraj Dinesh PatelNephew of managing Director is Designated PartnerReceiving of servicesAs approved by CACM at time of appointment9(11.54)(13.71)Generic Engineering Construction and Projects LimitedPartnerPurchase of Managing Director is nameAs approved time of appointment9(11.54)16.12Generic Engineering Construction and Projects LimitedDe avial mate have significant influenceTrade Payable <td>Engineering Construction and Projects LimitedManish PatelDirector & Key PersonnelRemuneration60 Lakhs per annum3037.0251.40-Generic Engineering Construction and Projects LimitedBrother of PartnerUpto to 30 Crores in one or more transactionsCrores in one or more transactions652.97(62.49)128.21-Generic Engineering Construction and Projects LimitedTriveni LifestyleDirector & PartnerRendering of ServicesUpto to 30 Crores in one or more transactions652.97(62.49)128.21-Generic Engineering Construction and Projects LimitedTriveni PartnerDirector & Key Managerial PersonnelRendering of servicesUpto to 60 Crores in one or more transactions2142.3453.38-Generic Engineering Construction and Projects LimitedTriveni PartnerRendering of Managing Director is Director is Director is Director is Director is Director is Director is Director is Director is Director is PartnerUpto to 60 Crores in one or more transactions1051.88577.73649.06-Generic Engineering Construction and Projects LimitedNephew of Managing PartnerReceiving of Managing Director isAs approved by ACM at time of and their relatives9(11.54)(13.71)-Generic Engineering Construction and Projects LimitedD Ravilal Resource Managing Director i</td> <td>Engineering Construction and Projects LimitedManish PatelDirector k (Managerial PersonnelRemuneration60 Lakhs per annum3037.0251.40Generic Engineering Construction and ProjectsBrother of Mavani Creation LLP PartnerBrother of PartnerUpto to 30 ServicesUpto to 30 Crores in one or more transactions0037.0251.40Generic Engineering Construction and ProjectsTarak GorDirector k Key Managerial PersonnelRendering of servicesUpto to 30 Crores in one or more transactions652.97(62.49)128.21Generic Engineering Construction and ProjectsTarak GorDirector k Key Managerial PersonnelRendering of services21 Lakhs per annum2142.3453.38Generic Engineering Construction and ProjectsTriveni LLPBrother and Father of DesignatedRendering of servicesUpto to 60 Crores in one or more transactions1051.88577.73649.06Generic Engineering Construction and ProjectsNephew of Managing Director is Director isAs approved by ACM at time of apointment9(11.54)(13.71)Generic Engineering Construction an</td> <td>Engineering construction and Projects LimitedManish Patel Managerial PersonnelRemuneration enumeration60 Lakhs per annum3037.0251.40Generic Construction and ProjectsMarvani Creation LLPBrother of Managing Director is Designated PartnerRendering of PartnerUpto to 30 Crores in one or more transactions(62.49)128.21Generic Engineering Construction and ProjectsTarak Cor Managerial PartnerDirector is Negeneric PartnerRendering of PartnerUpto to 30 Crores in one or more transactions(62.49)128.21Generic Engineering Construction and ProjectsTarak Cor Managerial PartnerDirector & Rendering of ServicesRendering of servicesUpto to 60 Crores in one or more transactions1051.88577.73649.06Generic Engineering Construction and ProjectsNephew of Managing Director is DesignatedReceiving of servicesAs approved by ACM at services9(11.54)(13.71)Generic Engineering Construction and ProjectsTrescon Itd.Nephew of Managing Director is have significantReceiving of servicesAs approved by ACM at services9(11.54)(13.71)Generic Engineering Construction and ProjectsTrescon Itd.Nephew of Managin</td> <td>Engineering Construction and ProjectsManish PateDirector & Key Managerial PersonnelRemuneration60 Lakhs per annum3037.0251.40Generic Engineering Construction and ProjectsMavani Creation LupBrother of Managerial Director is Designated PattnerRendering of servicesUpto to 30 Croses in one or more transactions60 Lakhs per annum3037.0251.40Generic Engineering Construction and ProjectsMavani PattnerDirector & Key Managerial PattnerRendering of servicesUpto to 30 Croses in one or more transactions62.97(62.49)128.21Generic Engineering LimitedTrave of Managerial PattnerRendering of servicesUpto to 60 crores in one or more transactions1051.88577.73649.06Generic Engineering LifestyleTrison in PattnerReceiving of servicesAs approved by ACM at infurence9(11.54)(13.71)Generic Engineering Construction and ProjectsNephew of Managing PattnerReceiving of MaterialsAs approved by ACM at infurence9(11.54)(13.71)Generic Engineering Construction InfurenceNephew of Managerial MaterialsPurchase o</td> <td>Engineering and ProjectsManish PatelDirector & Key Managerial DersonnelRemuneration60 Lakhs per annum3037.0251.40<th< td=""><td>Engineering Construction and ProjectsManish Patel PresonnelDirector & Key Managering Director is Director is PartnerRemuneration anumum60 Lakts per anuum3037.0251.40.ee</td><td>Engineering Construction and ProjectsMaish Pata Managing Creation LL Designated Trank Cor Engineering Construction and ProjectsMavari ProsonnelBrother of managing ServicesRemumeration (60 Labb sper annum3037.0251.401.01.01.01.01.01.0Generic Engineering Construction InitialBrother of PartnerRendering of PartnerUp to 50 cores in one or more transactions652.97(62.49)128.211.0<</td></th<></td>	Engineering Construction and Projects LimitedManish PatelDirector & Key PersonnelRemuneration60 Lakhs per annum3037.0251.40-Generic Engineering Construction and Projects LimitedBrother of PartnerUpto to 30 Crores in one or more transactionsCrores in one or more transactions652.97(62.49)128.21-Generic Engineering Construction and Projects LimitedTriveni LifestyleDirector & PartnerRendering of ServicesUpto to 30 Crores in one or more transactions652.97(62.49)128.21-Generic Engineering Construction and Projects LimitedTriveni PartnerDirector & Key Managerial PersonnelRendering of servicesUpto to 60 Crores in one or more transactions2142.3453.38-Generic Engineering Construction and Projects LimitedTriveni PartnerRendering of Managing Director is Director is Director is Director is Director is Director is Director is Director is Director is Director is PartnerUpto to 60 Crores in one or more transactions1051.88577.73649.06-Generic Engineering Construction and Projects LimitedNephew of Managing PartnerReceiving of Managing Director isAs approved by ACM at time of and their relatives9(11.54)(13.71)-Generic Engineering Construction and Projects LimitedD Ravilal Resource Managing Director i	Engineering Construction and Projects LimitedManish PatelDirector k (Managerial PersonnelRemuneration60 Lakhs per annum3037.0251.40Generic Engineering Construction and ProjectsBrother of Mavani Creation LLP PartnerBrother of PartnerUpto to 30 ServicesUpto to 30 Crores in one or more transactions0037.0251.40Generic Engineering Construction and ProjectsTarak GorDirector k Key Managerial PersonnelRendering of servicesUpto to 30 Crores in one or more transactions652.97(62.49)128.21Generic Engineering Construction and ProjectsTarak GorDirector k Key Managerial PersonnelRendering of services21 Lakhs per annum2142.3453.38Generic Engineering Construction and ProjectsTriveni LLPBrother and Father of DesignatedRendering of servicesUpto to 60 Crores in one or more transactions1051.88577.73649.06Generic Engineering Construction and ProjectsNephew of Managing Director is Director isAs approved by ACM at time of apointment9(11.54)(13.71)Generic Engineering Construction an	Engineering construction and Projects LimitedManish Patel Managerial PersonnelRemuneration enumeration60 Lakhs per annum3037.0251.40Generic Construction and ProjectsMarvani Creation LLPBrother of Managing Director is Designated PartnerRendering of PartnerUpto to 30 Crores in one or more transactions(62.49)128.21Generic Engineering Construction and ProjectsTarak Cor Managerial PartnerDirector is Negeneric PartnerRendering of PartnerUpto to 30 Crores in one or more transactions(62.49)128.21Generic Engineering Construction and ProjectsTarak Cor Managerial PartnerDirector & Rendering of ServicesRendering of servicesUpto to 60 Crores in one or more transactions1051.88577.73649.06Generic Engineering Construction and ProjectsNephew of Managing Director is DesignatedReceiving of servicesAs approved by ACM at services9(11.54)(13.71)Generic Engineering Construction and ProjectsTrescon Itd.Nephew of Managing Director is have significantReceiving of servicesAs approved by ACM at services9(11.54)(13.71)Generic Engineering Construction and ProjectsTrescon Itd.Nephew of Managin	Engineering Construction and ProjectsManish PateDirector & Key Managerial PersonnelRemuneration60 Lakhs per annum3037.0251.40Generic Engineering Construction and ProjectsMavani Creation LupBrother of Managerial Director is Designated PattnerRendering of servicesUpto to 30 Croses in one or more transactions60 Lakhs per annum3037.0251.40Generic Engineering Construction and ProjectsMavani PattnerDirector & Key Managerial PattnerRendering of servicesUpto to 30 Croses in one or more transactions62.97(62.49)128.21Generic Engineering LimitedTrave of Managerial PattnerRendering of servicesUpto to 60 crores in one or more transactions1051.88577.73649.06Generic Engineering LifestyleTrison in PattnerReceiving of servicesAs approved by ACM at infurence9(11.54)(13.71)Generic Engineering Construction and ProjectsNephew of Managing PattnerReceiving of MaterialsAs approved by ACM at infurence9(11.54)(13.71)Generic Engineering Construction InfurenceNephew of Managerial MaterialsPurchase o	Engineering and ProjectsManish PatelDirector & Key Managerial DersonnelRemuneration60 Lakhs per annum3037.0251.40 <th< td=""><td>Engineering Construction and ProjectsManish Patel PresonnelDirector & Key Managering Director is Director is PartnerRemuneration anumum60 Lakts per anuum3037.0251.40.ee</td><td>Engineering Construction and ProjectsMaish Pata Managing Creation LL Designated Trank Cor Engineering Construction and ProjectsMavari ProsonnelBrother of managing ServicesRemumeration (60 Labb sper annum3037.0251.401.01.01.01.01.01.0Generic Engineering Construction InitialBrother of PartnerRendering of PartnerUp to 50 cores in one or more transactions652.97(62.49)128.211.0<</td></th<>	Engineering Construction and ProjectsManish Patel PresonnelDirector & Key Managering Director is Director is PartnerRemuneration anumum60 Lakts per anuum3037.0251.40.ee	Engineering Construction and ProjectsMaish Pata Managing Creation LL Designated Trank Cor Engineering Construction and ProjectsMavari ProsonnelBrother of managing ServicesRemumeration (60 Labb sper annum3037.0251.401.01.01.01.01.01.0Generic Engineering Construction InitialBrother of PartnerRendering of PartnerUp to 50 cores in one or more transactions652.97(62.49)128.211.0<

enur.

	Generic	LL		1	1		1									
12.	Engineering Construction and Projects Limited	Heben Chartered Resources Private Limited	Son and Brother of Managing Director is Director	Receiving of services	Upto to 20 Crores in one or more transactions	1.53	(5.14)	(6.67)	-	-	-	-	-	-	-	-
13.	Generic Engineering Construction and Projects Limited	Triveni Uplife Realtors LLP	Brother and Father of Managing Director is Designated Partner	Rendering of services	Upto to 30 Crores in one or more transactions	496.78	77.95	(7.35)	-	-	-		-	-	-	-
14.	Generic Engineering Construction and Projects Limited	Ami Shah	Key Managerial Personnel (Till 04/10/2021)	Remuneration	-	-	1.72	1.12	-	-	-	-	-	-	-	-
15.	Generic Engineering Construction and Projects Limited	Khushboo Agarwal	Key Managerial Personnel (From 11/02/2022)	Remuneration	0.60 Lakhs per month	2.46	~	0.60	-	=	-	-	-	-	-	-
16.	Generic Engineering Construction and Projects Limited	Mithul Patel	Brother of Managing Director	Receiving of services	-	-	7.04	-	-	-	-		-	-	-	-
17.	Generic Engineering Construction and Projects Limited	Trupti Patel	Brother's wife of Managing Director	Refund of Security Deposit and Rent Payable	-	-	7.44	-	-	-	-	-	-		-	-
18.	Generic Engineering Construction and Projects Limited	Trupti Patel	Brother's wife of Managing Director	Receiving of services	-	-	0.10	_	-	-	-	-	-	-	-	-
19.	Generic Engineering Construction and Projects Limited	Hemlata Patel	Wife of Managing Director	Refund of Security Deposit and Rent Payable	-	-	7.44	-	-	-	-	-	-	-	-	-



20	Generic Engineering Construction and Projects Limited	Ranjan Patel	Brother's wife of Managing Director	Refund of Security Deposit and Rent Payable	-	-	7.44	-	-	-	-	-	-	-	-	-
----	---	--------------	--	---	---	---	------	---	---	---	---	---	---	---	---	---

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 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.

