

## Disclosure of related party transactions for half-year ended 30/09/2022

											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.									
S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			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 transaction during the reporting period (see Note 6b)	Notes	In case monies are due to either party as a result of the transaction (see Note 1)		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.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	
1	AKC STEEL INDUSTRIES LTD	AACCA2760J	Beekay Steel Industries Ltd		ASSOCIATE COMPANY	Machining Charges Received	30,000,000	9,401,114	Recommended by Audit Committee dt. 10/02/2022	6,157,466	2,249,725									
2	AKC STEEL INDUSTRIES LTD	AACCA2760J	Beekay Steel Industries Ltd		ASSOCIATE COMPANY	Rent & Electricity Received	20,000,000	6,095,740	Recommended by Audit Committee dt. 10/02/2022	925,675	3,730,799									
3	AKC STEEL INDUSTRIES LTD	AACCA2760J	Beekay Steel Industries Ltd		ASSOCIATE COMPANY	Purchase of Goods	10,000,000	1,330,660	-	0.00	1,328,394									
4	AKC STEEL INDUSTRIES LTD	AACCA2760J	Beekay Steel Industries Ltd		ASSOCIATE COMPANY	Sale of Goods	10,000,000	361,420	-	0.00	13,348									
5	AKC STEEL INDUSTRIES LTD	AACCA2760J	Ashok Kumar Bansal		DIRECTOR	Remuneration	500,000	150,000	Recommended by Audit Committee dt. 10/02/2022	25,000	(25,000)									
6	AKC STEEL INDUSTRIES LTD	AACCA2760J	Ramiseti Jagadeeswara Rao		KEY MANAGERIAL PERSONNEL	Remuneration	900,000	334,537	Recommended by Audit Committee dt. 10/02/2022	0.00	0.00									
7	AKC STEEL INDUSTRIES LTD	AACCA2760J	Sangeeta Roy		KEY MANAGERIAL PERSONNEL	Remuneration	-	21,547	Recommended by Audit Committee dt. 10/02/2022	0.00	0.00									

## Notes:

- 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.
- 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.
- 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.
- 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.
- 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.
- In case of a multi-year related party transaction:
  - 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".
  - 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".
- "Cost" refers to the cost of borrowed funds for the listed entity.
- PAN will not be displayed on the website of the Stock Exchange(s).
- 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.



## Disclosure of Related Party Transactions for Half-Year ended 31-3-2023

											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.									
No	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			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 transaction during the reporting period (see Note 6b)	Notes	In case monies are due to either party as a result of the transaction (see Note 1)		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/ advance/ debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	
1	A K C Steel Industries Ltd	AACCA2760J	Beekay Steel Industries Ltd	AABCB3205A	ASSOCIATE COMPANY	Machining Charges Received	30,000,000	8,771,224	Recommended by Audit Committee dt. 10/02/2022	2,249,725	4,085,310									
2	A K C Steel Industries Ltd	AACCA2760J	Beekay Steel Industries Ltd	AABCB3205A	ASSOCIATE COMPANY	Rent & Electricity Received	20,000,000	6,364,728	Recommended by Audit Committee dt. 10/02/2022	3,730,799	1,838,918									
3	A K C Steel Industries Ltd	AACCA2760J	Beekay Steel Industries Ltd	AABCB3205A	ASSOCIATE COMPANY	Purchase of Goods	10,000,000	767,815	-	1,328,394	0.00									
4	A K C Steel Industries Ltd	AACCA2760J	Beekay Steel Industries Ltd	AABCB3205A	ASSOCIATE COMPANY	Sale of Goods	10,000,000	828,533	-	13,348	575,501									
5	A K C Steel Industries Ltd	AACCA2760J	Mukesh Chand Bansal	AGLPB9454G	DIRECTOR	Sitting Fees	-	6,000		18,000	-									
6	A K C Steel Industries Ltd	AACCA2760J	Manav Bansal	AEIPB4176N	DIRECTOR	Sitting Fees	-	8,000		24,000	-									
5	A K C Steel Industries Ltd	AACCA2760J	Ashok Kumar Bansal	AJAPB3732F	DIRECTOR	Remuneration	500,000	150,000	Recommended by Audit Committee dt. 10/02/2022	(25,000)	25,000									
6	A K C Steel Industries Ltd	AACCA2760J	Mr. Bhal Chandra Khaitan	AEVPK7401G	INDEPENDENT DIRECTOR	Sitting Fees	-	10,000	-	12,000	-									
7	A K C Steel Industries Ltd	AACCA2760J	Mrs. Shyanthi Dasgupta	CHFPS4540F	INDEPENDENT DIRECTOR	Sitting Fees	-	12,000	-	10,000	-									
8	A K C Steel Industries Ltd	AACCA2760J	Mr. Bharat Kumar Nadhami	ABRPNR685J	INDEPENDENT DIRECTOR	Sitting Fees	-	12,000	-	10,000	-									
9	A K C Steel Industries Ltd	AACCA2760J	Ramisetty Jagadeeswara Rao	APYFR8981C	KEY MANAGERIAL PERSONNEL	Remuneration	900,000	538,200	Recommended by Audit Committee dt. 10/02/2022	0.00	60,677									
10	A K C Steel Industries Ltd	AACCA2760J	Anupam Ghosh	ANFPG6274L	KEY MANAGERIAL PERSONNEL	Remuneration	-	297,207	-	0.00	58,125									

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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.

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