

## Disclosure of Related Party Transactions for the Half-Year ended 31-03-2024

											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.									
Sl. 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	A K C Steel Industries Ltd	AACCA2760J	Beekay Steel Industries Ltd	AABCB3205A	ASSOCIATE COMPANY	Machining Charges Received	3,00,00,000	66,35,984	Recommended by Audit Committee dt. 13/02/2023	71,56,969	28,54,498									
2	A K C Steel Industries Ltd	AACCA2760J	Beekay Steel Industries Ltd	AABCB3205A	ASSOCIATE COMPANY	Rent Received	2,00,00,000	63,92,955	Recommended by Audit Committee dt. 13/02/2023	70,31,492	49,05,409									
3	A K C Steel Industries Ltd	AACCA2760J	Beekay Steel Industries Ltd	AABCB3205A	ASSOCIATE COMPANY	Sale of Goods			Omnibus Approval in Audit Committee Meeting dt. 13/02/2023	10,28,075	-									
4	A K C Steel Industries Ltd	AACCA2760J	Beekay Steel Industries Ltd	AABCB3205A	ASSOCIATE COMPANY	Purchase of Goods	1,00,00,000	3,79,164	Omnibus Approval in Audit Committee Meeting dt. 13/02/2023	17,92,270	-									
5	A K C Steel Industries Ltd	AACCA2760J	Manvik Estates Private Limited	AACCM0510G	ASSOCIATE COMPANY	Rent Paid	1,00,00,000	10,62,000	Omnibus Approval in Audit Committee Meeting dt. 13/02/2023	-	-									
6	A K C Steel Industries Ltd	AACCA2760J	Ashok Kumar Bansal	AJAPB3732F	DIRECTOR	Remuneration	5,00,000	1,50,000	Recommended by Audit Committee dt. 13/02/2023	25,000	25,000									
7	A K C Steel Industries Ltd	AACCA2760J	Golagana Srinivasa Rao	ARTPG5724F	KEY MANAGERIAL PERSONNEL	Remuneration	9,00,000	1,77,575	Recommended by Audit Committee dt. 13/02/2023	29,450	31,950									
8	A K C Steel Industries Ltd	AACCA2760J	Anupam Ghosh	ANFPG6274L	KEY MANAGERIAL PERSONNEL	Remuneration	9,00,000	3,53,603	Recommended by Audit Committee dt. 13/02/2023	58,125	58,125									

## 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.

