Home Validate

Amount in (Millions)

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 Committee 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. 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.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
Add Delete																								
1	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Subsidiary	Purchase of goods or services		767.70	N/A			130.55	0.00	0.00										
2	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Subsidiary	Any other transaction	Other Expense	50.60	N/A			17.56	0.00	0.00										
3	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Subsidiary	Any other transaction	Other operating revenue	31.20	N/A			17.09	0.00	0.00										
4	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag Su Teknolojisi Ve Tic. A.S, Turkey	ZZZZZ9999Z	Subsidiary	Purchase of goods or services		225.81	N/A			42.19	0.00	0.00										
5	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag Tunisie S.A.R.L, Tunisia	ZZZZZ9999Z	Subsidiary	Purchase of goods or services		96.32	N/A			6.98	0.00	0.00										
6	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag Tunisie S.A.R.L, Tunisia	ZZZZZ9999Z	Subsidiary	Any other transaction	Other operating revenue	8.04	N/A			4.41	0.00	0.00										
7	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag (Singapore) Pte. Ltd., Singapore	ZZZZZ9999Z	Subsidiary	Any other transaction	Other operating revenue	11.55	N/A			6.15	0.00	0.00										
8	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag (Singapore) Pte. Ltd., Singapore	ZZZZZ9999Z	Subsidiary	Any other transaction	Other Expense	0.50	N/A			0.37	0.00	0.00										
9	VA Tech Wabag Limited	AABCV0225G	Wabag Belhasa JV WLL, Bahrain	AAHCD4450H	Subsidiary	Purchase of goods or services		52.68	N/A			11.71	0.00	0.00										
10	VA Tech Wabag Limited	AABCV0225G	Ghaziabad Water Solutions Private Limited, India (formerly Digha STP Projects Private Limited)	AAHCD7331F	Subsidiary	Sale of goods or services		252.95	N/A			19.81	0.00	0.00										
11	VA Tech Wabag Limited	AABCV0225G	Ghaziabad Water Solutions Private Limited, India (formerly Digha STP Projects Private Limited)	AAHCD7331F	Subsidiary	Any other transaction	Finance Income	116.60	N/A			0.82	0.00	0.00										
12	VA Tech Wabag Limited	AABCV0225G	Ganga STP Project Private Limited, India	AAHCG7703L	Associate	Sale of goods or services		153.60	N/A			19.65	0.00	0.00										
13	VA Tech Wabag Limited	AABCV0225G	Ganga STP Project Private Limited, India	ZZZZZ9999Z	Associate	Any other transaction	Finance Income	27.67	N/A			8.06	0.00	0.00										
14	VA Tech Wabag Limited	AABCV0225G	DK Sewage Project Private Limited, India	AAHCD4450H	Associate	Any other transaction	Finance Income	116.60	N/A			1.00	0.00	0.00										
15	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag Su Teknolojisi Ve Tic. A.S, Turkey	ZZZZZ9999Z	Subsidiary	Any other transaction	Other income	3.45	N/A			2.44	0.00	0.00										
16	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag Su Teknolojisi Ve Tic. A.S, Turkey	ZZZZZ9999Z	Subsidiary	Purchase of goods or services		131.37	N/A			51.38	0.00	0.00										
17	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag Tunisie S.A.R.L, Tunisia	ZZZZZ9999Z	Subsidiary	Purchase of goods or services		1.15	N/A			0.49	0.00	0.00										
18	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag Tunisie S.A.R.L, Tunisia	ZZZZZ9999Z	Subsidiary	Any other transaction	Other income	3.27	N/A			2.86	0.00	0.00										
19	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Windhoek Goreangab Operating Company (Pty) Limited, Namibia	ZZZZZ9999Z	Associate	Sale of goods or services		13.00	N/A			6.01	0.00	0.00										
20	VA Tech Wabag (Singapore) Pte. Ltd., Singapore	ZZZZZ9999Z	VA Tech Wabag (Philippines) Inc, Philippines	ZZZZZ9999Z	Fellow Subsidiary	Purchase of goods or services		86.00	N/A			3.93	0.00	0.00										
21	VA Tech Wabag Limited	AABCV0225G	Ganga STP Project Private Limited, India	AAHCG7703L	Associate	Inter-corporate deposit		20.00	N/A			12.00	0.00	0.00					Inter-corporate deposit	8.00%	1 Years	Unsecured	As per annual budget and business requirement	
22	VA Tech Wabag Limited	AABCV0225G	DK Sewage Project Private Limited, India	AAHCD4450H	Associate	Inter-corporate deposit		50.00	N/A			33.50	0.00	0.00					Inter-corporate deposit	8.00%	1 Years	Unsecured	As per annual budget and business requirement	
23	VA Tech Wabag Limited	AABCV0225G	DK Sewage Project Private Limited, India	AAHCD4450H	Associate	Investment		31.80	N/A			16.80	0.00	0.00					Investment	8.00%	10 Years	Unsecured	As per annual budget and business requirement	
24	VA Tech Wabag Limited	AABCV0225G	Ghaziabad Water Solutions Private Limited, India (formerly Digha STP Projects Private Limited)	AAHCD7331F	Subsidiary	Inter-corporate deposit		100.00	N/A			49.91	0.00	0.00					Inter-corporate deposit	8.00%	1 Years	Unsecured	As per annual budget and business requirement	
25	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag and Roots Contracting LLC , Qatar	ZZZZZ9999Z	Associate	Any other transaction	Other Expense	1.50	N/A			0.09	0.00	0.00										
26	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag (Philippines) Inc, Philippines	ZZZZZ9999Z	Fellow Subsidiary	Sale of goods or services		0.00	N/A	4.00	07-11-2025	0.81	0.00	0.00										
27	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	10.46	30.83										
28	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	376.73	418.81										
29	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag Su Teknolojisi Ve Tic. A.S, Turkey	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	0.20	0.22										
30	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag Su Teknolojisi Ve Tic. A.S, Turkey	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	6.59	26.72										
31	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag Tunisie S.A.R.L, Tunisia	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	33.49	0.00										
32	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag Tunisie S.A.R.L, Tunisia	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	59.54	0.00										
33	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag (Philippines) Inc, Philippines	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	293.40	305.06										
34	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag (Philippines) Inc, Philippines	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	9.96	10.35										
35	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag (Singapore) Pte. Ltd., Singapore	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	47.84	30.29										
36	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag (Singapore) Pte. Ltd., Singapore	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	0.00	0.38										
37	VA Tech Wabag Limited	AABCV0225G	Wabag Muhibbah JV SDN. BHD., Malaysia	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	1.42	1.55										
38	VA Tech Wabag Limited	AABCV0225G	Wabag Muhibbah JV SDN. BHD., Malaysia	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	10.25	11.22										
39	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag and Roots Contracting LLC , Qatar	ZZZZZ9999Z	Associate	Any other transaction	Accounts Receivables		N/A			0.00	4.18	4.34										
40	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag Muscat LLC, Oman	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	0.31	0.32										
41	VA Tech Wabag Limited	AABCV0225G	Wabag Belhasa JV WLL, Bahrain	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	3.89	4.03										
42	VA Tech Wabag Limited	AABCV0225G	VA Tech Wabag and Roots Contracting LLC , Qatar	ZZZZZ9999Z	Associate	Any other transaction	Accounts Payables		N/A			0.00	8.86	9.98										
43	VA Tech Wabag Limited	AABCV0225G	Wabag Belhasa JV WLL, Bahrain	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	48.11	61.95										
44	VA Tech Wabag Limited	AABCV0225G	Ghaziabad Water Solutions Private Limited, India (formerly Digha STP Projects Private Limited)	AAHCD7331F	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	416.47	332.46										
45	VA Tech Wabag Limited	AABCV0225G	DK Sewage Project Private Limited, India	AAHCD4450H	Associate	Any other transaction	Accounts Receivables		N/A			0.00	341.63	342.53										
46	VA Tech Wabag Limited	AABCV0225G	Ganga STP Project Private Limited, India	AAHCG7703L	Associate	Any other transaction	Accounts Receivables		N/A			0.00	420.21	429.18										
47	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag (Philippines) Inc, Philippines	ZZZZZ9999Z	Fellow Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	13.94	15.81										
48	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Wabag Belhasa JV WLL, Bahrain	ZZZZZ9999Z	Fellow Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	45.28	46.98										
49	VA Tech Wabag (Singapore) Pte. Ltd., Singapore	ZZZZZ9999Z	VA Tech Wabag (Philippines) Inc, Philippines	ZZZZZ9999Z	Fellow Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	6.26	15.22										
50	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag Su Teknolojisi Ve Tic. A.S, Turkey	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	198.97	234.03										
51	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag Tunisie S.A.R.L, Tunisia	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	40.83	49.02										
52	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	VA Tech Wabag Tunisie S.A.R.L, Tunisia	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Payables		N/A			0.00	11.30	13.24										
53	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Windhoek Goreangab Operating Company (Pty) Limited, Namibia	ZZZZZ9999Z	Associate	Any other transaction	Accounts Receivables		N/A			0.00	11.88	19.75										
54	VA Tech Wabag (Singapore) Pte. Ltd., Singapore	ZZZZZ9999Z	VA Tech Wabag GmbH, Austria	ZZZZZ9999Z	Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	92.48	104.22										
55	Wabag Belhasa JV WLL, Bahrain	ZZZZZ9999Z	VA Tech Wabag (Philippines) Inc, Philippines	ZZZZZ9999Z	Fellow Subsidiary	Any other transaction	Accounts Receivables		N/A			0.00	66.38	68.87										
56	VA Tech Wabag Limited	AABCV0225G	Mr. Rajiv Mittal - Chairman & Managing Director	ADMPR7965C	Key managerial personnel	Any other transaction	Short-term employee benefits		N/A			30.93	0.00	0.00										
57	VA Tech Wabag Limited	AABCV0225G	Mr. Rajiv Mittal - Chairman & Managing Director	ADMPR7965C	Key managerial personnel	Any other transaction	Post employment and termination benefits		N/A			3.45	0.00	0.00										

58	VA Tech Wabag Limited	AABCV0225G	Mr. Rajiv Mittal - Chairman & Managing Director	ADMPR7965C	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	2.31	3.50										
59	VA Tech Wabag Limited	AABCV0225G	Mr. S Varadarajan - Whole time Director & Chief Growth Officer	AAEPV5754E	Key managerial personnel	Any other transaction	Short-term employee benefits		N/A			18.93	0.00	0.00										
60	VA Tech Wabag Limited	AABCV0225G	Mr. S Varadarajan - Whole time Director & Chief Growth Officer	AAEPV5754E	Key managerial personnel	Any other transaction	Post employment and termination benefits		N/A			1.05	0.00	0.00										
61	VA Tech Wabag Limited	AABCV0225G	Mr. S Varadarajan - Whole time Director & Chief Growth Officer	AAEPV5754E	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	1.14	1.79										
62	VA Tech Wabag Limited	AABCV0225G	Mr. Milin Mehta - Independent Director	AAUPM0034G	Key managerial personnel	Any other transaction	Non-Executive Director - Commission		N/A			1.00	0.00	0.00										
63	VA Tech Wabag Limited	AABCV0225G	Mr. Milin Mehta - Independent Director	AAUPM0034G	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	0.45	0.50										
64	VA Tech Wabag Limited	AABCV0225G	Ms. Vijaya Sampath - Independent Director	AHEPS6523K	Key managerial personnel	Any other transaction	Non-Executive Director - Commission		N/A			1.00	0.00	0.00										
65	VA Tech Wabag Limited	AABCV0225G	Ms. Vijaya Sampath - Independent Director	AHEPS6523K	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	0.45	0.50										
66	VA Tech Wabag Limited	AABCV0225G	Mr. Ranjit Singh - Independent Director	APWPS2494D	Key managerial personnel	Any other transaction	Non-Executive Director - Commission		N/A			1.00	0.00	0.00										
67	VA Tech Wabag Limited	AABCV0225G	Mr. Ranjit Singh - Independent Director	APWPS2494D	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	0.45	0.50										
68	VA Tech Wabag Limited	AABCV0225G	Mr. Amit Goela - Non Executive Non-Independent Director	ADSPG7342L	Key managerial personnel	Any other transaction	Non-Executive Director - Commission		N/A			1.00	0.00	0.00										
69	VA Tech Wabag Limited	AABCV0225G	Mr. Amit Goela - Non Executive Non-Independent Director	ADSPG7342L	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	0.45	0.50										
70	VA Tech Wabag Limited	AABCV0225G	Mr. Skandaprasad Seetharaman - Chief Financial Officer	BNCPS3364K	Key managerial personnel	Any other transaction	Short-term employee benefits		N/A			6.68	0.00	0.00										
71	VA Tech Wabag Limited	AABCV0225G	Mr. Skandaprasad Seetharaman - Chief Financial Officer	BNCPS3364K	Key managerial personnel	Any other transaction	Post employment and termination benefits		N/A			2.33	0.00	0.00										
72	VA Tech Wabag Limited	AABCV0225G	Mr. Skandaprasad Seetharaman - Chief Financial Officer	BNCPS3364K	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	0.58	0.68										
73	VA Tech Wabag Limited	AABCV0225G	Mr. Arulmozhi - CFO, India Cluster	AEFPA8420F	Key managerial personnel	Any other transaction	Short-term employee benefits		N/A			6.90	0.00	0.00										
74	VA Tech Wabag Limited	AABCV0225G	Mr. Arulmozhi - CFO, India Cluster	AEFPA8420F	Key managerial personnel	Any other transaction	Post employment and termination benefits		N/A			0.17	0.00	0.00										
75	VA Tech Wabag Limited	AABCV0225G	Mr. Arulmozhi - CFO, India Cluster	AEFPA8420F	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	0.62	0.69										
76	VA Tech Wabag Limited	AABCV0225G	Mr. Shailesh Kumar - CEO, India Cluster	AUPPS8022B	Key managerial personnel	Any other transaction	Short-term employee benefits		N/A			10.69	0.00	0.00										
77	VA Tech Wabag Limited	AABCV0225G	Mr. Shailesh Kumar - CEO, India Cluster	AUPPS8022B	Key managerial personnel	Any other transaction	Post employment and termination benefits		N/A			3.38	0.00	0.00										
78	VA Tech Wabag Limited	AABCV0225G	Mr. Shailesh Kumar - CEO, India Cluster	AUPPS8022B	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	1.20	1.34										
79	VA Tech Wabag Limited	AABCV0225G	Anup Kumar Samal	AQBPS8144A	Key managerial personnel	Any other transaction	Short-term employee benefits		N/A			3.50	0.00	0.00										
80	VA Tech Wabag Limited	AABCV0225G	Anup Kumar Samal	AQBPS8144A	Key managerial personnel	Any other transaction	Post employment and termination benefits		N/A			0.87	0.00	0.00										
81	VA Tech Wabag Limited	AABCV0225G	Anup Kumar Samal	AQBPS8144A	Key managerial personnel	Any other transaction	Accounts Payables		N/A			0.00	0.00	0.49										
82	VA Tech Wabag Limited	AABCV0225G	Ruchi Mittal	CBAPM0672F	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Short-term employee benefits		N/A			0.39	0.00	0.00										
83	VA Tech Wabag Limited	AABCV0225G	Ruchi Mittal	CBAPM0672F	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Post employment and termination benefits		N/A			0.00	0.00	0.00										
84	VA Tech Wabag Limited	AABCV0225G	Ruchi Mittal	CBAPM0672F	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Accounts Payables		N/A			0.00	0.00	0.10										
85	VA Tech Wabag Limited	AABCV0225G	Shamali Chavan	BDEPC6936R	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Short-term employee benefits		N/A			0.37	0.00	0.00										
86	VA Tech Wabag Limited	AABCV0225G	Shamali Chavan	BDEPC6936R	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Post employment and termination benefits		N/A			0.01	0.00	0.00										
87	VA Tech Wabag Limited	AABCV0225G	Shamali Chavan	BDEPC6936R	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Accounts Payables		N/A			0.00	0.00	0.04										
88	VA Tech Wabag Limited	AABCV0225G	Mr. Rohan Mittal - Engineer	DIBPM5088N	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Short-term employee benefits		N/A			1.33	0.00	0.00										
89	VA Tech Wabag Limited	AABCV0225G	Mr. Rohan Mittal - Engineer	DIBPM5088N	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Post employment and termination benefits		N/A			0.02	0.00	0.00										
90	VA Tech Wabag Limited	AABCV0225G	Mr. Rohan Mittal - Engineer	DIBPM5088N	Relative of Chairman, Managing Director & Group CEO	Any other transaction	Accounts Payables		N/A			0.00	0.03	0.12										
Total value of transaction during the reporting period												561.57												

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 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 applicable /offered to all shareholders/ public shall also be reported.