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Amount in (Lakhs)

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	L.G.Balakrishnan & Bros Limited		Elgi Automotive Services Private Limited		Director Interest	Any other transaction	Rent & Lease Receipts	10.00	Approved by Audit Committee			1.42	0.00	0.00										
2	L.G.Balakrishnan & Bros Limited		Elgi Automotive Services Private Limited		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	0.33	0.33										
3	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Any other transaction	Rent & Lease Receipts	75.00	Approved by Audit Committee			0.14	0.00	0.00										
4	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Any other transaction	Rent & Lease Payment	75.00	Approved by Audit Committee			7.94	0.00	0.00										
5	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Purchase of goods or services		10.00	Approved by Audit Committee			0.00	0.00	0.00										
6	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Purchase of goods or services		10.00	Approved by Audit Committee			0.00	0.00	0.00										
7	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Interest paid		0.00	NA			8.30	0.00	0.00										
8	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Any other transaction	Fixed Depost Receipt	0.00	NA			80.00	0.00	0.00										
9	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Any other transaction	Unsecured Loan Repayment	0.00	NA			0.00	0.00	0.00										
10	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	140.00	220.00										
11	L.G.Balakrishnan & Bros Limited		L.G.B Auto Products Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	-1.60	1.13										
12	L.G.Balakrishnan & Bros Limited		L G B Auto Products Private Limited		Director Interest	Any other transaction	Receivable Balance	0.00	NA			0.00	0.12	0.05										
13	L.G.Balakrishnan & Bros Limited		LGB Forge Limited		Director Interest	Any other transaction	Rent & Lease Receipts	75.00	Approved by Audit Committee			35.32	0.00	0.00										
14	L.G.Balakrishnan & Bros Limited		LGB Forge Limited		Director Interest	Sale of goods or services		150.00	Approved by Audit Committee			42.58	0.00	0.00										
15	L.G.Balakrishnan & Bros Limited		LGB Forge Limited		Director Interest	Sale of goods or services		2500.00	Approved by Audit Committee			1089.95	0.00	0.00										
16	L.G.Balakrishnan & Bros Limited		LGB Forge Limited		Director Interest	Purchase of goods or services		2000.00	Approved by Audit Committee			995.51	0.00	0.00										
17	L.G.Balakrishnan & Bros Limited		LGB Forge Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	356.34	512.82										
18	L.G.Balakrishnan & Bros Limited		LGB Forge Limited		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	565.13	582.54										
19	L.G.Balakrishnan & Bros Limited		LG Sports Private Limited		Director Interest	Any other transaction	Rent & Lease Payment	10.00	Approved by Audit Committee			0.64	0.00	0.00										
20	L.G.Balakrishnan & Bros Limited		LG Sports Private Limited		Director Interest	Sale of goods or services		25.00	Approved by Audit Committee			0.48	0.00	0.00										
21	L.G.Balakrishnan & Bros Limited		LG Sports Private Limited		Director Interest	Purchase of goods or services		100.00	Approved by Audit Committee			51.97	0.00	0.00										
22	L.G.Balakrishnan & Bros Limited		LG Sports Private Limited		Director Interest	Any other transaction	Fixed Deposit Receipt	0.00	NA			102.00	0.00	0.00										
23	L.G.Balakrishnan & Bros Limited		LG Sports Private Limited		Director Interest	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	0.00	102.00										
24	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Purchase of goods or services		800.00	Approved by Audit Committee			603.86	0.00	0.00										
25	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Any other transaction	Rent & Lease Receipts	250.00	Approved by Audit Committee			89.06	0.00	0.00										
26	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Any other transaction	Service/Processing Receipt	250.00	Approved by Audit Committee			6.11	0.00	0.00										
27	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Purchase of goods or services		100.00	Approved by Audit Committee			0.00	0.00	0.00										
28	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Sale of goods or services		500.00	Approved by Audit Committee			278.83	0.00	0.00										
29	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Interest paid		0.00	NA			15.03	0.00	0.00										
30	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Any other transaction	Fixed Deposit Receipt	0.00	NA			275.00	0.00	0.00										
31	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Any other transaction	Fixed Deposit Repayment	0.00	NA			500.00	0.00	0.00										
32	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Any other transaction	Fixed Deposit Oustanding	0.00	NA			0.00	500.00	275.00										
33	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Any other transaction	Receivable Balance	0.00	NA			0.00	72.96	5.17										
34	L.G.Balakrishnan & Bros Limited		Super Speeds Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	48.69	-44.84										
35	L.G.Balakrishnan & Bros Limited		Super Transports Private Limited		Director Interest	Purchase of goods or services		150.00	Approved by Audit Committee			88.12	0.00	0.00										
36	L.G.Balakrishnan & Bros Limited		Super Transports Private Limited		Director Interest	Any other transaction	Services / Processing Payment	10.00	Approved by Audit Committee			0.14	0.00	0.00										
37	L.G.Balakrishnan & Bros Limited		Super Transports Private Limited		Director Interest	Any other transaction	Services/Processing Receipts	10.00	Approved by Audit Committee			2.12	0.00	0.00										
38	L.G.Balakrishnan & Bros Limited		Super Transports Private Limited		Director Interest	Sale of goods or services		100.00	Approved by Audit Committee			10.00	0.00	0.00										
39	L.G.Balakrishnan & Bros Limited		Super Transports Private Limited		Director Interest	Any other transaction	Rent & Lease Receipts	25.00	Approved by Audit Committee			3.86	0.00	0.00										
40	L.G.Balakrishnan & Bros Limited		Super Transports Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	12.46	16.22										
41	L.G.Balakrishnan & Bros Limited		Super Transports Private Limited		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	0.64	0.64										
42	L.G.Balakrishnan & Bros Limited		Lakshmi Printers		Director Interest	Purchase of goods or services		1000.00	Approved by Audit Committee			439.57	0.00	0.00										
43	L.G.Balakrishnan & Bros Limited		Lakshmi Printers		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	32.33	34.96										
44	L.G.Balakrishnan & Bros Limited		Veena Coach Products		Director Interest	Any other transaction	Rent & Lease Receipts	10.00	Approved by Audit Committee			3.62	0.00	0.00										
45	L.G.Balakrishnan & Bros Limited		Veena Coach Products		Director Interest	Sale of goods or services		50.00	Approved by Audit Committee			2.16	0.00	0.00										
46	L.G.Balakrishnan & Bros Limited		Veena Coach Products		Director Interest	Any other transaction	Services/Processing Payment	250.00	Approved by Audit Committee			106.87	0.00	0.00										
47	L.G.Balakrishnan & Bros Limited		Veena Coach Products		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	7.78	12.06										
48	L.G.Balakrishnan & Bros Limited		Veena Coach Products		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	0.48	0.44										
49	L.G.Balakrishnan & Bros Limited		G Plast Private Limited		Director Interest	Purchase of goods or services		250.00	Approved by Audit Committee			35.98	0.00	0.00										
50	L.G.Balakrishnan & Bros Limited		G Plast Private Limited		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	0.00	0.00										
51	L.G.Balakrishnan & Bros Limited		G Plast Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	17.07	4.43										
52	L.G.Balakrishnan & Bros Limited		GEDEE Weiler Private Limited		Director Interest	Purchase of goods or services		250.00	Approved by Audit Committee			2.48	0.00	0.00										
53	L.G.Balakrishnan & Bros Limited		GEDEE Weiler Private Limited		Director Interest	Any other transaction	Services/Processing Payment	25.00	Approved by Audit Committee			0.35	0.00	0.00										
54	L.G.Balakrishnan & Bros Limited		GEDEE Weiler Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	0.13	0.40										
55	L.G.Balakrishnan & Bros Limited		Metal Forms Private Limited		Director Interest	Sale of goods or services		1000.00	Approved by Audit Committee			0.00	0.00	0.00										
56	L.G.Balakrishnan & Bros Limited		Metal Forms Private Limited		Director Interest	Purchase of goods or services		100.00	Approved by Audit Committee			18.19	0.00	0.00										
57	L.G.Balakrishnan & Bros Limited		Metal Forms Private Limited		Director Interest	Any other transaction	Services/Processing Payment	100.00	Approved by Audit Committee			2.64	0.00	0.00										
58	L.G.Balakrishnan & Bros Limited		Metal Forms Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	-0.70	11.27										
59	L.G.Balakrishnan & Bros Limited		Metal Forms Private Limited		Director Interest	Any other transaction	Receivable Balance	0.00	NA			0.00	-7.12	-26.50										
60	L.G.Balakrishnan & Bros Limited		GFM LLC		SUBSIDIARY	Sale of goods or services		500.00	Approved by Audit Committee			257.61	0.00	0.00										
61	L.G.Balakrishnan & Bros Limited		GFM LLC		SUBSIDIARY	Any other transaction	Services/Processing Payment	100.00	Approved by Audit Committee			49.36	0.00	0.00										
62	L.G.Balakrishnan & Bros Limited		GFM LLC		SUBSIDIARY	Purchase of goods or services		250.00	Approved by Audit Committee			10.31	0.00	0.00										
63	L.G.Balakrishnan & Bros Limited		GFM LLC		SUBSIDIARY	Any other transaction	Payable Balance	0.00	NA			0.00	-2.35	4.61										
64	L.G.Balakrishnan & Bros Limited		GFM LLC		SUBSIDIARY	Any other transaction	Receivable balance	0.00	NA			0.00	63.82	238.00										
65	L.G.Balakrishnan & Bros Limited		LGB Steel Private Limited		SUBSIDIARY	Sale of goods or services		250.00	Approved by Audit Committee			53.21	0.00	0.00										
66	L.G.Balakrishnan & Bros Limited		LGB Steel Private Limited		SUBSIDIARY	Purchase of goods or services		7500.00	Approved by Audit Committee			501.39	0.00	0.00										

67	LG.Balakrishnan & Bros Limited		LGB Steel Private Limited		SUBSIDIARY	Any other transaction	Services/Processing Payment	1000.00	Approved by Audit Committee			133.67	0.00	0.00									
68	LG.Balakrishnan & Bros Limited		LGB Steel Private Limited		SUBSIDIARY	Any other transaction	Payable Balance	0.00	NA			0.00	44.66	0.00									
69	LG.Balakrishnan & Bros Limited		LGB Steel Private Limited		SUBSIDIARY	Any other transaction	Receivable balance	0.00	NA			0.00	0.00	0.00									
70	LG.Balakrishnan & Bros Limited		LG Sports Private Limited		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	0.00	0.00									
71	LG.Balakrishnan & Bros Limited		Magriver Private Limited		Director Interest	Any other transaction	Rent & Lease Receipts	20.00	Approved by Audit Committee			0.20	0.00	0.00									
72	LG.Balakrishnan & Bros Limited		Magriver Private Limited		Director Interest	Any other transaction	Rent & Lease Payment	20.00	Approved by Audit Committee			12.84	0.00	0.00									
73	LG.Balakrishnan & Bros Limited		Magriver Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	0.00	0.00									
74	LG.Balakrishnan & Bros Limited		Magriver Private Limited		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	0.03	0.00									
75	LG.Balakrishnan & Bros Limited		Primekart Zone Private Limited		Director Interest	Any other transaction	Rent & Lease Receipts	10.00	Approved by Audit Committee			0.20	0.00	0.00									
76	LG.Balakrishnan & Bros Limited		Primekart Zone Private Limited		Director Interest	Sale of goods or services		10.00	Approved by Audit Committee			0.28	0.00	0.00									
77	LG.Balakrishnan & Bros Limited		Primekart Zone Private Limited		Director Interest	Any other transaction	Services/Processing Payment	50.00	Approved by Audit Committee			17.40	0.00	0.00									
78	LG.Balakrishnan & Bros Limited		Primekart Zone Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	0.10	5.80									
79	LG.Balakrishnan & Bros Limited		Primekart Zone Private Limited		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	0.10	0.26									
80	LG.Balakrishnan & Bros Limited		Arche Global Private Limited		Director Interest	Purchase of goods or services		300.00	Approved by Audit Committee			148.76	0.00	0.00									
81	LG.Balakrishnan & Bros Limited		Arche Global Private Limited		Director Interest	Any other transaction	Services/Processing Payment	100.00	Approved by Audit Committee			78.42	0.00	0.00									
82	LG.Balakrishnan & Bros Limited		Arche Global Private Limited		Director Interest	Any other transaction	Receivable balance	0.00	NA			0.00	0.00	0.00									
83	LG.Balakrishnan & Bros Limited		Arche Global Private Limited		Director Interest	Any other transaction	Payable Balance	0.00	NA			0.00	1.80	10.00									
84	LG.Balakrishnan & Bros Limited		Silent Chain India Private Limited		Director Interest	Interest paid		0.00	NA			5.07	0.00	0.00									
85	LG.Balakrishnan & Bros Limited		Silent Chain India Private Limited		Director Interest	Dividend paid		0.00	NA			0.01	0.00	0.00									
86	LG.Balakrishnan & Bros Limited		Silent Chain India Private Limited		Director Interest	Any other transaction	Fixed Deposit Receipt	0.00	NA			5.00	0.00	0.00									
87	LG.Balakrishnan & Bros Limited		Silent Chain India Private Limited		Director Interest	Any other transaction	Fixed Deposit Repayment	0.00	NA			0.00	0.00	0.00									
88	LG.Balakrishnan & Bros Limited		Silent Chain India Private Limited		Director Interest	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	127.00	132.00									
89	LG.Balakrishnan & Bros Limited		LG Farm Products Private Limited		Director Interest	Dividend received		0.00	NA			0.02	0.00	0.00									
90	LG.Balakrishnan & Bros Limited		LG Farm Products Private Limited		Director Interest	Any other transaction	Unsecured Loan Repayment	0.00	NA			0.00	0.00	0.00									
91	LG.Balakrishnan & Bros Limited		LG Farm Products Private Limited		Director Interest	Interest paid		0.00	NA			2.13	0.00	0.00									
92	LG.Balakrishnan & Bros Limited		LG Farm Products Private Limited		Director Interest	Any other transaction	Fixed Deposit Receipt	0.00	NA			115.00	0.00	0.00									
93	LG.Balakrishnan & Bros Limited		LG Farm Products Private Limited		Director Interest	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	0.00	115.00									
94	LG.Balakrishnan & Bros Limited		LG Farm Products Private Limited		Director Interest	Any other transaction	Unsecured Loan Outstanding	0.00	NA			0.00	0.00	0.00									
95	LG.Balakrishnan & Bros Limited		LGB Mexico		SUBSIDIARY	Sale of goods or services		300.00	Approved by Audit Committee			216.47	0.00	0.00									
96	LG.Balakrishnan & Bros Limited		LGB Mexico		SUBSIDIARY	Any other transaction	Receivable balance	0.00	NA			0.00	0.00	16.94									
97	LG.Balakrishnan & Bros Limited		B.VIJAYAKUMAR		EXECUTIVE CHAIRMAN	Interest paid		0.00	NA			30.34	0.00	0.00									
98	LG.Balakrishnan & Bros Limited		B.VIJAYAKUMAR		EXECUTIVE CHAIRMAN	Any other transaction	Short Term Employee benefit	0.00	NA			264.44	0.00	0.00									
99	LG.Balakrishnan & Bros Limited		B.VIJAYAKUMAR		EXECUTIVE CHAIRMAN	Any other transaction	Fixed Deposit Receipt	0.00	NA			950.00	0.00	0.00									
100	LG.Balakrishnan & Bros Limited		B.VIJAYAKUMAR		EXECUTIVE CHAIRMAN	Any other transaction	Fixed Deposit Repayment	0.00	NA			1050.00	0.00	0.00									
101	LG.Balakrishnan & Bros Limited		B.VIJAYAKUMAR		EXECUTIVE CHAIRMAN	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	1050.00	950.00									
102	LG.Balakrishnan & Bros Limited		Rajsri Vijayakumar		Director Interest	Any other transaction	Unsecured Loan Repayment	0.00	NA			0.00	0.00	0.00									
103	LG.Balakrishnan & Bros Limited		Rajsri Vijayakumar		Director Interest	Interest paid		0.00	NA			13.20	0.00	0.00									
104	LG.Balakrishnan & Bros Limited		Rajsri Vijayakumar		Director Interest	Any other transaction	Fixed Deposit Receipt	0.00	NA			230.00	0.00	0.00									
105	LG.Balakrishnan & Bros Limited		Rajsri Vijayakumar		Director Interest	Any other transaction	Fixed Deposit Repayment	0.00	NA			300.00	0.00	0.00									
106	LG.Balakrishnan & Bros Limited		Rajsri Vijayakumar		Director Interest	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	400.00	300.00									
107	LG.Balakrishnan & Bros Limited		Rajiv Parthasarathy		EXECUTIVE DIRECTOR	Any other transaction	Short Term Employee Benefit	0.00	NA			88.59	0.00	0.00									
108	LG.Balakrishnan & Bros Limited		Minor Samriddi Andal Rajiv		DIRECTOR DAUGHTER	Interest paid		0.00	NA			1.00	0.00	0.00									
109	LG.Balakrishnan & Bros Limited		Minor Samriddi Andal Rajiv		DIRECTOR DAUGHTER	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	25.00	25.00									
110	LG.Balakrishnan & Bros Limited		Minor Vidhur Narayanan Rajiv		Directors Son	Interest paid		0.00	NA			1.00	0.00	0.00									
111	LG.Balakrishnan & Bros Limited		Minor Vidhur Narayanan Rajiv		Directors Son	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	25.00	25.00									
112	LG.Balakrishnan & Bros Limited		P Prabakaran		MANAGING DIRECTOR	Interest paid		0.00	NA			2.92	0.00	0.00									
113	LG.Balakrishnan & Bros Limited		P Prabakaran		MANAGING DIRECTOR	Any other transaction	Short Term Employee Benefit	0.00	NA			183.88	0.00	0.00									
114	LG.Balakrishnan & Bros Limited		P Prabakaran		MANAGING DIRECTOR	Any other transaction	Fixed Deposit Receipt	0.00	NA			100.00	0.00	0.00									
115	LG.Balakrishnan & Bros Limited		P Prabakaran		MANAGING DIRECTOR	Any other transaction	Fixed Deposit Outstanding	0.00	NA			0.00	50.00	150.00									
116	LG.Balakrishnan & Bros Limited		N.RENGARAJ		CFO	Any other transaction	Short Term Employee Benefit	0.00	NA			40.67	0.00	0.00									
117	LG.Balakrishnan & Bros Limited		M.LAKSHMIKANTH JOSHI		COMPANY SECRETARY	Any other transaction	Short Term Employee Benefit	0.00	NA			27.71	0.00	0.00									
Total value of transaction during the reporting period												9791.34											

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.