

58	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	Employee Benefits (Nandakumar Velayudhan Pillai)	Key management personnel of entity or parent	Any other transaction	Accrued Interest	0.00	Nil	0.00	24-04-2026	0.00	0.02	0.02								
59	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	Sitting Fees (NIVEDIASUBRAMANIAN)	Other related party	Any other transaction	Sitting Fees	0.00	Nil	0.00	24-04-2026	0.05	0.00	0.00								
60	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	Shell MRPL Aviation Fuels and Services Ltd.	Joint Ventures	Purchase of goods or services		0.00	Nil	0.00	24-04-2026	0.02	0.00	0.00								
61	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	Oil and Natural Gas Corporation Limited (ONGC)	Entity having control over the Company (Holding Company)	Dividend paid		0.00	Nil	0.00	24-04-2026	502.14	0.00	0.00								
62	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	Hindustan Petroleum Corporation Limited (HPCL)	Entity having significant influence over the Company	Dividend paid		0.00	Nil	0.00	24-04-2026	118.86	0.00	0.00								
63	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	ONGC Startup Fund	Trust of Holding Company	Any other transaction	Pass through Gain-AIF	0.00	Nil	0.00	24-04-2026	0.01	0.00	0.00								
64	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	ONGC Videsh Ltd	Subsidiary of Holding Company	Sale of goods or services		0.00	Nil	0.00	24-04-2026	1.00	0.00	0.03								
65	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	ONGC Petro Additions Limited	Subsidiary of Holding Company	Sale of goods or services		0.00	Nil	159.29	24-04-2026	159.29	0.00	0.00								
66	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	Hindustan Colas Pvt Ltd	Other related party	Sale of goods or services		0.00	Nil	57.14	24-04-2026	57.14	0.36	0.36								
67	MANGALORE REFINERY AND PETROCHEMICALS LIMITED	Falcon Oil & Gas B.V.	Associate of Subsidiary of Holding Company	Sale of goods or services		0.00	Nil	0.00	24-04-2026	0.72	0.00	0.00								
68	ONGC Petro additions Ltd.	GAIL (India) Limited	Common Directorship & Co-promoter	Any other transaction	Purchase of Natural Gas including Gas Transmission Charges		Nil	23.13		0.47		68.82								
69	ONGC Petro additions Ltd.	GAIL (India) Limited	Common Directorship & Co-promoter	Any other transaction	SD Paid		Nil			0.00	0.16	0.16								
70	ONGC Petro additions Ltd.	GAIL (India) Limited	Common Directorship & Co-promoter	Any other transaction	Other Advances Paid		Nil			0.00	0.01	0.01								
71	ONGC Petro additions Ltd.	GAIL (India) Limited	Common Directorship & Co-promoter	Purchase of goods or services			Nil			0.00	0.00	0.00								
72	ONGC Petro additions Ltd.	Gujarat State Petroleum Corp.Limited	Co-promoter	Purchase of goods or services			Nil			0.00	0.00	0.00								
73	ONGC Petro additions Ltd.	Hindustan Petroleum Corp Limited	Common Directorship	Purchase of goods or services			Nil			26.12	24.15	13.34								
74	ONGC Petro additions Ltd.	Hindustan Petroleum Corp Limited	Common Directorship	Purchase of goods or services			Nil			32.32	0.00	0.00								
75	ONGC Petro additions Ltd.	Hindustan Petroleum Corp Limited	Common Directorship	Purchase of goods or services			Nil			0.00	0.00	0.00								
76	ONGC Petro additions Ltd.	Hindustan Petroleum Corp Limited	Common Directorship	Any other transaction	Receivable on account of Reimbursement of expenses		Nil			0.00	0.00	0.03								
77	ONGC Petro additions Ltd.	Hindustan Petroleum Corp Limited	Common Directorship	Any other transaction	Purchase of consumables, Spares etc		Nil			0.02	0.00	0.00								
78	ONGC Petro additions Ltd.	Dahej SEZ Limited	Common Directorship	Any other transaction	Lease Rent, Service Charges, ROU & Others		Nil			0.00	0.00	0.00								
79	ONGC Petro additions Ltd.	Dahej SEZ Limited	Common Directorship	Any other transaction	Receivable on account of expenses		Nil			0.00	0.49	0.49								
80	ONGC Petro additions Ltd.	Dahej SEZ Limited	Common Directorship	Any other transaction	Security Deposit Paid		Nil			0.00	0.11	0.11								
81	ONGC Petro additions Ltd.	Dahej SEZ Limited	Common Directorship	Any other transaction	Other Advance Paid		Nil			-0.05	53.20	52.58								
82	ONGC Petro additions Ltd.	Gurinder Singh	Managing Director	Any other transaction	Short term employee benefits		Nil			0.05	0.00	0.00								
83	ONGC Petro additions Ltd.	Gurinder Singh	Managing Director	Any other transaction	Other long-term benefits		Nil			0.00	0.00	0.00								
84	ONGC Petro additions Ltd.	Gurinder Singh	Managing Director	Any other transaction	Post-employment benefits		Nil			0.00	0.00	0.00								
85	ONGC Petro additions Ltd.	Atul Kumar Chaturvedi	Director (Finance and Commercial) & CFO	Any other transaction	Short term employee benefits		Nil			0.00	0.00	0.00								
86	ONGC Petro additions Ltd.	Sanjay Bharti	Director (Finance and Commercial) & CFO	Any other transaction	Short term employee benefits (Reimbursement to ONGC)		Nil			0.04	0.00	0.00								
87	ONGC Petro additions Ltd.	Sanjay Varma	Director (Marketing & Corporate Strategy)	Any other transaction	Short term employee benefits		Nil			0.03	0.00	0.00								
88	ONGC Petro additions Ltd.	Sanjay Varma	Director (Marketing & Corporate Strategy)	Any other transaction	Other long-term benefits		Nil			0.00	0.00	0.00								
89	ONGC Petro additions Ltd.	Sanjay Varma	Director (Marketing & Corporate Strategy)	Any other transaction	Post-employment benefits		Nil			0.00	0.00	0.00								
90	ONGC Petro additions Ltd.	Rakesh Johari	Company Secretary	Any other transaction	Short term employee benefits		Nil			0.02	0.00	0.00								
91	ONGC Petro additions Ltd.	Rakesh Johari	Company Secretary	Any other transaction	Other long-term benefits		Nil			0.00	0.00	0.00								
92	ONGC Petro additions Ltd.	Rakesh Johari	Company Secretary	Any other transaction	Post-employment benefits		Nil			0.00	0.00	0.00								
93	ONGC Petro additions Ltd.	Aloke Kumar Banerjee	Independent Director	Any other transaction	Sitting Fees		Nil			0.00	0.00	0.00								
94	ONGC Petro additions Ltd.	Ramaswamy Jagannathan	Independent Director	Any other transaction	Sitting Fees		Nil			0.00	0.00	0.00								
95	ONGC Petro additions Ltd.	M. P. Vijay Kumar	Independent Director	Any other transaction	Sitting Fees		Nil			0.00	0.00	0.00								
96	ONGC Petro additions Ltd.	Dipal Sangari	Independent Director	Any other transaction	Sitting Fees		Nil			0.00	0.00	0.00								
97	ONGC Petro additions Ltd.	OPaL Empl GRATUITY TRUST	Trust	Any other transaction	Contribution to trust		Nil			0.00	0.00	0.00								
98	ONGC Petro additions Ltd.	OPaL Empl GRATUITY TRUST	Trust	Any other transaction	Reimbursement of Gratuity payment made on behalf of Trust		Nil			0.02	0.00	0.00								
99	Petronet MHB Limited	Sudhir Kumar	Managing Director (on Deputation from ONGC)	Any other transaction	Short term employee benefits(paid to ONGC)		Nil			0.55	0.00	0.00								
100	Petronet MHB Limited	Chandan Kumar Das	CFO	Any other transaction	Short term employee benefits paid		Nil			0.20	0.00	0.00								
101	Petronet MHB Limited	Sachin Jayaswal	Company Secretary	Any other transaction	Short term employee benefits paid		Nil			0.18	0.00	0.00								
102	Petronet MHB Limited	Oil & Natural Gas Corporation Limited	Holding Company	Dividend paid			Nil			52.95	0.00	0.00								
103	Petronet MHB Limited	Hindustan Petroleum Corporation Limited	Investing Party	Dividend paid			Nil			52.95	0.00	0.00								
104	Petronet MHB Limited	Hindustan Petroleum Corporation Limited	Investing Party	Any other transaction	Freight Charges Received		Nil			48.23	5.21	9.29								
105	Petronet MHB Limited	Hindustan Petroleum Corporation Limited	Investing Party	Any other transaction	Land Lease Rent- paid		Nil			2.82	1.36	1.33								
106	Petronet MHB Limited	Hindustan Petroleum Corporation Limited	Investing Party	Any other transaction	Deputation Salary and Allowances- paid		Nil			0.57	0.08	0.07								
107	Petronet MHB Limited	Hindustan Petroleum Corporation Limited	Investing Party	Any other transaction	Property Tax paid (reimbursement)		Nil			0.22	0.00	0.20								
108	Petronet MHB Limited	Hindustan Petroleum Corporation Limited	Investing Party	Any other transaction	Lab Testing Charges Paid		Nil			0.01	0.00	0.00								
109	Petronet MHB Limited	Hindustan Petroleum Corporation Limited	Investing Party	Any other transaction	PIDS AMC Charges Paid		Nil			0.11	0.00	0.11								
110	ONGC Green Limited	OGL One Limited	Wholly owned subsidiary	Any other transaction	Manpower cost allocation		Nil			1.77	1.44	0.83								
111	ONGC Green Limited	ONGC NTPC Green Private Limited	Joint Venture	Any other transaction	Subscription to right issue of shares		Nil			100.00	0.00	0.00								
112	ONGC Green Limited	ONGC NTPC Green Private Limited	Joint Venture	Any other transaction	Manpower cost allocation		Nil	4.73	12-02-2026	0.24	0.00	0.23								
113	ONGC Green Limited	Ayana Renewable Power Private Limited	Subsidiary of Joint Venture	Any other transaction	Manpower cost allocation		Nil			0.36	0.00	0.33								
114	ONGC Green Limited	Satyan Kumar	Executive Director/ CEO	Any other transaction	Short term employee benefits		Nil			0.51	0.00	0.00								
115	ONGC Green Limited	Satyan Kumar	Executive Director/ CEO	Any other transaction	Post employment benefits		Nil			0.09	0.00	0.00								
116	ONGC Green Limited	Satyan Kumar	Executive Director/ CEO	Any other transaction	Other long-term benefits		Nil			0.06	0.00	0.00								
117	ONGC Green Limited	Gautam Kumar Saha	CFO	Any other transaction	Short term employee benefits		Nil			0.34	0.00	0.00								
118	ONGC Green Limited	Gautam Kumar Saha	CFO	Any other transaction	Post employment benefits		Nil			0.08	0.00	0.00								
119	ONGC Green Limited	Gautam Kumar Saha	CFO	Any other transaction	Other long-term benefits		Nil			0.04	0.00	0.00								
120	ONGC Green Limited	Vivek Kumar	Company Secretary	Any other transaction	Short term employee benefits		Nil			0.10	0.00	0.00								
121	ONGC Green Limited	Vivek Kumar	Company Secretary	Any other transaction	Post employment benefits		Nil			0.02	0.00	0.00								
122	ONGC Green Limited	Vivek Kumar	Company Secretary	Any other transaction	Post employment benefits		Nil			0.00	0.00	0.00								

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244	Oil & Natural Gas Corporation Ltd.	Mangalore Refinery Petrochemicals Limited (MRPL)	Subsidiary	Any other transaction	Corporate Guarantee fee GST and deemed investment	56.60	Nil			10.70	8.40	0.00										
245	Oil & Natural Gas Corporation Ltd.	Mangalore Refinery Petrochemicals Limited (MRPL)	Subsidiary	Any other transaction	Deemed Investment for Financial Guarantee(50% non cash)	1.40	Nil			1.08	0.00	0.00										
246	Oil & Natural Gas Corporation Ltd.	Mangalore Refinery Petrochemicals Limited (MRPL)	Subsidiary	Purchase of goods or services		490.99	Nil	629.32	26-05-2026	378.01	0.00	210.71										
247	Oil & Natural Gas Corporation Ltd.	Mangalore Refinery Petrochemicals Limited (MRPL)	Subsidiary	Sale of goods or services		13523.00	Nil			6742.36	1053.75	18792.36										
248	Oil & Natural Gas Corporation Ltd.	Petronet MHB limited	Subsidiary	Any other transaction	Deputation of Manpower	1.36	Nil			0.55	0.14	0.10										
249	Oil & Natural Gas Corporation Ltd.	Petronet MHB limited	Subsidiary	Any other transaction	Training Charges	0.05	Nil			0.00	0.00	0.00										
250	Oil & Natural Gas Corporation Ltd.	ONGC Green Limited	Subsidiary	Any other transaction	Current account(IUT) Transactions with OVL		Nil			4.48	5.85	2.54										
251	Oil & Natural Gas Corporation Ltd.	ONGC Green Limited	Subsidiary	Any other transaction	Training to Manpower ad reimbursement of expenses		Nil			2.70	0.00	0.00										
252	Oil & Natural Gas Corporation Ltd.	ONGC Green Limited	Subsidiary	Investment			Nil			100.00	0.00	0.00										
253	Oil & Natural Gas Corporation Ltd.	ONGC Green Limited	Subsidiary	Any other transaction	Reimbursement of expenses recoverable		Nil			0.00	0.15	1.09										
254	Oil & Natural Gas Corporation Ltd.	OGL One Limited	Subsidiary of OGL	Any other transaction	Loan Given and interest thereon		Nil			-117.11	780.00	638.00										
255	Oil & Natural Gas Corporation Ltd.	OGL One Limited	Subsidiary of OGL	Any other transaction	Guarantee Fees, GST and Deemed investment		Nil			0.05	0.00	0.00										
256	Oil & Natural Gas Corporation Ltd.	OGL One Limited	Subsidiary of OGL	Any other transaction	Rent and common costs		Nil			0.58	0.00	0.58										
257	Oil & Natural Gas Corporation Ltd.	ONGC NTPC Green Pvt Ltd(ONGPL JV of OGL)	Joint Venture of subsidiary	Any other transaction	Reimbursement of expenses recoverable		Nil	4.73	12-02-2026	4.73	0.00	1.31										
258	Oil & Natural Gas Corporation Ltd.	ONGC Petro additons Limited (OPaL)	Subsidiary	Sale of goods or services		7865.00	Nil			3779.32	352.63	335.98										
259	Oil & Natural Gas Corporation Ltd.	ONGC Petro additons Limited (OPaL)	Subsidiary	Any other transaction	Guarantee fees, GST and Deemed Invt for Financial guarantee		Nil			270.37	1.60	0.00										
260	Oil & Natural Gas Corporation Ltd.	ONGC Petro additons Limited (OPaL)	Subsidiary	Any other transaction	OPEX etc reimbursement	4.30	Nil			1.77	47.35	0.00										
261	Oil & Natural Gas Corporation Ltd.	ONGC Petro additons Limited (OPaL)	Subsidiary	Any other transaction	Payment to Contractor towards HDNPL award receivable from OPaL	34.78	Nil			0.00	0.00	0.00										
262	Oil & Natural Gas Corporation Ltd.	ONGC Petro additons Limited (OPaL)	Subsidiary	Any other transaction	Platts Subscription charges	8.00	Nil			2.01	0.00	0.00										
263	Oil & Natural Gas Corporation Ltd.	ONGC Petro additons Limited (OPaL)	Subsidiary	Any other transaction	Training of Manpower		Nil	0.09	26-05-2026	0.05	0.00	0.00										
264	Oil & Natural Gas Corporation Ltd.	ONGC Petro additons Limited (OPaL)	Subsidiary	Any other transaction	Deputation of Manpower	2.50	Nil	2.90	26-05-2026	1.48	0.40	0.28										
265	Oil & Natural Gas Corporation Ltd.	ONGC Petro additons Limited (OPaL)	Subsidiary	Any other transaction	Advance for Land		Nil			0.00	1.73	-1.73										
266	Oil & Natural Gas Corporation Ltd.	Start-Up Fund Trust	Subsidiary	Investment		15.00	Nil			10.00	0.00	0.00										
267	Oil & Natural Gas Corporation Ltd.	Start-Up Fund Trust	Subsidiary	Any other transaction	Pass Through Income from AIF		Nil	4.96	10-11-2025	0.00	0.00	0.00										
268	Oil & Natural Gas Corporation Ltd.	ONGC Teri Biotech Limited (OTBL)	Joint Venture	Any other transaction	Rent & Electricity for office/colony	0.10	Nil			0.03	0.00	0.00										
269	Oil & Natural Gas Corporation Ltd.	ONGC Teri Biotech Limited (OTBL)	Joint Venture	Any other transaction	Bioremediation service from OTBL	60.02	Nil			24.86	2.81	5.32										
270	Oil & Natural Gas Corporation Ltd.	ONGC Tripura Power Corporation (OTPC)	Joint Venture	Sale of goods or services		750.41	Nil			380.90	40.07	26.06										
271	Oil & Natural Gas Corporation Ltd.	ONGC Tripura Power Corporation (OTPC)	Joint Venture	Any other transaction	Rent for office space at Scope Manor	3.70	Nil			1.46	0.00	0.00										
272	Oil & Natural Gas Corporation Ltd.	ONGC Tripura Power Corporation (OTPC)	Joint Venture	Any other transaction	Advance Rent Deposit		Nil			0.00	0.53	0.53										
273	Oil & Natural Gas Corporation Ltd.	Indradhanush Gas Grid Limited (IGGL)	Joint Venture	Any other transaction	Deputation of Manpower	3.80	Nil			0.87	0.40	0.24										
274	Oil & Natural Gas Corporation Ltd.	Indradhanush Gas Grid Limited (IGGL)	Joint Venture	Any other transaction	Guarantee fees and Deemed Invt for Financial guarantee	7.60	Nil			2.89	0.00	0.00										
275	Oil & Natural Gas Corporation Ltd.	Indradhanush Gas Grid Limited (IGGL)	Joint Venture	Any other transaction	Land Use Charges		Nil	0.08	26-05-2026	0.08	0.00	0.08										
276	Oil & Natural Gas Corporation Ltd.	Dahej SEZ Ltd	Joint Venture	Any other transaction	Lease Rent	2.69	Nil	15.66	26-05-2026	14.36	0.00	6.09										
277	Oil & Natural Gas Corporation Ltd.	Dahej SEZ Ltd	Joint Venture	Any other transaction	ROU Charges for pipeline paid to DSEZ	0.06	Nil			0.00	0.00	0.00										
278	Oil & Natural Gas Corporation Ltd.	Bharat Ethane One IFSC Pvt. Ltd	Joint Venture	Investment			Nil	72.31	26-05-2026	72.31	0.00	0.00										
279	Oil & Natural Gas Corporation Ltd.	Bharat Ethane One IFSC Pvt. Ltd	Joint Venture	Any other transaction	Deemed Investment		Nil	3.87	26-05-2026	3.87	0.00	0.00										
280	Oil & Natural Gas Corporation Ltd.	Bharat Ethane One IFSC Pvt. Ltd	Joint Venture	Any other transaction	Amortisation of Corporate Guarantee		Nil	0.13	26-05-2026	0.13	0.00	0.00										
281	Oil & Natural Gas Corporation Ltd.	Bharat Ethane Two IFSC Pvt. Ltd	Joint Venture	Investment			Nil	72.31	26-05-2026	72.31	0.00	0.00										
282	Oil & Natural Gas Corporation Ltd.	Bharat Ethane Two IFSC Pvt. Ltd	Joint Venture	Any other transaction	Deemed Investment		Nil	3.99	26-05-2026	3.99	0.00	0.00										
283	Oil & Natural Gas Corporation Ltd.	Bharat Ethane Two IFSC Pvt. Ltd	Joint Venture	Any other transaction	Amortisation of Corporate Guarantee		Nil	0.13	26-05-2026	0.13	0.00	0.00										
284	Oil & Natural Gas Corporation Ltd.	HP Oil Gas Private Limited	Joint Venture of HPCL	Any other transaction	Sale of Natural Gas Via IOX		Nil	12.38	26-05-2026	3.39	0.00	0.16										
285	Oil & Natural Gas Corporation Ltd.	HPCL Mittal Energy Ltd	Joint Venture of HPCL	Any other transaction	Sale of Natural Gas Via IOX		Nil	5.80	26-05-2026	0.00	0.00	0.00										
286	Oil & Natural Gas Corporation Ltd.	Petronet LNG Limited (PLL)	Associate	Any other transaction	Training to Manpower and other reimbursement		Nil	0.08	26-05-2026	0.04	0.00	0.00										
287	Oil & Natural Gas Corporation Ltd.	Petronet LNG Limited (PLL)	Associate	Any other transaction	Purchase of LNG including service facility charges	635.24	Nil			32.53	0.98	0.71										
288	Oil & Natural Gas Corporation Ltd.	HPCL Rajasthan Refinery Ltd.	Joint Venture of HPCL	Sale of goods or services			Nil	98.18	26-05-2026	98.18	0.00	0.00										
289	Oil & Natural Gas Corporation Ltd.	ONGC Contributory Provident Fund Trust	Trust	Any other transaction	Contribution	1104.00	Nil			378.78	-29.00	82.44										
290	Oil & Natural Gas Corporation Ltd.	ONGC Gratuity Fund	Trust	Any other transaction	Contribution	35.00	Nil	141.44	26-05-2026	128.05	2.18	115.72										
291	Oil & Natural Gas Corporation Ltd.	ONGC Gratuity Fund	Trust	Any other transaction	Reimbursement	300.00	Nil			0.00	142.20	280.70										
292	Oil & Natural Gas Corporation Ltd.	ONGC FOUNDATION	Trust	Any other transaction	Contribution	170.00	Nil			138.84	0.00	70.99										
293	Oil & Natural Gas Corporation Ltd.	ONGC CSSS Trust	Trust	Any other transaction	Contribution	105.00	Nil	106.98	26-05-2026	52.73	8.94	8.68										
294	Oil & Natural Gas Corporation Ltd.	ONGC Energy Center (OEC)	Trust	Any other transaction	Rental income for land	0.47	Nil			0.19	0.00	0.56										
295	Oil & Natural Gas Corporation Ltd.	ONGC Energy Center (OEC)	Trust	Any other transaction	Corpus Contribution	102.43	Nil			33.00	0.00	14.00										
296	Oil & Natural Gas Corporation Ltd.	ONGC PRBS Trust	Trust	Any other transaction	Contribution	783.59	Nil			331.34	57.18	54.29										
297	Oil & Natural Gas Corporation Ltd.	ONGC Sahyog Trust	Trust	Any other transaction	Contribution	4.01	Nil			1.87	0.03	0.03										
298	Oil & Natural Gas Corporation Ltd.	ONGC PRMB Trust	Trust	Any other transaction	Reimbursement of Medical Expenses of Separated Employees	339.10	Nil			150.45	0.30	372.50										
299	Oil & Natural Gas Corporation Ltd.	ONGC PRMB Trust	Trust	Any other transaction	Contribution Payable	530.00	Nil	846.86	26-05-2026	638.54	269.26	237.28										
Total value of transaction during the reporting period										99328.76												

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.