

Disclosure of related party transactions for the half year ended 31.03.2022 (See Note 4)

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)	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						Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
	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	
																			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.
1	Bengal Tea & Fabrics Limited		ADARSH KANORIA		Chairman cum Managing Director	Remuneration	As approved by NR Committee, Board and Shareholders	3210463											
2	Bengal Tea & Fabrics Limited		KAILASH PRASAD KHANDELWAL		Whole-time Director	Remuneration	As approved by NR Committee, Board and Shareholders	1908191											
3	Bengal Tea & Fabrics Limited		SHUBHA KANORIA		Non-Executive Director	Director Sitting Fees		300000	60000										
4	Bengal Tea & Fabrics Limited		SANVEG A LALBHAI		Non-Executive Director	Director Sitting Fees		300000	20000										
5	Bengal Tea & Fabrics Limited		NAVIN NAYAR		Independent Director	Director Sitting Fees		300000	100000										
6	Bengal Tea & Fabrics Limited		GOLAM MOMEN		Independent Director	Director Sitting Fees		300000	110000										
7	Bengal Tea & Fabrics Limited		DHIRENDRA KUMAR		Independent Director	Director Sitting Fees		300000	110000										
8	Bengal Tea & Fabrics Limited		ASHUTOSH BHAGAT		Independent Director	Director Sitting Fees		300000	90000										
9	Bengal Tea & Fabrics Limited		ATUL DOSHI		Chief Financial Officer	Remuneration		3500000	1589012										
10	Bengal Tea & Fabrics Limited		SUNITA SHAH		Company Secretary	Remuneration		1500000	660118										
11	Bengal Tea & Fabrics Limited		KUSHAGRA KANORIA		Relative of Director- KMP (As per definition of IND AS)	Remuneration		300000	1132569										
						Reimbursement of Expenses			82104										
12	Bengal Tea & Fabrics Limited		ASHOK KUMAR NANGALJA		Director of Holding Company-KMP (As per definition of IND AS)	Remuneration		1200000	458681										
						Employee Advance			150000	0	50000								
13	Bengal Tea & Fabrics Limited		DEEPAK KUMAR SARAF		Director of Holding Company-KMP (As per definition of IND AS)	Remuneration		1200000	419968										
						Employee Advance			300000	35000	225000								
14	Bengal Tea & Fabrics Limited		AKV TEXTILES LIMITED		Directors/ Key Management Personnel and their relatives have significant influence	Rent Paid*		200000	35400										
15	Bengal Tea & Fabrics Limited		BENGAL TEA & FABRICS LIMITED - UNIT ASARWA MILLS EMPLOYEE'S GRATUITY FUND TRUST		Employees benefit funds	Employees benefit funds		10000000	3755000										
Total (of Note 6b)									14185506										

* Rent paid includes GST

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 appropriate 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.

