

## DISCLOSURE OF RELATED PARTY TRANSACTIONS - ON CONSOLIDATED BASIS

In pursuance with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements)  
(Amendments) Regulations, 2018

### List of related parties and their relationships

#### Subsidiaries

- (i) Jaiprakash Engineering and Steel Company Limited

#### Associates

- (i) Nagarjuna Agricultural Research and Development Institute Private Limited
- (ii) KVK Raju International Leadership Limited

#### Key Management Personnel

- (i) Mr. K. Rahul Raju, Managing Director
- (ii) Mr. M Vijaya Bhasker, Company Secretary (w.e.f 29.11.2019)

#### Relatives of Key Management Personnel.

- (i) Smt. K Lakshmi Raju (Sister of Shri K Rahul Raju)

#### Non - Executive Directors

- (i) Mr. Uday Shankar Jha, Chairman
- (ii) Mr. Chandra Pal Singh Yadav, Nominee director of KRIBHCO
- (iii) Ms. Lalitha Raghuram, Independent Director
- (iv) Ms. Girija Bhan, Independent Director wef 11.11.2019
- (v) Mr. K C Bhanu, Independent Director wef 11.11.2019
- (vi) Mr. VVS Ravindra, Nominee Director IDBI
- (vii) Mr. Syed Shahabuddin, Nominee Director withdrawn wef 13.06.2019

#### Enterprises able to exercise significant influence

- (i) Amlika Mercantile Private Limited

#### Enterprises significantly influenced by Key Management personnel or their relatives

- (i) Nagarjuna Oil Refinery Limited
- (ii) Nagarjuna Impex Private Limited
- (iii) Nagarjuna Foundation
- (iv) Nagarjuna Educational Trust



Related party transactions during the period ended September 30, 2020 are as under:

Rs in Lakhs

Nature of transaction	Subsidiaries	Associates	Key Mgmt. Personnel	Relatives of Key Mgmt. Personnel	Enterprises significantly influenced by Key Management personnel or their relatives
<b>Rent paid</b>					
Shri K Rahul Raju			180.00		
Smt. K Lakshmi Raju (Sister of Shri K Rahul Raju)				15.00	

Balances outstanding at the period ended September 30, 2020 are as under:

Rupees in lakhs

Nature of transaction	Subsidiaries	Associates	Key Mgmt. Personnel	Relatives of Key Mgmt. Personnel	Enterprises significantly influenced by Key Management personnel or their relatives
<b>Loans and Advances</b>					
Nagarjuna Oil Refinery Limited	-	-	-	-	1,885.95
<b>Provision for doubtful advances</b>					
Nagarjuna Oil Refinery Limited	-	-	-	-	1,885.95
<b>Investments</b>					
Nagarjuna Agricultural Research and Development Institute Private Limited	-	2.50	-	-	-
KVK Raju International Leadership Limited	-	15.00	-	-	-
Jaiprakash Engineering and Steel Company Limited	2256.17	-	-	-	-
<b>Provision for diminution in the value of investment</b>					
Nagarjuna Agricultural Research and Development Institute Private Limited	-	2.50	-	-	-
KVK Raju International Leadership Limited	-	15.00	-	-	-
Jaiprakash Engineering and Steel Company Limited	2256.17	-	-	-	-



Nature of transaction	Subsidiaries	Associates	Key Mgmt. Personnel	Relatives of Key Mgmt. Personnel	Enterprises significantly influenced by Key Management personnel or their relatives
<b>Rental and other deposits with</b>					
Smt. K Lakshmi Raju (Sister of Shri K Rahul Raju)	-	-	-	85.00	-
Shri. K Rahul Raju	-	-	284.49	-	-
<b>Trade Payables</b>					
Shri. K Rahul Raju	-	-	980.45	-	-
Nagarjuna Impex Private Limited	-	-	-	-	8.23
Smt. K Lakshmi Raju (Sister of Shri K Rahul Raju)	-	-	-	32.50	-
<b>Other Current Financial Liabilities</b>					
K Rahul Raju	-	-	13.17	-	-
K Chandrasekhar Naidu			2.81		
M Vijaya Bhaskar			5.54		
Nagarjuna Educational Trust			67.60		



### Terms and conditions of transactions with related parties

Transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the period ended September, 2020, the Company has not recorded any impairment of receivables relating to amounts owed by related parties. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Compensation of key management personnel of the Company		Sept, 2020	
(a) short-term employee benefits;		26.87	
(b) post-employment benefits;		5.77	
(c) Sitting fees to non-executive directors;		2.55	
<b>Total compensation paid to key management personnel</b>		<b>35.19</b>	
The amounts disclosed in the table are the amounts recognised as an expense during the reporting period related to key management personnel.			

