

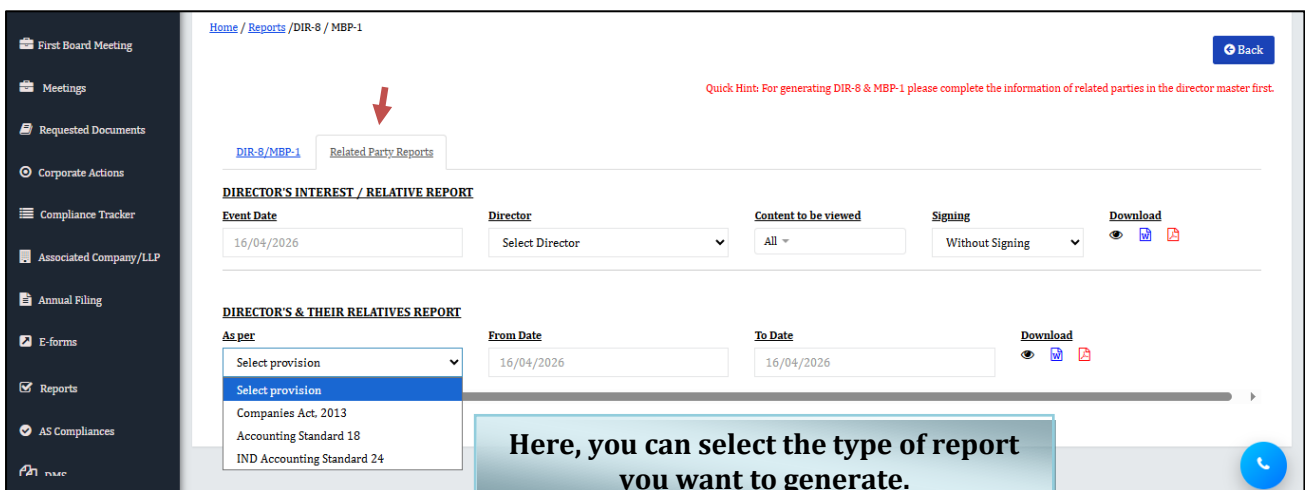
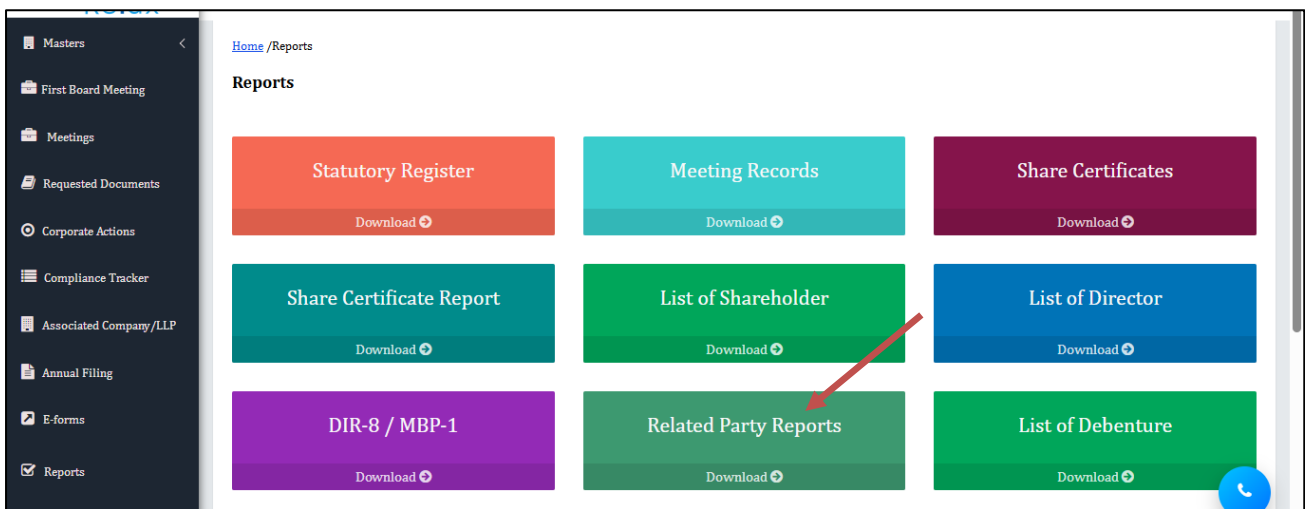
RELATED PARTY REPORTS - AS PER COMPANIES ACT, IND AS -24 & AS-18

We have developed a facility that enables you to generate various related party reports in accordance with the Companies Act, Ind AS 24, and AS 18.

Based on the data entered in the software, the system automatically generates these reports.

HOW TO GENERATE REPORTS:

Dashboard → Master → Company Master → Search the Company and Open → Reports → Related Party Report



****For detailed data points, we have mentioned the source of data for each section within every report BELOW. Kindly refer to the same in case of any queries or confusion.***

[NAME OF COMPANY]
RELATED PARTY DISCLOSURE
(REFER SECTION 2(76) OF THE COMPANIES ACT, 2013)
FOR THE FINANCIAL YEAR [FY] ENDED ON [FY END DATE]

(I) NAME OF DIRECTORS AND THEIR RELATIVES:

(Director data is sourced from the Director Master, while relatives' details are retrieved from the Related Party section.)

(II) A KEY MANAGERIAL PERSONNEL AND THEIR RELATIVES:

(KMP data is sourced from the Director Master, while relatives' details are retrieved from the Related Party section.)

(III) NAME OF FIRMS IN WHICH ANY OF THE DIRECTORS OR ANY OF THEIR RELATIVES IS A PARTNER; NAME OF THE PRIVATE COMPANIES IN WHICH ANY OF THE DIRECTORS OR ANY OF THEIR RELATIVES IS A MEMBER OR DIRECTOR; NAME OF THE PUBLIC COMPANIES IN WHICH ANY OF THE DIRECTORS IS A DIRECTOR AND HOLDS ALONG WITH HIS RELATIVES, MORE THAN TWO PER CENT OF ITS PAID-UP SHARE CAPITAL:

*(Data is fetched from the **Related Party** section for the above-mentioned **Directors and KMP**.)*

(IV) ANY BODY CORPORATE WHOSE BOARD OF DIRECTORS, MANAGING DIRECTOR OR MANAGER IS ACCUSTOMED TO ACT IN ACCORDANCE WITH THE ADVICE, DIRECTIONS OR INSTRUCTIONS OF A DIRECTOR OR MANAGER;

*(Data is fetched from the **Related Party** section for the above-mentioned **Directors and KMP**. While adding a related party, please ensure that "**Accustomed to act on Advice**" is selected under the **Nature of Interest**.)*

(V) ANY PERSON ON WHOSE ADVICE, DIRECTIONS OR INSTRUCTIONS A DIRECTOR OR MANAGER IS ACCUSTOMED TO ACT:

*(Data is fetched from the **Related Party** section for the above-mentioned **Directors and KMP**. Please ensure that "**Accustomed to act on Advice**" is selected under the **Nature of Interest** while adding the related party, as only such entries will be considered.)*

(VI) ANY COMPANY WHICH IS

a. A holding, subsidiary or an associate company of Reporting company; or

b. A subsidiary of a holding company to which Reporting Company is also a subsidiary.

i. HOLDING COMPANY

*(The **Immediate Holding Entity** is fetched from the “**Associated Companies**” section of the reporting entity.)*

ii. FELLOW SUBSIDIARY BEING WOS OF HOLDING COMPANY

*(Wholly Owned Subsidiaries (100% holding) are fetched from the “**Associated Companies**” section of the **Immediate Holding Entity**.)*

A. FELLOW SUBSIDIARY BEING SUBSIDIARY OF HOLDING COMPANY

*(Subsidiary Companies are fetched from the “**Associated Companies**” section of the **Immediate Holding Entity**.)*

B. WHOLLY OWNED SUBSIDIARY COMPANY OF REPORTING ENTITY

*(Wholly Owned Subsidiaries (100% holding) are fetched from the “**Associated Companies**” section of the **Reporting Entity**.)*

C. SUBSIDIARY COMPANY OF REPORTING ENTITY

*(Subsidiary Companies are fetched from the “**Associated Companies**” section of the **Reporting Entity**.)*

D. WOS OF WOS OF REPORTING ENTITY AND WOS OF WOS OF HOLDING COMPANY

*(Wholly Owned Subsidiaries (100% holding) are fetched from the “**Associated Companies**” section of the entities identified in **(ii)** and **(ii)(B)** above.)*

E. SUBSIDIARY OF WOS OF REPORTING COMPANY AND SUBSIDIARY OF WOS OF HOLDING COMPANY

*(Subsidiary Companies are fetched from the “**Associated Companies**” section of the entities identified in **(ii)** and **(ii)(B)** above.)*

F. WOS OF SUBSIDIARY COMPANY OF REPORTING ENTITY AND WOS OF SUBSIDIARY OF HOLDING COMPANY

*(Wholly Owned Subsidiaries (100% holding) are fetched from the “**Associated Companies**” section of the entities identified in **(ii)(A)** and **(ii)(C)** above.)*

G. SUBSIDIARY OF SUBSIDIARY COMPANY OF REPORTING ENTITY AND SUBSIDIARY OF SUBSIDIARY OF HOLDING COMPANY

*(Subsidiary Companies are fetched from the “**Associated Companies**” section of the entities identified in **(ii)(A)** and **(ii)(C)** above.)*

H. ASSOCIATE OF REPORTING ENTITY

*(Associate Companies are fetched from the “**Associated Companies**” section of the **Reporting Entity**.)*

I. AN INVESTING COMPANY OR THE VENTURER OF THE COMPANY;

*(If the **Reporting Entity** is added as an **Associate or Joint Venture** in any company's "**Associated Companies**" section, it will be fetched here.)*

(VII) SUCH OTHER PERSON AS MAY BE PRESCRIBED.

A. DIRECTORS (EXCEPT INDEPENDENT DIRECTORS) AND KEY MANAGERIAL PERSONNEL OF THE HOLDING COMPANY AND THEIR RELATIVES.

*(**Director / KMP data** is fetched from the **Director Master** of the **Immediate Holding Company**, and their **relatives' details** are retrieved from the **Related Party** section.)*

**[NAME OF COMPANY]
RELATED PARTY DISCLOSURE
(REFER INDIAN ACCOUNTING STANDARD (IND AS) 24)
AS ON [FY END DATE]**

(A) A PERSON OR A CLOSE MEMBER OF THAT PERSON'S FAMILY IS RELATED TO A REPORTING ENTITY IF THAT PERSON:

1. NAME OF THE PERSON OR A CLOSE MEMBER OF THAT PERSON'S FAMILY IS RELATED TO A REPORTING ENTITY IF THAT PERSON HAS CONTROL OR JOINT CONTROL OF THE REPORTING ENTITY:

(Individuals having Control / Joint Control, along with their relatives, are fetched from the "AS Compliances" section of the Reporting Entity.)

2. NAME OF THE PERSON OR A CLOSE MEMBER OF THAT PERSON'S FAMILY IS RELATED TO A REPORTING ENTITY IF THAT PERSON HAS SIGNIFICANT INFLUENCE OVER THE REPORTING ENTITY:

(Individuals having Significant Influence, along with their relatives, are fetched from the "AS Compliances" section of the Reporting Entity.)

3. NAME OF THE PERSON OR A CLOSE MEMBER OF THAT PERSON'S FAMILY IS RELATED TO A REPORTING ENTITY IF THAT PERSON IS A MEMBER OF THE KEY MANAGEMENT PERSONNEL OF THE REPORTING ENTITY OR OF A PARENT OF THE REPORTING ENTITY:

KMP OF THE REPORTING COMPANY

(All Directors and KMP are fetched from the Director Master of the Reporting Entity, and their relatives are retrieved from the Related Party section.)

KMP OF THE PARENT COMPANY AND THEIR CLOSE FAMILY MEMBERS

(All Directors and KMP are fetched from the Director Master of the Immediate Holding Entity, and their relatives are retrieved from the Related Party section.)

(B) AN ENTITY IS RELATED TO A REPORTING ENTITY IF ANY OF THE FOLLOWING CONDITIONS APPLIES:

1. THE ENTITY AND THE REPORTING ENTITY ARE MEMBERS OF THE SAME GROUP (WHICH MEANS THAT EACH PARENT, SUBSIDIARY AND FELLOW SUBSIDIARY IS RELATED TO THE OTHERS).

(Data is fetched from the "Associated Companies" section of the Reporting Entity and its Holding Entity.)

I. ULTIMATE HOLDING COMPANY

II. HOLDING COMPANY

III. FELLOW SUBSIDIARY BEING WOS OF ULTIMATE HOLDING COMPANY

IV. FELLOW SUBSIDIARY BEING WOS OF HOLDING COMPANY

V. FELLOW SUBSIDIARY BEING SUBSIDIARY OF ULTIMATE HOLDING COMPANY

VI. FELLOW SUBSIDIARY BEING SUBSIDIARY OF HOLDING COMPANY

VII. WHOLLY OWNED SUBSIDIARY COMPANY OF REPORTING ENTITY

VIII. SUBSIDIARY COMPANY OF REPORTING ENTITY

IX. WOS OF WOS OF REPORTING ENTITY

X. WOS OF WOS OF HOLDING COMPANY/ULTIMATE HOLDING COMPANY

XI. SUBSIDIARY OF WOS OF REPORTING ENTITY

XII. SUBSIDIARY OF WOS OF HOLDING COMPANY/ULTIMATE HOLDING COMPANY

XIII. WOS OF SUBSIDIARY COMPANY OF REPORTING ENTITY

XIV. SUBSIDIARY OF SUBSIDIARY COMPANY OF REPORTING ENTITY

2. NAME OF ENTITIES BEING ASSOCIATE/JOINT VENTURE OF REPORTING ENTITY AND OF THE ENTITY FALLING UNDER THE SAME GROUP AS THE REPORTING ENTITY.

(Data is fetched from the "Associated Companies" section of the Reporting Entity and its Associate and Joint Venture entities.)

I. ASSOCIATE OF REPORTING ENTITY

II. JOINT VENTURE OF REPORTING ENTITY

III. ASSOCIATE OF ENTITIES FALLING UNDER POINT (B) (1) ABOVE

IV. JOINT VENTURE OF ENTITIES FALLING UNDER POINT (B) (1) ABOVE

3. BOTH ENTITIES ARE JOINT VENTURES OF THE SAME THIRD PARTY.

(In the Company Master, "JV" must be selected for both entities. The system will check this across all companies, and those with a common shareholder will be reflected here.)

4. ONE ENTITY IS A JOINT VENTURE OF A THIRD ENTITY AND THE OTHER ENTITY IS AN ASSOCIATE OF THE THIRD ENTITY.

(In the Company Master, "JV" must be selected, and the shareholder (with CIN) should be added. If in that shareholder company, an Associate Entity is recorded in the "Associated Companies" section, the same will be fetched here.)

5. THE ENTITY IS A POST-EMPLOYMENT BENEFIT PLAN FOR THE BENEFIT OF EMPLOYEES OF EITHER THE REPORTING ENTITY OR AN ENTITY RELATED TO THE REPORTING ENTITY. IF THE REPORTING ENTITY IS ITSELF SUCH A PLAN, THE SPONSORING EMPLOYERS ARE ALSO RELATED TO THE REPORTING ENTITY.

I.NAME OF ENTITY BEING A POST-EMPLOYMENT BENEFIT PLAN FOR THE BENEFIT OF EMPLOYEES OF THE REPORTING ENTITY

(Data entered in the "AS Compliances" section will be fetched here)

II.NAME OF ENTITY, THE SPONSORING EMPLOYERS TO THE REPORTING ENTITY, IF THE REPORTING ENTITY IS ITSELF A POST-EMPLOYMENT BENEFIT PLAN

(Data entered in the "AS Compliances" section will be fetched here)

6. THE ENTITY IS CONTROLLED OR JOINTLY CONTROLLED BY A PERSON IDENTIFIED IN POINT (A).

Sr. No.	NAME OF THE PERSON IDENTIFIED IN POINT (A) ABOVE HAVING CONTROL/JOINT CONTROL OVER ENTITY	NAME OF ENTITY	PERCENTAGE OF HOLDING
1			

*(A person identified under **Point (A)** will be fetched if they are recorded as having **Control / Joint Control** in the "AS Compliances" section of any entity)*

7. A PERSON IDENTIFIED IN (A) (1) HAS SIGNIFICANT INFLUENCE OVER THE ENTITY OR IS A MEMBER OF THE KEY MANAGEMENT PERSONNEL OF THE ENTITY (OR OF A PARENT OF THE ENTITY).

I. NAME OF THE ENTITIES IN WHICH PERSONS COVERED UNDER POINT (A) (1) HAS SIGNIFICANT INFLUENCE

*(A person identified under (A)(1) will be fetched if they are added as a **Significant Influencer** in the "AS Compliances" section of any entity within the User Account.)*

II. NAME OF THE ENTITIES IN WHICH PERSONS COVERED UNDER POINT (A) (1) IS A MEMBER OF THE KEY MANAGEMENT PERSONNEL

*(A person identified under (A)(1) will be fetched if they are added as a **Director / KMP** in any entity within the User Account.)*

III. NAME OF THE ENTITIES IN WHOSE PARENT, THE PERSONS COVERED UNDER POINT (A) (1) IS A MEMBER OF THE KEY MANAGEMENT PERSONNEL

(A person identified under (A)(1) will be fetched if they are added as a Director / KMP in any entity within the User Account.)

V. THE ENTITY, OR ANY MEMBER OF A GROUP OF WHICH IT IS A PART, PROVIDES KEY MANAGEMENT PERSONNEL SERVICES TO THE REPORTING ENTITY OR TO THE PARENT OF THE REPORTING ENTITY

(Data entered in the "AS Compliances" section of the Reporting Entity and its Immediate Holding Entity will be fetched here)

[NAME OF COMPANY]
RELATED PARTY DISCLOSURE
(Refer Accounting Standard – 18)

For the Financial Year [FY] and ended on [FY END DATE]

CONDITION A Enterprises that directly or indirectly, through one or more intermediaries' control, or are controlled by, or are under the common control with, the reporting enterprises:

Hints:

1. Holding and Subsidiary entities are fetched from the "Associated Companies" section of the Reporting Entity.
2. If the Holding Entity of the Reporting Entity is added as a Holding / Ultimate Holding Company in any company, the same will be fetched from the entire "Associated Companies" data available in the User Account.

CONDITION B Associates and Joint ventures of the reporting enterprises and the investing party or venture in respect of which the reporting enterprises is an associate or Joint Venture:

Hints:

1. Associate and Joint Venture entities are fetched from the "Associated Companies" section of the Reporting Entity.
2. Any entity in which the Reporting Entity is added as an Associate or Joint Venture will be fetched from the entire data available in the User Account.

CONDITION C Individuals owning, directly or indirectly, an interest in the voting power of the reporting enterprises that give them control or significant influence over the enterprise, and relatives of any such individual.

Hint:

1. Individuals (Significant Influencers) and their relatives are fetched from the "AS Compliances" section of the Reporting Entity.

CONDITION D Key management personnel and relative of such personnel

Hint:

1. (Director & KMP data is sourced from the Director Master, while relatives' details are retrieved from the Related Party section.)

CONDITION E Enterprises over which persons described in CONDITION C & CONDITION D is able to exercise significant influence. This includes enterprises owned by directors or major shareholders of the reporting enterprise and enterprises that have a member of key management in common with the reporting enterprise.

Hints:

- 1. Individuals identified under Conditions (C) and (D) will be fetched here if they are added as Significant Influencers in the "AS Compliances" section of any entity within the User Account.*
- 2. Shareholders of the Reporting Entity will be fetched here if they are recorded as having Control / Joint Control / Significant Influence in the "AS Compliances" section of any entity within the User Account.*
- 3. If Directors and KMP of the Reporting Entity are added as Director / KMP in any other entity, the same is fetched from the Related Party section.*