

Name of the Companies / firms in which investing company and individuals with significant influence over the company have a significant influence	Amer Investments (Delhi) Limited Ashok Investment Corporation Limited Birla Brothers Private Limited Birla Buildings Limited Bengal Rubber Company Limited C K Birla Corporate Services Limited GMMCO Limited Gwalior Finance Corporation Limited HIL Limited Hindustan Motors Limited Hindusthan Discounting Company Limited India Silica Magnesite Works Limited Jaipur Finance & Dairy Products Private Limited Khaitan & Co. LLP. National Engineering Industries Limited Rajasthan Industries Limited Shekhavati Investment & Traders Limited Soorya Vanliya & Investment Limited Universal Trading Company Limited
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\* shareholding in the reporting entity is more than 20% as investor.

# holding more than 2% of paid up share capital in the Company alongwith Mr. C. K. Birla.

**Related party transactions**

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

**a. Investing Company**

Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Dividend paid	525.60	131.40

**b. Transactions with key managerial personnel/directors**

**(i) Key management personnel/directors compensation\*\***

Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Short-term employee benefits (including sitting fees and commission)	753.50	646.93
Contribution to defined contribution plans	64.37	59.58
<b>Total</b>	<b>817.87</b>	<b>706.51</b>

\*\*No separate valuation is done for key managerial personnel in respect of post-employment benefits and other long-term benefits. The same is included in the note 45-Employee benefits.

**(ii) Remuneration to key managerial personnel/directors**

Particulars	Year ended	Transaction during the year
<b>Short term employee benefits / contribution to defined benefit plans</b>		
Mr. A. J. Laddha	31-Mar-24	312.70
	31-Mar-23	204.72
Mr. P. K. Sonthalia	31-Mar-24	343.10
	31-Mar-23	314.02
Mr. C. S. Kashikar	31-Mar-24	87.09
	31-Mar-23	79.02
Mr. R. P. Dutta	31-Mar-24	38.48
	31-Mar-23	34.35
<b>Directors sitting fees</b>		
Mr. C.K.Birla	31-Mar-24	4.00
	31-Mar-23	5.00
Ms. Gauri Rasgotra	31-Mar-24	3.50
	31-Mar-23	5.50
Mr. Srinivasan Vishvanathan	31-Mar-24	13.00
	31-Mar-23	11.50
Mr. A. Bishnoi	31-Mar-24	3.50
	31-Mar-23	5.50
Mr. R. K. Agarwal	31-Mar-24	12.50
	31-Mar-23	11.00
<b>Directors commission</b>		
Mr. C.K.Birla	31-Mar-24	-
	31-Mar-23	7.00
Ms. Gauri Rasgotra	31-Mar-24	-
	31-Mar-23	7.00
Mr. Srinivasan Vishvanathan	31-Mar-24	-
	31-Mar-23	7.00
Mr. A. Bishnoi	31-Mar-24	-
	31-Mar-23	7.00
Mr. R. K. Agarwal	31-Mar-24	-
	31-Mar-23	7.00
<b>Total</b>	<b>31-Mar-24</b>	<b>817.87</b>
	<b>31-Mar-23</b>	<b>706.51</b>

**Note:**

1. The remuneration to the key managerial personnel does not include the provisions made for gratuity and leave benefits, as they are determined on an actuarial basis for the Company as a whole.

2. The total managerial remuneration paid/payable to Managing Director of the Company, has exceeded the prescribed limits under Section 197 read with Schedule V to the Companies Act, 2013. The Company has obtained necessary shareholder approvals through a special resolution in annual general meeting as required under the relevant provisions of the Companies Act, 2013.

**(iii) Dividend paid**

Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Mr. C.K.Birla	34.06	8.51
Mr. Ashwin J Laddha	1.13	0.09
Mr. P.K.Sonthalia	0.16	0.04
<b>Total</b>	<b>35.35</b>	<b>8.64</b>

**(iv) Outstanding balances - key managerial personnel**

Particulars	As at	Amount owed by related parties	Amount owed to related parties
<b>Commission / Remuneration payable</b>			
Mr. C.K.Birla	31-Mar-24	-	-
	31-Mar-23	-	6.30
Ms. Gauri Rasgotra	31-Mar-24	-	-
	31-Mar-23	-	6.30
Mr. Srinivasan Vishvanathan	31-Mar-24	-	-
	31-Mar-23	-	6.30
Mr. A. Bishnoi	31-Mar-24	-	-
	31-Mar-23	-	6.30
Mr. R. K. Agarwal	31-Mar-24	-	-
	31-Mar-23	-	6.30
Mr. C. S. Kashikar	31-Mar-24	-	-
	31-Mar-23	-	2.78
<b>Total</b>	<b>31-Mar-24</b>	<b>-</b>	<b>-</b>
	<b>31-Mar-23</b>	<b>-</b>	<b>34.28</b>

**c.Public Limited Company in which a director or manager is a director and holds along with his relatives, more than 2% percent of its paid up share capital**

**Transactions during the year**

Particulars	Year ended	Purchases	Rent receipts
Orient Cement Limited	31-Mar-24	-	28.31
	31-Mar-23	-	28.31
Orient Electric Limited	31-Mar-24	76.62	28.31
	31-Mar-23	50.92	28.31
<b>Total</b>	<b>31-Mar-24</b>	<b>76.62</b>	<b>56.62</b>
	<b>31-Mar-23</b>	<b>50.92</b>	<b>56.62</b>

**Outstanding balances - Payable**

Particulars	Year ended	Amount owed to related parties
Orient Electric Limited (Trade Payable)	31-Mar-24 31-Mar-23	9.78 8.54

**d. Relatives of member of board of directors /KMP**

**Dividend paid**

Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Ms. Nirmala Birla	36.06	9.02
Ms. Amita Birla	3.28	0.82
Ms. Avani Birla	1.30	0.33
Ms. Avanti Birla	1.35	0.34
	<b>41.99</b>	<b>10.51</b>

**e. Post-employment employee benefit plans**

**Contribution to employees' benefit plans**

Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Birla Industries Provident Fund	574.33	266.09
Orient Paper & Industries Limited Employees Gratuity Fund	210.13	231.70
Orient Paper & Industries Limited Superannuation Fund	17.22	23.48
	<b>801.68</b>	<b>521.27</b>

**Outstanding balances - Payables**

Particulars	As at 31st March 2024	As at 31st March 2023
Birla Industries Provident Fund	137.23	115.69

**f. Name of the Companies / firms in which investing company and individuals with significant influence over the company have a significant influence**

**Transactions during the year**

Particulars	Year ended	Dividend Received	Purchases	Professional and consultancy charges	Lease rent, Rates & Taxes, Maintenance & service charges	Rent & Miscellaneous receipts	Dividend payment
Amer Investments (Delhi) Limited	31-Mar-24	-	-	-	-	-	14.22
Ashok Investment Corporation Limited	31-Mar-23	-	-	-	-	-	3.56
	31-Mar-24	-	-	-	-	-	6.83
Birla Brothers Private Limited	31-Mar-23	-	-	-	-	-	1.71
	31-Mar-24	-	-	-	0.07	-	-
Birla Buildings Limited	31-Mar-23	1.50	-	-	0.07	-	-
	31-Mar-24	-	-	-	179.41	0.13	-
Bengal Rubber Company Limited	31-Mar-23	2.25	-	-	202.67	0.13	-
	31-Mar-24	-	-	-	-	-	1.95
C K Birla Corporate Services Limited	31-Mar-23	-	-	325.49	-	-	0.49
	31-Mar-24	-	-	302.49	-	-	-
GMMCO Limited	31-Mar-23	4.68	1.40	-	-	-	-
	31-Mar-24	-	-	-	-	-	-
Gwalior Finance Corporation Limited	31-Mar-23	4.01	2.57	-	-	-	-
	31-Mar-24	-	-	-	-	-	16.49
HIL Limited	31-Mar-23	-	-	-	-	-	4.12
	31-Mar-24	362.54	6.59	-	54.66	114.09	-
Hindustan Motors Limited	31-Mar-23	589.13	10.85	-	55.97	-	-
	31-Mar-24	-	-	-	-	-	-
Hindustan Discounting Company Limited	31-Mar-23	-	-	-	-	1.20	-
	31-Mar-24	-	-	-	-	1.20	-
India Silica Magnesite Works Limited	31-Mar-23	-	-	-	-	-	23.11
	31-Mar-24	-	-	-	-	-	5.78
Jaipur Finance & Dairy Products Private Limited	31-Mar-23	-	-	-	-	-	2.00
	31-Mar-24	-	-	-	-	-	0.50
Khaitan & Co. LLP.	31-Mar-23	-	-	-	-	-	2.08
	31-Mar-24	-	-	-	-	-	0.52
National Engineering Industries Limited	31-Mar-23	-	-	28.51	-	-	-
	31-Mar-24	-	-	19.70	-	-	-
Rajasthan Industries Limited	31-Mar-23	-	-	-	11.28	-	5.37
	31-Mar-24	-	-	-	33.83	-	1.34
Shekhavati Investment & traders Limited	31-Mar-23	-	-	-	-	-	6.90
	31-Mar-24	-	-	-	-	-	1.73
Soorya Vanija & investment Limited	31-Mar-23	-	-	-	-	-	132.21
	31-Mar-24	-	-	-	-	-	31.05
Universal Trading Company Limited	31-Mar-23	-	-	-	-	-	0.03
	31-Mar-24	-	-	-	-	-	0.01
	31-Mar-23	-	-	-	-	-	9.12
<b>Total</b>	<b>31-Mar-24</b>	<b>368.72</b>	<b>7.99</b>	<b>354.00</b>	<b>245.42</b>	<b>115.42</b>	<b>220.31</b>
	<b>31-Mar-23</b>	<b>596.29</b>	<b>13.42</b>	<b>322.19</b>	<b>292.54</b>	<b>1.33</b>	<b>55.09</b>

**Outstanding balances**

Particulars	As at	Amount owed to related parties
Birla Buildings Limited (Trade Payable)	31-Mar-24	17.08
	31-Mar-23	20.02
C K Birla Corporate Services Limited (Trade Payable)	31-Mar-24	43.85
	31-Mar-23	29.80
HIL Limited (Trade Payable)	31-Mar-24	3.80
	31-Mar-23	-
Khaitan & Company LLP (Trade Payable)	31-Mar-24	2.70
	31-Mar-23	-

**g. Terms and conditions of transactions with related parties**

Transactions relating to dividend were on the same terms and conditions that applied to other shareholders. The transactions with related parties are made at arm's length and in the ordinary course of business. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. No provisions are held against receivables from related parties. There are no loans outstanding with related parties.