

Bandhan Bank Limited - Related Party Transactions for the half year ended September 30, 2025

Home

Validate

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
<div><div>Add</div><div>Delete</div></div>														
1	Bandhan Bank Ltd		Aaheli Chatterjee ¹		Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			1.00	0.00	1.00
2	Bandhan Bank Ltd		Abhinay Kumar Shaw		KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			0.00	0.00	0.00
3	Bandhan Bank Ltd		Allamraju Subramanya Ramasastry		Director	Any other transaction	Deposits with the Bank	2000.00	Approved			69.68	60.58	69.68
4	Bandhan Bank Ltd		Amit Kumar Hazra		Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			7.80	6.33	7.80
5	Bandhan Bank Ltd		Amrit Daga		KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			7.12	2.60	7.12
6	Bandhan Bank Ltd		Angshuman Ghosh		Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			63.91	399.51	63.91
7	Bandhan Bank Ltd		Animesh Agrawal		Relative of KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			4.56	4.49	4.56
8	Bandhan Bank Ltd		Antara Kesh		Relative of KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			91.01	77.21	91.01
9	Bandhan Bank Ltd		Aparajita Mitra		Director	Any other transaction	Deposits with the Bank	2000.00	Approved			41.94	32.27	41.94
10	Bandhan Bank Ltd		Arati Banerjee		Relative of KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			13.99	13.71	13.99
11	Bandhan Bank Ltd		Arvind Agrawal		KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			67.17	43.97	67.17
12	Bandhan Bank Ltd		Bandhan Financial Holdings Limited		Promoter Company	Any other transaction	Deposits with the Bank	1000000.00	Approved			10298.63	5224.14	10298.63
13	Bandhan Bank Ltd		Bandhan Financial Services Limited		Promoter Company	Any other transaction	Deposits with the Bank	1000000.00	Approved			47908.87	46262.99	47908.87
14	Bandhan Bank Ltd		Bandhan Konnagar		Promoter Group Entity	Any other transaction	Deposits with the Bank	1000000.00	Approved			32651.78	32600.93	32651.78
15	Bandhan Bank Ltd		Bandhan Life Insurance Limited		Promoter Group Company	Any other transaction	Deposits with the Bank	1000000.00	Approved			1015.41	880.50	1015.41
16	Bandhan Bank Ltd		Bandhan Mutual Fund ²		Promoter Group Company	Any other transaction	Deposits with the Bank	1000000.00	Approved			0.01	0.00	0.01
17	Bandhan Bank Ltd		Biplab Mani		KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			1.98	0.94	1.98
18	Bandhan Bank Ltd		Bishwajit Kumar Shaw		Relative of KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			2.51	3.02	2.51
19	Bandhan Bank Ltd		Chandra Shekhar Ghosh		Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			385.35	78.07	385.35
20	Bandhan Bank Ltd		Debasis Mukhopadhyay		KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			19.63	9.88	19.63
21	Bandhan Bank Ltd		Dibakar Ghosh		Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			0.72	0.72	0.72
22	Bandhan Bank Ltd		Dipak Shaw		Relative of KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			0.02	0.01	0.02
23	Bandhan Bank Ltd		Financial Inclusion Trust		Promoter Entity	Any other transaction	Deposits with the Bank	1000000.00	Approved			94827.49	113080.52	94827.49
24	Bandhan Bank Ltd		Gour Chandra Mani		Relative of KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			2.17	2.38	2.17
25	Bandhan Bank Ltd		InApp Information Technologies (India) Private Limited		Private Company in which Directors or their relative are Member / Director	Any other transaction	Deposits with the Bank	100000.00	Approved			2817.98	2222.96	2817.98
26	Bandhan Bank Ltd		Inderpreet Kaur		Relative of KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			0.67	0.66	0.67
27	Bandhan Bank Ltd		Indranil Banerjee		KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			8.29	9.32	8.29
28	Bandhan Bank Ltd		Jayanta Choudhury		Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			0.42	0.40	0.42
29	Bandhan Bank Ltd		Karni Singh Arha		KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			0.00	0.00	0.00
30	Bandhan Bank Ltd		Madhumita Sinha		Relative of Director	Any other transaction	Deposits with the Bank	2000.00	Approved			31.49	24.13	31.49
31	Bandhan Bank Ltd		Maitreyee Bhattacharyya		Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			24.03	0.00	24.03
32	Bandhan Bank Ltd		Manoshi Das		Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			7.84	7.56	7.84
33	Bandhan Bank Ltd		Mousumi Mukherjee		Relative of KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			43.73	42.43	43.73
34	Bandhan Bank Ltd		Nilima Ghosh		Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			12.20	0.05	12.20
35	Bandhan Bank Ltd		North East Financial Inclusion Trust		Promoter Entity	Any other transaction	Deposits with the Bank	1000000.00	Approved			27565.86	29084.09	27565.86
36	Bandhan Bank Ltd		Partha Pratim Sengupta		KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			130.15	60.11	130.15
37	Bandhan Bank Ltd		Rajeev Mantri		KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			108.89	65.03	108.89
38	Bandhan Bank Ltd		Rajinder Kumar Babbar		KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			16.17	16.11	16.17
39	Bandhan Bank Ltd		Ratan Kumar Kesh		KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			19.68	15.52	19.68

40	Bandhan Bank Ltd		Roshan Agarwal ³	KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			0.29	0.00	0.29
41	Bandhan Bank Ltd		Santanu Mukherjee	Director	Any other transaction	Deposits with the Bank	2000.00	Approved			17.41	17.28	17.41
42	Bandhan Bank Ltd		Saswati Banerjee	Relative of KMP	Any other transaction	Deposits with the Bank	2000.00	Approved			4.01	0.00	4.01
43	Bandhan Bank Ltd		Shipra Ghosh	Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			4.03	9.98	4.03
44	Bandhan Bank Ltd		Shujaat Mitra	Relative of Director	Any other transaction	Deposits with the Bank	2000.00	Approved			1.52	1.63	1.52
45	Bandhan Bank Ltd		Siddhartha Mitra	Relative of Director	Any other transaction	Deposits with the Bank	2000.00	Approved			0.04	0.03	0.04
46	Bandhan Bank Ltd		Subrata Dutta Gupta	Director	Any other transaction	Deposits with the Bank	2000.00	Approved			11.34	0.39	11.34
47	Bandhan Bank Ltd		Subrata Mandal	Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			70.92	0.00	70.92
48	Bandhan Bank Ltd		Suchitra Ghosh	Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			9.62	8.14	9.62
49	Bandhan Bank Ltd		Sujata Duggal	Relative of Director	Any other transaction	Deposits with the Bank	2000.00	Approved			16.38	24.41	16.38
50	Bandhan Bank Ltd		Supriya Ghosh	Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			0.00	0.00	0.00
51	Bandhan Bank Ltd		Sushil Kumar Sood	Relative of Director	Any other transaction	Deposits with the Bank	2000.00	Approved			5.86	5.73	5.86
52	Bandhan Bank Ltd		The Bengal Club Limited ⁴	Private Company in which Directors or their relative are Member / Director	Any other transaction	Deposits with the Bank	100000.00	Approved			8.23	0.00	8.23
53	Bandhan Bank Ltd		Usha Shaw	Relative of KMP of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			11.00	9.78	11.00
54	Bandhan Bank Ltd		Vaskar Ghosh	Relative of Director of Promoter Company	Any other transaction	Deposits with the Bank	2000.00	Approved			9.34	12.65	9.34
55	Bandhan Bank Ltd		Abhinay Kumar Shaw	KMP of Promoter Company	Interest paid		2000.00	Approved			0.00	0.00	0.00
56	Bandhan Bank Ltd		Allamraju Subramanya Ramasastry	Director	Interest paid		2000.00	Approved			2.67	0.00	0.00
57	Bandhan Bank Ltd		Amit Kumar Hazra	Director of Promoter Company	Interest paid		2000.00	Approved			0.12	0.00	0.00
58	Bandhan Bank Ltd		Amrit Daga	KMP of Promoter Company	Interest paid		2000.00	Approved			0.14	0.00	0.00
59	Bandhan Bank Ltd		Angshuman Ghosh	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			4.72	0.00	0.00
60	Bandhan Bank Ltd		Animesh Agrawal	Relative of KMP of Promoter Company	Interest paid		2000.00	Approved			0.07	0.00	0.00
61	Bandhan Bank Ltd		Antara Kesh	Relative of KMP	Interest paid		2000.00	Approved			3.24	0.00	0.00
62	Bandhan Bank Ltd		Aparajita Mitra	Director	Interest paid		2000.00	Approved			1.54	0.00	0.00
63	Bandhan Bank Ltd		Arati Banerjee	Relative of KMP	Interest paid		2000.00	Approved			0.55	0.00	0.00
64	Bandhan Bank Ltd		Arvind Agrawal	KMP of Promoter Company	Interest paid		2000.00	Approved			1.89	0.00	0.00
65	Bandhan Bank Ltd		Bandhan Financial Holdings Limited	Promoter Company	Interest paid		1000000.00	Approved			171.80	0.00	0.00
66	Bandhan Bank Ltd		Bandhan Financial Services Limited	Promoter Company	Interest paid		1000000.00	Approved			1970.17	0.00	0.00
67	Bandhan Bank Ltd		Bandhan Konnagar	Promoter Group Entity	Interest paid		1000000.00	Approved			1271.36	0.00	0.00
68	Bandhan Bank Ltd		Bandhan Life Insurance Limited	Promoter Group Company	Interest paid		1000000.00	Approved			0.00	0.00	0.00
69	Bandhan Bank Ltd		Bandhan Mutual Fund ²	Promoter Group Company	Interest paid		1000000.00	Approved			0.00	0.00	0.00
70	Bandhan Bank Ltd		Biplab Mani	KMP of Promoter Company	Interest paid		2000.00	Approved			0.01	0.00	0.00
71	Bandhan Bank Ltd		Bishwajit Kumar Shaw	Relative of KMP of Promoter Company	Interest paid		2000.00	Approved			0.11	0.00	0.00
72	Bandhan Bank Ltd		Chandra Shekhar Ghosh	Director of Promoter Company	Interest paid		2000.00	Approved			11.39	0.00	0.00
73	Bandhan Bank Ltd		Debasis Mukhopadhyay	KMP of Promoter Company	Interest paid		2000.00	Approved			0.58	0.00	0.00
74	Bandhan Bank Ltd		Dibakar Ghosh	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			0.01	0.00	0.00
75	Bandhan Bank Ltd		Dipak Shaw	Relative of KMP of Promoter Company	Interest paid		2000.00	Approved			0.00	0.00	0.00
76	Bandhan Bank Ltd		Financial Inclusion Trust	Promoter Entity	Interest paid		1000000.00	Approved			3839.45	0.00	0.00
77	Bandhan Bank Ltd		Gour Chandra Mani	Relative of KMP of Promoter Company	Interest paid		2000.00	Approved			0.09	0.00	0.00
78	Bandhan Bank Ltd		InApp Information Technologies (India) Private Limited	Private Company in which Directors or their relative are Member / Director	Interest paid		100000.00	Approved			102.78	0.00	0.00
79	Bandhan Bank Ltd		Inderpreet Kaur	Relative of KMP	Interest paid		2000.00	Approved			0.01	0.00	0.00
80	Bandhan Bank Ltd		Indranil Banerjee	KMP	Interest paid		2000.00	Approved			0.18	0.00	0.00
81	Bandhan Bank Ltd		Jayanta Choudhury	Director of Promoter Company	Interest paid		2000.00	Approved			0.00	0.00	0.00
82	Bandhan Bank Ltd		Karni Singh Arha	KMP of Promoter Company	Interest paid		2000.00	Approved			0.00	0.00	0.00
83	Bandhan Bank Ltd		Madhumita Sinha	Relative of Director	Interest paid		2000.00	Approved			0.93	0.00	0.00
84	Bandhan Bank Ltd		Maitreyee Bhattacharyya	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			0.03	0.00	0.00
85	Bandhan Bank Ltd		Manoshi Das	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			0.31	0.00	0.00
86	Bandhan Bank Ltd		Mousumi Mukherjee	Relative of KMP	Interest paid		2000.00	Approved			1.60	0.00	0.00
87	Bandhan Bank Ltd		Nilima Ghosh	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			0.17	0.00	0.00

88	Bandhan Bank Ltd		North East Financial Inclusion Trust	Promoter Entity	Interest paid		1000000.00	Approved			1125.27	0.00	0.00
89	Bandhan Bank Ltd		Partha Pratim Sengupta	KMP	Interest paid		2000.00	Approved			3.62	0.00	0.00
90	Bandhan Bank Ltd		Rajeev Mantri	KMP	Interest paid		2000.00	Approved			1.52	0.00	0.00
91	Bandhan Bank Ltd		Rajinder Kumar Babbar	KMP	Interest paid		2000.00	Approved			0.08	0.00	0.00
92	Bandhan Bank Ltd		Ratan Kumar Kesh	KMP	Interest paid		2000.00	Approved			0.45	0.00	0.00
93	Bandhan Bank Ltd		Roshan Agarwal ³	KMP of Promoter Company	Interest paid		2000.00	Approved			0.00	0.00	0.00
94	Bandhan Bank Ltd		Santanu Mukherjee	Director	Interest paid		2000.00	Approved			0.72	0.00	0.00
95	Bandhan Bank Ltd		Saswati Banerjee	Relative of KMP	Interest paid		2000.00	Approved			0.15	0.00	0.00
96	Bandhan Bank Ltd		Shipra Ghosh	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			0.28	0.00	0.00
97	Bandhan Bank Ltd		Shujaat Mitra	Relative of Director	Interest paid		2000.00	Approved			0.06	0.00	0.00
98	Bandhan Bank Ltd		Siddhartha Mitra	Relative of Director	Interest paid		2000.00	Approved			0.00	0.00	0.00
99	Bandhan Bank Ltd		Subrata Dutta Gupta	Director	Interest paid		2000.00	Approved			0.16	0.00	0.00
100	Bandhan Bank Ltd		Subrata Mandal	Director of Promoter Company	Interest paid		2000.00	Approved			2.11	0.00	0.00
101	Bandhan Bank Ltd		Suchitra Ghosh	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			0.17	0.00	0.00
102	Bandhan Bank Ltd		Sujata Duggal	Relative of Director	Interest paid		2000.00	Approved			0.73	0.00	0.00
103	Bandhan Bank Ltd		Supriya Ghosh	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			0.00	0.00	0.00
104	Bandhan Bank Ltd		Sushil Kumar Sood	Relative of Director	Interest paid		2000.00	Approved			0.24	0.00	0.00
105	Bandhan Bank Ltd		The Bengal Club Limited ⁴	Private Company in which Directors or their relative are Member / Director	Interest paid		100000.00	Approved			0.00	0.00	0.00
106	Bandhan Bank Ltd		Usha Shaw	Relative of KMP of Promoter Company	Interest paid		2000.00	Approved			0.43	0.00	0.00
107	Bandhan Bank Ltd		Vaskar Ghosh	Relative of Director of Promoter Company	Interest paid		2000.00	Approved			0.11	0.00	0.00
108	Bandhan Bank Ltd		Amit Kumar Hazra	Director of Promoter Company	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
109	Bandhan Bank Ltd		Arati Banerjee	Relative of KMP	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
110	Bandhan Bank Ltd		Bandhan Financial Services Limited	Promoter Company	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.10	0.00	0.00
111	Bandhan Bank Ltd		Bandhan Konnagar	Promoter Group Entity	Any other transaction	Rendering of services by the Bank.	100.00	Approved			1.07	0.00	0.00
112	Bandhan Bank Ltd		Dibakar Ghosh	Relative of Director of Promoter Company	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
113	Bandhan Bank Ltd		Financial Inclusion Trust	Promoter Entity	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
114	Bandhan Bank Ltd		Gour Chandra Mani	Relative of Director of Promoter Company	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
115	Bandhan Bank Ltd		Jayanta Choudhury	Director of Promoter Company	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.01	0.00	0.00
116	Bandhan Bank Ltd		Nilima Ghosh	Relative of Director of Promoter Company	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.11	0.00	0.00
117	Bandhan Bank Ltd		Saswati Banerjee	Relative of KMP	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.04	0.00	0.00
118	Bandhan Bank Ltd		Siddhartha Mitra	Relative of Director	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
119	Bandhan Bank Ltd		Subrata Dutta Gupta	Director	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
120	Bandhan Bank Ltd		Subrata Mandal	Director of Promoter Company	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
121	Bandhan Bank Ltd		Sujata Duggal	Relative of Director	Any other transaction	Rendering of services by the Bank.	100.00	Approved			0.00	0.00	0.00
122	Bandhan Bank Ltd		Bandhan Life Insurance Limited	Promoter Group Company	Any other transaction	Commission Income	12100.00	Approved			4903.19	0.00	0.00
123	Bandhan Bank Ltd		Bandhan Mutual Fund	Promoter Group Company	Any other transaction	Commission Income	850.00	Approved			264.73	0.00	0.00
124	Bandhan Bank Ltd		Bandhan Konnagar	Promoter Group Entity	Any other transaction	CSR payment	1296.00	Approved			584.27	0.00	0.00
125	Bandhan Bank Ltd		Indranil Banerjee	KMP	Any other transaction	Reimbursement of Expenses	100.00	Approved			0.53	0.00	0.00
126	Bandhan Bank Ltd		Rajeev Mantri	KMP	Any other transaction	Reimbursement of Expenses	100.00	Approved			0.62	0.00	0.00
127	Bandhan Bank Ltd		Ratan Kumar Kesh	KMP	Any other transaction	Reimbursement of Expenses	100.00	Approved			1.56	0.00	0.00
128	Bandhan Bank Ltd		Rajinder Kumar Babbar	KMP	Any other transaction	Reimbursement of Expenses	100.00	Approved			1.47	0.00	0.00

129	Bandhan Bank Ltd		Partha Pratim Sengupta		KMP	Any other transaction	Reimbursement of Expenses	100.00	Approved			6.02	0.00	0.00
130	Bandhan Bank Ltd		Bandhan Konnagar		Promoter Group Entity	Any other transaction	Reimbursement of Expenses ⁵		Approved			91.86	0.00	0.00
131	Bandhan Bank Ltd		The Bengal Chamber of Commerce and Industry		Private Company in which Director is a member or director	Any other transaction	Reimbursement of Expenses ⁵		Approved	0.95	17-07-2025	3.56	0.00	0.00
132	Bandhan Bank Ltd		Bandhan Konnagar		Promoter Group Entity	Any other transaction	Rent paid	661.00	Approved			342.12	0.00	0.00
133	Bandhan Bank Ltd		The Bengal Chamber of Commerce and Industry		Private Company in which Director is a member or director	Any other transaction	Rent paid	12.00	Approved			3.52	0.00	0.00
Total value of transaction during the reporting period												233166.94		

1. (w.e.f. August 01, 2025)
2. (w.e.f. April 15, 2025)
3. (w.e.f. August 21, 2025)
4. (w.e.f. September 25, 2025)
5. On actual

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.