

**Related Party Transactions for the half year ending 31.03.2024**

| S. No | Details of the party (listed) |  | Details of the counterparty   |  | 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) (Rs. in Lakhs) | In case monies are due to either party as |                 | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-<br>In case any financial indebtedness is |                   |        |  |                   |        |                   |   |
|-------|-------------------------------|--|---|--|---|---|---|-----------------|---|-------------------|--------|--|-------------------|--------|-------------------|---|
|       | Name                          | Name   | Relationship of the counterparty with the listed entity or its subsidiary | Type of related party transaction (see Note 5)       |   |   | 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 | Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage) |
| 1     | BENGAL TEA & FABRICS LIMITED  | ADARSH KANORIA*  | KMP-Managing Director   | Director's remuneration                              | -   | 42.23   |   |                 |   |                   |        |  |                   |        |                   |   |
| 2     | BENGAL TEA & FABRICS LIMITED  | KUSHAGRA KANORIA   | KMP -Vice President   | Short Term Employee Benefits                         | 30  | 13.64   |   |                 |   |                   |        |  |                   |        |                   |   |
| 3     | BENGAL TEA & FABRICS LIMITED  | KAILASH PRASAD KHANDELWAL  | KMP-President   | Short Term Employee Benefits                         | 50  | 21.36   |   |                 |   |                   |        |  |                   |        |                   |   |
| 4     | BENGAL TEA & FABRICS LIMITED  | ATUL DOSHI^  | KMP -Chief Financial Officer  | Short Term Employee Benefits                         | 40  | 18.05   |   |                 |   |                   |        |  |                   |        |                   |   |
| 5     | BENGAL TEA & FABRICS LIMITED  | SUNITA SHAH  | KMP -Company Secretary  | Short Term Employee Benefits                         | 20  | 7.72  |   |                 |   |                   |        |  |                   |        |                   |   |
| 6     | BENGAL TEA & FABRICS LIMITED  | ASHOK KUMAR NANGALIA#  | Director of Holding Company -KMP (As per definition of IND AS)            | Short Term Employee Benefits                         | 15  | 1.26  |   |                 |   |                   |        |  |                   |        |                   |   |
|       |                               |  |   | Short term Advance                                   |   | -1.5  |   |                 |   |                   |        |  |                   |        |                   |   |
| 7     | BENGAL TEA & FABRICS LIMITED  | DEEPAK KUMAR SARAF   | Director of Holding Company -KMP (As per definition of IND AS)            | Short Term Employee Benefits                         | 15  | 4.86  |   |                 |   |                   |        |  |                   |        |                   |   |
|       |                               |  |   | Short term Advance                                   |   | -   |   |                 |   |                   |        |  |                   |        |                   |   |
|       |                               |  |   | Refund of Advance                                    |   | -1.5  |   |                 |   |                   |        |  |                   |        |                   |   |
| 8     | BENGAL TEA & FABRICS LIMITED  | SHUBHA KANORIA   | Relative of KMP & Non executive Director                                  | Sitting Fees   | 3   | 1   |   |                 |   |                   |        |  |                   |        |                   |   |
|       |                               |  |   | Reimbursement of Expenses                            |   | -   |   |                 |   |                   |        |  |                   |        |                   |   |
| 9     | BENGAL TEA & FABRICS LIMITED  | DHIRENDRA KUMAR  | Independent Director  | Sitting Fees   | 3   | 1.4   |   |                 |   |                   |        |  |                   |        |                   |   |
| 10    | BENGAL TEA & FABRICS LIMITED  | ASHUTOSH BHAGAT  | Independent Director  | Sitting Fees   | 3   | 0.9   |   |                 |   |                   |        |  |                   |        |                   |   |
| 11    | BENGAL TEA & FABRICS LIMITED  | SAMVEHBHAI ARVINDBHAI LALBHAI                                      | Non Executive Director  | Sitting Fees   | 3   | 0.2   |   |                 |   |                   |        |  |                   |        |                   |   |
| 12    | BENGAL TEA & FABRICS LIMITED  | NAVIN NAYAR  | Independent Director  | Sitting Fees   | 3   | 1   |   |                 |   |                   |        |  |                   |        |                   |   |
| 13    | BENGAL TEA & FABRICS LIMITED  | Rydak Enterprises & Investment Limited (Ultimate Holding Company)  | Other Related Party   | Rent Paid  | 10  | 3   |   |                 |   |                   |        |  |                   |        |                   |   |
| 14    | BENGAL TEA & FABRICS LIMITED  | Bengal Tea & Fabrics Limited-Tea Division Employee's Gratuity Fund | Other Related Party- Employee Benefit Funds                               | Contribution to Employees Gratuity Fund              |   | -12.5   |   |                 |   |                   |        |  |                   |        |                   |   |
| 15    | BENGAL TEA & FABRICS LIMITED  | Kanco Tea & Industries Limited                                     | Other Related Party   | Sale of goods or services                            | 1,000,000   | 6.93  |   |                 |   |                   |        |  |                   |        |                   |   |
|       |                               |  |   | Adjustment of Advance received against Sale of goods |   | 1.39  |   | -1.39           |   |                   |        |  |                   |        |                   |   |
|       | Total (of Note 6b)            |  |   |  |   |   |   | 109.2           |   |                   |        |  |                   |        |                   |   |

**Notes:**

\* As approved by the Nomination & Remuneration Committee, Board and Shareholders.

^ Mr. Atul Doshi has resigned from the Company w.e.f. 1.01.2024. Remuneration of Rs. 18.05 lakhs includes post retirement benefit of Rs. 8.94 lakhs.

# Mr. Ashok Kumar Nangalia ceased to be the Director of Rydak Enterprises & Investments Limited (Holding Company) w.e.f 30.10.2023 and ceased to be an employee of Bengal Tea & fabrics Limited w.e.f. 30.09.2023.

Remuneration of Rs. 1.26 lakhs includes post retirement benefit of Rs. 1.18 lakhs