JK Tyre & Industries Ltd. Disclosure of related party transactions for the period from 1st October 2023 to 31st March 2024

										(Rs. In Crs.)	Additional disclosure of related party transactions - app corporate deposits, advances or investments made or only once, during the reporting period when such trans						
S. No	Details of the party (listed entity /Subsidiary) entering into the transaction	Details of the counterparty	Details of the counterparty			Value of the related party transaction as approved by the audit	Remarks on approval by Audit Committee	Value of transaction during the reporting period	In case monies either party as a transaction		In case any financial indebtedness is incurred to make or give loans, inter- corporate deposits, advances or investments			Deta			
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	transaction		committee (Note 1)			Opening balance (Note 2)	Closing balance (Note 2)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature advance corporate investr			
1	JK Tvre & Industries Ltd.	Bengal & Assam Company Ltd.	Holding Company /Promoter	Any other transaction	Sharing of Expenses received		Approved	0.01	0.00	0.00							
2	JK Tyre & Industries Ltd.	Bengal & Assam Company	Promoter	Any other transaction	Sharing of Expenses received		Approved	0.01									
3	JK Tyre & Industries Ltd.	Bengal & Assam Company Ltd.	Holding Company /Promoter	Any other transaction	Sharing of Expenses		Approved	0.25						<u> </u>			
4		Bengal & Assam Company		Any other	Sharing of Expenses												
5	JK Tyre & Industries Ltd.		Promoter	transaction Sale of goods or	paid		Approved	0.25									
	JK Tyre & Industries Ltd.	Cavendish Industries Ltd.	Subsidiary	services		250.00	Approved	85.88	97.17	124.38	3						
6	JK Tyre & Industries Ltd.	Cavendish Industries Ltd.	Subsidiary	Sale of fixed assets Any other	Sharing of Expenses		Approved	1.58	3 0.00	0.00	)						
7	JK Tyre & Industries Ltd.	Cavendish Industries Ltd.	Subsidiary	transaction Sale of goods or	received		Approved	₹ 30,290	0.00	0.00	)						
8	JK Tyre & Industries Ltd.	Cavendish Industries Ltd.	Subsidiary	services		140.00	Approved	28.42	2 0.00	0.00	)			<u> </u>			
9	JK Tyre & Industries Ltd.	Cavendish Industries Ltd.	Subsidiary	Purchase of goods or services		1100.00	Approved	437.57	90.55	180.63	3						
10	JK Tyre & Industries Ltd.	Cavendish Industries Ltd.	Subsidiary	Purchase of fixed assets		30.00	Approved	0.01	0.00	0.00	)						
11	JK Tyre & Industries Ltd.	Compañía Hulera Tornel, S.A. de C.V.	Subsidiary	Sale of fixed assets		5.00	Approved	0.39	0.00	0.00	)						
12	JK Tyre & Industries Ltd.	Compañía Hulera Tornel, S.A. de C.V.	Subsidiary	Sale of goods or services		500.00	Approved	189.20	151.12	147.48	3						
13	JK Tyre & Industries Ltd.	Compañía Hulera Tornel, S.A. de C.V.	Subsidiary	Purchase of goods or services			Approved	1.32									
14	JK Tyre & Industries Ltd.	JK Tornel S.A. de C.V.	· · · · · ·	Sale of goods or				9.78						<u> </u>			
15			Subsidiary	services Any other	Sharing of Expenses		Approved										
16	JK Tyre & Industries Ltd.	JK Agri Genetics Ltd.	Fellow Subsidiary	transaction Any other	received Sharing of Expenses		Approved	0.04									
	JK Tyre & Industries Ltd.	JK Agri Genetics Ltd.	Promoter Group Entity	transaction	received		Approved	0.03	1								
17	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Fellow Subsidiary	Interest received		1.75	Approved	0.33	8 0.00	0.00	)						
18	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Promoter Group Entity	Interest received Any other	Sharing of Expenses	1.75	Approved	0.27	0.00	0.00	)						
19	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Fellow Subsidiary	transaction Any other	received Sharing of Expenses		Approved	0.21	0.27	0.00	)						
20	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Promoter Group Entity	transaction	received		Approved	0.38	8 0.00	0.00	)			<b></b>			
21	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Promoter Group Entity	Any other transaction	Dividend	0.45	Approved	0.37	0.00	0.00	)						
22	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Fellow Subsidiary	Purchase of goods or services		0.15	Approved	0.00	0.00	0.00	)						
23	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Promoter Group Entity	Purchase of goods or services		0.15	Approved	0.01	0.00	0.00	)						
24	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Fellow Subsidiary	Purchase of goods or services		16.00	Approved	3.76	5 17.90	0.00	)						
25	JK Tyre & Industries Ltd.	JK Fenner (India) Ltd.	Promoter Group Entity	Purchase of goods or services			Approved	3.76									
26	JK Tyre & Industries Ltd.	Hari Shankar Singhania Elastomer and Tyre Research		Any other transaction	Sharing of Expenses received		Approved	0.63									
27	JK Tyre & Industries Ltd.	Hari Shankar Singhania Elastomer and Tyre Research Institute		Sale of goods or services			Approved	1.79									
28	JK Tyre & Industries Ltd.	Hari Shankar Singhania Elastomer and Tyre Research Institute	Associate	Purchase of goods or services			Approved	18.40									
29	JK Tyre & Industries Ltd.	Hari Shankar Singhania Elastomer and Tyre Research Institute	Associate	Any other transaction	Contribution	21.00	Approved	14.80	0.00	0.00							
30	JK Tyre & Industries Ltd.	Valiant Pacific LLC	Associate	Sale of goods or services		400.00	Approved	174.59	222.34	239.14	L .						
31	JK Tyre & Industries Ltd.	Valiant Pacific LLC	Associate	Purchase of goods or services			Approved	0.10									
32	JK Tyre & Industries Ltd.	Valiant Pacific LLC	Associate	Any other transaction	Commission		Approved	-0.30									
33	JK Tyre & Industries Ltd.	Western Tires INC	Associate	Sale of goods or services			Approved	107.16		90.73	3						

applicable only in case the related party transaction relates to loans, intere or given by the listed entity/subsidiary. These details need to be disclosed ansaction was undertaken.

etails of the loans, inter-corporate deposits, advances or investments

e (loan/ ce/ inter- e deposit/ tment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
			1	

S. 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 transactions	Value of the related party transaction as approved by the audit	Remarks on approval by Audit Committee	Value of transaction during the reporting period	In case monies either party as a transaction		In case any financial indebtedness is incurred to make or give loans, inter- corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments							
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Transaction		committee (Note 1)			Opening balance (Note 2)	Closing balance (Note 2)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	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)			
34	JK Tyre & Industries Ltd.	Western Tire Holdings INC	Associate	Sale of goods or services		100.00	Approved	0.00	0.00	0.00											
35		Treel Mobility Solutions Private Limited	Associate	Purchase of goods or services			Approved	4.33	5.72												
36		Treel Mobility Solutions		Sale of goods or														Rs.33750			
37	JK Tyre & Industries Ltd.	Private Limited Treel Mobility Solutions	Associate	services Any other	Sharing of Expenses		Approved	₹ 33,750	0.00												
	JK Tyre & Industries Ltd.	Private Limited Treel Mobility Solutions	Associate	transaction Purchase of goods	paid	0.01	Approved	0.01	0.00	0.00											
38	JK Tyre & Industries Ltd.	Private Limited	Associate	or services Any other	Sharing of Expenses		Approved	0.08	0.00	0.00											
39	JK Tyre & Industries Ltd.	JK Lakshmi Cement Ltd.	Promoter Group Entity	transaction	received	1.05	Approved	0.95	0.00	0.00											
40	JK Tyre & Industries Ltd.	JK Lakshmi Cement Ltd.	Promoter Group Entity	Any other transaction	Sharing of Expenses paid		Approved	0.31	-0.02	0.00											
41	JK Tvre & Industries Ltd.	JK Paper Ltd.	Promoter Group Entity	Any other transaction	Sharing of Expenses received		Approved	1.03	0.02	0.54											
42	JK Tyre & Industries Ltd.	JK Paper Ltd.	Promoter Group Entity	Any other transaction	Sharing of Expenses		Approved	0.14	-0.03	0.00											
	JK Tyre & Industries Ltd.	JK Tyre & Industries Ltd.			Contribution to Post-	0.35	Approved	0.14	-0.03	0.00											
43	JK Tyre & Industries Ltd.	Employees Provident Fund Optional Scheme, Kolkata	Post-Employment Benefit Plans Entity	Any other transaction	Employment Benefit Plan	9.50	Approved	4.33	0.00	0.94											
44		JK Tyre & Industries Ltd. Officers Superannuation	Post-Employment Benefit	Any other	Contribution to Post- Employment Benefit																
	JK Tyre & Industries Ltd.	Fund, Kolkata	Plans Entity	transaction	Plan	0.35	Approved	0.15	0.00	0.00											
45		JK Tyre & Industries Ltd. Employees Gratuity Fund,	Post-Employment Benefit	Any other	Contribution to Post- Employment Benefit																
	JK Tyre & Industries Ltd.	Kolkata JK Tyre & Industries Ltd.	Plans Entity	transaction	Plan Contribution to Post-	15.00	Approved	1.29	-9.27	0.35											
46	IV Tyre & Industrian Ltd	Employees Provident Fund	Post-Employment Benefit	Any other transaction	Employment Benefit Plan	29.50	Approved	11.48	0.00	0.00											
	JK Tyre & Industries Ltd.	Trust, Mysuru JK Tyre & Industries Ltd.	Plans Entity		Contribution to Post-	28.50	Approved	11.48	0.00	0.00											
47	JK Tvre & Industries Ltd.	Officers Superannuation Fund Trust, Mysuru	Post-Employment Benefit Plans Entity	Any other transaction	Employment Benefit Plan	0.30	Approved	0.08	0.00	-0.01											
48		JK Tyre & Industries Ltd. Employees Gratuity Fund	Post-Employment Benefit		Contribution to Post- Employment Benefit																
40	JK Tyre & Industries Ltd.	Trust, Mysuru	Plans Entity	transaction	Plan		Approved	0.56	-0.07	0.24											
49	JK Tyre & Industries Ltd.	Niyojit Properties Pvt. Ltd.	Controlled by KMP of Promoter	Any other transaction	Sharing of Expenses paid		Approved	0.44	0.72	0.72											
50	JK Tyre & Industries Ltd.	Dr. Raghupati Singhania	Chairman & Managing Director	Remuneration			Approved by Shareholders	6.07	0.00	0.00											
51			Non-Executive Non-				Approved by Shareholders	2.01	0.00												
52	JK Tyre & Industries Ltd.	Sh. Bharat Hari Singhania	Independent Director	Remuneration			Approved by														
	JK Tyre & Industries Ltd.	Sh. Anshuman Singhania	Managing Director Director & President-	Remuneration			Shareholders Approved by	4.14	0.00	0.00											
53	JK Tyre & Industries Ltd.	Sh. Arun Kumar Bajoria	International	Remuneration			Shareholders	2.63	0.00	1											
54	JK Tyre & Industries Ltd.	Sh. Sanjeev Aggarwal	Chief Financial Officer Vice President (Legal) & Co.	Remuneration			Approved by Board	1.37	0.00	0.00											
55 56	JK Tyre & Industries Ltd. JK Tyre & Industries Ltd.	Sh. Pawan Kumar Rustagi Sh. Kamal Kumar Manik	Secretary Joint Company Secretary	Remuneration Remuneration			Approved by Board Approved by Board	0.90	0.00												
57			Non- Executive Director of																		
58	JK Tyre & Industries Ltd.	Sh. Ashok Kumar Kinra	Holding Company Non-Executive Non-	Remuneration Any other			Approved by Board	0.84	0.00												
	JK Tyre & Industries Ltd.	Sh. Bharat Hari Singhania	Independent Director	transaction Any other	Sitting Fees		Approved by Board	0.03	0.00	0.00											
59	JK Tyre & Industries Ltd.	Sh. Vimal Bhandari	Independent Director	transaction Any other	Sitting Fees		Approved by Board	0.03	0.00	0.00											
60	JK Tyre & Industries Ltd.	Sh. Kalpataru Tripathy	Independent Director	transaction	Sitting Fees		Approved by Board	0.06	0.00	0.00											
61	JK Tyre & Industries Ltd.	Sh. Shreekant Somany	Independent Director	Any other transaction	Sitting Fees		Approved by Board	0.04	0.00	0.00											
62	JK Tyre & Industries Ltd.	Shrimati Sunanda Singhania	Non- Executive Non- Independent Director	Any other transaction	Sitting Fees		Approved by Board	0.01	0.00	0.00											
63	JK Tyre & Industries Ltd.	Shrimati Meera Shankar	Independent Director	Any other transaction	Sitting Fees		Approved by Board	0.03	0.00						İ						
64				Any other																	
	JK Tyre & Industries Ltd.	Sh. Shubrakant Panda	Independent Director	transaction Any other	Sitting Fees		Approved by Board	0.02	0.00	0.00											
65	JK Tyre & Industries Ltd.	Dr. Jorg Nohl	Independent Director	transaction	Sitting Fees		Approved by Board	0.01	0.00	0.00											
66	JK Tyre & Industries Ltd.	SIDHIVINAYAK TRADING AND INVESTMENT LIMITED	Promoter Group	transaction	Sharing of Expenses received	₹ 25,000	Approved	₹ 10,368	0.00	0.00											
67	JK Tyre & Industries Ltd.	NAV BHARAT VANIJYA LIMITED	Promoter Group	Any other transaction	Sharing of Expenses received		Approved	1.94	0.00	0.00											
68	JK Tyre & Industries Ltd.	NAV BHARAT VANIJYA LIMITED	Promoter Group	Any other transaction	Sharing of Expenses paid		Approved	6.91	0.00												
69		PARAM SHUBHAM VANIJYA	A	Any other	Sharing of Expenses																
70	JK Tyre & Industries Ltd.	PARAM SHUBHAM VANIJYA		transaction Any other	received Sharing of Expenses		Approved	₹ 10,368	0.00												
10	JK Tyre & Industries Ltd.	LIMITED	Promoter Group	transaction	paid	0.10	Approved	0.07	0.00	0.00											

S. 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 transactions	Value of the related party transaction as approved by the audit	Remarks on approval by Audit Committee	Value of transaction during the reporting period	In case monies a either party as a transaction		In case any final incurred to make corporate dep inve	e or give loa	ns, inter-	Details of the loans, inter-corporate deposits, advances or investments							
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			committee (Note 1)			Opening balance (Note 2)	Closing balance (Note 2)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	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)			
71	JK Tvre & Industries Ltd.	JK CREDIT & FINANCE LIMITED	Promoter Group	Interest received		4.00	Approved	2.35	0.00	0.00	0										
72	JK Tyre & Industries Ltd.	JK CREDIT & FINANCE	Promoter Group	Purchase of goods or services			Approved	8.94	6.00												
73		INDICA TRAVELS & TOUR		Any other	Sharing of Expenses																
	JK Tyre & Industries Ltd.	PVT. LIMITED INDICA TRAVELS & TOUR	Promoter Group	transaction Purchase of goods	received	0.24	Approved	0.12	0.00	0.00											
74	JK Tyre & Industries Ltd.	PVT. LIMITED JK LAKSHMIPAT	Promoter Group	or services		23.00	Approved	10.53	2.50	-1.74	1										
75	JK Tyre & Industries Ltd.	UNIVERSITY	Promoter Group	Purchase of goods or services		0.25	Approved	0.22	0.00	0.00	D										
76	JK Tyre & Industries Ltd.	UDAIPUR CEMENT WORKS	Promoter Group	Sale of goods or services		0.10	Approved	0.02	₹ 31,860	) ₹0	0										
77	Cavendish Industries Ltd.	Compañía Hulera Tornel, S.A. de C.V.	Subsidiary	Sale of goods or services		150.00	Approved by Audit Committee of M/s Cavendish Industries	59.97	27.87												
78				Sale of goods or			Approved by Audit Committee of M/s Cavendish Industries														
	Cavendish Industries Ltd.	Valiant Pacific LLC	Associate	services		150.00	Ltd. Approved by Audit	25.75	27.45	5 27.19	9										
79	Cavendish Industries Ltd.	Western Tires INC	Associate	Sale of goods or services		200.00	Committee of M/s Cavendish Industries	13.05	13.09	8.45	5										
80	Cavendish Industries Ltd.	Hari Shankar Singhania Elastomer and Tyre Research Institute	Associate	Purchase of goods		1.00	Approved by Audit Committee of M/s Cavendish Industries Ltd.	0.11	-0.03	3 0.00											
81		Treel Mobility Solutions		Any other	Sharing of Expenses		Approved by Audit Committee of M/s Cavendish Industries														
82	Cavendish Industries Ltd.	Private Limited	Associate	transaction Purchase of goods	paid	₹ 30,000.00	Approved by Audit Committee of M/s Cavendish Industries	₹ 16,200.00	0.00												
83	Cavendish Industries Ltd.	JK Lakshmi Cement Ltd.	Promoter Group Entity	or services Purchase of goods		0.25	Ltd. Approved by Audit Committee of M/s Cavendish Industries	0.08	0.00	0.00											
84	Cavendish Industries Ltd.	J.K. FENNER (INDIA) LTD. CIL Employees Gratuity Fund,	Fellow Subsidiary Post-Employment Benefit	or services Any other	Contribution to Post- Employment Benefit	0.15	Ltd. Approved by Audit Committee of M/s Cavendish Industries	0.01	0.00	0.00	)										
85	Cavendish Industries Ltd. JK Tyre & Industries Ltd.	Kolkata ARUN KUMAR BAJORIA	Plans Entities Director & President- International		Plan		Ltd. Approved	3.90 0.04	-16.99 0.99												
86	JK Tyre & Industries Ltd.	ARUN KUMAR BAJORIA HUF	Relatives of KMP	Interest paid		50.00	Approved	₹ 38,457	0.10	-0.10											
	JK Tyre & Industries Ltd.	CHITRELEKHA BAJORIA	Relatives of KMP	Interest paid		50.00	Approved	₹ 40,062	0.10	-0.10	)										
88 89	JK Tyre & Industries Ltd. JK Tyre & Industries Ltd.	PRIYANANDINI MULLICK NIRMAL KINRA	Relatives of KMP Relatives of KMP	Interest paid Interest paid			Approved Approved	₹ 37,666 0.04	0.10												
	JK Tyre & Industries Ltd.	SHRUTI KINRA	Relatives of KMP	Interest paid			Approved	₹ 2,163	0.11												
91	JK Tyre & Industries Ltd.	Pawan Kumar Rustagi	Vice President (Legal) & Co. Secetary	Interest paid		50.00	Approved	0.01	0.30	-0.17	7										
92	JK Tyre & Industries Ltd.	Pawan Kumar Rustagi HUF	Relative of KMP	Interest paid		50.00	Approved	0.01	0.16	ð -0.18	3										
93 94	JK Tyre & Industries Ltd. JK Tyre & Industries Ltd.	NEELAM RUSTAGI PAAVAS RUSTAGI	Relatives of KMP Relatives of KMP	Interest paid Interest paid			Approved Approved	0.01													
94 95	JK Tyre & Industries Ltd.	MANVI RUSTAGI	Relatives of KMP	Interest paid			Approved	₹ 7,560	0.02												
96	JK Tyre & Industries Ltd.	BHAGWAN RUSTAGI	Relatives of KMP	Interest paid			Approved	0.01	0.16												
97	JK Tyre & Industries Ltd.	KAMAL MANIK	Joint Company Secretary	Interest paid		50.00	Approved	₹ 11,829	0.00	-0.10	0										
98	JK Tyre & Industries Ltd.	Arun K.Bajoria	Director & President- International	Any other transaction Any other	Fixed Deposit	50.00	Approved	0.60	0.00	) -0.98	3										
99	JK Tyre & Industries Ltd.	Arun K.Bajoria HUF	Relatives of KMP	transaction Any other	Fixed Deposit	50.00	Approved	0.05	0.00	-0.10	)										
100 101	JK Tyre & Industries Ltd.	Chitrelekha Bajoria	Relatives of KMP	transaction Any other	Fixed Deposit		Approved	0.05													
102	JK Tyre & Industries Ltd.	Priyanandini Mullick	Relatives of KMP	transaction Any other	Fixed Deposit		Approved	0.05										+			
102	JK Tyre & Industries Ltd.	Nirmal Kinra	Relatives of KMP	transaction Any other	Fixed Deposit		Approved	0.38	0.00												
	JK Tyre & Industries Ltd.	Shri Bhagwan Rustagi PUSHPAWATI SINGHANIA	Relatives of KMP	transaction	Fixed Deposit	50.00	Approved	0.20	0.00	-0.21											
104	JK Tyre & Industries Ltd.	HOSPITAL & RESEARCH INSTITUTE PUSHPAWATI SINGHANIA	Promoter Group	Any other transaction	Donation	4.00	Approved	1.00	0.00	0.00	)										
105	JK Tyre & Industries Ltd.	HOSPITAL & RESEARCH INSTITUTE	Promoter Group	Any other transaction	Executive Medical Check-up	0.10	Approved	0.02	0.00	0.00											

S. No	Details of the party (listed entity /Subsidiary) entering into the transaction	Details of the counterparty	Type of related party transaction	transactions	Value of the related party transaction as approved by the audit	Remarks on approval by Audit Committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the		In case any finan incurred to make corporate depo inves	or give loa	ins, inter-	Details of the loans, inter-corporate deposits, advances or investments							
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			committee (Note 1)			Opening balance (Note 2)	Closing balance (Note 2)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	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)		
106	JK TORNEL, S.A. DE C.V.	Compañía Hulera Tornel, S.A. de C.V.	Subsidiarv	Purchase of goods or services		1500.00	Approved	480.21	-223.65	293.92										
107	Compañía Hulera Tornel, S.A. de		, í	Purchase of goods																
	C.V.	Valiant Pacific LLC	Associate	or services			Approved	35.06	4.21											
108 109	Lankros Holdings Ltd. Sarvi Holdings Switzerland AG.	JK Asia Pacific Ltd. JK Asia Pacific Ltd.	Subsidiary Subsidiary	Interest received			Approved Approved	0.01 ₹ 18,000.00	1.79											
100	Barth Holdings Switzshand Ale.					0.01	Approvod	( 10,000.00	0.20	0.10										
110	COMERCIALIZADORA AMÉRICA UNIVERSAL, S.A. DE C.V.	GENERAL DE INMUEBLES INDUSTRIALES, S.A. DE C.V.	Subsidiary	Any other transaction	Sharing of Expenses Paid		Approved	0.02	₹ -48,758.00	0.01										
111	COMERCIALIZADORA AMÉRICA UNIVERSAL, S.A. DE C.V.	JK TORNEL S.A. DE C.V.	Subsidiary	Interest received		2.00	Approved	0.31	0.72	0.00										
112	COMERCIALIZADORA AMÉRICA UNIVERSAL, S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Any other transaction	Sharing of Expenses paid		Approved	0.14	-0.23	0.12										
113	COMERCIALIZADORA AMÉRICA UNIVERSAL, S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Interest paid			Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.06	0.00	0.00										
114	COMERCIALIZADORA AMÉRICA UNIVERSAL, S.A. DE C.V.	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	Subsidiary	Interest received		0.50	Approved	0.38	0.85											
115	COMERCIALIZADORA AMÉRICA UNIVERSAL, S.A. DE C.V.	COMPAÑÍA INMOBILIARIA NORIDA S.A. DE C.V.	Subsidiary	Interest paid			Approved	0.27	0.00											
116	COMPAÑÍA HULERA TACUBA,	COMPAÑÍA HULERA		Any other	Sharing of Expenses					1										
	S.A. DE C.V.	TORNEL, S.A. DE C.V.	Subsidiary	transaction	received	8.50	Approved Approval not required	4.75	8.31	7.52										
117	COMPAÑÍA HULERA TACUBA, S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Any other transaction	Sharing of Expenses paid		for transactions entered by Unlisted Foreign Subsidiary	0.14	-0.06	0.12										
118	COMPAÑÍA HULERA TACUBA, S.A. DE C.V.	GENERAL DE INMUEBLES INDUSTRIALES, S.A. DE C.V.	Subsidiary	Any other transaction	Sharing of Expenses paid		Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.02	₹ -48,758.00	0.01										
119	COMPAÑÍA HULERA TACUBA, S.A. DE C.V.	JK TORNEL S.A. DE C.V.	Subsidiary	Interest received			Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.20	0.00	) 12.57										
120	COMPAÑÍA HULERA TACUBA,			Any other			Approval not required for transactions entered by Unlisted													
121	S.A. DE C.V.	JK TORNEL S.A. DE C.V.	Subsidiary	transaction	Commission		Foreign Subsidiary Approval not required for transactions	8.45	8.69	12.57										
	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	JK TORNEL S.A. DE C.V.	Subsidiary	Any other transaction	Sharing of Expenses received		entered by Unlisted Foreign Subsidiary	2.78	223.65	5.60										
122	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	COMPAÑÍA INMOBILIARIA	Subsidiary	Any other transaction	Sharing of Expenses paid			6.10	-51.00											
123	S.A. DE C.V. COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	NORIDA S.A. DE C.V. GENERAL DE INMUEBLES INDUSTRIALES, S.A. DE C.V.	Subsidiary		Sharing of Expenses		Approved	3.90	-31.00											
124	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Any other transaction	Sharing of Expenses		Approved	12.99												
125	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Any other transaction	Sharing of Expenses		Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.10	0.00	0.94										
126	COMPAÑÍA HULERA TORNEL,	GINTOR ADMINISTRACION,					Approval not required for transactions entered by Unlisted													
407	S.A. DE C.V. COMPAÑÍA HULERA TORNEL,	S.A. DE C.V HULES Y PROCESOS	Subsidiary	Interest paid Any other	Sharing of Expenses		Foreign Subsidiary	1.45	0.00	12.13								1		
127	S.A. DE C.V.	TORNEL, S.A. DE C.V.	Subsidiary	transaction	paid	2.50	Approved Approval not required for transactions	1.41	-1.74	1.30										
128	COMPAÑÍA INMOBILIARIA NORIDA, S.A. DE C.V.	JK TORNEL S.A. DE C.V.	Subsidiary	Interest received			entered by Unlisted Foreign Subsidiary Approval not required	1.37	0.00	43.14										
129	Compañía inmobiliaria Norida, S.A. de C.V.	JK TORNEL S.A. DE C.V.	Subsidiary	Sale of goods or services			for transactions entered by Unlisted Foreign Subsidiary	5.31	46.85	5 43.14										
130	Compañía Inmobiliaria Norida, S.A. de C.V.	GENERAL DE INMUEBLES INDUSTRIALES, S.A. DE C.V.	Subsidiary	Any other transaction	Sharing of Expenses		Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.02	₹ 48,758.00	0.01										

S. No	Details of the party (listed entity /Subsidiary) entering into the transaction	Details of the counterparty		Type of related party	Details of Other related party transactions	Value of the related party transaction as approved by the audit	Remarks on approval d by Audit Committee is	emarks on approval during the e	In case monies are due either party as a result o transaction		In case any finar incurred to make corporate dep inve	ns, inter-	Details of the loans, inter-corporate deposits, advances or investments						
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	transaction		committee (Note 1)			Opening balance (Note 2)	Closing balance (Note 2)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	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)	
131	COMPAÑÍA INMOBILIARIA NORIDA, S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Any other transaction	Sharing of Expenses		Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.14	-0.06	6 0.12									
132	NORIDA, S.A. DE C.V.	GENERAL DE INMUEBLES INDUSTRIALES, S.A. DE		transaction	раю		Approval not required for transactions entered by Unlisted	0.14	-0.06	0.12									
133	JK TORNEL S.A. DE C.V.	C.V. GENERAL DE INMUEBLES	Subsidiary	Interest paid			Foreign Subsidiary Approval not required for transactions	0.93	0.00	9 4.12	2								
	JK TORNEL S.A. DE C.V.	INDUSTRIALES, S.A. DE C.V.	Subsidiary	Any other transaction	Sharing of Expenses paid		entered by Unlisted Foreign Subsidiary	0.07	-14.16	6 4.12	2								
134	JK TORNEL S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Interest paid		4.50	Approved	3.03	0.00	) 5.84									
135 136	JK TORNEL S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V HULES Y PROCESOS	Subsidiary	Any other transaction	Sharing of Expenses paid		Approved	4.39	-57.71	5.84									
137	JK TORNEL S.A. DE C.V. JK TORNEL S.A. DE C.V.	TORNEL, S.A. DE C.V. HULES Y PROCESOS TORNEL, S.A. DE C.V.	Subsidiary	Interest paid Purchase of goods or services		1.50	Approved Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.82	-14.57	0 1.64									
138	GENERAL DE INMUEBLES INDUSTRIALES, S.A. DE C.V.	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Any other transaction	Sharing of Expenses received		Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.00	0.06										
139	GENERAL DE INMUEBLES	GINTOR ADMINISTRACION, S.A. DE C.V	Subsidiary	Any other transaction	Sharing of Expenses		Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.15	-0.06										
140	GENERAL DE INMUEBLES INDUSTRIALES, S.A. DE C.V.	HULES Y PROCESOS TORNEL, S.A. DE C.V.	Subsidiary	Any other transaction	Sharing of Expenses		Approval not required for transactions entered by Unlisted Foreign Subsidiary		₹ 48,758.00	0.01									
141	GINTOR ADMINISTRACIÓN, S.A. DE C.V.	HULES Y PROCESOS TORNEL, S.A. DE C.V.	Subsidiary	Any other transaction	Sharing of Expenses received	0.25	Approved	0.14	0.06										
142	Lankros Holdings Ltd.	JK TORNEL S.A. DE C.V.	Subsidiary	Advance			Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.49	0.36	0.49									
143	Sarvi Holdings Switzerland AG.	JK TORNEL S.A. DE C.V.	Subsidiary	Advance			Approval not required for transactions entered by Unlisted Foreign Subsidiary	1.47	0.83										
144	J. K. Asia Pacific (S) Pte. Ltd.	Valiant Pacific LLC	Associate	Any other transaction	Sharing of Expenses received		Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.00	0.00	0.00									
145	Compañia Inmobiiaria Norida, S.A. DE C. V.	JK TORNEL, S.A. DE C.V.	Subsidiary	Loan			Approval not required for transactions entered by Unlisted Foreign Subsidiary	29.18	1.42	2 30.60				Loan	11.50	Payable on Demand	Unsecured	Utilised in the ordinary course of business	
146	General de Inmuebles Industriales, S. A. DE C. V.	JK TORNEL, S.A. DE C.V.	Subsidiary	Loan			Approval not required for transactions entered by Unlisted Foreign Subsidiary	11.32	5.22	2 16.54				Loan	11.50	Payable on Demand	Unsecured	Utilised in the ordinary course of business	
147	COMERCIALIZADORA AMÉRICA UNIVERSAL, S.A. DE C.V.	Compañía Hulera Tornel, S.A. de C.V.	Subsidiary	Loan			Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.71	8.46	5.13	5			Loan	11.50	Payable on Demand	Unsecured	Utilised in the ordinary course of business	
148	Cavendish Industries Ltd.	Dr. Raghupati Singhania	Chairman	Any other transaction	Sitting Fees		Approved by Board of M/s cavendish Industries Ltd	0.01	0.00										
149	Cavendish Industries Ltd.	Sh. Kalpataru Tripathy	Independent Director	Any other transaction	Sitting Fees		Approved by Board of M/s cavendish Industries Ltd	0.02	0.00										
150	Cavendish Industries Ltd.	Sh. Ashok Kumar Kinra	Non- Executive Director of Holding Company	Remuneration			Approved by Board of M/s cavendish Industries Ltd	0.00	0.00	0.00	)								
151	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	JK TORNEL, S.A. DE C.V.	Subsidiary	Any other transaction	Commission		Approval not required for transactions entered by Unlisted Foreign Subsidiary	4.07	4.04	ŧ 0.00									
152	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	COMPAÑÍA INMOBILIARIA NORIDA S.A. DE C.V.	Subsidiary	Any other transaction	Commission		Approval not required for transactions entered by Unlisted Foreign Subsidiary	2.22											

S. 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 transactions	Value of the related party transaction as approved by the audit	Remarks on approval by Audit Committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter- corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments							
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			committee (Note 1)			Opening balance (Note 2)	Closing balance (Note 2)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	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)			
153	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	JK TORNEL, S.A. DE C.V.	Subsidiary	Any other transaction	Interest		Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.23	0.2	22 293.92	2										
154	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	JK TORNEL, S.A. DE C.V.	Subsidiary	Any other transaction	Commission		Approval not required for transactions entered by Unlisted Foreign Subsidiary	6.00	5.9	96 293.93	2										
155	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	JK TORNEL, S.A. DE C.V.	Subsidiary	Purchase of goods or services			Approval not required for transactions entered by Unlisted Foreign Subsidiary	0.07	0.0	07 293.9	2										
156	COMPAÑÍA HULERA TORNEL, S.A. DE C.V.	GENERAL DE INMUEBLES INDUSTRIALES, S.A. DE C.V.	Subsidiary	Any other transaction	Commission		Approval not required for transactions entered by Unlisted Foreign Subsidiary	2.22	2.2	20 38.8											
157	JK Tyre & Industries Ltd.	Dr. Raghupati Singhania	Chairman & Managing Director	Any other transaction	Commission		Approved by Board	30.00		-30.0	)										
158	JK Tyre & Industries Ltd.	Sh. Bharat Hari Singhania	Non-Executive Non- Independent Director	Any other transaction	Commission		Approved by Board	2.50	0.0	-2.5	)										
159	JK Tyre & Industries Ltd.	Sh. Anshuman Singhania	Managing Director	Any other transaction	Commission		Approved by Board	30.00	0.0	-30.0	þ										
160	JK Tyre & Industries Ltd.	Sh. Arun Kumar Bajoria	Director & President- International	Any other transaction	Commission		Approved by Board	0.55	0.0	-0.5	5										
161	JK Tyre & Industries Ltd.	Dr. Jorg Nahl	Independent Director	Any other transaction	Commission		Approved by Board	0.07	0.0	-0.0	7										
162	JK Tyre & Industries Ltd.	Sh. Vimal Bhandari	Independent Director	Any other transaction	Commission		Approved by Board	0.20	0.0	-0.2	D										
163	JK Tyre & Industries Ltd.	Sh. Kalpataru Tripathy	Independent Director	Any other transaction	Commission		Approved by Board	0.20	0.0	-0.2	0										
164	JK Tyre & Industries Ltd.	Sh. Shreekant Somany	Independent Director	Any other transaction	Commission		Approved by Board	0.20	0.0	-0.2											
165	JK Tyre & Industries Ltd.	Shrimati Sunanda Singhania	Non- Executive Non- Independent Director	Any other transaction	Commission		Approved by Board	0.20	0.0	-0.2	)										
166	JK Tyre & Industries Ltd.	Sh. Bakul Jain	Independent Director	Any other transaction	Commission		Approved by Board	0.10									1				
167	JK Tyre & Industries Ltd.	Shrimati Meera Shankar	Independent Director	Any other transaction	Commission		Approved by Board	0.20	0.0								1				
168	JK Tyre & Industries Ltd.	Sh. Subhrakant Panda	Independent Director	Any other transaction	Commission		Approved by Board	0.20	0.0								1				
169	JK Tyre & Industries Ltd.	Dr. Wolfgang Holzbach	Independent Director	Any other transaction	Commission		Approved by Board	0.10													

Notes:

Value of the Related Party Transactions as approved by the Audit Committee are for the year as a whole. Positive Balances denotes 'Receivables' whereas Negative Balances denotes 'Payables'. Figures for less than ₹50000 are shown as Actuals. 1

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Rs. 50 Crs. is composite approval of Audit Committee for serial no. 86 to 104.
 Bengal & Assam Company Ltd., a promoter, has ceased to be holding company of JK Tyre & Industries Ltd. w.e.f. 23rd December 2023 and accordingly, the relationship of the Company with BACL and/or subsidiaries of BACL (JK Agri Genetics Ltd. and J.K. Fenner (India) Ltd.) have been mentioned accordingly.