

### **38 Disclosure as per Ind AS 24: Related Parties Disclosure**

#### **Related Party disclosures**

##### **1. Associates/ Investing Party**

- Transcorp Enterprises Limited
- TCI Bhoruka Projects Ltd.
- Bhoruka Investment Ltd.

##### **2. Enterprise over which KMP or relatives of KMP have control/ significant influence:**

- Gati Limited
- Gati-Kintetsu Express Pvt Ltd
- Gati Infrastructure Ltd
- TCI Industries Limited
- Transport Corporation of India Limited
- ABC India Limited
- TCI Exim Private Limited
- Bhoruka Power Corporation Limited
- Bhoruka Aluminum Limited
- Bhoruka Park Private Limited
- TCI International Limited
- Ayan Fintrade Pvt. Ltd.
- TCI Infrastructure Limited
- Transcorp Fincap Private Limited
- M/s Ashok Kumar Ayan Kumar
- Ashok Kumar & Sons HUF
- TCI Express
- TCI Infrastructure Finance Limited

##### **3. Directors, Key Management Personnel and person having significant influence**

- Mr. Hemant Kaul, Non-Executive Chairman & Independent Director
- Mr. Ashok Kumar Agarwal, Director
- Mr. Vedant Kanoi, Non-Executive Director
- Mr. Gopal Sharma, Managing Director
- Mr. Purushottam Agarwal, Independent Director
- Mr. Sujan Sinha, Independent Director
- Mrs. Apra Kuchal, Independent Director
- Mr. Dilip Kumar Morwal, Company Secretary
- Mr. Hem Kumar Bhargav, Non-Executive Director
- Mr. Piyush Vijayvergiya, Chief Financial Officer1
- Mr. Sourabh Gupta, Chief Financial Officer2
- Mr. Bhanu Prakash, Chief Financial Officer3
- Mr. Rajendra Singh Shekhawat
- Mr. Mukesh Mittal, Chief Financial Officer(Interim)4

##### **4. Relatives of Directors, Key management personnel and person having significant influence:**

- Mrs. Manisha Agarwal\*
- Mrs. Avani Kanoi\*

Mr. Ayan Agarwal

Note:

- <sup>1</sup> CFO was appointed on 20th June 2020 and resigned w.e.f. 13th September 2021.
- <sup>2</sup> CFO was appointed on 25th March 2022 as interim CFO and resigned on 24th June 2022,
- <sup>3</sup> CFO was appointed on 24th June 2022 and resigned on 20th September 2022
- <sup>4</sup> CFO has appointed on 15th April 2023
- \* Director in Subsidiaries

Transaction with the above related parties are as follows

**A. Sale and purchase of Products and services**

S. No.	Particulars	Associates/ investing party		Enterprise over which relative of person having significant influence is able to exercise significant influence		Total	
		2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
1	Sale of Products & Services rendered	1,036.55	403.80	240.25	99.26	1,276.80	503.06
2	Purchase of products	1,852.87	205.67	17.38	7.65	1,870.25	213.33
3	Services Taken	-	-	1.98	1.49	1.98	1.49

(Rs. In Lakhs)

S. No.	Particulars	Directors, Key Management Personnel and person having significant influence		Relative of person having significant influence and relatives of KMPs		Total	
		2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
1	Sale of Products & Services rendered	4.27	0.40	-	0.05	4.27	0.45
2	Purchase of products	-	-	-	-	-	-
3	Services Taken	-	-	-	-	-	-

**B. Loans given and repayment thereof (Associates/ Investing Party)**

S. No.	Particulars	Loans given		Repayment received		Interest Booked (Net of TDS)	
		2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
1.	Loans given and repayment thereof	689.93	767.62	583.73	490.47	59.66	43.98

Amount Written Off		Amount owed by related party (Receivable)	
2022-23	2021-22	2022-23	2021-22
-	124.99	1,048.78	882.92

**B (a). Loans given and repayment thereof (Enterprises over which relative of person having significant influence)**

S. No.	Particulars	Loans given	Repayment
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		2022-23	2021-22	2022-23	2021-22
1.	Loans given and repayment thereof	-	-	-	43.67

Interest Received (Net of TDS)		Amount owned by related party (Receivable)	
2022-23	2021-22	2022-23	2021-22
-	0.55	-	-

**C. Loans taken and repayment thereof (Associate/Investing Party)**

S. No.	Particulars	Loans taken		Repayment	
		2022-23	2021-22	2022-23	2021-22
1.	Loans taken and repayment thereof	-	138.00	-	854.05

Interest Paid (Net of TDS)		Amount owned by related	
2022-23	2021-22	2022-23	2021-22
-	-	0.00	0.00

**C (a). Loans taken and repayment thereof (Enterprises over which relative of person having significant influence)**

S. No.	Particulars	Loans taken		Repayment	
		2022-23	2021-22	2022-23	2021-22
1.	Loans taken and repayment thereof	343.55	260.25	366.08	381.05

Interest booked and Paid (Net		Amount owned by related	
2022-23	2021-22	2022-23	2021-22
11.63	11.65	95.70	106.60

**C (a). Loans taken and repayment thereof (Directors,Key Managerial personnelland their relatives)**

S. No.	Particulars	Loans taken		Repayment	
		2022-23	2021-22	2022-23	2021-22
1.	Loans taken and repayment thereof	120.00	-	1.76	-

Interest booked and Paid (Net		Amount owned by related	
2022-23	2021-22	2022-23	2021-22
1.76	-	120.00	-

**D. Remuneration of Key Managerial Person/Person having significant Influence**

Name of Key Managerial Person	Details	For the year ended 31.03.2023	For the year ended 31.03.2022
Mr. Ashok Kumar Agarwal, Director	Salary/Remuneration	1.75	1.00
Mr. Gopal Sharma	Salary/Remuneration	92.58	81.26



4	Deposit given	-	-	4.80	-	-	-	36.00	-	40.80	-
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**39 Disclosure as per Ind AS 33 : Earnings per Share**

**Basic and diluted earnings per share**

<b>Particulars</b>	<b>2022-23</b>	<b>2021-22</b>
Profit attributable to equity shareholders (used as numerator) (Rs)	50.53	1,011.96
Weighted average number of equity shares for Basic and Diluted EPS (used as denominator) (Nos.)	317.90	317.83
Basic EPS	0.16	3.18
Profit attributable to equity shareholders (used as numerator) (Rs)	50.53	1,011.96
Weighted average number of equity shares Diluted EPS (used as denominator) (Nos.)	318.93	318.44
Dilutive EPS	0.16	3.18