

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
1	Sterling Tools Limited	██████	MANOHAR LAL AGGARWAL FOUNDATION	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	CSR Expenses	0.00	NA			67.89	0.00	0.00
2	Sterling Tools Limited	██████	Swarup & Company	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Legal & Professional Charges	10.00	NA			0.00	0.00	0.00
3	Sterling Tools Limited	██████	Sterling E-Mobility Private Limited	██████	Enterprise over which KMP has control and/or significant influence	Investment			NA			0.00	5.10	5.10
4	Sterling Tools Limited	██████	Sterling Advanced Electric Machines Private Limited	██████	Enterprise over which KMP has control and/or significant influence	Investment			NA			0.00	2.50	2.50
5	Sterling Tools Limited	██████	Sterling Tech Mobility Limited	██████	Enterprise over which KMP has control and/or significant influence	Investment		5000.00	NA			1500.00	3001.00	4501.00
6	Sterling Tools Limited	██████	Sterling Overseas Pte. Ltd.	██████	Enterprise over which KMP has control and/or significant influence	Investment			NA			61.53	0.84	62.37
7	Sterling Tools Limited	██████	Sterling E-Mobility Solutions Limited	██████	Enterprise over which KMP has control and/or significant influence	Investment			NA			266.56	4479.54	4746.10
8	Sterling Tools Limited	██████	Sterling Technologies Private Limited	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Rent Paid	43.92	NA	0.54	15-05-2026	22.46	0.00	0.00
9	Sterling Tools Limited	██████	Sterling Automobiles Private Limited	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Repairs and maintenance	25.00	NA			2.18	0.00	0.00
10	Sterling Tools Limited	██████	Sterling Automobiles Private Limited	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Insurance/warranty	50.00	NA			0.31	0.00	0.00
11	Sterling Tools Limited	██████	Sterling Automobiles Private Limited	██████	Enterprise over which KMP has control and/or significant influence	Purchase of goods or services		0.00	NA			0.00	0.00	0.00
12	Sterling Tools Limited	██████	Sterling E-Mobility Solutions Limited	██████	Wholly owned subsidiary of Sterling Tools Limited	Sale of goods or services		20.00	NA			5.50	0.00	0.00
13	Sterling Tools Limited	██████	Sterling E-Mobility Solutions Limited	██████	Wholly owned subsidiary of Sterling Tools Limited	Purchase of goods or services		25.00	NA			0.00	0.00	0.00
14	Sterling Tools Limited	██████	Sterling E-Mobility Solutions Limited	██████	Wholly owned subsidiary of Sterling Tools Limited	Any other transaction	Corporate Gurantee on behalf of subsidiary		NA			0.00	11133.00	11133.00
15	Sterling Tools Limited	██████	Sterling Tech Mobility Limited	██████	Wholly owned subsidiary of Sterling Tools Limited	Sale of fixed assets		0.85	NA			0.00	0.00	0.00
16	Sterling Tools Limited	██████	Mr. Shailendra Swarup	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting fees		NA			5.50	0.00	0.00
17	Sterling Tools Limited	██████	Mr. Rakesh Batra	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting fees		NA			5.50	0.00	0.00
18	Sterling Tools Limited	██████	Ms. Rashmi Urdhwarsheshe	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting fees		NA			3.50	0.00	0.00
19	Sterling Tools Limited	██████	Mr. Sanjeev Garg	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting fees		NA			1.00	0.00	0.00
20	Sterling Tools Limited	██████	Mr. Vijay Madhav Paradkar	██████	Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting fees		NA			5.00	0.00	0.00
21	Sterling Tools Limited	██████	Mr. Anil Aggarwal	██████	Chairman & Whole Time Director of the Company	Dividend paid			NA			152.76	0.00	0.00
22	Sterling Tools Limited	██████	Mr. Atul Aggarwal	██████	Managing Director of the Company	Dividend paid			NA			237.49	0.00	0.00
23	Sterling Tools Limited	██████	Mrs. Promila Aggarwal	██████	PROMOTER & SHAREHOLDER	Dividend paid			NA			18.88	0.00	0.00
24	Sterling Tools Limited	██████	Mr. Akhill Aggarwal	██████	Whole Time Director & Promoter	Dividend paid			NA			66.52	0.00	0.00
25	Sterling Tools Limited	██████	Mr. Anish Aggarwal	██████	NON EXECUTIVE DIRECTOR	Dividend paid			NA			67.55	0.00	0.00
26	Sterling Tools Limited	██████G	Ms. Ayesha Aggarwal	██████	PROMOTER & SHAREHOLDER	Dividend paid			NA			43.63	0.00	0.00
27	Sterling Tools Limited	██████	Mrs. Sarvat Amin	██████	Shareholder	Dividend paid			NA			1.35	0.00	0.00
28	Sterling Tools Limited	██████	Mr. Jaideep Wadhwa	██████	Non Executive director	Dividend paid			NA			3.79	0.00	0.00
29	Sterling Tools Limited	██████	Mr. Anil Aggarwal	██████	Chairman & Whole Time Director of the Company	Remuneration			NA			231.13	8.39	50.63
30	Sterling Tools Limited	██████	Mr. Atul Aggarwal	██████	Managing Director of the Company	Remuneration			NA			227.68	8.15	50.63
31	Sterling Tools Limited	██████	Mr. Akhill Aggarwal	██████	Wholly owned subsidiary of Sterling Tools Limited	Remuneration			NA			51.84	2.94	0.00
32	Sterling Tools Limited	██████	Sterling E-Mobility Solutions Limited	██████	Wholly owned subsidiary of Sterling Tools Limited	Any other transaction	Cross Charge of services	78.00	NA			22.17	33.99	8.99
Total value of transaction during the reporting period												3071.72		

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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.