

**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
	<input type="button" value="Add"/>	<input type="button" value="Delete"/>												
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			44.00	0.00	44.00
2	STERLING TOOLS LIMITED		SWARUP & COMPANY		Enterprise over which KMP has control and/or significant influence	Any other transaction	Legal and advisory services	10.00	NA			0.41	0.00	0.41
3	STERLING TOOLS LIMITED		STERLING TECH-MOBILITY LIMITED		Enterprise over which KMP has control and/or significant influence	Sale of goods or services		0.85	NA			0.85	0.00	0.85
4	STERLING TOOLS LIMITED		STERLING TECH-MOBILITY LIMITED		Enterprise over which KMP has control and/or significant influence	Investment		0.00	NA			1600.00	1401.00	3001.00
5	STERLING TOOLS LIMITED		STERLING E-MOBILITY SOLUTIONS LIMITED		Enterprise over which KMP has control and/or significant influence	Investment		600.00	NA			315.37	4164.17	4479.54
6	STERLING TOOLS LIMITED		STERLING E-MOBILITY SOLUTIONS LIMITED		Enterprise over which KMP has control and/or significant influence	Any other transaction	Cross Charges of Services	78.00	NA			33.99	0.00	33.99
7	STERLING TOOLS LIMITED		STERLING E-MOBILITY SOLUTIONS LIMITED		Enterprise over which KMP has control and/or significant influence	Sale of goods or services		20.00	NA			4.13	0.00	4.13
8	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			1.34	0.00	1.34
9	STERLING TOOLS LIMITED		STERLING TECHNOLOGIES PRIVATE LIMITED		Enterprise over which KMP has control and/or significant influence	Any other transaction	Rent Paid (Warehouse 12/2)	27.72	NA			13.86	0.00	13.86
10	STERLING TOOLS LIMITED		STERLING TECHNOLOGIES PRIVATE LIMITED		Enterprise over which KMP has control and/or significant influence	Any other transaction	Rent Paid (Registered Office)	16.20	NA			8.14	0.00	8.14
11	STERLING TOOLS LIMITED		MR. RAKESH BATRA		Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting Fees		NA			3.50	0.00	3.50
12	STERLING TOOLS LIMITED		MR. SHAILENDRA SWARUP		Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting Fees		NA			3.00	0.00	3.00
13	STERLING TOOLS LIMITED		MS. RASHMI URDHWARESHE		Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting Fees		NA			2.00	0.00	2.00
14	STERLING TOOLS LIMITED		MR. VIJAY KUMAR PARADKAR		Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting Fees		NA			2.00	0.00	2.00
15	STERLING TOOLS LIMITED		MR. SANJIV GARG		Enterprise over which KMP has control and/or significant influence	Any other transaction	Director Sitting Fees		NA			0.50	0.00	0.50
16	STERLING TOOLS LIMITED		MR. ANIL AGGARWAL		Chairman & Whole Time Director of the Company	Remuneration			NA			147.66	55.25	8.39
17	STERLING TOOLS LIMITED		MR. ATUL AGGARWAL		Managing Director of the Company	Remuneration			NA			143.52	55.25	8.15
18	STERLING TOOLS LIMITED		MR. AKHILL AGGARWAL		WHOLE TIME DIRECTOR	Remuneration			NA			51.84	0.00	2.94
19	STERLING TOOLS LIMITED		STERLING ADVANCED ELECTRIC MACHINES PRIVATE LIMITED		Wholly Owned Subsidiary of Sterling Tools Ltd	Investment			NA			0.00	2.50	2.50
20	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
21	STERLING TOOLS LIMITED		STERLING OVERSEAS PTE LIMITED		Enterprise over which KMP has control and/or significant influence	Investment			NA			0.00	0.84	0.84
<b>Total value of transaction during the reporting period</b>												<b>2376.11</b>		

**Notes:**

- 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.
- 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.
- 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.
- 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.
- 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.
- In case of a multi-year related party transaction:
  - 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".
  - 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".
  - 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".
- "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.