

Date: 23<sup>rd</sup> July, 2021

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 <b><u>Scrip Code : 520123</u></b>	<b>The Calcutta Stock Exchange Limited</b> 7, Lyons Range, Kolkata- 7000 01 <b><u>Scrip Code No. 10011146</u></b>
--	--

Dear Sir/Madam,

**Subject: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Pursuant to Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed disclosure of Related Party Transactions, on a consolidated basis, for the period ended March 31, 2021.

The above document is available on the Company's website [www.abcindia.com](http://www.abcindia.com)

This is for your information and records.

Thanking you,

For **ABC INDIA LIMITED**

*Sanjay Agarwal*

**Sanjay Agarwal**

**Company Secretary & Compliance Officer**

**Encl: As Above**

## Disclosure of Related Party Transactions - On Consolidated basis

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

### A. Related Party Disclosures: Group's Related Party relationship and Transactions

As per Indian Accounting Standard 24 issued by the Institute of Chartered Accountants of India the company's related parties and transactions are disclosed below:

Sl. No.	Name of the Related Party	Nature of Relationship
1	Assam Bengal Carriers (Partnership Firm)	Jointly Controlled Entity
2	Assam Bengal Carriers Limited	Significant influence of Key Managerial Personnel and Close members
3	Bhoruka Properties Private Limited	Significant influence of Key Managerial Personnel and Close members
4	Gusto Imports Private Limited	Significant influence of Key Managerial Personnel and Close members
5	Nettare Beverages Pvt. Ltd	Significant influence of Key Managerial Personnel and Close members
6	Shri. Ashish Agarwal	Managing Director
7	TCI Industries Limited	Significant influence of Key Managerial Personnel and Close members
8	Sweta Financial Services Pvt Ltd.	Significant influence of Key Managerial Personnel and Close members
9	ABC Financial Services Pvt Ltd	Significant influence of Key Managerial Personnel and Close members



**B. The Company has the following related party transactions:**

Sl.No.	Name of the Related Party	Nature of Transaction	Transaction Amount
1	Assam Bengal Carriers (Partnership Firm)	Investment in firm Withdrawal of Capital	70753772 40815000
2	Bhoruka Properties Private Limited	Rent Paid	1800000
3	Gusto Imports Private Limited	Rent Received Rent Paid	424800 300000
4	Nettare Beverages Pvt. Ltd	Purchased of Misc Items	33813
5	Shri. Ashish Agarwal	Managerial Remuneration	10431662
6	ABC Financial Services (P) Ltd	Investments in Preference Shares(Social Worth Technologies Private Limited )	21000000
7	TCI Industries LTd	Purchase of Preference Shares of TCI industries Ltd and accrued interest	3622638

**C. Balance receivables/ payables to related party transactions:**

Sl. No.	Name of the Related Party	Balance as on 31.03.2021	Receivables/payables
1	Assam Bengal Carriers (Partnership Firm)	136726515	Receivables
2	Assam Bengal Carriers Limited	6909618	Receivables
3	TCI Industries Limited (Accrued Interest on Preference Shares)	6941728	Receivables
4	Gusto Imports (P) Ltd	277500	Payable
5	Gusto Imports (P) Ltd	424800	Receivable
6	Nettare Beverages Private Limited	64900	Receivable
7	Bhoruka Properties Pvt Ltd	551250	Payable
8	ABC Financial Services (P) Ltd.	8300000	Payable

