

Related party transactions for the half year ended 31st March 2024

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 transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance
1	B & A Limited	B & A Packaging India Limited	AACB2140C	Subsidiary Company	Purchase of goods or services		180.00	Within approved limits	40.43	-6.71	-44.62
2	B & A Limited	B & A Packaging India Limited	AACB2140C	Subsidiary Company	Sale of goods or services		16.80	Within approved limits	8.40	1.51	3.28
3	B & A Limited	Buragohain Tea Co Ltd	AAACB8419P	Other Related Party	Purchase of goods or services		700.00	Within approved limits	221.40	0.00	0.00
4	B & A Limited	Assam Tea Brokers Pvt Ltd	AABCA7736M	Other Related Party	Purchase of goods or services		100.00	Within approved limits	28.59	0.00	0.03
5	B & A Limited	Assam Tea Brokers Pvt Ltd	AABCA7736M	Other Related Party	Sale of goods or services		5.07	Within approved limits	1.68	3.34	0.00
6	B & A Limited	Barooahs And Associates Pvt Ltd	AACB1007C	Other Related Party	Purchase of goods or services		500.00	Within approved limits	91.81	0.00	0.00
7	B & A Limited	Barooahs And Associates Pvt Ltd	AACB1007C	Other Related Party	Sale of goods or services		0.96	Within approved limits	0.48	0.19	0.00
8	B & A Limited	Barooahs And Associates Pvt Ltd	AACB1007C	Other Related Party	Purchase of goods or services		260.00	Within approved limits	231.67	0.00	0.00
9	B & A Limited	Kaziranga Golf Club Private Limited	AADCK8109J	Entity with joint control /significant influence	Purchase of goods or services		37.00	Within approved limits	16.97	-2.00	-2.01
10	B & A Limited	Heritage North East Private Limited	AABCH3337B	Entity with joint control /significant influence	Sale of goods or services		2.00	Within approved limits	1.00	2.95	2.95

11	B & A Limited	Heritage North East Private Limited	AABCH3337B	Entity with joint control /significant influence	Sale of goods or services		500.00	Within approved limits	8.16	0.00	0.00
12	B & A Limited	Heritage North East Private Limited	AABCH3337B	Entity with joint control /significant influence	Purchase of goods or services		20.00	Within approved limits	11.47	-1.43	-1.38
13	B & A Limited	Somnath Chatterjee	ABWPC3318C	Key Management Personnel	Remuneration			Not Applicable	24.67	0.00	0.00
14	B & A Limited	Somnath Chatterjee	ABWPC3318C	Key Management Personnel	Any other transaction	Post-Employment Benefits		Not Applicable	1.11	0.00	0.00
15	B & A Limited	Dhruba Jyoti Dowerah	AEOPD9571P	Key Management Personnel	Remuneration			Not Applicable	20.05	0.00	0.00
16	B & A Limited	Dhruba Jyoti Dowerah	AEOPD9571P	Key Management Personnel	Any other transaction	Post-Employment Benefits		Not Applicable	0.74	0.00	0.00
17	B & A Limited	Debdip Chowdhury	AFDPC9630E	Key Management Personnel	Remuneration			Not Applicable	12.14	0.00	0.00
18	B & A Limited	Debdip Chowdhury	AFDPC9630E	Key Management Personnel	Any other transaction	Post-Employment Benefits		Not Applicable	0.43	0.00	0.00
19	B & A Limited	Tapas Kumar Chatterjee	ABWPC3246K	Key Management Personnel	Remuneration			Not Applicable	14.41	0.00	0.00
20	B & A Limited	Basant Kumar Goswami	AAVPG7152Q	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.40	0.00	0.00
21	B & A Limited	Amit Chowdhuri	ACPPC3396J	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.64	0.00	0.00
22	B & A Limited	Anjan Ghosh	ADPPG7264A	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.24	0.00	0.00
23	B & A Limited	Raj Kamal Bhuyan	ABPPB8827L	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.50	0.00	0.00

24	B & A Limited	Robin Aidan Farley	ZZZZ9999Z	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.20	-0.55	-1.10
25	B & A Limited	Amit Kiran Deb	AFOPD8770P	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.90	0.00	0.00
26	B & A Limited	Himangshu Sekhar Das	ABYPD2392M	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.60	0.00	0.00
27	B & A Limited	Mou Mukherjee	AGTPM1021A	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.40	0.00	0.00
28	B & A Limited	Simeen Hossain	ZZZZ9999Z	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.40	-1.80	-2.07
29	B & A Packaging India Limited	Barooahs And Associates Pvt Ltd	AABCB1007C	Other Related Party	Sale of goods or services			Not Applicable	0.15	0.22	0.17
30	B & A Packaging India Limited	Barooahs And Associates Pvt Ltd	AABCB1007C	Other Related Party	Purchase of goods or services			Not Applicable	50.00	-29.00	-29.00
31	B & A Packaging India Limited	Assam Tea Brokers Pvt Ltd	AABCA7736M	Other Related Party	Sale of goods or services			Not Applicable	0.01	0.57	0.00
32	B & A Packaging India Limited	Heritage North East Private Limited	AABCH3337B	Other Related Party	Purchase of goods or services			Not Applicable	0.15	0.00	0.00
33	B & A Packaging India Limited	Somnath Chatterjee	ABWPC3318C	Key Management Personnel	Remuneration			Not Applicable	19.27	0.00	0.00
34	B & A Packaging India Limited	Debdip Chowdhury	AFDPC9630E	Key Management Personnel	Remuneration			Not Applicable	7.82	0.00	0.00
35	B & A Packaging India Limited	Goutamanshu Mukhopadhyay	ADMPPM5823C	Key Management Personnel	Remuneration			Not Applicable	9.98	0.00	0.00
36	B & A Packaging India Limited	Anjan Ghosh	ADPPG7264A	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.56	0.00	0.00
37	B & A Packaging India Limited	Amit Chowdhuri	ACPPC3396J	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.56	0.00	0.00

38	B & A Packaging India Limited	Basant Kumar Goswami	AAVPG7152Q	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.20	0.00	0.00
39	B & A Packaging India Limited	Dhruba Jyoti Dowerah	AEOPD9571P	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.20	0.00	0.00
40	B & A Packaging India Limited	Parthapratim Sengupta	AINPS7185F	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.90	0.00	0.00
41	B & A Packaging India Limited	Dipankar Mukherjee	AERPM6051Q	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.30	0.00	0.00
42	B & A Packaging India Limited	Mou Mukherjee	AGTPM1021A	Key Management Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.30	0.00	0.00
Total value of transaction during the reporting period									849.29		