

**Related party transactions for the half year ended 30th September 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	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance
1	B & A Limited	B & A Packaging India Limited	Subsidiary Company	Purchase of goods or services		120.00	Within approved limits	14.64	-44.62	-56.84
2	B & A Limited	B & A Packaging India Limited	Subsidiary Company	Sale of goods or services		50.26	Within approved limits	25.13	3.28	6.09
3	B & A Limited	B & A Packaging India Limited	Subsidiary Company	Sale of goods or services		15.00	Within approved limits	6.09	0.00	6.00
4	B & A Limited	B & A Packaging India Limited	Subsidiary Company	Dividend received			Not applicable	71.10	0.00	0.00
5	B & A Limited	Buragohain Tea Co Ltd	Other Related Party	Purchase of goods or services		700.00	Within approved limits	375.19	0.00	0.00
6	B & A Limited	Assam Tea Brokers Pvt Ltd	Other Related Party	Purchase of goods or services		100.00	Within approved limits	16.12	0.03	0.00
7	B & A Limited	Barooahs And Associates Pvt Ltd	Other Related Party	Purchase of goods or services		140.00	Within approved limits	49.44	0.00	0.00
8	B & A Limited	Barooahs And Associates Pvt Ltd	Other Related Party	Sale of goods or services		0.96	Within approved limits	0.48	0.00	0.19
9	B & A Limited	Barooahs And Associates Pvt Ltd	Other Related Party	Purchase of goods or services		300.00	Within approved limits	157.85	0.00	-34.67
10	B & A Limited	Barooahs And Associates Pvt Ltd	Other Related Party	Sale of goods or services		100.00	Within approved limits	0.07	0.00	0.00
11	B & A Limited	Kaziranga Golf Club Private Limited	Entity with joint control /significant influence	Purchase of goods or services			Not applicable	0.00	-2.01	0.00
12	B & A Limited	Heritage North East Private Limited	Entity with joint control /significant influence	Sale of goods or services		2.00	Within approved limits	1.00	2.95	2.95
13	B & A Limited	Heritage North East Private Limited	Entity with joint control /significant influence	Purchase of goods or services		35.00	Within approved limits	9.55	-1.38	-1.28
14	B & A Limited	Heritage North East Private Limited	Entity with joint control /significant influence	Sale of goods or services		500.00	Within approved limits	51.25	0.00	25.58
15	B & A Limited	Heritage North East Private Limited	Entity with joint control /significant influence	Sale of goods or services		15.00	Within approved limits	1.16	0.00	0.34
16	B & A Limited	Heritage North East Private Limited	Entity with joint control /significant influence	Purchase of goods or services		50.00	Within approved limits	16.31	0.00	-3.04
17	B & A Limited	Somnath Chatterjee	Key Management Personnel	Remuneration			Not applicable	14.72	0.00	0.00
18	B & A Limited	Somnath Chatterjee	Key Management Personnel	Any other transaction	Post-Employment Benefits		Not applicable	1.12	0.00	0.00
19	B & A Limited	Dhruba Jyoti Dowerah	Key Management Personnel	Remuneration			Not applicable	11.74	0.00	0.00
20	B & A Limited	Dhruba Jyoti Dowerah	Key Management Personnel	Any other transaction	Post-Employment Benefits		Not applicable	0.58	0.00	0.00
21	B & A Limited	Debdip Chowdhury	Key Management Personnel	Remuneration			Not applicable	8.18	0.00	0.00
22	B & A Limited	Debdip Chowdhury	Key Management Personnel	Any other transaction	Post-Employment Benefits		Not applicable	0.43	0.00	0.00

23	B & A Limited	Tapas Kumar Chatterjee	Key Management Personnel	Remuneration		Not applicable	8.47	0.00	0.00
24	B & A Limited	Dipankar Mukherjee	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.40	0.00	0.00
25	B & A Limited	Parthapratim Sengupta	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.80	0.00	0.00
26	B & A Limited	Amit Chowdhuri	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	1.79	0.00	0.00
27	B & A Limited	Anjan Ghosh	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	1.73	0.00	0.00
28	B & A Limited	Raj Kamal Bhuyan	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.95	0.00	0.00
29	B & A Limited	Robin Aidan Farley	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.80	-1.10	-1.38
30	B & A Limited	Amit Kiran Deb	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.95	0.00	0.00
31	B & A Limited	Himangshu Sekhar Das	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.80	0.00	0.00
32	B & A Limited	Mou Mukherjee	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	1.45	0.00	0.00
33	B & A Limited	Simeen Hossain	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.00	-2.07	-2.07
34	B & A Packaging India Limited	Barooahs And Associates Pvt Ltd	Other Related Party	Sale of goods or services		Not applicable	5.65	0.17	6.67
35	B & A Packaging India Limited	Barooahs And Associates Pvt Ltd	Other Related Party	Purchase of goods or services		Not applicable	75.00	-29.00	-43.50
36	B & A Packaging India Limited	Assam Tea Brokers Pvt Ltd	Other Related Party	Sale of goods or services		Not applicable	0.00	0.00	0.00
37	B & A Packaging India Limited	Heritage North East Private Limited	Other Related Party	Purchase of goods or services		Not applicable	3.18	0.00	0.00
38	B & A Packaging India Limited	Heritage North East Private Limited	Other Related Party	Any other transaction	Provision for advertisement	Not applicable	12.50	0.00	0.00
39	B & A Packaging India Limited	Somnath Chatterjee	Key Management Personnel	Remuneration		Not applicable	15.14	0.00	0.00
40	B & A Packaging India Limited	Somnath Chatterjee	Key Management Personnel	Dividend paid		Not applicable	0.39	0.00	0.00
41	B & A Packaging India Limited	Debdip Chowdhury	Key Management Personnel	Remuneration		Not applicable	6.48	0.00	0.00
42	B & A Packaging India Limited	Goutamanshu Mukhopadhyay	Key Management Personnel	Remuneration		Not applicable	7.60	0.00	0.00
43	B & A Packaging India Limited	Anjan Ghosh	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	1.55	0.00	0.00
44	B & A Packaging India Limited	Dhruba Jyoti Dowerah	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.60	0.00	0.00
45	B & A Packaging India Limited	Dipankar Mukherjee	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	1.30	0.00	0.00
46	B & A Packaging India Limited	Mou Mukherjee	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.95	0.00	0.00
47	B & A Packaging India Limited	Robin Aidan Farley	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	0.60	0.00	0.00
48	B & A Packaging India Limited	Parthapratim Sengupta	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	1.25	0.00	0.00
49	B & A Packaging India Limited	Basant Kumar Goswami	Key Management Personnel	Any other transaction	Director Sitting Fees	Not applicable	1.15	0.00	0.00
50	B & A Packaging India Limited	Hemen Barooah Benevolent & Family Trust	Promoter group	Dividend paid		Not applicable	0.19	0.00	0.00

51	B & A Packaging India Limited	Gargi Barooah	Promoter group	Dividend paid		Not applicable	0.05	0.00	0.00
52	B & A Packaging India Limited	Shey Naima Barooah	Promoter group	Dividend paid		Not applicable	0.04	0.00	0.00
53	B & A Packaging India Limited	Usha Barooah	Promoter group	Dividend paid		Not applicable	0.04	0.00	0.00
54	B & A Packaging India Limited	Tripura Nath Barooah	Promoter group	Dividend paid		Not applicable	0.01	0.00	0.00
Total value of transaction during the reporting period							983.96		