

Annexure A

Applicability Matrix

Sr. No.	Type of Transaction	Threshold	Balance Sheet / P&L Items	Approvals required	Disclosure requirement under Para 4 of the Industry Standards
1.	MRPT	As provided above in clause 5.1	Both	Audit Committee + Shareholders	Comprehensive disclosures
2.	ORPT, but which is with promoter or promoter group or person/ entity in which promoter or promoter group has concern or interest	Exceed the threshold provided above in clause 5.2	Balance sheet items	Audit Committee	Comprehensive disclosures
P&L items			Comprehensive disclosures		
3.	RRPTs, which is with promoter or promoter group or person/ entity in which promoter or promoter group has concern or interest.	Less than the threshold as provided above in clause 5.2.	Balance sheet items	Audit Committee	Comprehensive disclosures
P&L items			Limited disclosures		
4.	Other RRPT	Transaction(s) with a related party to be entered into individually or taken together with previous transactions during a financial year exceeding INR 1 cr.	Both	Audit Committee	Limited disclosures
5.			Transaction(s) with a related party to be entered into individually or taken together with previous transactions during		

		a financial year less than INR 1 cr.			
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Explanation for the purpose of this applicability matrix:

1. **Promoter or promoter group:** Promoter or promoter group shall be deemed to be concerned or interested in any person, if they in any way, whether directly or indirectly—
 - a) where the person is a body corporate, holds more than 2% shareholding or voting rights of that body corporate, or is a promoter, managing director, manager, Chief Executive Officer of that body corporate; or
 - b) where the person is a firm or other entity, the promoter(s) or the promoter group is a partner, owner or member, as the case may be.

2. **Balance Sheet items:** Balance sheet items would mean transactions that impact the balance sheet. The indicative list includes:
 - a) Loans, inter-corporate deposits or advances given by the listed entity or its subsidiary;
 - b) Investment made by the listed entity or its subsidiary;
 - c) Guarantee (excluding performance guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary;
 - d) Borrowings by the listed entity or its subsidiary; and
 - e) Sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity, or disposal of shares of subsidiary or associate

3. **Profit & loss items:** Profit & loss items are revenue in nature, having an impact on the profit & loss statement of the company. The indicative list includes:
 - a) Sale, purchase or supply of goods or services or any other similar business transaction; and
 - b) Payment of royalty.

4. **Comprehensive disclosures:** All disclosures as specified in Para 4 of the Industry Standards, as applicable to relevant RPT.

5. **Limited disclosures:** All disclosures as specified in Para 4 of the Industry Standards, as applicable to relevant RPT, except the following:
 - a) B(2): Rows 13 to 17;
 - b) B(3): Rows 31 & 32 (In both rows, provide information for the previous financial year instead of the last 3 financial years);
 - c) B(4): Row 43; and
 - d) B(8): Rows 78, 79, 84 & 86.

6. **Minimum disclosures:** All disclosures as specified in Rows A(1), A(2), A(4), A(5) and B(1) of Para 4 of the Industry Standards, as applicable to relevant RPT.