

ANNEXURE B

4. Format for Minimum Information to be provided for review of the Audit Committee for Approval (including ratification) of RPTs:

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
<u>A. Details of the related party and transactions with the related party</u>			
A(1). Basic details of the related party			
1.	Name of the related party		
2.	Country of incorporation of the related party		
3.	Nature of business of the related party		
A(2). Relationship and ownership of the related party			
4.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party.		
5.	Shareholding or contribution % or profit & loss sharing % of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. <i>Explanation:</i> Indirect shareholding shall mean shareholding held through any person, over which the listed entity or subsidiary has control.	<i>% Shareholding</i> <i>% Contribution</i> <i>% P&L Sharing</i>	

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
6.	<p>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).</p> <p><i>Explanation:</i> Indirect shareholding shall mean shareholding held through any person, over which the related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</p>	% Shareholding	
A(3). Financial performance of the related party			
7.	Standalone turnover of the related party for each of the last three financial years:		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
8.	Standalone net worth of the related party for each of the last three financial years:		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
9.	Standalone net profits of the related party for each of the last three financial years:		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee																		
	<i>FY 20xx-20xx</i>																				
A(4). Details of previous transactions with the related party																					
10.	<p>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during each of the last three financial years.</p> <p>Note: Details need to be disclosed separately for listed entity and its subsidiary.</p>																				
<p><i>FY 20xx-20xx</i></p> <table border="1" data-bbox="280 989 1057 1182"> <thead> <tr> <th data-bbox="280 989 381 1104">S. No.</th> <th data-bbox="381 989 799 1104">Nature of Transactions</th> <th data-bbox="799 989 1057 1104">Amount (in INR)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><i>FY 20xx-20xx</i></p> <table border="1" data-bbox="280 1255 1057 1449"> <thead> <tr> <th data-bbox="280 1255 381 1371">S. No.</th> <th data-bbox="381 1255 799 1371">Nature of Transactions</th> <th data-bbox="799 1255 1057 1371">Amount (in INR)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><i>FY 20xx-20xx</i></p> <table border="1" data-bbox="280 1522 1057 1715"> <thead> <tr> <th data-bbox="280 1522 381 1638">S. No.</th> <th data-bbox="381 1522 799 1638">Nature of Transactions</th> <th data-bbox="799 1522 1057 1638">Amount (in INR)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>				S. No.	Nature of Transactions	Amount (in INR)				S. No.	Nature of Transactions	Amount (in INR)				S. No.	Nature of Transactions	Amount (in INR)			
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S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
11.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the current financial year (till the date of approval of the Audit Committee / shareholders).		
12.	Whether prior approval of Audit Committee has been taken for the above mentioned transactions?		
13.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last three financial years.		
A(5). Amount of the proposed transactions <i>(All types of transactions taken together)</i>			
14.	Total amount of all the proposed transactions being placed for approval in the current meeting.		
15.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year is material RPT in terms of Para 1(1) of these Standards?		
16.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	%	

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
17.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	%	
18.	Value of the proposed transactions as a percentage of the related party's annual standalone turnover for the immediately preceding financial year.	%	
<u>B. Details for specific transactions</u>			
<u>B(1). Basic details of the proposed transaction</u> <i>(In case of multiple types of proposed transactions, details to be provided separately for each type of the proposed transaction – for example, (i) sale of goods and purchase of goods to be treated as separate transactions; (ii) sale of goods and sale of services to be treated as separate transactions; (iii) giving of loans and giving of guarantee to be treated as separate transactions)</i>			
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)		
2.	Details of the proposed transaction		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)		
4.	Indicative date / timeline for undertaking the transaction		
5.	Whether omnibus approval is being sought?		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
6.	<p>Value of the proposed transaction during a financial year. In case approval of the Audit Committee is sought for multi-year contracts, also provide the aggregate value of transactions during the tenure of the contract.</p> <p>If omnibus approval is being sought, the maximum value of a single transaction during a financial year.</p>		
7.	<p>Whether the RPTs proposed to be entered into are:</p> <p>(i) not prejudicial to the interest of public shareholders, and</p> <p>(ii) going to be carried out on the same terms and conditions as would be applicable to any party who is not a related party</p>	<p>Certificate from the CEO or CFO or any other KMP of the listed entity and also from promoter directors of the listed entity (as referred in Para 3(2)(b) of these Standards)</p>	
8.	<p>Provide a clear justification for entering into the RPT, demonstrating how the proposed RPT serves the best interests of the listed entity and its public shareholders.</p>		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
9.	<p>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.</p> <p>The details shall be provided, where the shareholding or contribution or % sharing ratio of the promoter(s) or director(s) or KMP in the related party is more than 2%.</p> <p><i>Explanation:</i> Indirect interest shall mean interest held through any person over which an individual has control including interest held through relatives.</p>		
	a. Name of the director / KMP		
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	<i>% Shareholding</i>	
10.	<p>Details of shareholding (more than 2%) of the director(s) / key managerial personnel/ partner(s) of the related party, directly or indirectly, in the listed entity.</p> <p><i>Explanation:</i> Indirect shareholding shall mean shareholding held through any person over which an individual has control including shareholding held through relatives.</p>		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
	a. Name of the director / KMP/ partner		
	b. Shareholding of the director / KMP/ partner, whether direct or indirect, in the listed entity	<i>% Shareholding</i>	
11.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.		<i>If any such report has been considered, it shall also be stated whether the Audit Committee has reviewed the basis for valuation contained in the report and found it to be satisfactory based on their independent evaluation.</i>
12.	Other information relevant for decision making.		
B(2). <u>Additional details</u> for proposed transactions relating to sale, purchase or supply of goods or services or any other similar business transaction			
13.	Number of bidders / suppliers / vendors / traders / distributors / service providers from whom bids / quotations were received with respect to the proposed transaction along with details of process followed to obtain bids.		<i>If the number is less than 3, Audit Committee to comment upon whether the number of bids / quotations received are sufficient</i>
14.	Best bid / quotation received. If comparable bids are available, disclose the price and terms offered.		<i>Audit committee to provide justification for rejecting the best bid /quotation and for selecting the related party for the transaction</i>

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
15.	Additional cost / potential loss to the listed entity or the subsidiary in transacting with the related party compared to the best bid / quotation received.		<i>Audit committee to justify the additional cost to the listed entity or the subsidiary</i>
16.	Where bids were not invited, the fact shall be disclosed along with the justification for the same.		
17.	Wherever comparable bids are not available, state what is basis to recommend to the Audit Committee that the terms of proposed RPT are beneficial to the shareholders.		
B(3). <u>Additional details</u> for proposed transactions relating to any loans, inter-corporate deposits or advances given by the listed entity or its subsidiary			
18.	Source of funds in connection with the proposed transaction. <i>Explanation:</i> This shall not be applicable to listed banks/ NBFCs.		
19.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: <i>Explanation:</i> This shall not be applicable to listed banks/ NBFCs.		
	a. Nature of indebtedness		
	b. Total cost of borrowing		
	c. Tenure		
	d. Other details		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
20.	Material covenants of the proposed transaction		
21.	<p>Interest rate charged on loans / inter-corporate deposits / advances by the listed entity (or its subsidiary, in case of transaction involving the subsidiary) in the last three financial years:</p> <ul style="list-style-type: none"> • To any party (other than related party): • To related party. <p><i>Explanations: Comparable rates shall be provided for similar nature of transaction, for e.g., long term vis-a-vis long term etc.</i></p>		<p><i>If the interest rate charged to the related party is less than the average rate charged, then Audit Committee to provide justification for the low interest rate charged.</i></p>
22.	Rate of interest at which the related party is borrowing from its bankers or the rate at which the related party may be able to borrow given its credit rating or credit score and its standing and financial position		
23.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers or the rate at which the listed entity may be able to borrow given its credit rating or credit score and its standing and financial position		
24.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
25.	Maturity / due date		
26.	Repayment schedule & terms		
27.	Whether secured or unsecured?		
28.	If secured, the nature of security & security coverage ratio		
29.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.		
30.	Latest credit rating of the related party (other than structured obligation rating (SO rating) and credit enhancement rating (CE rating))		<i>If credit rating of the related party is not available, Audit Committee to comment on credit worthiness of the related party</i>
31.	Amount of total borrowings (long-term and short-term) of the related party over the last three financial years		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
32.	Interest rate paid on the borrowings by the related party from any party in the last three financial years. <i>Explanation: Comparable rates shall be provided for similar nature of transaction, for e.g., long term vis-a-vis long term etc.</i>		<i>If the interest rate charged to the related party is less than the average rate paid by the related party, then the Audit Committee to provide justification for the low interest rate charged.</i>

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
33.	Default in relation to borrowings, if any, made during the last three financial years, by the related party from the listed entity or <i>any other person</i> .		<p><i>In case of defaults by the related party over the last three financial years, in relation to which the Listed Entity or any of its subsidiary has previously provided guarantee, indemnity or other such obligation, the management has to submit justification to Audit Committee for the proposed transaction and the capacity of the related party to service the debt (loan, deposit or advance) proposed to be given by the listed entity or its subsidiary.</i></p> <p><i>Audit Committee to comment on the justification provided by Management.</i></p>
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
<i>Additional details relating to advances other than loan given by the listed entity or its subsidiary</i>			
34.	Advances provided, their break-up and duration.		

S. No.	Particulars of the information			Information provided by the management	Comments of the Audit Committee
	S. No.	Advance given to	Amount	Duration of advance given	
	1				
	2				
35.	Advance as % of the total loan given during the preceding 12 months			%	
B(4). <u>Additional details</u> for proposed transactions relating to any investment made by the listed entity or its subsidiary					
36.	Source of funds in connection with the proposed transaction. <i>Explanation:</i> This shall not be applicable to listed banks/ NBFCs.				
37.	Purpose for which funds shall be utilized by the investee company.				
38.	Where any financial indebtedness is incurred to make investment, specify the following: <i>Explanation:</i> This shall not be applicable to listed banks/ NBFCs.				
	a. Nature of indebtedness				
	b. Total cost of borrowing				
	c. Tenure				
	d. Other details				
39.	Material covenants of the proposed transaction				

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
40.	<p>Latest credit rating of the related party (other than structured obligation rating (SO rating) and credit enhancement rating (CE rating))</p> <p><i>Explanation:</i> This shall be applicable in case of investment in debt instruments.</p>		<p><i>If credit rating of the related party is not available, Audit Committee to comment on credit worthiness of the related party</i></p>
41.	<p>Expected annualised returns</p> <p><i>Explanation:</i> This shall be applicable in case of investment in debt instruments.</p>		
42.	<p>Returns on past investments in the related party over the last three financial years</p>	<p><i>Return on Equity</i></p>	<p><i>In case of diminishing value of investments (negative returns) over the last three financial years, Audit Committee to provide justification for the proposed investment</i></p>
43.	<p>Details of asset-liability mismatch position, if any, post investment</p> <p><i>Explanation:</i> This shall be applicable in case of investment in debt instruments.</p>		
44.	<p>Whether any regulatory approval is required. If yes, whether the same has been obtained.</p>		
<p>B(5). <u>Additional details</u> for proposed transactions relating to any guarantee (excluding performance guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary</p>			

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
45.	Rationale for giving guarantee, surety, indemnity or comfort letter		
46.	Material covenants of the proposed transaction including (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.		
47.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity, or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.		
48.	Latest credit rating of the related party (other than structured obligation rating (SO rating) and credit enhancement rating (CE rating)), if guarantee, surety, indemnity or comfort letter is given in connection with the borrowing by a related party		<i>If credit rating of the related party is not available, Audit Committee to comment on credit worthiness of the related party</i>
49.	Details of solvency status and going concern status of the related party during the last three financial years:		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
	<i>FY 20xx-20xx</i>		
50.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person.		<p><i>In case of defaults by the related party over the last three financial years, in relation to which the Listed Entity or any of its subsidiary has previously provided guarantee, indemnity or other such obligation, the management has to submit justification to Audit Committee for the proposed transaction and the capacity of the related party to service the debt (loan, deposit or advance) proposed to be given by the listed entity.</i></p> <p><i>Audit Committee to comment on the justification provided by Management.</i></p>
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
	<i>FY 20xx-20xx</i>		
B(6). <u>Additional details</u> for proposed transactions relating to borrowings by the listed entity or its subsidiary			
51.	Material covenants of the proposed transaction		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
52.	Interest rate (in terms of numerical value or base rate and applicable spread)		
53.	Cost of borrowing (This shall include all costs associated with the borrowing)		
54.	Maturity / due date		
55.	Repayment schedule & terms		
56.	Whether secured or unsecured?		
57.	If secured, the nature of security & security coverage ratio		
58.	The purpose for which the funds will be utilized by the listed entity / subsidiary		
59.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements <i>Explanation:</i> This shall not be applicable to listed banks.		
	a. Before transaction		
	b. After transaction		
60.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements <i>Explanation:</i> This shall not be applicable to listed banks.		
	a. Before transaction		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
	b. After transaction		
B(7). <u>Additional details</u> for proposed transactions relating to 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			
61.	Number of bidders / suppliers / vendors / traders / distributors / service providers from whom bids / quotations were received with respect to the proposed transaction along with details of process followed to obtain bids.		<i>If the number is less than 3, Audit Committee to comment upon whether the number of bids / quotations received are sufficient</i>
62.	Best bid / quotation received If comparable bids are available, disclose the price and terms offered.		<i>Audit Committee to provide justification for rejecting the best bid / quotation and for selecting the related party for the transaction</i>
63.	Additional cost / potential loss to the listed entity or the subsidiary in transacting with the related party compared to the best bid / quotation received.		<i>Audit committee to justify the additional cost to the listed entity or the subsidiary</i>
64.	Where bids were not invited, the fact shall be disclosed along with the justification for the same.		
65.	Wherever comparable bids are not available, state what is the basis to recommend to the Audit Committee that the terms of proposed RPT are beneficial to the shareholders.		

S. No.	Particulars of the information	Information provided by the management			Comments of the Audit Committee
66.	Reasons for 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.				
67.	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years:				
		<i>FY 20xx-20xx</i>	<i>FY 20xx-20xx</i>	<i>FY 20xx-20xx</i>	
	Turnover				
	Net worth				
	Net Profit				
	Net Profit Margin				
	Operating Cash Flow Margin				
	Return on Assets (RoA)				
68.	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking				
	a. Expected impact on turnover				
	b. Expected impact on net worth				
	c. Expected impact on net profits				

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
69.	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity, or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.		
70.	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.		
71.	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?		
72.	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?		
73.	Are there any other major non-financial reasons for going ahead with the proposed transaction?		
B(8). <u>Additional details</u> for transactions relating to payment of royalty			
74.	Gross amount of royalty paid by the listed entity or subsidiary to the related party during each of the last three financial years		
	<i>FY 20xx-20xx</i>	<i>Amount of royalty</i>	
	<i>FY 20xx-20xx</i>	<i>Amount of royalty</i>	
	<i>FY 20xx-20xx</i>	<i>Amount of royalty</i>	

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
75.	Purpose for which royalty was paid to the related party during the last three financial years.		<i>For companies with a composite license agreement that includes a bundle of intellectual property rights (IPRs) such as brands, patents, technology, and know-how, it is essential to understand the key components of such agreements and the reasons why these cannot be disclosed separately.</i>
	a. For use of brand name / trademark	<i>As a % of aggregate amount of royalty for the last 3 FYs</i>	
	b. For transfer of technology know-how	<i>As a % of aggregate amount of royalty for the last 3 FYs</i>	
	c. For professional fee, corporate management fee or any other fee	<i>As a % of aggregate amount of royalty for the last 3 FYs</i>	
	d. <i>Any other use (specify)</i>	<i>As a % of aggregate amount of royalty for the last 3 FYs</i>	
76.	Purpose for which royalty is proposed to be paid to the related party in the current financial year		
	a. For use of brand name / trademark	<i>As a % of total royalty proposed to be paid</i>	

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
	b. For transfer of technology know-how	<i>As a % of total royalty proposed to be paid</i>	
	c. For professional fee, corporate management fee or any other fee	<i>As a % of total royalty proposed to be paid</i>	
	d. <i>Any other use (specify)</i>	<i>As a % of total royalty proposed to be paid</i>	
77.	Royalty paid in last 3 FYs as % of Net Profits of previous FYs		
	<i>FY 20xx-20xx</i>	<i>%</i>	
	<i>FY 20xx-20xx</i>	<i>%</i>	
	<i>FY 20xx-20xx</i>	<i>%</i>	
78.	Dividend paid in last 3 FYs as % of Net Profits of previous FYs		<i>Audit Committee to comment on the reasons for less dividend payment than royalty payment, if so.</i>
	<i>FY 20xx-20xx</i>	<i>%</i>	
	<i>FY 20xx-20xx</i>	<i>%</i>	
	<i>FY 20xx-20xx</i>	<i>%</i>	
79.	Royalty and dividend paid or proposed to be paid during the current FY <i>Explanation:</i> The dividend proposed to be paid shall mean dividend that has been declared but not been paid yet.		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
80.	Rate at which royalty has increased in the past 5 years, if any, vis-à-vis rate at which the turnover, profits after tax and dividends have increased during the same period.		
81.	In case of new technology i.e. first year of technology transfer (<i>to be provided separately for each new technology</i>):		
	a. Expected duration of technology transfer	<i>in years</i>	
	b. Benefits derived from the technology transfer		
82.	In case of existing technology i.e. technology being imported (<i>to be provided separately for each existing technology</i>):		
	a. Years since technology transfer initiated	<i>in years</i>	
	b. Expected duration of technology transfer	<i>in years</i>	
	c. Benefits derived from the technology transfer		
83.	Details of in-house research & development, if any:		
	a. Total expenses incurred during the preceding financial year		
	b. Benefits derived		

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
	<p>c. If any in-house R&D undertaken by the listed entity or its subsidiary that will reduce or eliminate the royalty currently paid for any technology or technical know-how. Additionally, the absolute value of R&D expenditure incurred by the listed entity or its subsidiary on such in-house R&D, along with the period required for completing the research to achieve the reduction or elimination of royalty, shall be disclosed to the Audit Committee.</p>		<p><i>If no expenses were incurred, the Audit Committee shall provide justification or comment on the same.</i></p>
84.	<p>If royalty is paid to the parent company, disclose royalty received by the parent company from foreign entities:</p> <ul style="list-style-type: none"> • Minimum rate of royalty charged along with corresponding absolute amount • Maximum rate of royalty charged along with corresponding absolute amount <p><i>Explanation:</i></p> <p>a) The disclosure shall be made on a gross basis (Cost to the Company), including taxes paid on behalf of the recipient of royalty.</p> <p>b) The listed entity may confirm whether the parent company charges royalty at a uniform rate from all group companies. If so, this row shall not be applicable.</p>	%	

S. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee																				
85.	Sunset Clause for Royalty payment																						
86.	<p>Peer Comparison:</p> <p>Listed entity or its subsidiary paying royalty for any purpose shall also disclose whether any Industry Peer pays royalties for the same purpose, which is disclosed in its audited annual financial statements for the relevant period:</p>																						
	<table border="1"> <thead> <tr> <th data-bbox="280 814 451 930"></th> <th data-bbox="451 814 605 930">Listed Entity / Subsidiary</th> <th data-bbox="605 814 743 930">Peer 1</th> <th data-bbox="743 814 881 930">Peer 2</th> <th data-bbox="881 814 1024 930">Peer 3</th> </tr> </thead> <tbody> <tr> <td data-bbox="280 930 451 1087">Royalty payment over last 3 years</td> <td data-bbox="451 930 605 1087"><i>Aggregate amount</i></td> <td data-bbox="605 930 743 1087"><i>Aggregate amount</i></td> <td data-bbox="743 930 881 1087"><i>Aggregate amount</i></td> <td data-bbox="881 930 1024 1087"><i>Aggregate amount</i></td> </tr> <tr> <td data-bbox="280 1087 451 1276">Royalty paid as a % of net profits over the last 3 years</td> <td data-bbox="451 1087 605 1276">%</td> <td data-bbox="605 1087 743 1276">%</td> <td data-bbox="743 1087 881 1276">%</td> <td data-bbox="881 1087 1024 1276">%</td> </tr> <tr> <td data-bbox="280 1276 451 1472">Annual growth rate of Turnover over last 3 years</td> <td data-bbox="451 1276 605 1472">%</td> <td data-bbox="605 1276 743 1472">%</td> <td data-bbox="743 1276 881 1472">%</td> <td data-bbox="881 1276 1024 1472">%</td> </tr> </tbody> </table>		Listed Entity / Subsidiary	Peer 1	Peer 2	Peer 3	Royalty payment over last 3 years	<i>Aggregate amount</i>	<i>Aggregate amount</i>	<i>Aggregate amount</i>	<i>Aggregate amount</i>	Royalty paid as a % of net profits over the last 3 years	%	%	%	%	Annual growth rate of Turnover over last 3 years	%	%	%	%		
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87.	Royalty paid or payable for imported technology, along with the turnover attributable to such technology.																						
88.	Royalty paid or payable for brands or other intangible assets, along with the turnover attributable to their use.																						