



**Bharat
RASAYAN LIMITED**

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Ph. : +91-11-43661111 (30 lines) • Fax : +91-11-43661100, 41538600
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CIN : L24119DL1989PLC036264

NEAPS - Uploading

BRL:S-10A:2
May 30, 2023.

**The Listing Department
NATIONAL STOCK EXCHANGE OF INDIA LIMITED
Exchange Plaza, 5th Floor,
Plot No. C-1, "G" Block,
Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051.**

Sub: Disclosure of Related Party Transaction under Regulation 23(9) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the half year ended March 31, 2023 – BHARATRAS

Pursuant to the Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2018 please find enclosed Disclosure on Related Party Transactions for the half year ended 31st March, 2023 drawn in accordance with applicable Accounting Standards. This is for your necessary information and records.

Thanking You,

Yours sincerely,
For **BHARAT RASAYAN LIMITED**


(NIKITA CHADHA)
Company Secretary &
Compliance Officer



Enclosed: As above.

BHARAT RASAYAN LIMITED
STATEMENT OF DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR SIX MONTHS ENDED 31st MARCH, 2023

(₹ in Lakhs)

| 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 | Value of transaction during the reporting period | In case monies are due to either party as a result of the transaction | | In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | | | Details of the loans, inter-corporate deposits, advances or investments | | | | Notes | |
|--------|--|------------|-----------------------------|---|-----------------------------------|--|---|--|---|-----------------|---|-------------------------------|------|--------|---|-------------------|--------|--------------------|-------|--|
| | Name | PAN | Name | Relationship of the counterparty with the listed entity or its subsidiary | | | | | Opening balance | Closing balance | Nature of indebtedness (loan/ issuance of debt/ any other etc.) | Details of other indebtedness | Cost | Tenure | Nature (loan/ advance/ intercorporate deposit/ investment) | Interest Rate (%) | Tenure | Secured/ unsecured | | Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 1 | BHARAT RASAYAN LIMITED | AAACB4127A | SAT NARAIN GUPTA | CHAIRMAN & MANAGING DIRECTOR | Remuneration | | | 16.50 | 0.00 | 1.75 | | | | | | | | | | |
| 2 | BHARAT RASAYAN LIMITED | AAACB4127A | MAHABIR PRASAD GUPTA | WHOLE TIME DIRECTOR | Remuneration | | | 7.50 | 0.00 | 1.25 | | | | | | | | | | |
| 3 | BHARAT RASAYAN LIMITED | AAACB4127A | RAJENDER PRASAD GUPTA | WHOLE TIME DIRECTOR | Remuneration | | | 1031.92 | 833.56 | 1860.48 | | | | | | | | | | |
| 4 | BHARAT RASAYAN LIMITED | AAACB4127A | AJAY GUPTA | WHOLE TIME DIRECTOR | Remuneration | | | 48.00 | 0.00 | 0.00 | | | | | | | | | | |
| 5 | BHARAT RASAYAN LIMITED | AAACB4127A | KAMLESHWAR PRASAD UNIYAL | WHOLE TIME DIRECTOR | Remuneration | | | 23.02 | 0.00 | 0.00 | | | | | | | | | | |
| 6 | BHARAT RASAYAN LIMITED | AAACB4127A | BR AGROTECH LIMITED | GROUP COMPANY | Sale of goods or services | | | 6851.12 | 6441.91 | 5747.87 | | | | | | | | | | |
| 7 | BHARAT RASAYAN LIMITED | AAACB4127A | BR AGROTECH LIMITED | GROUP COMPANY | Purchase of goods or services | | | 1343.55 | 502.31 | 415.38 | | | | | | | | | | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
|-----|------------------------|------------|------------------------------------|---|-------------------------------|---------------------------|-----|--------|--------|--------|------|------|------|------|------|------|------|------|------|------|
| 8 | BHARAT RASAYAN LIMITED | AAACB4127A | BR AGROTECH LIMITED | GROUP COMPANY | Any other transaction | BUSINESS SUPPORT INCOME | | 11.75 | 0.00 | 0.00 | | | | | | | | | | |
| 9 | BHARAT RASAYAN LIMITED | AAACB4127A | BR AGROTECH LIMITED | GROUP COMPANY | Any other transaction | BUSINESS SUPPORT EXPENSES | | 1.12 | 0.00 | 0.00 | | | | | | | | | | |
| 10 | BHARAT RASAYAN LIMITED | AAACB4127A | BHARAT CERTIS AGRISCIENCE LIMITED | COMMON SHAREHOLDER | Sale of goods or services | | | 286.48 | 432.76 | 35.73 | | | | | | | | | | |
| 11 | BHARAT RASAYAN LIMITED | AAACB4127A | BHARAT CERTIS AGRISCIENCE LIMITED | COMMON SHAREHOLDER | Any other transaction | RENT RECEIVED | | 4.24 | 0.00 | 0.00 | | | | | | | | | | |
| 12 | BHARAT RASAYAN LIMITED | AAACB4127A | TECHNOPLAS T PACKAGING PVT LIMITED | A PRIVATE COMPANY IN WHICH A DIRECTOR OR HIS RELATIVE IS A MEMBER OR DIRECTOR | Purchase of goods or services | | | 0.93 | 0.76 | 0.00 | | | | | | | | | | |
| 13 | BHARAT RASAYAN LIMITED | AAACB4127A | MD PACKAGING INDUSTRIES | A FIRM IN WHICH A PARTNER OR HIS RELATIVE IS A MEMBER OR DIRECTOR | Purchase of goods or services | | | 4.66 | 0.69 | 0.00 | | | | | | | | | | |
| 14 | BHARAT RASAYAN LIMITED | AAACB4127A | DINESH GUPTA | RELATED PERSON | Loan | Loan Received | | 0.00 | 126.00 | 126.00 | | | | | | | | | | |
| 15 | BHARAT RASAYAN LIMITED | AAACB4127A | DINESH GUPTA | RELATED PERSON | Interest paid | | | 5.04 | 0.61 | 0.00 | | | | | | | | | | |
| 16 | BHARAT RASAYAN LIMITED | AAACB4127A | S N GUPTA AND SONS HUF | RELATED ENTITY | Any other transaction | RENT PAID | | 6.00 | 0.00 | 0.00 | | | | | | | | | | |
| 17 | BHARAT RASAYAN LIMITED | AAACB4127A | S N GUPTA AND SONS HUF | RELATED ENTITY | Loan | Loan Received | | 0.00 | 93.50 | 93.50 | | | | | | | | | | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
|--|------------------------|------------|------------------------|------------------------------|-------------------------------|---------------|-----|----------|---------|-------|------|------|------|------|------|------|------|------|------|------|
| 18 | BHARAT RASAYAN LIMITED | AAACB4127A | S N GUPTA AND SONS HUF | RELATED ENTITY | Interest paid | | | 2.88 | 0.77 | 3.65 | | | | | | | | | | |
| 19 | BHARAT RASAYAN LIMITED | AAACB4127A | SAT NARAIN GUPTA | RELATED PERSON | Loan | Loan Received | | 1200.00 | 1000.00 | 0.00 | | | | | | | | | | |
| 20 | BHARAT RASAYAN LIMITED | AAACB4127A | SAT NARAIN GUPTA | RELATED PERSON | Loan | Loan Paid | | 2200.00 | 0.00 | 0.00 | | | | | | | | | | |
| 21 | BHARAT RASAYAN LIMITED | AAACB4127A | SAT NARAIN GUPTA | RELATED PERSON | Interest paid | | | 25.06 | 5.09 | 30.15 | | | | | | | | | | |
| 22 | BHARAT RASAYAN LIMITED | AAACB4127A | CENTUM FINANCE LIMITED | RELATED ENTITY | Any other transaction | RENT RECEIVED | | 0.35 | 0.00 | 0.00 | | | | | | | | | | |
| 23 | BHARAT RASAYAN LIMITED | AAACB4127A | BRL FINLEASE LIMITED | RELATED ENTITY | Any other transaction | RENT RECEIVED | | 0.35 | 0.00 | 0.00 | | | | | | | | | | |
| 24 | BHARAT RASAYAN LIMITED | AAACB4127A | MD ENTERPRISES | A PRIVATE COMPANY IN WHICH A | Purchase of goods or services | | | 2.15 | 0.00 | 0.00 | | | | | | | | | | |
| Total value of transaction during the reporting period | | | | | | | | 13072.61 | | | | | | | | | | | | |