

Patanjali Foods Limited (Formerly Known as Ruchi Soya Industries Ltd.)
Notes to the Standalone Financial Statements for the Period ended September 30, 2022

Note - 35

Related party relationships, transactions and balances

As per Ind AS-24, the disclosure of transactions with related parties are given below :

(a) List of related parties and relationship:

(i) Enterprises exercising control

Patanjali Ayurved Limited
Divya Yog Mandir Trust (Upto March 30, 2021)
Patanjali Parivahan Private Limited
Patanjali Gramudyog Nayas
Yogakshem Sansthan (with effect from March 31, 2021)

(ii) Joint Venture

Ruchi J Oil Private Limited [under liquidation w.e.f. August 21, 2018]

(iii) Key managerial persons

Shri Acharya Balkrishna
Shri Ram Bharat
Shri Sanjeev Kumar Asthana (with effect from August 19, 2020)
Shri Ramji Lal Gupta
Shri Sanjay Kumar (Upto June 30, 2022)
Shri Kumar Rajesh
Shri Sanjeev Khanna

(iv) Relative of key managerial persons & a Director

Shri Swami Ramdev

(v) Enterprises over which Key Managerial Personnel and their relatives are able to exercise significant influence

Patanjali Natural Biscuits Private Limited
Patanjali Agro India Private Limited
Parakram Security India Private Limited
Atri Papers Private Limited
Sanskar Info TV Private Limited
Vedic Broadcasting Limited
Patanjali Peya Private Limited
Swasth Aahar Private Limited
Mohan Fabtech Private Limited (Upto May 20, 2022)
Bharuwa Solutions Private Limited
Fit India Organic Private Limited
Divya Yog Mandir Trust
Patanjali Food & Herbal Park Noida Private Limited
Aarogya Flour Mill
Divya Packmaf Private Limited
Patanjali Natural Coloroma Private Limited
Patanjali Paridhan Private Limited
Patanjali Yogpeeth Trust
Patanjali Ayurved Private Limited Nepal
Patanjali Research Foudation Trust
Patanjali Food & Herbal Park Nagpur Private Limited
Patanjali Food & Herbal Park Private Limited
Patanjali Flexipack Private Limited
Patanjali Mega Store
Patanjali Chikitsalay
Prakriti Organic India Private Limited
SS Vitran Healthcare Private Limited
Aarogya Diary Product Private Limited
Sanskriti Filling Station
Patanjali Yog Peeth Ausdhalaya
Ballabha Enterprises
Himal International
Yog Naturopathy Panchkarma Treatment & Research Centre (Under Patanjali Yogpeeth Trust)

For Patanjali Foods Limited
(Formerly known as Ruchi Soya Industries Limited)


(Kumar Rajesh)
Chief Financial Officer

Patanjali Foods Limited (Formerly Known as Ruchi Soya Industries Ltd.)
Notes to the Standalone Financial Statements for the Period ended September 30, 2022

(vi) **Other**
Ruchi Soya Industries Limited Beneficiary Trust

As per Ind AS-24, the disclosure of transactions and Balances with related parties are given below :

₹ in Lakh

S.No	Particulars	For the Period ended September 30, 2022	For the year ended March 31, 2022
1	Revenue from Operations		
	(a) Sales of Products		
	Patanjali Ayurved Limited	34,783.38	123,024.08
	Patanjali Natural Biscuits Private Limited	-	656.14
	Patanjali Agro India Private Limited	36,003.00	42,410.70
	Fit India Organic Private Limited	466.19	82.42
	Swasth Aahar Private Limited	48.88	144.25
	Patanjali Natural Coloroma Private Limited	-	2.31
	Patanjali Ayurved Private Limited Nepal	65.10	-
	Divya Packmaf Private Limited	1.52	-
	Divya Yog Mandir Trust	14.98	-
	Patanjali Mega Store	5.02	-
	Patanjali Chikitsalay	8.68	-
	Patanjali Yog Peeth Ausdhalaya	2.82	-
	Ballabha Enterprises	1,741.31	-
	Himal International	472.32	-
	Yog Naturopathy Panchkarma Treatment & Research Centre (Under Patanjali Yogpeeth Trust)	16,724.52	-
	(b) Sales of Services (Job Work Processing Charges)		
	Patanjali Ayurved Limited	136.61	-
	(c) Other Operating Revenue		
	Patanjali Ayurved Limited	8,750.00	15,520.83
	(d) Net Gain of Contract Settlement		
	Patanjali Agro India Private Limited	664.87	7,857.46
2	Payment to Key Managerial Personnel /Remuneration *		
	Shri Ramjilal Gupta	38.65	64.73
	Shri Kumar Rajesh	37.24	55.10
	Shri Sanjeev Khanna	35.23	55.75
	Shri Sanjeev Kumar Asthana	105.76	211.52
	Shri Sanjay Kumar	10.16	24.40
	Shri Ram Bharat [Current Year ₹ 0.00 (Previous year ₹ 1.00)]	-	-
3	Purchase of Goods & Packing Material		
	Patanjali Ayurved Limited	12,686.29	23,072.28
	Patanjali Agro India Private Limited	2,888.07	2,420.75
	Atri Papers Private Limited	1,870.10	2,266.98
	Swasth Aahar Private Limited	4,216.22	3,841.89
	Aarogya Flour Mill	908.55	2,387.30
	Patanjali Food & Herbal Park Noida Private Limited	-	34.21
	Divya Packmaf Private Limited	3,247.31	199.95
	Patanjali Paridhan Private Limited	-	0.95
	Divya Yog Mandir Trust	10,100.55	10.21
	Patanjali Research Foudation Trust	-	32.22
	Patanjali Food & Herbal Park Private Limited-Haridwar	198.16	-
	Patanjali Flexipack Private Limited	2,985.42	-
	Prakriti Organic India Private Limited	4,278.22	-
	SS Vitran Healthcare Private Limited	826.65	-
	Aarogya Diary Product Private Limited	4,443.34	-
	Sanskriti Filling Station	15.93	-
4	Consultancy Charges		
	Bharuwa Solutions Private Limited	350.12	32.40

For Patanjali Foods Limited
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(Kumar Rajesh)
Chief Financial Officer

5	Freight & Forwarding		
	Patanjali Parivahan Private Limited	10,997.20	18,404.59
6	Advertisement & Sales promotion		
	Vedic Broadcasting Limited	120.60	262.03
	Sanskar Info TV Private Limited	89.98	179.95
	Patanjali Agro India Private Limited	0.19	29.13
7	Repair & maintainance Expenses		
	Mohan Fabtech Private Limited (Upto May 20, 2022)	-	186.94
8	Other Expenses(Security/Manufacturing Charges)		
	Parakram Security India Private Limited	4,967.25	5,395.15
	Patanjali Natural Biscuits Private Limited	-	102.31
9	Other Expenses(Royalty)		
	Patanjali Ayurved Limited	1,577.27	507.34
10	Rent Expenses		
	Vedic Broadcasting Limited	16.96	32.14
	Patanjali Ayurved Limited	2.40	1.34
11	Interest Expenses		
	Patanjali Ayurved Limited (Debenture)	88.77	4,050.00
12	Reimbursement of Expenses		
	Shri Ramjilal Gupta	1.50	3.00
	Shri Kumar Rajesh	2.36	5.92
	Shri Sanjeevv Khanna	2.09	6.83
	Shri Sanjeev Kumar Asthana	3.86	4.49
	Shri Sanjay Kumar	0.82	2.88
	Patanjali Ayurved Limited	-	102.66
13	Purchase of Capital Assets(CWIP)		
	Patanjali Ayurved Limited	-	56.34
14	Purchase of Capital Assets		
	Patanjali Ayurved Limited	-	54.02
	Patanjali Food & Herbal Park Nagpur Private Limited	44.16	-
15	Establishment & Other Expenses		
	Patanjali Yogpeeth Trust	337.00	661.00
16	Contract Manufacturing Rights (Breakfast Business)		
	Patanjali Ayurved Limited	-	350.00
17	Business Purchase As Per BTA		
	Patanjali Natural Biscuits Private Limited	-	6,002.50
	Patanjali Ayurved Limited	69,000.00	-
18	Director Remuneration Payable		
	Shri Ram Bharat [Current Year ₹ 00.00 (Previous year ₹ 1.00)]	-	-
19	Trade Receivables		
	Patanjali Ayurved Limited	8,321.56	20,952.04
	Divya Yog Mandir Trust	0.08	0.08
	Patanjali Agro India Private Limited	19,062.11	18,673.55
	Swasth Aahar Private Limited	0.04	-
	Himal International	189.64	-
	Yog Naturopathy Panchkarma Treatment & Research Centre (Under Patanjali Yogpeeth Trust)	18,731.46	-

For Patanjali Foods Limited
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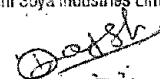
(Signature)
(Kumar Rajesh)
Chief Financial Officer

Patanjali Foods Limited (Formerly Known as Ruchi Soya Industries Ltd.)
Notes to the Standalone Financial Statements for the Period ended September 30, 2022

20	Loans and Advances Receivable		
	Patanjali Agro India Private Limited	1,309.28	1,452.90
	Patanjali Peya Private Limited	0.97	0.97
	Shri Sanjeev Kumar Asthana	-	2.03
	Aarogya Flour Mill	565.60	-
21	Investment in Joint Venture		
	Ruchi J Oil Private Limited	154.26	154.26
22	Loans from Related Party		
	Patanjali Ayurved Limited (Preference share)	7,450.19	17,833.71
	Patanjali Ayurved Limited (Debenture)	-	45,000.00
23	Security Deposit Received		
	Patanjali Parivahan Private Limited	5.00	5.00
24	Trade Payables		
	Patanjali Ayurved Limited	2,959.12	1,407.39
	Patanjali Parivahan Private Limited	6,728.63	3,443.95
	Vedic Broadcasting Limited	26.33	49.49
	Sanskar Info TV Private Limited	17.40	17.40
	Atri Papers Private Limited	1,549.16	719.91
	Parakram Security India Private Limited	1,648.55	1,361.24
	Bharuwa Solutions Private Limited	76.52	-
	Divya Yog Mandir Trust	11,058.65	10.21
	Swasth Aahar Private Limited	1,265.52	354.90
	Aarogya Flour Mill	-	184.58
	Divya Packmaf Private Limited	3,223.06	167.33
	Mohan Fabtech Private Limited (Upto May 20, 2022)	-	10.64
	Patanjali Food & Herbal Park Nagpur Private Limited	35.62	-
	Patanjali Food & Herbal Park Private Limited	26.71	-
	Patanjali Flexipack Private Limited	3,111.03	-
	Prakriti Organic India Private Limited	2,408.48	-
	SS Vitran Healthcare Private Limited	195.34	-
	Aarogya Diary Product Private Limited	4,421.68	-
	Sanskriti Filling Station	10.92	-
25	Creditors for Capital Expenditure		
	Mohan Fabtech Private Limited (Upto May 20, 2022)	-	75.66
26	Retention Money Payable		
	Patanjali Parivahan Private Limited	0.30	0.30
27	Other Financial Liabilities		
	Patanjali Ayurved Limited (Preference share)	9,374.73	24,818.58
	Patanjali Ayurved Limited (Debenture)	-	8,429.62
	Patanjali Ayurved Limited (Food Business acquisition)	29,325.00	-
	Shri Sanjeev Khanna	-	0.05
28	Customer Advance		
	Swasth Aahar Private Limited	-	1.09
	Fit India Organic Private Limited	219.67	4.15
	Patanjali Ayurved Pvt.Ltd.Nepal	-	15.00
	Divya Yog Mandir Trust	11.10	-
	Patanjali Mega Store	0.09	-
	Patanjali Chikitsalay	2.74	-
	Patanjali Yog Peeth Ausdhalaya	0.08	-
	Ballabha Enterprises	100.34	-

* Does not include the provision made for gratuity and compensated absences, as they are determined on an actuarial basis for all the employees together.

For Patanjali Foods Limited
(Formerly known as Ruchi Soya Industries Limited)


(Kumar Rajesh)
Chief Financial Officer