

Date: November 23, 2022

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001

The National Stock Exchange of India Limited
Exchange Plaza,
Block G, C-1, Bandra-Kurla Complex,
Bandra (East),
Mumbai-400 051

BSE Scrip Code: 533287

NSE SYMBOL: ZEELEARN

Sub: Disclosure of Related Party transactions pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

In accordance with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the disclosure of Related Party Transactions for the half year ended September 30, 2022.

We request you to kindly take the aforesaid information on your record.

Thanking you,

Yours faithfully,
For ZEE LEARN LIMITED

**ANIL GUPTA
COMPANY SECRETARY &
COMPLIANCE OFFICER**

Encl: as above

Disclosure of related party transactions for the half year ended 30.09.2022

(Rs. In lakhs)

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of 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			
	Name	PAN	Name	PAN				Relationship of the counterparty with the listed entity or its subsidiary	Opening balance as on 01 April 2022	Closing balance as on 30 September 2022	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
1	Zee Learn Limited	AAACZ3977E	Digital Subscriber Management and Consultancy Services Private Limited		Other Related party	Borrowings		9,497.59	9,497.59								
2	Zee Learn Limited	AAACZ3977E	Digital Subscriber Management and Consultancy Services Private Limited		Other Related party	Interest expenses		595.22	-	595.22							
3	Zee Learn Limited	AAACZ3977E	Zee Entertainment Enterprises Limited *		Other Related party	Principal Repayment of Non convertible debentures	4,451.00	800.00	3,351.10	2,551.10							
4	Zee Learn Limited	AAACZ3977E	Zee Entertainment Enterprises Limited *		Other Related party	Interest expenses	331.86	137.41	18.28	(8.63)							
5	Zee Learn Limited	AAACZ3977E	Essel Corporate LLP *		Other Related party	Purchase of Intangible assets											
6	Zee Learn Limited	AAACZ3977E	Essel Corporate LLP *		Other Related party	Management Consultancy Services received	100.00	90.00	135.45	17.32							
7	Zee Learn Limited	AAACZ3977E	Essel Infra Projects Private Limited *		Other Related party	Deposit Given			-	-							
8	Zee Learn Limited	AAACZ3977E	Evenness Business Excellence Services Private Limited *		Other Related party	Deposit Given			-	-							
9	Zee Learn Limited	AAACZ3977E	Zee Studios Limited *		Other Related party	Deposit Given			-	-							
10	Zee Learn Limited	AAACZ3977E	Pan India Network Infravest Private Limited		Other Related party	Renewal of Domain/Hosting Charges/Data Transfer Charges/Data Burst Charges	20.00			-							
11	Zee Learn Limited	AAACZ3977E	Digital Subscriber Management and Consultancy Services Private Limited		Other Related party	SAP Hosting Charges/Bandwidth Charges/ AMC Charges	10.61	3.63	1.49	-							
12	Zee Learn Limited	AAACZ3977E	Jay Properties Private Limited *		Other Related party	Office Rent	80.00	76.50	86.40	-							
13	Zee Learn Limited	AAACZ3977E	Creantum Security Solutions Private Limited		Other Related party	Security Charges	8.32	5.77	1.14	2.58							
14	Zee Learn Limited	AAACZ3977E	Zee Entertainment Enterprises Limited *		Other Related party	Office Rent	100.00	0.93	241.72	240.79							
15	Zee Learn Limited	AAACZ3977E	Diligent Media Corporation Limited *		Other Related party	Purchase Advertisements services			281.02	281.02							
16	Zee Learn Limited	AAACZ3977E	Zee Studios Limited *		Other Related party	Office Rent		15.26	40.73	25.47							
17	Zee Learn Limited	AAACZ3977E	Mr. Vikash Kar		Key Managerial Personnel	Remuneration			-								
18	Zee Learn Limited	AAACZ3977E	Mr. Ritesh Handa		Key Managerial Personnel	Remuneration			-								
19	Zee Learn Limited	AAACZ3977E	Mr. Anil Gupta		Key Managerial Personnel	Remuneration			-								
20	Zee Learn Limited	AAACZ3977E	Mr. Anish Shah		Key Managerial Personnel	Remuneration			-								
21	Zee Learn Limited	AAACZ3977E	Mr. Roshan Lal Kamboj - Non-Executive Independent Director		Key Managerial Personnel	Sitting fees			-								
22	Zee Learn Limited	AAACZ3977E	Mr. Dattatraya Kelkar - Non-Executive Independent Director		Key Managerial Personnel	Sitting fees			-								
23	Zee Learn Limited	AAACZ3977E	Ms. Nanette D'sa - Non-Executive Independent Director		Key Managerial Personnel	Sitting fees			-								
24	Zee Learn Limited	AAACZ3977E	Mr. Surender Singh - Non-Executive Non-Independent Director		Key Managerial Personnel	Sitting fees			-								
25	Zee Learn Limited	AAACZ3977E	Mr. Karunn Kandoi - Non-Executive Independent Director		Key Managerial Personnel	Sitting fees			-								
26	Zee Learn Limited	AAACZ3977E	Liberium Global Resources Private Limited		Wholly owned subsidiary company	Interest expenses		51.78		51.78							
27	Zee Learn Limited	AAACZ3977E	Digital Ventures Private Limited		Wholly owned subsidiary company	Loans given	2,000.00	(4,705.88)	15,705.88	11,000.00			Loans given	12.5	Unsecured	Operational purpose	
28	Zee Learn Limited	AAACZ3977E	Digital Ventures Private Limited		Wholly owned subsidiary company	Loans repaid				-							

S. No	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty		Type of 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					
	Name	PAN	Name	PAN				Relationship of the counterparty with the listed entity or its subsidiary	Opening balance as on 01 April 2022	Closing balance as on 30 September 2022	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
58	Liberium Global Resources Private Limited	AADCL2759D	NRSS XXXVI Transmission Limited		Other Related party	Sale of Services	-	2.66	2.66									
59	Liberium Global Resources Private Limited	AADCL2759D	Essel Highways Limited		Other Related party	Sale of Services	3.35	44.92	44.43									
60	Liberium Global Resources Private Limited	AADCL2759D	Creantum Security Solutions Private Limited		Other Related party	Sale of Services	21.56	14.37	6.69									
61	Liberium Global Resources Private Limited	AADCL2759D	Varanasi STP Projects Private Limited		Other Related party	Sale of Services	-	10.03	10.03									
62	Liberium Global Resources Private Limited	AADCL2759D	Western Mp Infrastructure & Toll Roads Private Limited		Other Related party	Sale of Services	218.45	19.78	(12.34)									
63	Liberium Global Resources Private Limited	AADCL2759D	Damoh Jabalpur Toll Road Limited		Other Related party	Sale of Services	4.70	0.79	(2.32)									
64	Liberium Global Resources Private Limited	AADCL2759D	Jabalpur Msw Private Limited		Other Related party	Sale of Services	40.99	14.00	1.00									
65	Liberium Global Resources Private Limited	AADCL2759D	MT Educare Limited		Other Related party	Sale of Services	27.87	-	8.73									
66	Liberium Global Resources Private Limited	AADCL2759D	Bhind Mihona Gopalpur Toll Roads Pvt Ltd		Other Related party	Sale of Services		(1.07)	(1.07)									
67	Liberium Global Resources Private Limited	AADCL2759D	Bina Khimlasi Malthon Toll Roads Ltd		Step Down Subsidiary	Sale of Services		(0.90)	(0.90)									
68	Liberium Global Resources Private Limited	AADCL2759D	Sagar Damoh Toll Roads Ltd		Step Down Subsidiary	Sale of Services		(4.34)	(4.34)									
69	Liberium Global Resources Private Limited	AADCL2759D	Essel Lucknow Raebareli Toll Roads Pvt Ltd		Step Down Subsidiary	Sale of Services	0.72	-	(0.28)									
70	Liberium Global Resources Private Limited	AADCL2759D	Mhow Ghatabilod Toll Roads Private Limited		Subsidiary	Sale of Services		(2.54)	(2.54)									
71	Liberium Global Resources Private Limited	AADCL2759D	Ranchi MSW Private Limited		Subsidiary	Sale of Services		(51.03)	(51.03)									
72	Liberium Global Resources Private Limited	AADCL2759D	PAN India Infraprojects Pvt Ltd (under liquidation process CIRP)		Subsidiary of Jayneer	Sale of Services		(5.84)	(5.84)									

Notes:

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the
 - Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
 - Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
 - For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
 - Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.
 - In case of a multi-year related party transaction:
 - "Cost" refers to the cost of borrowed funds for the listed entity.
 - PAN will not be displayed on the website of the Stock Exchange(s).
 - Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable / offered to all shareholders/ public shall also be reported.
 - Value of the transactions approved by audit committee pertains to entire financial year 2021-22
 - Transaction between members of the Group (between Zee Learn Limited and its subsidiary or between subsidiaries) are reported once.
- * These entities do not meet the criteria for being a related party from a legal perspective, based on past association with these companies and in line with good corporate governance, the company has disclosed all the transactions with these companies.