



Date: May 24, 2023

National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G Block Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street Mumbai - 400 001

Ref: NSE Symbol- RUPA / BSE Scrip Code- 533552

Sub: Disclosure of Related Party Transactions under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended March 31, 2023

Dear Sir/ Madam,

Pursuant to the 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 March 31, 2023.

Kindly take the same on record.

Thanking you.

Yours faithfully, For Rupa & Company Limited

Manish Agarwal
Company Secretary & Compliance Officer

Metro Tower,1, Ho Chi Minh Sarani, Kolkata 700 071,INDIA Phone: +91 33 4057 3100, Fax: +91 33 2288 1362

Email: connect@rupa.co.in, www.rupa.co.in An ISO 9001:2008 Certified Company CIN No.: L17299WB1985PLC038517

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.

											was undert	aken.									
S. No	Details of the party (listed entity /subsidiary) entering into the transaction Details of the counte			rparty		Type of related	Value of the related	Value of transaction	In case monies are due to either party as a result of the transaction				curred to is, inter- osits,	r-							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	party transaction	approved by the audit committee	during the reporting period	Opening balance (As on 1st October, 2022)	Closing balance (As on 31st March, 2023)	Nature of indebtedn ess (loan/issuance of debt/any other etc.)	Cost	Ten ure	Nature (loan/ advance / inter- corporat e deposit/ investm ent	Interest Rate (%)	Tenur e	Secu red/ unse cure d	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)			
1	Rupa & Company Limited		Mr. Ghanshyam Prasad Agarwala		Key Management Personnel	Rent Paid	1.37	0.68	-	-								usage			
2	Rupa & Company Limited		Mr. Kunj Bihari Agarwal		Key Management Personnel	Rent Paid	0.58	0.29	-	-											
3	Rupa & Company Limited		Mrs. Pushpa Devi Agarwal		Close family member of Key Managerial Personnel	Rent Paid	0.22	0.11	0.22	-											
4	Rupa & Company Limited		Euro Fashion Inners International Private		Wholly Owned Subsidiary	Rent Paid	14.40	7.20	-	6.80											
5	Rupa & Company Limited		Bajrangbali Hosiery Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.74	0.87	-	-											
6	Rupa & Company Limited		Salasar Infrastructure Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.30	0.65	0.32	-											
7	Rupa & Company Limited		Rupa Spinners Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.30	0.65	0.32	-											
8	Rupa & Company Limited		Salasar Developers & Garments Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.30	0.65	0.32	-											
9	Rupa & Company Limited		Bajrangbali Projects Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.30	0.65	0.32	-											
10	Rupa & Company Limited		Sidhant Textiles Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.37	0.68	0.34	-											
11	Rupa & Company Limited		Ganesh Enclave Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.30	0.65	0.32	-											
12	Rupa & Company Limited		Ravi Global Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.37	0.68	0.34	-											
13	Rupa & Company Limited		Kadambari Impex & Agency Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.37	0.68	0.34	-											
14	Rupa & Company Limited		Sobhasaria Properties Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	1.73	0.86	-	-											

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											investment to be disclo was undert	sed onl										
	Details of the party (listed entity /subsidiary) entering into the transaction Details of the counterparty						Value of the related	Value of transaction			In case any financial indebtedness is incurred t make or give loans, intercorporate deposits, advances or investments		curred to is, inter- osits,	d to er-								
S. No	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	approved by the audit committee	during the reporting period	Opening balance (As on 1st October, 2022)	Closing balance (As on 31st March, 2023)	Nature of indebtedn ess (loan/ issuance of debt/ any other etc.)	Cost	Ten ure	Nature (loan/ advance / inter- corporat e deposit/ investm ent	Interest Rate (%)	Tenur e	Secu red/ unse cure d	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)				
15	Rupa & Company Limited		Salasar Projects and Estates Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	0.50	0.25	0.13	-								ususc)				
16	Rupa & Company Limited		Sidhant Flats & Apartments Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	0.50	0.25	0.13	-												
17	Rupa & Company Limited		Binod Hosiery		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rent Paid	0.14	0.07	0.14	-												
18	Rupa & Company Limited		Private Limited F	Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Payment of Lease liability	29.04	14.64	10.32	0.26													
19	Rupa & Company Limited	1	Mr. Prahlad Rai Agarwala		Key Management Personnel	Remuneration		71.28	40.33	48.47												
20	Rupa & Company Limited	1	Mr. Ghanshyam Prasad Agarwala	Key Management Personnel	Remuneration		61.20	19.90	10.97													
21	Rupa & Company Limited	-	Mr. Kunj Bihari Agarwal		Key Management Personnel	Remuneration		67.32	15.58	6.23												
22	Rupa & Company Limited	1	Mr. Ramesh Agarwal	Key Management Personnel	Remuneration		47.52	19.98	8.11													
23	Rupa & Company Limited	1	Mr. Mukesh Agarwal		Key Management Personnel	Remuneration		47.52	17.40	24.71												
24	Rupa & Company Limited	1	Mr. Vikash Agarwal		Key Management Personnel	Remuneration		47.52	26.29	9.49												
25	Rupa & Company Limited	Mr. Niraj Kabra		Key Management Personnel	Remuneration		12.19	1.69	1.43													
26	Rupa & Company Limited	1	Mr. Manish Agarwal		Key Management Personnel	Salary & Perqusites	As approved by A. 19	10.26	1.71	1.64												
27	Rupa & Company Limited		Mr. Sumit Khowala		Key Management Personnel (appointed w.e.f. 01.06.2022)	Salary & Perqusites	As approved by Audit Committee	25.50	4.25	1.09												
28	Rupa & Company Limited		Mr. Manish Agarwal		Close family member of Key Managerial Personnel	Salary & Perqusites		51.84	31.90	29.81												
29	Rupa & Company Limited		Mr. Ravi Agarwal		Close family member of Key Managerial Personnel	Salary & Perqusites		51.84	16.44	13.85												
30	Rupa & Company Limited		Mr. Rajnish Agarwal		Close family member of Key Managerial Personnel	Salary & Perqusites		51.84	15.51	11.66												
31	Rupa & Company Limited		Mr. Suresh Agarwal		Close family member of Key Managerial Personnel	Salary & Perqusites		34.56	21.18	6.58												
32	Rupa & Company Limited		Mr. Siddhant Agarwal		Close family member of Key Managerial Personnel	Salary & Perqusites		27.72	14.26	9.81												

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

											to be disclo was undert		y once, d	uring the r	eporting p	eriod whe	n such tra	nsaction			
	Details of the party (lis /subsidiary) entering transaction		Details of the counte	rparty		Value of the related		Value of transaction	In case monies are due to either party as a result of the transaction				curred to s, inter- osits,	d to er-							
S. No	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		party transaction as approved by the audit committee	during the reporting period	Opening balance (As on 1st October, 2022)	Closing balance (As on 31st March, 2023)	Nature of indebtedn ess (loan/ issuance of debt/ any other etc.)	Cost	Ten ure	Nature (loan/ advance / inter- corporat e deposit/ investm ent	Interest Rate (%)	Tenur e	Secu red/ unse cure d	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)			
33	Rupa & Company Limited		Mrs. Rekha Patodia		Close family member of Key Managerial Personnel	Salary & Perqusites		14.52	0.69	1.28								usage)			
34	Rupa & Company Limited		Mr. Dipak Kumar Banerjee		Independent Director	Sitting Fees & Commission	Not Applicable	9.65	-	5.00											
35	Rupa & Company Limited		Mr. Dharam Chand Jain		Independent Director	Sitting Fees & Commission	Not Applicable	5.70	-	3.00											
36	Rupa & Company Limited		Mr. Vinod Kumar Kothari		Independent Director	Sitting Fees & Commission	Not Applicable	7.65	-	5.00											
37	Rupa & Company Limited		Mr. Sushil Patwari		Independent Director	Sitting Fees & Commission	Not Applicable	8.90	-	5.00											
38	Rupa & Company Limited		Mr. Ashok Bhandari		Independent Director	Sitting Fees & Commission	Not Applicable	9.65	-	5.00											
39	Rupa & Company Limited		Mrs. Alka Devi Bangur		Independent Director	Sitting Fees & Commission	Not Applicable	4.80	-	3.00											
40	Rupa & Company Limited		Mr. Sunil Rewachand Chandiramani		Independent Director	Sitting Fees & Commission	Not Applicable	5.70	-	3.00											
41	Rupa & Company Limited		Imoogi Fashions Private Limited		Wholly Owned Subsidiary	Sale of Goods	300.00	25.50	8.89	6.67											
42	Rupa & Company Limited		Imoogi Fashions Private Limited		Wholly Owned Subsidiary	Sale of Services	300.00	22.38	-	-											
43	Rupa & Company Limited		Gajkarna Projects Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sales of Goods	300.00	31.13	46.62	42.08											
44	Rupa & Company Limited		Euro Fashion Inners International Private		Wholly Owned Subsidiary	Royalty Paid	15.00	4.21	23.99	-											
45	Rupa & Company Limited		Limited Shatabhisha Commercial LLP		Entity jointly controlled by Key Managerial Personnel or close family member of Key	Royalty received	12.00	6.00	-	5.40											
46	Rupa & Company Limited		Imoogi Fashions Private Limited		Managerial Personnel Wholly Owned Subsidiary	Purchase of goods or services	200.00	21.13	-												
47	Rupa & Company Limited		Bajarangbali Textiles Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rental Income	15.00	3.00	-	-											
48	Rupa & Company Limited		Tushar Kntting LLP		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Rental Income	35.00	5.40	-	-											
49	Rupa & Company Limited		Tushar Kntting LLP		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sub-contracting expenses	65.00	20.55	33.05	17.88											

Run	a & Company Limited- Re	lated Parts	y transactions for half year en	ided Marcl	131 2023												((Rs in lakhs)
Kupi	a de company connect re	nateu rait	r dansactions for man year en	ded Ward	33, 2023						Additional of related partinvestment to be disclowas undert	ty trans s made sed only	action re or given	lates to lo by the list	ans, inter-c ed entity/s	orporate o ubsidiary.	deposits, a These det	advances or tails need
		Details of the party (listed entity /subsidiary) entering into the transaction Details of the counterparty						Value of transaction	In case monies are due to either party as a result of the transaction				urred to s, inter- osits,	Detai	Details of the loans, inter-c advances or investments			deposits,
S. No	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	party transaction app	party transaction as approved by the audit committee	during the reporting period	Opening balance (As on 1st October, 2022)	Closing balance (As on 31st March, 2023)	Nature of indebtedn ess (loan/ issuance of debt/ any other etc.)	Cost	Ten ure	Nature (loan/ advance / inter- corporat e deposit/ investm ent	Interest Rate (%)	Tenur e	Secu red/ unse cure d	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
50	Rupa & Company Limited		Arrow Link Stitchers Private limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sub-contracting expenses	9,000.00	2,973.41	-405.57	108.11								usage)
51	Rupa & Company Limited		Yashoda Hosiery Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sub-contracting expenses	500.00	17.55	-9.56	-5.19								
52	Rupa & Company Limited		Lambodar Hosiery Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sub-contracting expenses	300.00	92.91	-0.21	24.49								
53	Rupa & Company Limited		Salasar Processors Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sub-contracting expenses	1,500.00	354.20	24.92	-28.41								
54	Rupa & Company Limited		Rupa Dyeing & Printing Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sub-contracting expenses	1,500.00	75.59	60.64	22.25								
55	Rupa & Company Limited		Bajarangbali Textiles Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sub-contracting expenses/ Purchase of goods	50.00	24.04	-4.46	-3.12								
56	Rupa & Company Limited		Gajkarna Projects Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Advertisement Expense	25.00	2.65	-	-								
57	Rupa & Company Limited		Gajkarna Projects Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Reimbursement of Miscellaneous Expenses	26.93	26.93	-	-								
58	Rupa & Company Limited		Metro Towers Office Owners Association		Private companies in which directors or relatives are director or members.	Miscellaneous Expenses	65.00	14.84	-2.04	0.40								
59	Rupa & Company Limited		Rupa Foundation		Personnel or close family member of Key Managerial Personnel	CSR Expenditure	100.00	77.00	-	-								
60	Imoogi Fashions Private Limited		Gajkarna Projects Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Sale of Goods	75.00	10.02	-	7.63								
61	Imoogi Fashions Private Limited		Rupa Dyeing & Printing Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Purchase of Services	Not Applicable	0.52	-	0.10								
62	Rupa & Company Limited		Gajkarna Projects Private Limited Salasar Projects and		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel Entity jointly controlled by Key Managerial	Security Deposit given	-		22.05	22.05								
63	Rupa & Company Limited		Estates Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Security Deposit given	-		26.00	26.00								

Rupa	& Company Limited- Re	lated Part	y transactions for half year e	nded Marci	n 31, 2023												(KS in lakns)
											related pari investment	ty transa s made sed only	oction rel	lates to lo	ans, inter- ed entity/	ns - applica corporate d subsidiary. period whei	deposits, a These det	ndvances or ails need
	Details of the party (lis /subsidiary) entering transaction		Details of the counte			Value of the related	Value of transaction	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, intercorporate deposits, e advances or investments								
S. No	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	party transaction as approved by the audit committee	during the reporting period	Opening balance (As on 1st October, 2022)	Closing balance (As on 31st March, 2023)	Nature of indebtedn ess (loan/ issuance of debt/ any other etc.)	Cost	Ten ure	Nature (loan/ advance / inter- corporat e deposit/ investm ent	Interest Rate (%)	Tenur e	Secu red/ unse cure d	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-
64	Rupa & Company Limited		Sidhant Flats & Apartments Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Security Deposit given	-		26.40	26.40								usage)
65	Rupa & Company Limited		Bajrangbali Projects Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Security Deposit given	-		3.00	3.00								
66	Rupa & Company Limited		Ganesh Enclave Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Security Deposit given	-		3.00	3.00								
67	Rupa & Company Limited		Rupa Spinners Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Security Deposit given	-		3.00	3.00								
68	Rupa & Company Limited		Salasar Infrastructure Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Security Deposit given	-		3.00	3.00								
69	Rupa & Company Limited		Salasar Developers & Garments Private Limited		Entity jointly controlled by Key Managerial Personnel or close family member of Key	Security Deposit given	-		3.00	3.00								

Managerial Personnel

Notes:
a. Value of the transaction approved by the Audit Committee pertains to the entire Financial year, wherever applicable.

b. Salary & Perquisites of KMP/ relative of KMP is as per policies of the Company