



RUPA & COMPANY LIMITED



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

Rupa & Company Limited- Related Party transactions for half year ended March 31, 2023

											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 1st October, 2022)	Closing balance (As on 31st March, 2023)	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	Rupa & Company Limited		Mr. Ghanshyam Prasad Agarwala		Key Management Personnel	Rent Paid	1.37	0.68	-	-							
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	-	-							

Rupa & Company Limited- Related Party transactions for half year ended March 31, 2023

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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 1st October, 2022)	Closing balance (As on 31st March, 2023)	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)
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	-								
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		Sobhasaria Properties Private Limited		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		Mr. Prahlad Rai Agarwala		Key Management Personnel	Remuneration		71.28	40.33	48.47								
20	Rupa & Company Limited		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		Mr. Ramesh Agarwal		Key Management Personnel	Remuneration		47.52	19.98	8.11								
23	Rupa & Company Limited		Mr. Mukesh Agarwal		Key Management Personnel	Remuneration		47.52	17.40	24.71								
24	Rupa & Company Limited		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		Mr. Manish Agarwal		Key Management Personnel	Salary & Perquisites		10.26	1.71	1.64								
27	Rupa & Company Limited		Mr. Sumit Howala		Key Management Personnel (appointed w.e.f. 01.06.2022)	Salary & Perquisites		25.50	4.25	1.09								
28	Rupa & Company Limited		Mr. Manish Agarwal		Close family member of Key Managerial Personnel	Salary & Perquisites		51.84	31.90	29.81								
29	Rupa & Company Limited		Mr. Ravi Agarwal		Close family member of Key Managerial Personnel	Salary & Perquisites		51.84	16.44	13.85								
30	Rupa & Company Limited		Mr. Rajnish Agarwal		Close family member of Key Managerial Personnel	Salary & Perquisites		51.84	15.51	11.66								
31	Rupa & Company Limited		Mr. Suresh Agarwal		Close family member of Key Managerial Personnel	Salary & Perquisites		34.56	21.18	6.58								
32	Rupa & Company Limited		Mr. Siddhant Agarwal		Close family member of Key Managerial Personnel	Salary & Perquisites		27.72	14.26	9.81								

As approved by Audit Committee

Rupa & Company Limited- Related Party transactions for half year ended March 31, 2023

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance (As on 1st October, 2022)	Closing balance (As on 31st March, 2023)	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)	
33	Rupa & Company Limited		Mrs. Rekha Patodia		Close family member of Key Managerial Personnel	Salary & Perquisites	14.52	0.69	1.28										
34	Rupa & Company Limited		Mr. Dipak Kumar Banerjee		Independent Director	Sitting Fees & Commission	9.65	-	5.00										
35	Rupa & Company Limited		Mr. Dharam Chand Jain		Independent Director	Sitting Fees & Commission	5.70	-	3.00										
36	Rupa & Company Limited		Mr. Vinod Kumar Kothari		Independent Director	Sitting Fees & Commission	7.65	-	5.00										
37	Rupa & Company Limited		Mr. Sushil Patwari		Independent Director	Sitting Fees & Commission	8.90	-	5.00										
38	Rupa & Company Limited		Mr. Ashok Bhandari		Independent Director	Sitting Fees & Commission	9.65	-	5.00										
39	Rupa & Company Limited		Mrs. Alka Devi Bangur		Independent Director	Sitting Fees & Commission	4.80	-	3.00										
40	Rupa & Company Limited		Mr. Sunil Rewachand Chandiramani		Independent Director	Sitting Fees & Commission	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 Limited		Wholly Owned Subsidiary	Royalty Paid	15.00	4.21	23.99	-									
45	Rupa & Company Limited		Shatabhisha Commercial LLP		Entity jointly controlled by Key Managerial Personnel or close family member of Key Managerial Personnel	Royalty received	12.00	6.00	-	5.40									
46	Rupa & Company Limited		Imoogi Fashions Private Limited		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 Knitting 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 Knitting 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									

Rupa & Company Limited- Related Party transactions for half year ended March 31, 2023

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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								
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 Managerial Personnel	Security Deposit given	-	3.00	3.00								

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