



Granules India Limited- Related party transactions during the half year ended September 30, 2023

Rs in Millions

| S.no | Details of the party (listed entity /subsidiary) entering into the transaction | Details of the counterparty | Relationship of the counterparty with the listed entity or its subsidiary | Type of related party transaction | Details of other related party transaction | Value of transaction during the reporting period | Opening balance | Closing balance |
|------|--|---------------------------------|---|-----------------------------------|--|--|-----------------|-----------------|
| 1 | GRANULES INDIA LIMITED | GRANULES USA INC | Subsidiary | Sale of goods or services | | 1,134.45 | - | - |
| 2 | GRANULES INDIA LIMITED | GRANULES USA INC | Subsidiary | Any other transaction | Reimbursement of Expenses | 110.29 | - | - |
| 3 | GRANULES INDIA LIMITED | GRANULES PHARMACEUTICALS INC | Subsidiary | Sale of goods or services | | 4,079.83 | - | - |
| 4 | GRANULES INDIA LIMITED | GRANULES PHARMACEUTICALS INC | Subsidiary | Any other transaction | Reimbursement of Expenses | 107.61 | - | - |
| 5 | GRANULES INDIA LIMITED | GRANULES CONSUMER HEALTH INC | Step down subsidiary | Sale of goods or services | | 1,413.95 | - | - |
| 6 | GRANULES INDIA LIMITED | PRODUCT ARMOR PACKAGING PVT LTD | Enterprises over which key management personnel or their relatives exercise significant influence | Purchase of goods or services | | 103.11 | - | - |
| 7 | GRANULES INDIA LIMITED | GRANULES EUROPE LTD | Subsidiary | Any other transaction | SALES COMMISSION ACCRUED | 15.00 | - | - |
| 8 | GRANULES INDIA LIMITED | GRANULES EUROPE LTD | Subsidiary | Any other transaction | INTEREST ON LOAN GIVEN | 1.57 | - | - |
| 9 | GRANULES INDIA LIMITED | GRANULES EUROPE LTD | Subsidiary | Any other transaction | LOAN REPAYMENT | 63.75 | - | - |
| 10 | GRANULES INDIA LIMITED | GRANULES CZRO PVT LTD | Subsidiary | Any other transaction | Reimbursements | 6.13 | - | - |
| 11 | GRANULES INDIA LIMITED | GRANULES CZRO PVT LTD | Subsidiary | Investment | | 568.66 | - | - |
| 12 | GRANULES INDIA LIMITED | GRANULES LIFE SCIENCES PVT LTD | Subsidiary | Investment | | 750.00 | - | - |
| 13 | GRANULES INDIA LIMITED | DR. KRISHNA PRASAD CHIGURUPATI | KEY MANAGEMENT PERSONNEL | Any other transaction | MANAGERIAL REMUNERATION | 140.25 | - | - |
| 14 | GRANULES INDIA LIMITED | DR. K.V.S. RAM RAO | KEY MANAGEMENT PERSONNEL | Any other transaction | MANAGERIAL REMUNERATION | 50.21 | - | - |
| 15 | GRANULES INDIA LIMITED | MRS. UMA DEVI CHIGURUPATI | KEY MANAGEMENT PERSONNEL | Any other transaction | MANAGERIAL REMUNERATION | 14.02 | - | - |
| 16 | GRANULES INDIA LIMITED | MR. HARSHA CHIGURUPATI | KEY MANAGEMENT PERSONNEL | Any other transaction | MANAGERIAL REMUNERATION | 14.02 | - | - |
| 17 | GRANULES INDIA LIMITED | KEY MANAGEMENT PERSONNEL | KEY MANAGEMENT PERSONNEL | Any other transaction | SALARY | 21.24 | - | - |
| 18 | GRANULES INDIA LIMITED | GRANULES USA INC | Subsidiary | Any other transaction | TRADE RECEIVABLE | - | 1,428.52 | 1,597.30 |
| 19 | GRANULES INDIA LIMITED | GRANULES USA INC | Subsidiary | Any other transaction | OTHER RECEIVABLES | - | 2.59 | 2.59 |
| 20 | GRANULES INDIA LIMITED | GRANULES USA INC | Subsidiary | Investment | | - | 11.63 | 11.63 |
| 21 | GRANULES INDIA LIMITED | GRANULES USA INC | Subsidiary | Any other transaction | CORPORATE GUARANTEE | - | 1,293.28 | 1,308.65 |
| 22 | GRANULES INDIA LIMITED | GRANULES PHARMACEUTICALS INC | Subsidiary | Any other transaction | TRADE RECEIVABLE | - | 3,344.76 | 4,277.76 |
| 23 | GRANULES INDIA LIMITED | GRANULES PHARMACEUTICALS INC | Subsidiary | Any other transaction | OTHER PAYABLES | - | 19.64 | 104.10 |
| 24 | GRANULES INDIA LIMITED | GRANULES PHARMACEUTICALS INC | Subsidiary | Investment | | - | 5,645.37 | 5,645.37 |
| 25 | GRANULES INDIA LIMITED | GRANULES PHARMACEUTICALS INC | Subsidiary | Any other transaction | CORPORATE GUARANTEE | - | 344.87 | - |
| 26 | GRANULES INDIA LIMITED | GRANULES PHARMACEUTICALS INC | Subsidiary | Any other transaction | OTHER RECEIVABLES | - | 0.69 | 0.69 |
| 27 | GRANULES INDIA LIMITED | GRANULES EUROPE LTD | Subsidiary | Loan | | - | 121.46 | 60.42 |
| 28 | GRANULES INDIA LIMITED | GRANULES EUROPE LTD | Subsidiary | Investment | | - | 0.01 | 0.01 |
| 29 | GRANULES INDIA LIMITED | GRANULES EUROPE LTD | Subsidiary | Any other transaction | SALES COMMISSION PAYABLE | - | 123.15 | 56.25 |
| 30 | GRANULES INDIA LIMITED | GRANULES LIFE SCIENCES PVT LTD | Subsidiary | Investment | | - | 600.00 | 1,350.00 |
| 31 | GRANULES INDIA LIMITED | GRANULES CZRO PVT LTD | Subsidiary | Investment | | - | 500.00 | 1,168.66 |
| 32 | GRANULES INDIA LIMITED | GRANULES CONSUMER HEALTH INC | Step down subsidiary | Any other transaction | TRADE RECEIVABLE | - | 1,329.00 | 2,446.52 |
| 33 | GRANULES INDIA LIMITED | PRODUCT ARMOR PACKAGING PVT LTD | Enterprises over which key management personnel or their relatives exercise significant influence | Any other transaction | TRADE PAYABLES | - | 15.32 | 0.69 |
| 34 | GRANULES INDIA LIMITED | Non Executive Directors | Non Executive Director | Any other transaction | Sitting fees and Commission | 9.81 | - | - |
| 35 | GRANULES USA INC | GRANULES PHARMACEUTICALS INC | Subsidiary | Sale of goods or services | | 25.86 | - | - |
| 36 | GRANULES PHARMACEUTICALS INC | GRANULES CONSUMER HEALTH INC | Step down subsidiary | Sale of goods or services | | 22.43 | - | - |
| 37 | GRANULES PHARMACEUTICALS INC | GRANULES PHARMACEUTICALS INC | Subsidiary | Sale of goods or services | | 193.81 | - | - |
| 38 | GRANULES PHARMACEUTICALS INC | GRANULES USA INC | Subsidiary | Any other transaction | TRADE RECEIVABLE | - | - | 6.33 |
| 39 | GRANULES PHARMACEUTICALS INC | GRANULES USA INC | Subsidiary | Any other transaction | TRADE PAYABLES | - | 20.59 | 12.66 |
| 40 | GRANULES PHARMACEUTICALS INC | GRANULES CONSUMER HEALTH INC | Step down subsidiary | Any other transaction | TRADE RECEIVABLE | - | 17.73 | 40.64 |
| 41 | GRANULES PHARMACEUTICALS INC | GRANULES CONSUMER HEALTH INC | Step down subsidiary | Any other transaction | TRADE PAYABLES | - | 40.53 | 115.61 |
| 42 | GRANULES INDIA LIMITED | GRANULES CZRO PVT LTD | Subsidiary | Any other transaction | Share application money | - | 100.00 | - |
| 43 | GRANULES PHARMACEUTICALS INC | MRS. PRIYANKA CHIGURUPATI | Relative to Key managerial personnel | Any other transaction | SALARY | 14.48 | - | - |