November 12, 2022



DBRL/SEC/SE/22-23/18

To, **The Head-Listing & Compliance Metropolitan Stock Exchange of India Limited** Building A, Unit 205A, 2nd Floor, Piramal Agastya Corporate Park, L.B.S Road, Kurla West, Mumbai-400070

The Listing Department The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata – 700 001

Subject: <u>Compliance under Regulation 23(9) of the Securities and Exchange Board of</u> <u>India (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

Dear Sir/Madam,

In terms of Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021, amended from time to time, please find enclosed herewith a disclosure of Related Party Transactions for the half year ended September 30, 2022.

Kindly take the above information on your records and oblige.

Thanking you,

Yours faithfully, For **Dalmia Bharat Refractories Limited**

EFRA

(Meghna Saini) Company Secretary Membership No. A42587

Encl.: as above

Dalmia Bharat Refractories Limited

e snccil@dalmiarf.com w www.dalmiaocl.com CIN: U26100TN2006PLC061254 Regd Office: Dalmiapuram - 621651, Distt. Tiruchirapalli, TN, India Corporate Office: 4, Scindia House, Connaught Place, New Delhi - 110001, India Plants: Rajgangpur Distt. Sundergarh - 770017, OD; Dalmiapuram Distt. Tiruchirapalli - 621651, TN; Khambhalia P Box 10, Jam Khambhalia, Distt. Devbhumi, Dwarka, GJ; Bhilai 1174/1 & 1174/2, Joratarai Industrial Area, P.O. Mangata Distt., Rajnandgaon - 491441, CG Sales Offices: Delhi 011 23457100, Kolkata 033 67012600, Bhubaneswar 0674 6773332 & Chennai 044 28301244 A Dalmia Bharat Group company

						rmat for disclosure of related party transactions every six months (see Note 4)						Additional disclosu inter-corporate de disclosed only onco	eposits, a
S. No	Details of the party (list /subsidiary) entering into th		Details of the counterparty				Value of the related party transaction as	Value of transaction during the	either p	In case monies are due to either party as a result of the transaction (see Note 1) (In INR Crore)		e In case any financial ind incurred to make or give corporate deposits, ac investments	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction (see Note 5)	approved by the audit committee (see Note 6a) (In INR Crore)	reporting period (see Note 6b) (In INR Crore)	Opening balance		losing lance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	. Co (see No
1	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Cement (Bharat) Limited	AADCA9414C	Promoter group company	Sale of Refractories	80.00			3.73	8.51		
2 3	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Cement (Bharat) Limited Dalmia Cement (Bharat) Limited	AADCA9414C AADCA9414C	Promoter group company Promoter group company	Sale of Coal fines Billing from DBRL to DCBL for pass through sales to ultimate customers	5.00		+ +	-	-		
4	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Cement (Bharat) Limited	AADCA9414C	Promoter group company	Purchase of Pet Coke	12.00			1.22	3.04		
5 6	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Cement (Bharat) Limited Dalmia Cement (Bharat) Limited	AADCA9414C AADCA9414C	Promoter group company Promoter group company	Purchase of Coal Purchase of Zircon sand	24.00			-	3.15		
7	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Cement (Bharat) Limited	AADCA9414C	Promoter group company	Usages of Power supplied	24.00			-	-		
8 9	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Cement (Bharat) Limited Dalmia Cement (Bharat) Limited	AADCA9414C AADCA9414C	Promoter group company Promoter group company	Sale of sand - purchased by DCBL under quota Purchase of Cement	5.86			-	0.03		
10	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Cement (Bharat) Limited	AADCA9414C	Promoter group company	Transfer of goods purchased in DCBL name	9.00	-		-	-		
11 12	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Cement (Bharat) Limited Dalmia Cement (Bharat) Limited	AADCA9414C AADCA9414C	Promoter group company Promoter group company	Management Services Charges Reimbursement of expenses(receivable)	5.00			-	-		<u> </u>
13	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Cement (Bharat) Limited	AADCA9414C	Promoter group company	Reimbursement of expenses(payable)	5.00	0.26		-	-		
14	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Cement (Bharat) Limited Dalmia Cement (Bharat) Limited	AADCA9414C AADCA9414C	Promoter group company Promoter group company	Application, Technical, Erection and Other Services Transactions not exceeding Rs. 1Cr in value per transaction	10.00		+	-	-		──
16	Dalmia Bharat Refractories Limited	AAKCS3708G	Calcom Cement (India) Limited	AADCA9414C	Promoter group company	Sale of Refractories	3.00			-	1.52		
17	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Calcom Cement (India) Limited Dalmia DSP Ltd	AADCA9414C AABCK1273H	Promoter group company Promoter group company	Application; Technical Services and Outsource material Sale of Refractory	1.00		+ $+$	-	-		<u> </u>
19	Dalmia Bharat Refractories Limited	AAKCS3708G	Murli Industries Limited	AACCM1276B	Promoter group company	Sale of Refractory	10.00			0.83	-		
20	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Murli Industries Limited Dalmia Bharat Green Vision Limited	AACCM1276B AAICD5130H	Promoter group company	Application; Technical Services and Outsource material Sale of goods or material	5.00			-	-		
22	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Bharat Green Vision Limited	AAICD5130H AAICD5130H	Promoter group company Promoter group company	Erection and Repairs etc	4.00		+	-	-		
23	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Bharat Green Vision Limited	AAICD5130H	Promoter group company	Reimbursement of expenses (receivable)	1.00			-	-		
24	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Vinay Cement Limited Vinay Cement Limited	AABCV1410F AABCV1410F	Promoter group company Promoter group company	Sale of goods or material Erection and Repairs etc	0.25		+	-	-		
26	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Bharat Sugar & Industries Limited	AAACD2281K	Promoter group company	Sale of goods or material	20.00*			-	-		
27 28	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Bharat Sugar & Industries Limited Dalmia Bharat Sugar & Industries Limited	AAACD2281K AAACD2281K	Promoter group company Promoter group company	Purchase of Goods or Material Purchase of Santizer	75.00	5.92		0.02	4.00		
29	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Bharat Sugar & Industries Limited	AAACD2281K	Promoter group company	Management Services and related expenses	2.00*	-		-	-		
30 31	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Bharat Sugar & Industries Limited Govan Travels	AAACD2281K AAACD2281K	Promoter group company Promoter group company	Rendering of management services Travel related expenses	1.00			- 0.03	0.21		
32	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Bharat Limited	AABCO8750F	Promoter group company	Management Services and related expenses	6.00	-		0.04	-		
33 34	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Bharat Limited Dalmia Bharat Limited	AABCO8750F AABCO8750F	Promoter group company Promoter group company	Reimbursement of expenses(receivable) Reimbursement of expenses(payable)	0.20			-	-		<u> </u>
35	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Seven Refractories Limited	AAFCD9483L	Subsidiary company	Sale of goods or material	8.00	0.76		5.86	0.12		
36	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Seven Refractories Limited Dalmia Seven Refractories Limited	AAFCD9483L AAFCD9483L	Subsidiary company Subsidiary company	Rental Royalty	0.80			-	0.08		<u> </u>
38	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Seven Refractories Limited	AAFCD9483L	Subsidiary company	Reimbursement of Expenses	0.10	-		-	-		
39 40	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia Seven Refractories Limited Dalmia Seven Refractories Limited	AAFCD9483L AAFCD9483L	Subsidiary company Subsidiary company	Commission on sales Management Services	3.00	0.70		-	0.05		<u> </u>
40	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Seven Refractories Limited	AAFCD9483L	Subsidiary company	Purchase of Goods or Material	24.00*			0.85	2.75		
42 43	Dalmia Bharat Refractories Limited	AAKCS3708G	OCL Global Limited	Not Appliable	Subsidiary company	Sale of Refractories	2.50			1.08	1.54		<u> </u>
43	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	OCL Global Limited OCL Global Limited	Not Appliable Not Appliable	Subsidiary company Subsidiary company	Management Services and related expenses Purchase of goods or material	2.50			0.54 64.06	0.98		<u> </u>
45	Dalmia Bharat Refractories Limited	AAKCS3708G	OCL China Limited	Not Appliable	Subsidiary company	Purchase of goods or material	100.00			23.22	24.48		
46 47	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia GSB GmBH Dalmia GSB GmBH	Not Appliable Not Appliable	Subsidiary company Subsidiary company	Sale of goods or material Management Services and related expenses	9.00		\vdash	6.13 0.70	0.80		<u> </u>
48	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia GSB GmBH	Not Appliable	Subsidiary company	Corporate Gurantee Income	1.00			-	-		
49 50	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Dalmia GSB GmBH Alirox Abrasives Limited	Not Appliable AAACA9482F	Subsidiary company Promoter group company	Purchase of Refractories Rental expenses	0.50		+ $+$	-	1.26		
51	Dalmia Bharat Refractories Limited	AAKCS3708G	Alsthom Industries Ltd	AAOCA9900A	Promoter group company	Sale of goods or material	0.15*	0.01		-	-		
52 53	Dalmia Seven Refractories Limited Dalmia Seven Refractories Limited	AAFCD9483L AAFCD9483L	Dalmia Cement (Bharat) Limited Dalmia DSP Limited	AADCA9414C AABCK1273H	Promoter group company Promoter group company	Sale of Refractories Sale of Refractories	24.00*			0.10	-		<u> </u>
54	Dalmia Seven Refractories Limited	AAFCD9483L	Dalmia Bharat Refractories Limited	AAKCS3708G	Holding company	Sale of Refractories	24.00*	11.86		0.85	2.63		
55 56	Dalmia Seven Refractories Limited Dalmia Seven Refractories Limited	AAFCD9483L AAFCD9483L	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Holding company Holding company	Purchase of Refractories Management services/Payable	5.00			5.86	0.12		<u> </u>
57	Dalmia Seven Refractories Limited	AAFCD9483L	Dalmia Bharat Refractories Limited	AAKCS3708G	Holding company	Commission on sale	3.00	0.70		-	0.05		
58 59	Dalmia Seven Refractories Limited Dalmia Seven Refractories Limited	AAFCD9483L AAFCD9483L	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Holding company Holding company	Rental Services Royalty	0.80			-	0.08		
60	Dalmia Seven Refractories Limited	AAFCD9483L	Govan Travels	AAACD2281K	Promoter group company	Purchase of Air Ticket	0.10	0.16		0.05	0.01		
61 62	Dalmia Seven Refractories Limited Dalmia Seven Refractories Limited	AAFCD9483L AAFCD9483L	Seven Refractories D.O.O Seven Refractories Gmbh	Not Appliable Not Appliable	Related Party Related Party	RM Purchase Royalty Payable	1.00			0.31	0.54		
63	Dalmia GSB Refractories GmbH	.uu 007105L	OCL Global Ltd.	Not Appliable	Fellow subsidiary company	Purchase of Refractories	0.45	6.79		6.61	12.91		
64	Dalmia GSB Refractories GmbH OCL China Limited		Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G	Holding company Holding company	Purchase of Refractories Sale of Refractories	-	28.12	$+ \top$	6.57 23.22	24.44		<u> </u>
66	OCL China Limited OCL China Limited		OCL Global Limited	AAKCS3708G	Holding company Fellow subsidiary company	Sale of Refractories		28.12 26.07		5.72	24.44 5.44		
67	OCL Global Limited		Dalmia Bharat Refractories Limited	AAKCS3708G	Holding company	Sale of Refractories		22.10		64.06	60.08		<u> </u>
69	OCL Global Limited OCL Global Limited		Dalmia GSB Refractories GmbH Dalmia Bharat Refractories Limited	AAKCS3708G	Fellow subsidiary company Holding company	Sale of Refractories Purchase of Refractories		6.82 0.50		6.61 1.08	14.06		<u> </u>
70	OCL Global Limited		Dalmia Bharat Refractories Limited	AAKCS3708G	Holding company	Management services/Payable		1.14		0.54	1.16		
72	OCL Global Limited Dalmia Bharat Refractories Limited	AAKCS3708G	OCL China Limited Dalmia GSB Refractories GmbH		Fellow subsidiary company Subsidiary company	Purchase of Refractories Investment in subsidiaries		26.38	+	5.73 85.04	4.46 85.04		<u> </u>
73	Dalmia Bharat Refractories Limited	AAKCS3708G	Dalmia Seven Refractories Limited	AAFCD9483L	Subsidiary company	Investment in subsidiaries		-		28.56	28.56		
74 75	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	OCL Global Limited Dalmia OCL Limited	AARCA4296J	Subsidiary company Subsidiary company	Investment in subsidiaries Investment in subsidiaries		-	+ $+$	96.36 0.76	96.36 0.76		<u> </u>
76	Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Mr. Sameer Nagpal	ACUPN4434H	KMP	Loan Given		-		0.76	0.76		
77	Dalmia Bharat Refractories Limited	AAKCS3708G	Mr. Sameer Nagpal	ACUPN4434H	KMP	Remuneration Remuneration		0.73					
78 79	Dalmia Bharat Refractories Limited Dalmia Bharat Refractories Limited	AAKCS3708G AAKCS3708G	Mr. Sikander Yadav Ms. Akansha Jain upto June 20, 2022	AALPY7838H AZXPJ2573R	KMP KMP	Remuneration		0.27 0.03					<u> </u>
80	Dalmia Bharat Refractories Limited	AAKCS3708G	Ms. Meghna Saini effective from June 21, 2022	ESDPS5616H	KMP	Remuneration		0.04					

re of related party transactions - applicable only in case the related party transaction relates to loans, osits, advances or investments made or given by the listed entity/subsidiary. These details need to be during the reporting period when such transaction was undertaken.

l indebtedness is give loans, inter- ts, advances or tents		Details of the loans, inter-corporate deposits, advances or investments									
Cost e Note 7)	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)					

	Dalmia Seven Refractories Limited	AAFCD9483L	Mr. Sanat Ganguli	ANUPG6508L	KMP	Remuneration		0.19								
2	Dalmia Seven Refractories Limited	AAFCD9483L	Mr. Binayak Shah	AKUPS8834L	KMP	Remuneration		0.09								
3	Dalmia Seven Refractories Limited	AAFCD9483L	Mr. Ayush Jain	BBSPJ6018F	KMP	Remuneration		0.03								
Fotal																
of Note 6b)																
* Approval of er	nhancement of omnibus limit accorded by	Audit committee in its meet	ting held on 29.10.2022.													
Notes:																
	this format are required to be provided fo	or all transactions undertake	an during the reporting period. However, opening	a and closing balances including commit	mante to be disclosed for axis	ting related party transactions even if there is no new related party transaction during the	enorting period									
			tween the listed entity and its subsidiary or betw			ung related party transactions even if there is no new related party transaction during the	eporting period.									
where a tran				· · ·												
			d party transactions involving loans, inter-corpo													
						s. ther months, the six months period shall apply accordingly.										
 For companie 	es with financial year ending March 31, th	is information has to be pro	ovided for six months ended September 30 and s	six months ended March 31. Companies w	vith financial years ending in o		ype. However, trans	sactions with the same	e counterparty of	the same type may be aggre	gated for the report	ing period. For	instance, sale trar	nsactions with t	he same party may	be aggregated for the
 For companie Each type of 	es with financial year ending March 31, th related party transaction (for e.g. sale of g	is information has to be pro goods/services, purchase of	ovided for six months ended September 30 and s goods/services or whether it involves a loan, in	six months ended March 31. Companies w ter-corporate deposit, advance or investme	vith financial years ending in o ent) with a single party shall be	ther months, the six months period shall apply accordingly. e disclosed separately and there should be no clubbing or netting of transactions of same	ype. However, trans	sactions with the same	e counterparty of	the same type may be aggre	gated for the reporti	ing period. For i	instance, sale trar	nsactions with t	he same party may	be aggregated for the
 For companie Each type of reporting period 	es with financial year ending March 31, th related party transaction (for e.g. sale of g and purchase transactions may also be dis	is information has to be pro goods/services, purchase of	ovided for six months ended September 30 and s goods/services or whether it involves a loan, in	six months ended March 31. Companies w ter-corporate deposit, advance or investme	vith financial years ending in o ent) with a single party shall be	ther months, the six months period shall apply accordingly.	ype. However, trans	sactions with the same	e counterparty of	the same type may be aggre	gated for the reporti	ing period. For i	instance, sale trar	isactions with t	he same party may	be aggregated for the
 For companie Each type of reporting period In case of a r 	es with financial year ending March 31, th related party transaction (for e.g. sale of g and purchase transactions may also be dis nulti-year related party transaction:	is information has to be pro goods/services, purchase of sclosed in a similar manner.	wided for six months ended September 30 and s goods/services or whether it involves a loan, in . There should be no netting off for sale and pur	six months ended March 31. Companies w ter-corporate deposit, advance or investme rchase transactions. Similarly, loans advan	with financial years ending in o ent) with a single party shall b need to and received from the s	ther months, the six months period shall apply accordingly. e disclosed separately and there should be no clubbing or netting of transactions of same	ype. However, trans	sactions with the same	e counterparty of	the same type may be aggre	gated for the reporti	ing period. For	instance, sale trar	nsactions with t	he same party may	be aggregated for the
 For companie Each type of reporting period In case of a r The aggregat 	es with financial year ending March 31, th related party transaction (for e.g. sale of g and purchase transactions may also be dis nulti-year related party transaction: e value of such related party transaction a	is information has to be pro goods/services, purchase of sclosed in a similar manner s approved by the audit cor	vided for six months ended September 30 and s goods/services or whether it involves a loan, in There should be no netting off for sale and pur nmittee shall be disclosed in the column "Value	six months ended March 31. Companies w ter-corporate deposit, advance or investme rchase transactions. Similarly, loans advan- of the related party transaction as approv	with financial years ending in o ent) with a single party shall be acced to and received from the se ed by the audit committee".	ther months, the six months period shall apply accordingly. e disclosed separately and there should be no clubbing or netting of transactions of same	ype. However, trans	sactions with the same	e counterparty of	the same type may be aggre	gated for the reporti	ing period. For i	instance, sale trar	nsactions with t	he same party may	be aggregated for the
 For companie Each type of reporting period In case of a r The aggregat The value of 	es with financial year ending March 31, th related party transaction (for e.g. sale of g and purchase transactions may also be dis nulti-year related party transaction: e value of such related party transaction a the related party transaction undertaken in	is information has to be pro goods/services, purchase of sclosed in a similar manner s approved by the audit con t the reporting period shall	wided for six months ended September 30 and s goods/services or whether it involves a loan, in . There should be no netting off for sale and pur	six months ended March 31. Companies w ter-corporate deposit, advance or investme rchase transactions. Similarly, loans advan- of the related party transaction as approv	with financial years ending in o ent) with a single party shall be acced to and received from the se ed by the audit committee".	ther months, the six months period shall apply accordingly. e disclosed separately and there should be no clubbing or netting of transactions of same	ype. However, trans	sactions with the same	e counterparty of	the same type may be aggre	gated for the report	ing period. For i	instance, sale trar	nsactions with t	he same party may	be aggregated for the
 For companie Each type of reporting period In case of a r The aggregat The value of 	es with financial year ending March 31, th related party transaction (for e.g. sale of g and purchase transactions may also be dis nulti-year related party transaction: e value of such related party transaction a	is information has to be pro goods/services, purchase of sclosed in a similar manner s approved by the audit con t the reporting period shall	vided for six months ended September 30 and s goods/services or whether it involves a loan, in There should be no netting off for sale and pur nmittee shall be disclosed in the column "Value	six months ended March 31. Companies w ter-corporate deposit, advance or investme rchase transactions. Similarly, loans advan- of the related party transaction as approv	with financial years ending in o ent) with a single party shall be acced to and received from the se ed by the audit committee".	ther months, the six months period shall apply accordingly. e disclosed separately and there should be no clubbing or netting of transactions of same	ype. However, trans	sactions with the same	e counterparty of	the same type may be aggre	gated for the report	ing period. For i	instance, sale trar	nsactions with t	he same party may	be aggregated for the
 For companie Each type of eeporting period In case of a r The aggregat The value of "Cost" refers 	es with financial year ending March 31, th related party transaction (for e.g. sale of g and purchase transactions may also be dis nulti-year related party transaction: e value of such related party transaction a the related party transaction undertaken in	is information has to be pro goods/services, purchase of sclosed in a similar manner s approved by the audit con the reporting period shall d entity.	vided for six months ended September 30 and s goods/services or whether it involves a loan, in There should be no netting off for sale and pur nmittee shall be disclosed in the column "Value	six months ended March 31. Companies w ter-corporate deposit, advance or investme rchase transactions. Similarly, loans advan- of the related party transaction as approv	with financial years ending in o ent) with a single party shall be acced to and received from the se ed by the audit committee".	ther months, the six months period shall apply accordingly. e disclosed separately and there should be no clubbing or netting of transactions of same	ype. However, trans	sactions with the same	e counterparty of	the same type may be aggre	gated for the reporti	ing period. For i	instance, sale trar	nsactions with t	he same party may	be aggregated for the