

General information about company	
Name of The Company	APAR INDUSTRIES LIMITED
BSE Scrip Code	532259
NSE Symbol	APARINDS
MSE Symbol	Not Listed
Date of Start of Financial Year	01-04-2023
Date of End of Financial Year	31-03-2024
Reporting Period	Second half yearly
Date of Start of Reporting Period	01-10-2023
Date of End of Reporting Period	31-03-2024
Level of rounding to be used in disclosing related party transactions	Crores
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes



(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executive appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	



Related party transactions

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.

Sr No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by 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				Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure			Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	
1	Apar Industries Limited	AAACG1840M	Petroleum Specialities FZE, Sharjah	ZZZZZ9999Z	Wholly Owned Subsidiary	Any other transaction	Corporate Guarantee Commission	2.25	None	1.81	2.66	2.89					Loan	0.06	36 Months	Unsecured	Working capital and other short term finance needs	Textual Information(1)	
2	Apar Industries Limited	AAACG1840M	Petroleum Specialities FZE, Sharjah	ZZZZZ9999Z	Wholly Owned Subsidiary	Sale of goods or services		37.5	None	25.38	23.9	15.34											Textual Information(2)
3	Apar Industries Limited	AAACG1840M	Petroleum Specialities FZE, Sharjah	ZZZZZ9999Z	Wholly Owned Subsidiary	Any other transaction	Sales Commission to Subsidiary	2.25	None	0.94	0.52	15.34											Textual Information(3)
4	Apar Industries Limited	AAACG1840M	Petroleum Specialities FZE, Sharjah	ZZZZZ9999Z	Wholly Owned Subsidiary	Any other transaction	Reimbursement of Expenses	7.8	None	5.27	0	0											Textual Information(4)
5	Petroleum Specialities Pte. Ltd, Singapore	ZZZZZ9999Z	Petroleum Specialities FZE, Sharjah	AAAAA9999A	Wholly Owned Subsidiary	Any other transaction	Interest On Loan	0.42	None	0.34	11.73	12.12					Inter-corporate deposit	0.0589968	36 Months	Unsecured	Working Capital Loan and other requirement on long term basis	Textual Information(5)	
6	Apar Industries Limited	AAACG1840M	Apar Transmission & Distribution Projects Private	AAOCA7392L	Wholly Owned Subsidiary	Any other transaction	Reimbursement of Expenses Received	3	None	2.76	52.88	0											Textual Information(6)
7	Apar Industries Limited	AAACG1840M	Apar Transmission & Distribution Projects Private	AAOCA7392L	Wholly Owned Subsidiary	Purchase of goods or services		97.2	None	87.02	0	73.65											Textual Information(7)
8	Apar Industries Limited	AAACG1840M	Apar Transmission & Distribution Projects Private	AAOCA7392L	Wholly Owned Subsidiary	Any other transaction	Commitments	0	None	0	118.18	165.7											Textual Information(8)
9	Apar Industries Limited	AAACG1840M	Apar Distribution & Logistics Private Limited	AATCA3618E	Wholly Owned Subsidiary	Purchase of goods or services		12.97	None	5.72	0.88	1.35											Textual Information(9)
10	Apar Industries Limited	AAACG1840M	Apar Distribution & Logistics Private Limited	AATCA3618E	Wholly Owned Subsidiary	Any other transaction	Reimbursement of Expenses Paid	6.84	None	4.23	0	0											Textual Information(10)
11	Apar Industries Limited	AAACG1840M	Ampoil Apar Lubricants Private Limited	AAPCA8216Q	Associate	Sale of goods or services		1.5	None	0	0.02	0.02											Textual Information(11)
12	Apar Industries Limited	AAACG1840M	Kushal N. Desai	AABPD7449R	Key Managerial Personnel	Any other transaction	Employee Benefit incl Commission	7.5	None	7.24	8.28	11.56											Textual Information(12)
13	Apar Industries Limited	AAACG1840M	Chaitanya N. Desai	AABPD7448Q	Key Managerial Personnel	Any other transaction	Employee Benefit incl Commission	8	None	7.57	8.28	11.56											Textual Information(13)
14	Apar Industries Limited	AAACG1840M	Rishabh K. Desai	AKKPD9579P	Key Managerial Personnel	Any other transaction	Sitting Fees	0.02	None	0.02	0	0											Textual Information(14)
15	Petroleum Specialities FZE, Sharjah	AAAAA9999A	Rishabh K. Desai	AKKPD9579P	Key Managerial Personnel	Any other transaction	Employee Benefit	0.64	None	0.64	0	0											Textual Information(15)
16	Apar Industries Limited	AAACG1840M	Ramesh Iyer	AAEPI8895B	Key Managerial Personnel	Any other transaction	Employee Benefit	0.94	None	0.7	0	0											Textual Information(16)
17	Apar Industries Limited	AAACG1840M	Sanjaya Kunder	AAEPI8895B	Key Managerial Personnel	Any other transaction	Employee Benefit	0.4	None	0.29	0	0											Textual Information(17)



18	Apar Industries Limited	AAACG1840 M	Nina Kapasi	AAOPK8522D	Independent Directors	Any other transaction	Sitting Fees	0.04	None	0.04	0	0									Textual Information(18)
19	Apar Industries Limited	AAACG1840 M	Rajesh Sehgal	AFOPS1072F	Independent Directors	Any other transaction	Sitting Fees	0.06	None	0.05	0	0									Textual Information(19)
20	Apar Industries Limited	AAACG1840 M	Kaushal Sampat	AAJPS5637G	Independent Directors	Any other transaction	Sitting Fees	0.05	None	0.04	0	0									Textual Information(20)
21	Apar Industries Limited	AAACG1840 M	Gaurangi K. Desai	AKKPD9580G	Relatives of Key Managerial Personne	Any other transaction	Employee Benefit	0.19	None	0.1	0	0									Textual Information(21)
22	Apar Industries Limited	AAACG1840 M	Apar Corporation Private Ltd	AABCA1405B	Entities controlled KMP	Any other transaction	Rent Received/ Receivable	1.8	None	0.9	0	0									Textual Information(22)
23	Apar Industries Limited	AAACG1840 M	Apar Corporation Private Ltd	AABCA1405B	Entities controlled KMP	Any other transaction	Security Deposits Paid	0	None	0	0.76	0.76									Textual Information(23)
24	Apar Industries Limited	AAACG1840 M	Apar Corporation Private Ltd	AABCA1405B	Entities controlled KMP	Any other transaction	Commitments	0	None	0	4.46	5.48									Textual Information(24)
25	Apar Industries Limited	AAACG1840 M	Apar Investment (Singapore) Pte. Ltd	ZZZZ9999Z	Entities controlled KMP	Any other transaction	Backoffice Services	0.36	None	0.02	0.02	0.01									Textual Information(25)
26	Apar Industries Limited	AAACG1840 M	Sri Nityanand Education Trust	AAITS0446G	Entities controlled KMP	Any other transaction	CSR Expenses	1.5	None	0.4	0	0									Textual Information(26)
27	Apar Industries Limited	AAACG1840 M	Dharmsinh Desai University	AAAJD0677Q	Entities controlled KMP	Any other transaction	Donation/CSR Expenses	0.52	None	0.52	0	0									Textual Information(27)
28	Apar Industries Limited	AAACG1840 M	Dharmsinh Desai Foundation	AAAJD0677Q	Entities controlled KMP	Any other transaction	CSR Expenses	4.15	None	4.15	0	0									Textual Information(28)
29	Apar Industries Limited	AAACG1840 M	Apar Corporation Private Ltd	AABCA1405B	Entities controlled KMP	Any other transaction	Reimbursement of Expenses	0.04	None	0.01	0	0									Textual Information(29)
30	Apar Industries Limited	AAACG1840 M	Apar Corporation Private Ltd	AABCA1405B	Entities controlled KMP	Sale of goods or services		5.3	None	5.3	0.1	1.87									Textual Information(30)
31	Apar Industries Limited	AAACG1840 M	Apar Corporation Private Ltd	AABCA1405B	Entities controlled KMP	Purchase of fixed assets		0.02	None	0.02	0	0									Textual Information(31)
32	Petroleum Specialties Pte. Ltd, Singapore	ZZZZ9999Z	Sai Sudhakar	AAAAA9999A	Key Managerial Personnel of Subsidiary Company	Any other transaction	Directors Remuneration	1.5	None	1.24	0	0									Textual Information(32)
33	Apar Industries Limited	AAACG1840 M	Petroleum Specialties Pte. Ltd, Singapore	ZZZZ9999Z	Wholly Owned Subsidiary	Any other transaction	Payable for Services	0	None	0	0.07	0.07									Textual Information(33)
34	Petroleum Specialties FZE, Sharjah	AAAAA9999 A	Apar Industries Limited	AAACG1840M	Wholly Owned Subsidiary	Sale of goods or services		3.6	None	0.01	0	0									Textual Information(34)
35	Apar Industries Limited	AAACG1840 M	Nirupa Bhatt	AAJPS5637G	Independent Directors	Any other transaction	Sitting Fees	0.04	None	0.02	0	0									Textual Information(35)
36	Petroleum Specialties FZE, Sharjah	AAAAA9999 A	Apar Investment (Singapore) Pte. Ltd	ZZZZ9999Z	Entities controlled KMP	Any other transaction	Backoffice Services	0.12	None	0.07	0.25	0.31									Textual Information(36)
37	Petroleum Specialties FZE, Sharjah	AAAAA9999 A	Apar Investment INC	ZZZZ9999Z	Entities controlled KMP	Interest paid		0.06	None	0	0.02	0.02									Textual Information(37)
38	Clean Max Rudra	AAKCC2793 F	Apar Industries Limited	AAACG1840M	Entities controlled KMP	Purchase of goods or services		3	None	2.19	0	0									Textual Information(38)
39	Apar Industries Limited	AAACG1840 M	Clean Max Rudra	AAKCC2793F	Entities controlled KMP	Investment		3.79	None	3.79	0	0									Textual Information(39)
40	Apar Industries Limited	AAACG1840 M	HARI HARIBOL DAIRY PRODUCTS PRIVATE LTD	AAHCC0489K	Entities controlled KMP	Any other transaction	Reimbursement of expenses paid	0.48	None	0.26	0	0									Textual Information(40)
41	Rubix Data Sciences Private Limited	AAICR5957 Q	Apar Industries Limited	AAACG1840M	Entities controlled KMP	Purchase of goods or services		0.01	None	0.01	0	0									Textual Information(41)

Total value of transaction during the

