



# THE SCOTTISH ASSAM (INDIA) LTD

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CIN NO : L01132WB1977PLC031175

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Ref No: Scottish/Compliance/2022-23/16

Dated: 21/06/2022

To,  
The Secretary,  
The Calcutta Stock Exchange Ltd  
7, Lyons Range,  
Kolkata – 700 001

Dear Sir/Madam,

**Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 23(9) of SEBI Listing Regulations, 2015, please find enclosed the disclosure of related party transactions on a Standalone basis, for the half year ended 31st March, 2022, in the format specified by SEBI vide its circular no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021.

This is for your information and ready reference.

The same will also be uploaded on the website of the Company.

Thanking you,  
Yours faithfully,  
For THE SCOTTISH ASSAM (INDIA) LTD

*Ritu Bhatte*



RITU BHATTER  
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl. As above

The Scottish Assam (India) Limited

Format for disclosure of related party transactions from 1st October, 2021 to 31st March, 2022

S. No	Details of the party (listed entity/ Subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances	Details of the loans, inter-corporate deposits, advances or investments					Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
	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.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	
1	The Scottish Assam (India) Limited		Mr. K. N. Singh	AOKPS7387C	Whole-time Director	Loan Repayment	As approved by Board of Directors	284200									
2	The Scottish Assam (India) Limited		Mrs. Shashi Kumar	AFWPK4412K	Non-Executive Director	Rent Paid Sitting Fees	1980000 -	990000 10000									
3	The Scottish Assam (India) Limited		Mr. Hemant Kumar Agrawal	ABNPA9631M	Non-Executive Director	Rent Paid	998592	499296									
4	The Scottish Assam (India) Limited		Mr. Dharendra Kumar	AFZPK7734B	Non-Executive Director	Director Sitting Fees	-	15000									



Ritu





17	The Scottish Assam (India) Limited	Mrs. Jayanti Singh	AHTPSO 219H	Relative to Director	Remuneration	As approved by Board of Directors	480000														
	<b>Total (of Note 6b)</b>						<b>6430039.75</b>														

**Notes:**

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no double netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of a multi-year related party transaction: a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee"; b. Value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity.
- PAN will not be displayed on the website of the Stock Exchange(s).
- Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

