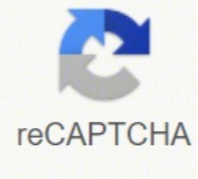




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Related party disclosure in directors report

Sl. No.	Name of the Director	Designation	Age	Gender	Qualification
1	Mr. [Name]	Director	58	Male	[Qualification]
2	Mr. [Name]	Director	55	Male	[Qualification]
3	Mr. [Name]	Director	52	Male	[Qualification]
4	Mr. [Name]	Director	50	Male	[Qualification]
5	Mr. [Name]	Director	48	Male	[Qualification]
6	Mr. [Name]	Director	45	Male	[Qualification]
7	Mr. [Name]	Director	42	Male	[Qualification]
8	Mr. [Name]	Director	40	Male	[Qualification]
9	Mr. [Name]	Director	38	Male	[Qualification]
10	Mr. [Name]	Director	35	Male	[Qualification]

Sl. No.	Name of the Director	Designation	Age	Gender	Qualification
11	Mr. [Name]	Director	32	Male	[Qualification]
12	Mr. [Name]	Director	30	Male	[Qualification]
13	Mr. [Name]	Director	28	Male	[Qualification]
14	Mr. [Name]	Director	25	Male	[Qualification]
15	Mr. [Name]	Director	22	Male	[Qualification]
16	Mr. [Name]	Director	20	Male	[Qualification]
17	Mr. [Name]	Director	18	Male	[Qualification]
18	Mr. [Name]	Director	15	Male	[Qualification]
19	Mr. [Name]	Director	12	Male	[Qualification]
20	Mr. [Name]	Director	10	Male	[Qualification]

熱中症対策はアクエリアス



To print this article, everything you need © be registered or logged in Monday, with Introduction The Related Parts (RP(s)) and the Transactions of Related Parties (RPT) are the cornerstone of most discussions involving corporate governance. Both the Minister © River of Corporate Affairs (MCA) as the Council for the Exchange of Mobility Values of India (SEBI) discussed periodically aspects and parameters related to RP and RPT. It is evident from the formation of committees © the 2017 Kotak Committee on Corporate Governance and the Ahab Ahab; Report of the Working Group on related Party Transactions dated 22 January 2020 (WG). The main laws applicable to an entity listed in terms of governance and regulation of RP s and RPTs are the Law of Companies, 2013 (Law of Companies) for general compliance and the obligations to list and Divulgence requirements of SEBI, 2015 (LODR) for additional and more specific compliance requirements. India's accounting standards (Ind AS) also © m become relevant from the point of view of the audit. Recently, the SEBI changed the LODR by SEBI (Obligation List and Disclosure Requirements) (Sixth Amendment) Regulations, 2021 (Alteration) to notably broaden the scope of RP and RPT. While the definition of terms under the LODR was inclusive and covered the necessary parameters prescribed under the Law of Companies and Industries 24, the changes, as discussed below, they were introduced with the aim of limiting transgressions by people exercising control over a company or influencing the decision-making of a company. While the amendment becomes effective from 1 April 2022 (excluding certain provisions that become applicable from 1 April 2023), it becomes critical for the listed and listed entities to get their home, in order to ensure compliance with the strict revised standards, for a smooth incursion to the new regime. In addition © of the amendment, SEBI © also issued a circular dated 22 November 2021, entitled Ahem-152; Disclosure obligations of entities included in the list in For transactions of related departures ('circular') Improve the disclosure standards by prescribing the information to be placed before the Audit committee and shareholders for the consideration of RPTs. In this piece, we discuss and analyze the change and circulate from a practice point of view. Key changes: 1. Expanding the Party Reporting Network prior to the change, members of the promoter group (including promoters) of a listed entity that own 20% or more of the listed entity's share were considered their related parties. According to the change: any person or entity (regardless of participation) forming part of the promoter group of the listed entity will be considered RPS. In © addition, the term has been expanded to include any person/entity participating in capital shares of 20% or more of the listed entity, direct © or on a charitable basis, at any time in the immediately preceding financial exercise. The limit of 20% should be reduced to 10% or more, with effect from 1 April 2023. Analysis: The extension of the determination of the provision of the higher © and besides the threshold contemplated © and suggested by the WG, which proposes a threshold of 20% indirect or direct participation. While the regulatory intent to introduce higher levels of transparency and stricter governance standards is evident with this change, the implementation of the 10% limit can pose practical challenges for governance and conduct day-to-day business entities of a listed entity, since transactions with an entity A minority participation is now carried out © will require approval Audit Committee. In © addition, the need to track entities having participated in participation above the applicable thresholds, at any time during the past year, could be a daunting task and will require greater levels of interface with registrars and depositors. The inclusion of any shareholder with a direct and indirect interest of 10% an entity listed will represent some practical questions. It is pertinent to note that one the 10% stake in the current financial exercise is not set to mean a related party. The logical definition of RP with reference to the previous financial exercise is not ©, since such a shareholder may have ceased to remain a shareholder at 10% or even continue to deter any actions of the listed entity when the transaction is to be carried out. 2. Definition of Transactions of Related Parties The term price has been significantly extended, primarily with a view to bringing transactions with subsidiaries (listed or not, Indian or foreign) to your habitat. Previously, the definition covered the transfer of resources, services or obligations between a listed entity and a PR, regardless of whether a price is charged, either singular or a transaction group (excluding units issued by stock exchange-listed funds (SEs)). Under the Amendment, the RPT includes transactions involving a transfer of resources, services or obligations between listed entities or any of their subsidiaries, on the one hand, and a related part of the listed entity, or any of its subsidiaries, on the other. With effect from 1 April 2023, it will © also include transactions between a listed entity or any of its subsidiaries, on the one hand, and any other person or entity, on the other hand, whose purpose and effect is to benefit a related part of the listed entity or any of its subsidiaries. Some corporate actions, such as emisso of titles in preferential regime, emisson of rights, repurchase, payment of dividends, subdivision or consolidation, etc., have been excluded from the definition method. © In addition, the acceptance of fixed deponies by banks or NBFC and units issued by investment funds listed in the SE was also excluded from the definition, but the former was subject to disclosure rules, along with the semi © annual disclosure of transactions of the related parties. © The RPT thresholds, as provided for in Regulation 23 of the Lodr Lodr It has been revised to include all operations carried out: individually u together with previous operations during a financial year, which exceed the consolidated annual profitability threshold to the limit of 10 billion u ten% of the consolidated annual turnover in accordance with the last audited finances, which is lower. analysis: the amendment complies with the wg report. It is interesting to note that the scope of the rpt was extended to include transactions that not only have a direct link with a rp, but also, eventually, those that would indirectly benefit the rp. this increase in demand to regulation may require an examination of each transaction with a third party, on a consolidated basis, and may also result in requiring that the listed entities expressly demonstrate that the rp is not benefited from a third party operation. Although it is intended to contain the threat of the indirect benefits of operations not carried out in the length of arms and rounding; compliance with these increased requirements can be heavy for the listed entities, since the supplementary secretarial procedures and compliance will consequently increase. would be prudent for the listed entities to predict rp benefits in order to accurately classify a transaction as a rpt, to seek omnibus approval, if possible, and to proceed accordingly. In our opinion, the revision and approval of such third-party transactions may military against the independence of the branch management bodies, since the internal and external stakeholders of the subsidiary and those of the listed entity may differ: the directors of the listed entity may find it difficult to fulfil their obligations to act in the best interest of the listed entity and its stakeholders at the same time. This may also render the directors of the entity jointly responsible for a transaction of a subsidiary unfathomably responsible. The proposed amendment will imply the mandatory disclosure of transactions between subsidiaries of a listed entity and the related parties of the listed entity. Listed. list of related parts of a listed entity is not a static. There should be an exchange of real-time information about RPs and RPTs between the listed entity and its subsidiaries to ensure the proper fulfilment of the new requirements. 3. Prior approval requirements of the audit committee and shareholders Previously, all RPTs demanded approval from the audit committee, provided only independent directors of the audit committee could approve such transactions. In accordance with the amendment: approval of the Audit Committee: All RPTs, as well as any subsequent material modifications of the listed entity, must require prior approval of the audit committee of the listed entity. In addition, the definition of the term "material modifications" will be required to be defined and disclosed as part of the policy on materiality as required by LODR Regulation 23. An RPT to which a subsidiary of a listed entity is a party (even if the entity listed by itself is not a party) will require prior approval of the audit committee of the listed entity, if the value of that transaction (individually or in conjunction with previous transactions during FY) exceed 10% of the annual consolidated turnover, as the last audited finances of the listed entity. As from 1 April 2023, the threshold will be revised to 10% of the consolidated annual turnover, according to the last audited finances of the subsidiary. However, the prior approval of the audit committee of the said entity will not be required for the RPTs to which the listed subsidiary is a party, but the indicated entity is not a party if Regulation 23 and LODR Regulation 15(2) (Corporate Government) apply to that listed subsidiary. Shareholder approval: In addition, by amendment, all material RPTs, including subsequent material modifications, must require prior approval of shareholders. Although such additional shareholder has been mandated, the same will not be required for RPTs from subsidiaries of a listed subsidiary, and © the approval of the shareholders of the listed subsidiary will be sufficient. The exception provided to the resolution plans approved pursuant to Section 31 of the Code of Solvency and Fall, 2016 remains unchanged. In addition, this adjustment of law takes a sheet of the WG report and kotak's committee "Corporate Governance Report" dated October 5, 2017 (Kotak Committee report), to strengthen the regulation of RPTs and increase defense lines. It is © a welcome venture to align Lodr with companies to act and resolve the variation in complications under the two laws. In terms of the action points of the Audit Committee for listed entities, the need to review and update the policy for listed entities, "to maintain the consistence", since Lodr specifically requires the approval © of the Audit Committee. Both the RPT as well © as the A ~ M Material, its modification would require the approval of shareholders. If someone © dives into the fine print of the law, it may imply that the approval of VIS-VIS shareholders, all transactions between two full subsidiaries of the listed entity, or the transaction between step-down subsidiaries of listed entities will be exempt from shareholder approval for RPTs of material. 4. Previous exclusions to the change, there were only two exclusions provided to the RP and RPT provision regime, i.e. © transactions between two government companies, and those between a holding and full subsidiary, whose were consolidated This management company and placed before the shareholders at the General Meeting for Approval. In accordance with the change: although the previous two exclusions remain unchanged, a third exclusion was added as to the operations between two affiliates entirely held by the listed holding company, whose accounts are consolidated With this management company and placed before the shareholders at the General Meeting for approval. Analysis: the change is aligned with the recommendation of the WG report, consistent with the effort to govern the RPTs with regard to subsidiaries and is an exclusion that It would reduce, to a certain extent, the ohin of conformity in the case of operations excluded between affiliates of the quoted entity. Although SEBI has given the benefit of familiarization for the new RPT regime, the exclusions could have been effective immediately. 5. Significant changes to the disclosure scheme prior to the change of circular, the disclosure requirement was limited to those of the RPT on a consolidated basis within thirty days of the date of date publication of half-year financial results. Under the changes and the circular change: the entities listed must present, from time to time, RPT information in the format specified by SEBE to SES and SES should publish the same in their website, and the enumerated entity should Disclose such information every six months (within 15 days from the date of publication of its autonomous and / or consolidated financial results). Entities that enumerated non-convertible furniture values should disclose the information in accordance with INDS 24, provided that it is not applicable to quoted bates. The quoted entity should disclose the employees and advances (by quoted entities and their affiliates) to the nature of the companies in which managers are interested, which must be by name and amount ", provided that the same It is not applicable to quoted. Effect of one2023, the listed entity will be required to make such disclosures every 6 months on the date of publication of its autonomous and consolidated financial results. the listed entities seeking approval of any proposed labels will also be required to provide certain additional information to the audit committees, and as part of the explanatory statement in the notice being sent to the shareholders, including the "justification as to why the proposed transaction is in the interest of the listed company". listed entities should make rpt disclosures every 6 months for the ses, in the format prescribed in the circular. analysis: while gsm, in his report had recognized the increase in the load on the listed entities and their audit committees, in the perspective of an increase in disclosure requirements, the same was implemented with the aim of improving transparency and corporate governance. It is worth noting that the disclosure window in relation to rpts was reduced from the current requirement of 30 days from the publication date of financial statements for 15 days from the publication date of financial statements, which is still ready to be the publication date of effective financial statements on 1 April 2023, this will require the availability of the secretariat to ensure compliance. circular is based on the recommendations of wg and increased the collector of disclosure requirements, as discussed above, the amendment requires the approval of the audit committee for transactions between a subsidiary of a listed entity, on the one hand, and any other related part of the listed entity, on the other hand, even when the listed entity is not a part of the transaction. Considering the information necessary to be placed in the audit committee, it would be difficult to understand the justification of how such a third party transaction would be in the interest of the listed entity. It should be noted that the proposed disclosure standards contracts or agreements PR, pursuant to Article 15 of the rules of undertakings (meeting of the Council and its power), 2014 (meeting of the Council rules) under Section 188 of the Company Law significantly cooperate and if they are overlooking the disclosure obligations provided for in the circular. Both circular and the meeting of Council rules stipulate certain

common disclosure requirements, including in relation to the name of the RPT, nature of the relationship, nature of the RPT, Title, value and any other information that can be considered relevant. In addition, both the meeting of the Council and the Circular require that certain obligations of disclosure provided for in each of the meetings of the Circular Administration Council, respectively, are attached to the announcement of a general meeting as part of the exposure of reasons. CONCLUSION The change has implemented most of the WG reporting recommendations. It will be interesting to see how companies will deal with the increase in the requirements of Secretariat and Disclosure. In order for the past to be used as a reference point, the growing complicity at the Secretariat and the corporate governance requirements have typically been fulfilled with resistance and or a flagrant compartment, if in action to be the appoint independent women who required regulatory whip to be applied. April 2022 will be the LITMUS test for the practical applicability of WG suggestions and amendment mandates such as RP and RPT fetuses would increase substantially. The secretarial and / or compliance teams shall be obliged to work together with the financing teams of the entities listed in order to ensure compliance with the requirement purchased by the change. The policies and processes will have to be rethought to achieve this objective. The context of this document does not necessarily reflect the points of view / position of Khaitan & Co, remaining only those of the author (s). For any other consultations accompaniment, please contact Khaitan &Co legalalerts@khaitanco.com AUTHORITY(S) AUTHORITY(S)

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