

Date : 11-06-2019

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 <b>Scrip Code : 520123</b>	<b>The Calcutta Stock Exchange Limited</b> 7, Lyons Range, Kolkata- 7000 01 <b>Scrip Code No. 10011146</b>
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Dear Sir/Madam,

**Subject: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations. 2015 ("Listing Regulations")**

Pursuant to Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed disclosure of Related Party Transactions for the financial year ended March 31, 2019.

The above document is available on the Company's website [www.abcindia.com](http://www.abcindia.com).  
This is for your information and records.

Thanking you,

Yours faithfully,  
For ABC India Limited

*Sanjay Agarwal*

**Sanjay Agarwal**  
**Company Secretary**

**Encl: As Above**

## Disclosure of Related Party Transactions

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### A. Related Party Disclosures: Group's Related Party relationship and Transactions

As per Accounting Standard 18 issued by the Institute of Chartered Accountants of India, the company's related parties and transactions are disclosed below:

Sl. No.	Name of the Related Party	Nature of Relationship
1	Assam Bengal Carriers (Partnership Firm)	Jointly Controlled Entity
2	Assam Bengal Carriers Limited	Significant influence of Key Managerial Personnel and Close members
3	Bhoruka Properties Private Limited	Significant influence of Key Managerial Personnel and Close members
4	Gusto Imports Private Limited	Significant influence of Key Managerial Personnel and Close members
5	Nettare Beverages Pvt. Ltd	Significant influence of Key Managerial Personnel and Close members
6	Shri. A. K. Agarwal	Chairman
7	Shri. Ashish Agarwal	Managing Director
8	Mr. Ashok Agarwal	Close Members of Key Managerial Person
9	TCI Bhoruka Projects Limited	Significant influence of Key Managerial Personnel and Close members
10	TCI Industries Limited	Significant influence of Key Managerial Personnel and Close members
11	Sweta Financial Services Pvt Ltd.	Significant influence of Key Managerial Personnel and Close members
12	ABC Financial Services Pvt Ltd	Significant influence of Key Managerial Personnel and Close members
13	Transcorp International Limited	Significant influence of Key Managerial Personnel and Close members

**B. The Company has the following Related Party Transactions:**

Sl. No.	Name of the Related Party	Nature of Transaction	Transaction Amount
1	Assam Bengal Carriers (Partnership Firm)	Investment in firm Withdrawal of Capital	68044669 23683299
2	Bhoruka Properties Private Limited	Rent Paid & Maintenance	2088000
3	Gusto Imports Private Limited	Rent Received	1561140
4	Nettare Beverages Pvt. Ltd	Rent Received	5900
		Purchased of Misc Items	114497
5	Shri. A. K. Agarwal	Managerial Remuneration	4224529
6	Shri. Ashish Agarwal	Managerial Remuneration	4253061
7	TCI Industries Limited	Investments in Preference Shares	1100000
8	Sweta Financial Services Pvt Ltd.	Purchase of Preference Shares of TCI industries Ltd.	4959000
9	ABC Financial Services Pvt Ltd	Advances	2000000
10	Transcorp International Limited	Purchase of Foreign Currency	2042523

**C. Balance receivables/ payables to Related Party Transactions:**

Sl. No.	Name of the Related Party	Balance as on 31.03.2019	Receivables/payables
1	Assam Bengal Carriers (Partnership Firm)	70995958	Receivables
2	Assam Bengal Carriers Limited	6909618	Receivables
3	Gusto Imports Private Limited	10954	Payables
4	ABC Financial Services Pvt Ltd	2000000	Receivables
5	Transcorp International Limited	2042523	Receivables
6	TCI Industries Limited (Accrued Interest on Preference Shares)	2206585	Receivables