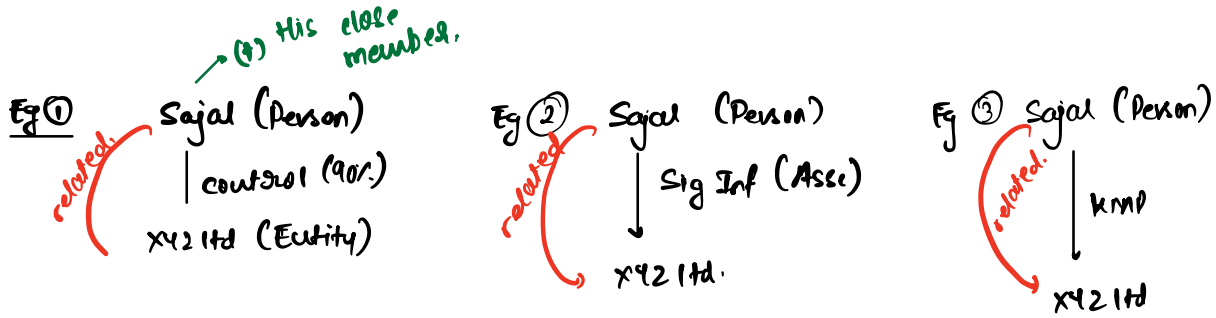
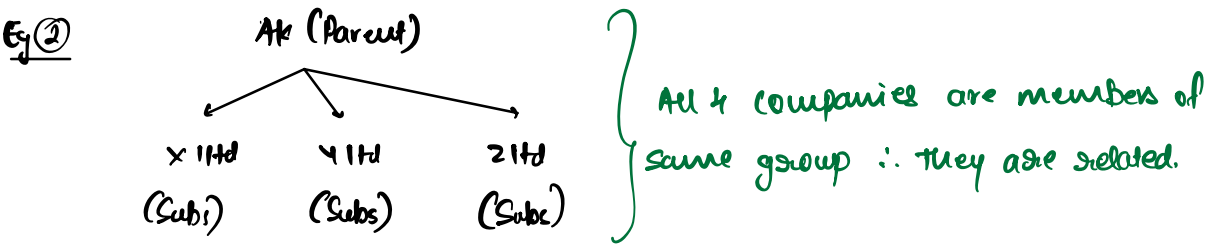
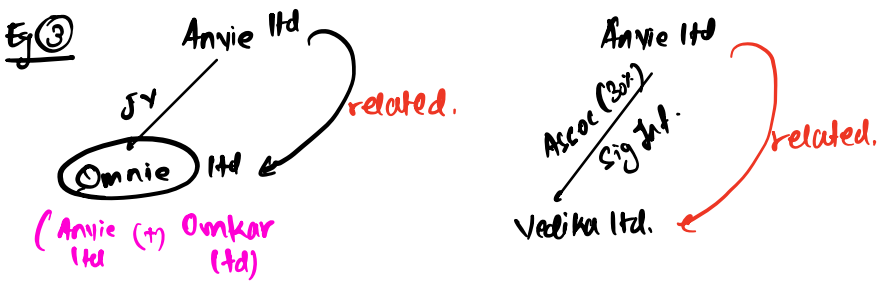
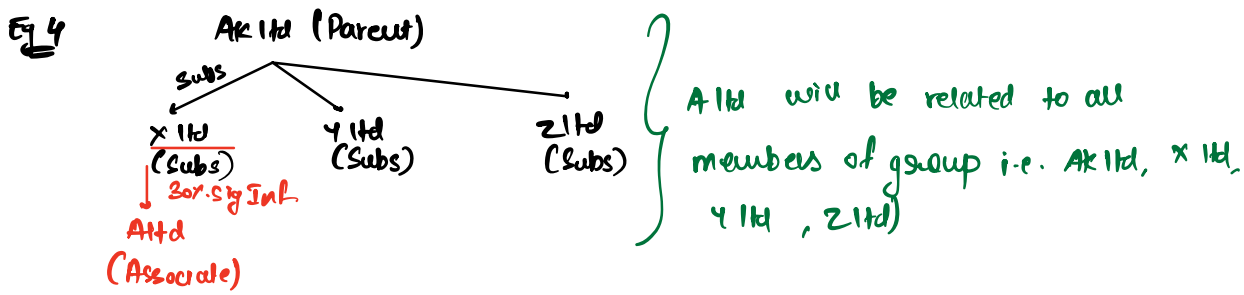
Ind AS 24- Related Party Disclosures

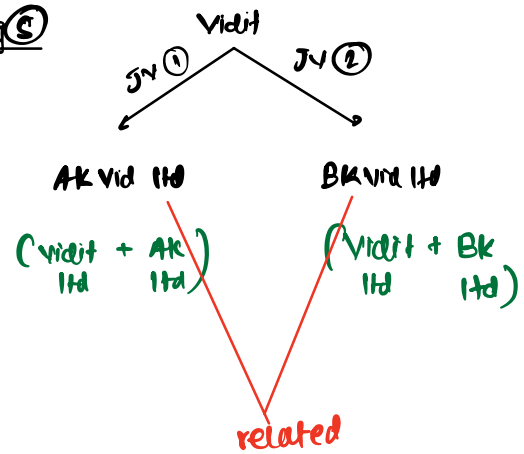




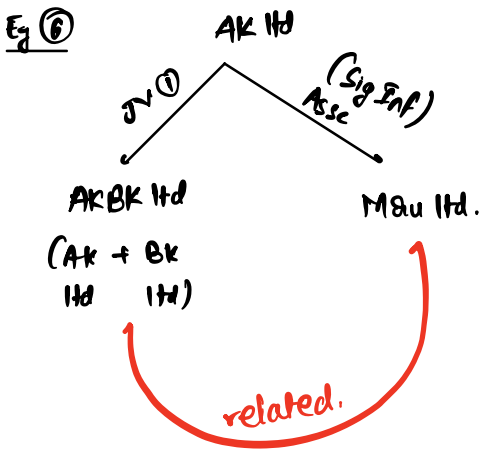




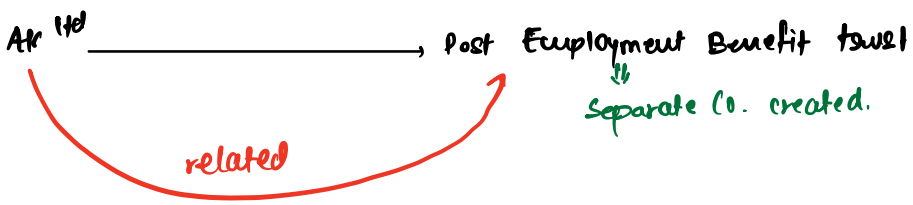
Eg ⑤



Eg ⑥

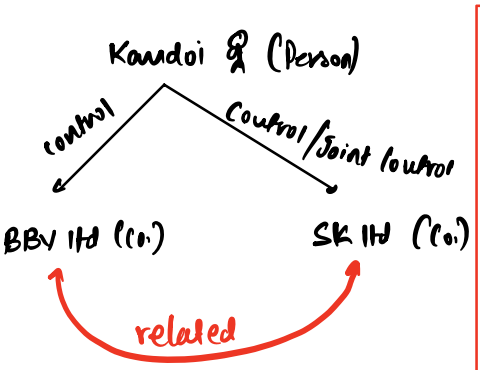


Eg 7

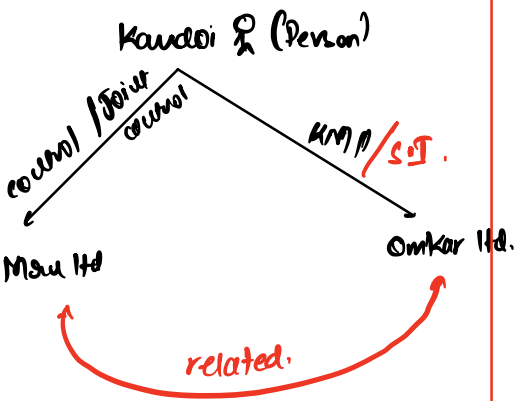


Separate Co. created.

Eg 1



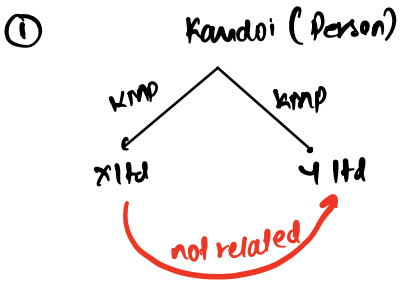
Eg 2

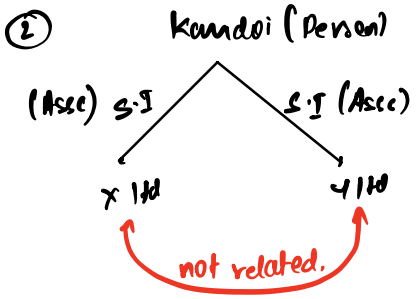


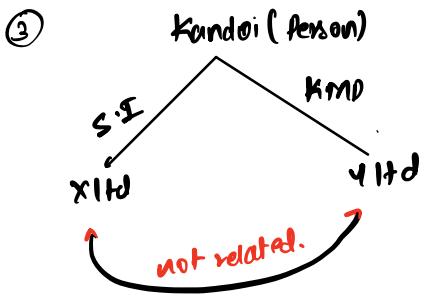
Spoiler Alert !!!

AK Hai Bhaisaaaheb

①

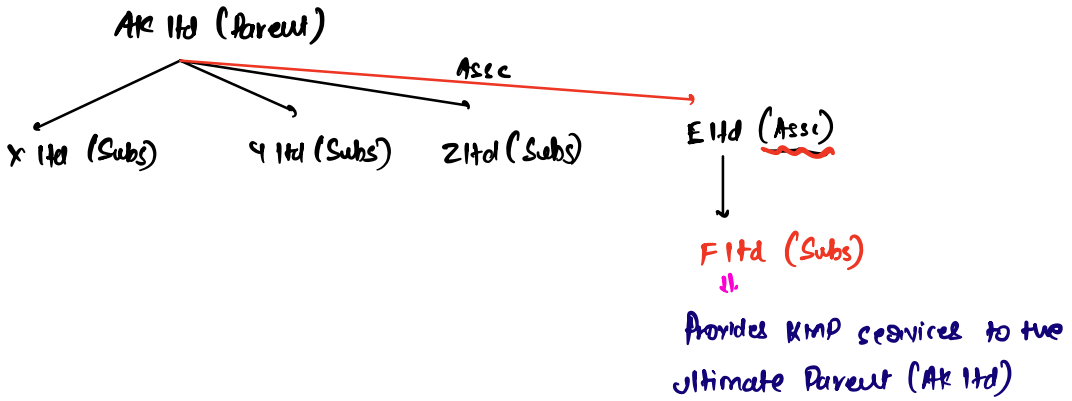






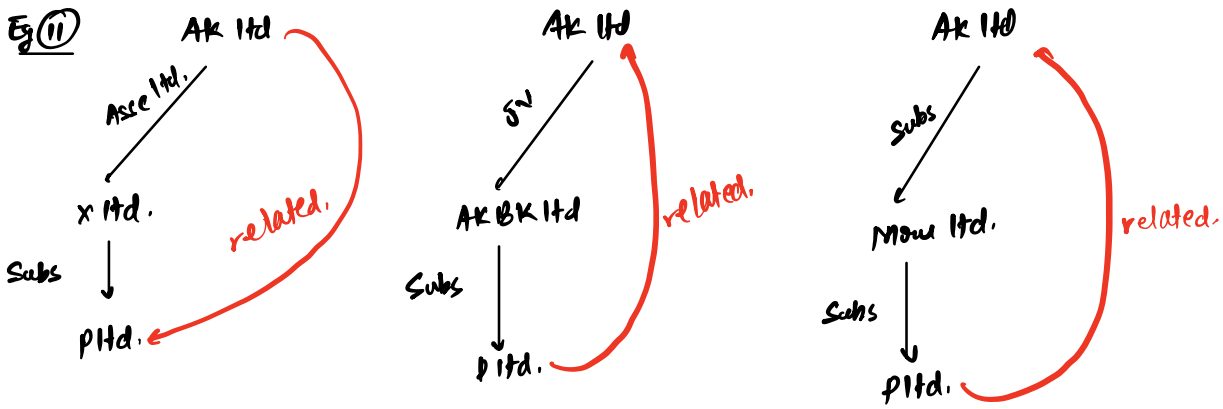
Hint: Person should have atleast 1 side control / joint control.

Eg 10.



So in this case F ltd Becomes related to X ltd, Y ltd, Z ltd, E ltd & AK ltd.

Eg (11)



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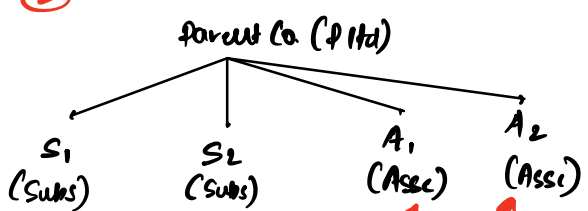
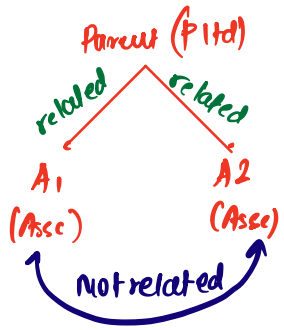
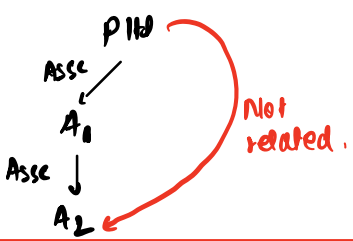
Spoiler Alert !!! AK Hai Bhaisaahaab

(2)



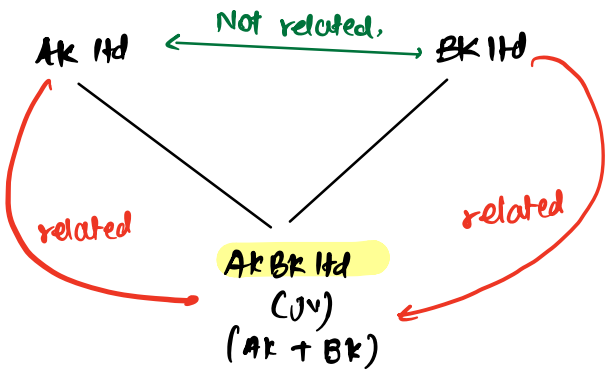




2 A's → Not related.
(Alpha's)

Eg 12 → Spoiler (1)

Eg 13



* Spoiler Alert !!! (3) AK Hai Bhaisahaab

Govt Co ↔ related → Nikita Ltd Co.	Govt Co → related → AK (Person)	Govt Co → Subs → Nikita Ltd → KMP → AK (Person); related.
↓ Disclosure exemption available	↓ Disclosure exemption NOT available.	Here also No disc exempt" available to Govt Co. for transaction with AK