

NACL Industries Limited

Disclosure of Related Party Transactions - on Consolidated basis

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

List of related parties with whom the Company had transacted during the period between October 01, 2021 to March 31, 2022

(A) Names of the related parties and their relationship :

(i) Details of subsidiaries and associate:

Names	Nature of relationship	Country of Incorporation	Percentage of holding as at March 31, 2022
LR Research Laboratories Private Limited (LRLPL)	Subsidiary	India	100%
NACL Spec-Chem Limited (NSCL)	Subsidiary	India	100%
NACL Multi-Chem Private Limited (NMCPL)	Subsidiary	India	100%
Nagarjuna Agrichem (Australia) Pty Limited, Australia (NAPL)	Subsidiary	Australia	100%
Nasense Labs Private Limited (NLPL)	Associate	India	26%

(ii) Details of other related parties:

Name	Nature of relationship
KLR Products Limited (KLRPL)	Parent Company
Krishi Rasayan Exports Private Limited (KREPL)	Entity with common director
Agro Life Sciences Corporation (ALSC)	Entity with common director
Agma Energy Private Limited (AEPL)	Entity with common director

(iii) Key Managerial Personnel (KMP) :

Name	Designation
Mr. M Pavan Kumar	Managing Director and Chief Executive Officer
Mr. RKS Prasad	Chief Financial Officer (CFO)
Mr. Satish Kumar Subudhi	Company Secretary (CS)
Mrs. K Lakshmi Raju	Chairperson (Director)
Mr. Sudhakar Kudva	Independent Director
Mr. Raghavender Mateti	Independent Director
Mr. N. Vijayaraghavan	Non- Executive Director
Mr. Ramkrishna Mudholkar	Independent Director
Mr. Dorairaj Kuppurangam	Independent Director *
Mr. Sambasiva Rao Nannapaneni	Independent Director
Ms. Veni Mocherla	Independent Director
Mr. Atul Churiwal	Investor Nominee Director
Mr. Rajesh Kumar Agarwal	Investor Nominee Director

\* Ceased to be the independent director of the company with effect from September 9, 2021

(B) Transactions during the year :

Particulars	(Rupees in Lakhs)
	For the period between October 01, 2021 to March 31, 2022
<b>(i) Sales</b>	
a. Other related party (KREPL)	532
b. Other related party (ALSC)	223
<b>(ii) Purchases</b>	
a. Associate (NLPL)	-
b. Other related party (KREPL)	3,320
c. Other related party (ALSC)	321
d. Other related party (AEPL)	180
<b>(iii) Dividend paid</b>	
a. Parent Company (KLRPL)	341
b. Other related party (KREPL)	47
c. Other related party (ALSC)	47
<b>(iv) Transaction with Key Managerial Personnels</b>	
a. Rent paid	86
b. Sitting fees	11
c. Dividend paid	38
d. Security deposit given	3
<b>(v) Provision for credit impaired trade receivables</b>	
a. Associate (NLPL)	166

(C) Outstanding balances as at the year end

Particulars	As at March 31, 2022
<b>(i) Trade receivables</b>	
a. Associate (NLPL)	332
b. Other related party (KREPL)	571
d. Other related party (ALSC)	281
<b>(ii) Trade payables</b>	
a. Other related party (KREPL)	2,782
b. Other related party (ALSC)	563
c. Other related party (AEPL)	170
<b>(iii) Security deposits</b>	
a. Key Managerial Personnels	75
<b>(iv) Investments</b>	
a. Associate (NLPL)	816
<b>(v) Provision for credit impaired trade receivables</b>	
a. Associate (NLPL)	166

(D) Managerial remuneration to key management personnel

Nature of transaction	Party name	For the period between October 01, 2021 to March 31, 2022
Short-term employee benefits	MD & CEO, CFO and CS	197
Share based payments	MD & CEO, CFO and CS	20
<b>Total</b>		<b>217</b>

Short term employee benefits does not include expenses for gratuity and compensated absences.

