



**ITC Limited**

Virginia House  
37 J. L. Nehru Road  
Kolkata 700 071, India  
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23<sup>rd</sup> May, 2024

The Manager  
Listing Department  
National Stock Exchange of  
India Ltd.  
Exchange Plaza,  
Plot No. C-1, G Block  
Bandra-Kurla Complex  
Bandra (East)  
Mumbai 400 051

The General Manager  
Dept. of Corporate Services  
BSE Ltd.  
P. J. Towers  
Dalal Street  
Mumbai 400 001

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

Dear Sirs,

**Related Party Transactions**

We enclose, in terms of Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the disclosure of Related Party Transactions of the Company for the half year ended 31<sup>st</sup> March, 2024, in the prescribed format.

Yours faithfully,  
ITC Limited

(R. K. Singhi)  
Executive Vice President &  
Company Secretary

Encl: as above.



cc: Securities Exchange Commission  
Division of Corporate Finance  
Office of International Corporate Finance  
Mail Stop 3-9  
450 Fifth Street  
Washington DC 20549  
U.S.A.

cc: Societe de la Bourse de Luxembourg  
35A Boulevard Joseph II  
L-1840 Luxembourg

**ITC Limited**

Annexure : Disclosure of related party transactions for the period 1st October, 2023 to 31st March, 2024

(Amount in ₹ Cr)

S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2023-24	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments		Details of the loans, inter-corporate deposits, advances or investments							
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	ITC Limited		Fortune Park Hotels Limited		Subsidiary	Sale of Goods / Services	N.A.	0.04	0.02	...								
2			Gold Flake Corporation Limited		Subsidiary	Sale of Goods / Services	N.A.	...										
3			Greenacre Holdings Limited		Step-down Subsidiary	Sale of Goods / Services	N.A.	3.35	0.23	1.97								
4			Gujarat Hotels Limited		Associate	Sale of Goods / Services	0.08	...	...	...								
5			Indian School of Business		Entity in which Company's KMP is a director	Sale of Goods / Services	1.50	1.16	0.16	0.23								
6			Indivate Inc.		Step-down Subsidiary	Sale of Goods / Services	N.A.	2.18	1.93	1.21								
7			International Travel House Limited		Associate	Sale of Goods / Services	0.42	0.07	0.01									
8			ITC Fibre Innovations Limited		Subsidiary	Sale of Goods / Services	N.A.	3.62		0.49								
9			ITC Filtrona Limited		Joint Venture of Subsidiary	Sale of Goods / Services	131.78	44.51	18.16	5.58								
10			ITC Indivision Limited		Subsidiary	Sale of Goods / Services	N.A.	3.01	0.03	0.76								
11			ITC Infotech India Limited		Subsidiary	Sale of Goods / Services	N.A.	2.94	0.20	0.96								
12			ITC Integrated Business Services Limited		Subsidiary	Sale of Goods / Services	N.A.	0.06										
13			BAT Exports Limited		Subsidiary of Tobacco Manufacturers (India) Limited's (TMI#) ultimate parent company	Sale of Goods / Services	38.50	10.32	5.64									
14			British American Tobacco (GLP) Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services	2,335.00	639.54	36.81	23.70								
15			British American Tobacco Kenya pic		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services	27.50	9.94	3.86	2.86								
16			British American Tobacco South Africa (Pty) Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services	5.50	0.02										
17			Landbase India Limited		Subsidiary	Sale of Goods / Services	N.A.	0.25	...	0.04								
18			Maharaja Heritage Resorts Limited		Joint Venture	Sale of Goods / Services	0.07	0.01										
19			Mother Sparsh Baby Care Private Limited		Associate	Sale of Goods / Services	0.07	0.01										
20			MRR Trading & Investment Company Limited		Step-down Subsidiary	Sale of Goods / Services	N.A.	...	...									
21			North East Nutrients Private Limited		Subsidiary	Sale of Goods / Services	24.43	0.16										
22			Pavan Poplar Limited		Subsidiary	Sale of Goods / Services	N.A.	0.09										
23			Prag Agro Farm Limited		Subsidiary	Sale of Goods / Services	N.A.	0.03										
24			Sproutlife Foods Private Limited		Associate	Sale of Goods / Services	23.36	2.91										
25			Srinivasa Resorts Limited		Subsidiary	Sale of Goods / Services	9.57	3.97	0.44	0.56								
26			Surya Nepal Private Limited		Subsidiary	Sale of Goods / Services	450.94	168.66	36.92	61.35								
27			Surya Nepal Ventures Private Limited (Related Party w.e.f. 03.07.2023)		Step-down Subsidiary	Sale of Goods / Services	0.36	...	...									
28			Technico Agri Sciences Limited		Subsidiary	Sale of Goods / Services	N.A.	0.83										
29			WelcomHotels Lanka (Private) Limited		Subsidiary	Sale of Goods / Services	N.A.	0.38	0.18	...								
30			ATC Limited		Associate of Subsidiary	Purchase of Goods / Services	47.91	17.58	3.31	2.85								
31			Benson & Hedges (Overseas) Limited		Subsidiary of TMI's ultimate parent company	Purchase of Goods / Services	5.78	3.38										
32			Bharucha & Partners (Related Party w.e.f. 12.08.2023)		Entity in which KMP of the Company or their relatives are interested	Purchase of Goods / Services	3.30	0.74										

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S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2023-24	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken								
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments							
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	
33	ITC Limited		Décor & Design		Entity in which KMP of the Company or their relatives are interested	Purchase of Goods / Services	0.32	...											
34			Defectable Technologies Private Limited		Associate	Purchase of Goods / Services	0.71	0.13											
35			Dua Associates		Entity in which KMP of the Subsidiary or their relatives are interested	Purchase of Goods / Services	5.51	1.16											
36			Dutta Ghosh & Associates		Entity in which KMP of the Subsidiary or their relatives are interested	Purchase of Goods / Services	1.74	0.10											
37			Fortune Park Hotels Limited		Subsidiary	Purchase of Goods / Services	N.A.	0.57	0.03	0.13									
38			Greenacre Holdings Limited		Step-down Subsidiary	Purchase of Goods / Services	N.A.	2.02											
39			Indian School of Business		Entity in which Company's KMP is a director	Purchase of Goods / Services	1.30	0.02											
40			Indivate Inc.		Step-down Subsidiary	Purchase of Goods / Services	N.A.	3.23											
41			International Travel House Limited		Associate	Purchase of Goods / Services	116.89	47.99	1.83	1.37									
42			ITC Filtrona Limited		Joint Venture of Subsidiary	Purchase of Goods / Services	782.44	322.20	11.49	9.64									
43			ITC Indivision Limited		Subsidiary	Purchase of Goods / Services	N.A.	0.38											
44			ITC Infotech India Limited		Subsidiary	Purchase of Goods / Services	N.A.	111.18	0.82	0.25									
45			ITC Integrated Business Services Limited		Subsidiary	Purchase of Goods / Services	N.A.	10.33		0.17									
46			Landbase India Limited		Subsidiary	Purchase of Goods / Services	N.A.	0.70	0.41	0.13									
47			Life Insurance Corporation of India		Entity holding equity shares of 10% or more	Purchase of Goods / Services	0.48	0.03											
48			McCann Erickson India Private Limited		Entity in which KMP of the Subsidiary or their relatives are interested	Purchase of Goods / Services	7.67	4.92	0.39										
49			MRR Trading & Investment Company Limited		Step-down Subsidiary	Purchase of Goods / Services	N.A.	0.04											
50			North East Nutrients Private Limited		Subsidiary	Purchase of Goods / Services	250.47	81.26	7.35	6.34									
51			Souza Cruz Ltda		Subsidiary of TMI's ultimate parent company	Purchase of Goods / Services	27.12	0.03	14.33										
52			Sproutlife Foods Private Limited		Associate	Purchase of Goods / Services	103.84	9.63	0.32										
53			Srinivasa Resorts Limited		Subsidiary	Purchase of Goods / Services	1.97	0.13	0.02	0.01									
54			Technico Agri Sciences Limited		Subsidiary	Purchase of Goods / Services	N.A.	25.06	3.54	1.65									
55			Ubix Management Services Private Limited		Entity in which KMP of the Subsidiary or their relatives are interested	Purchase of Goods / Services	1.30	0.45											
56			Wimco Limited		Subsidiary	Purchase of Goods / Services	N.A.	0.04											
57			Y. Singhi		Relative of Key Management Personnel	Purchase of Goods / Services	0.03	...											
58			ATC Limited		Associate of Subsidiary	Reimbursement for Share Based Payments	0.15	0.07	0.37	0.20									
59			Fortune Park Hotels Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.	0.60	1.98	0.99									
60			Gold Flake Corporation Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.	0.02	0.09	0.03									
61			Greenacre Holdings Limited		Step-down Subsidiary	Reimbursement for Share Based Payments	N.A.	...	0.06	0.02									
62			Gujarat Hotels Limited		Associate	Reimbursement for Share Based Payments	0.01	...	0.02	0.02									
63			International Travel House Limited		Associate	Reimbursement for Share Based Payments	0.81	0.34	1.22	0.77									
64			ITC Filtrona Limited		Joint Venture of Subsidiary	Reimbursement for Share Based Payments	0.04	0.03	0.16	0.19									
65			ITC Indivision Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.	0.06	0.25	0.13									
66		ITC Integrated Business Services Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.	0.21	0.15											
67		Landbase India Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.	...	0.07	0.03										

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											In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments			
	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	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
68	ITC Limited			Maharaja Heritage Resorts Limited		Joint Venture	Reimbursement for Share Based Payments	0.11	0.05	0.23	0.11							
69				Russell Credit Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.	0.18	0.34	0.10							
70				Sproutlife Foods Private Limited		Associate	Reimbursement for Share Based Payments	0.27	0.17	0.08	0.25							
71				Srinivasa Resorts Limited		Subsidiary	Reimbursement for Share Based Payments	0.08	0.03	0.24	0.10							
72				Surya Nepal Private Limited		Subsidiary	Reimbursement for Share Based Payments	1.42	0.82	1.05	1.07							
73				Technico Agri Sciences Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.	0.27	0.78	0.40							
74				WelcomHotels Lanka (Private) Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.	0.36	0.31	0.66							
75				Wimco Limited		Subsidiary	Reimbursement for Share Based Payments	N.A.		0.06	0.01							
76				ITC Infotech India Limited		Subsidiary	Reimbursement for Share Based Payments (Incl. Capital Contribution)	N.A.	0.48	2.48	0.62							
77				ATC Limited		Associate of Subsidiary	Rent Received	0.02	0.01		0.01							
78				Fortune Park Hotels Limited		Subsidiary	Rent Received	N.A.	0.13									
79				International Travel House Limited		Associate	Rent Received	0.77	0.36	0.15	0.17							
80				ITC Fibre Innovations Limited		Subsidiary	Rent Received	N.A.	0.02		...							
81				ITC IndiVision Limited		Subsidiary	Rent Received	N.A.	0.34									
82				ITC Infotech India Limited		Subsidiary	Rent Received	N.A.	16.80		0.60							
83				North East Nutrients Private Limited		Subsidiary	Rent Received	0.61	0.40	...	...							
84				Russell Credit Limited		Subsidiary	Rent Received	N.A.	0.06									
85				Surya Nepal Private Limited		Subsidiary	Rent Received	3.76	2.93	1.41	3.19							
86				Technico Agri Sciences Limited		Subsidiary	Rent Received	N.A.	...									
87				A. Rajput		Key Management Personnel	Rent Paid	0.47	0.25									
88				A. Thakar		KMP of Subsidiary	Rent Paid	0.14	0.07									
89				Bay Islands Hotels Limited		Subsidiary	Rent Paid	N.A.	2.16	0.48	1.01							
90				Greenacre Holdings Limited		Step-down Subsidiary	Rent Paid	N.A.	0.08									
91				Gujarat Hotels Limited		Associate	Rent Paid	5.12	2.52	0.71	0.69							
92				L. N. Balaji		Relative of KMP of Subsidiary	Rent Paid	0.08	0.04									
93				Landbase India Limited		Subsidiary	Rent Paid	N.A.	4.56		0.82							
94				N. Anand (Related Party upto 02.01.2024)		Key Management Personnel	Rent Paid	0.24	0.07									
95				N. Singh		Relative of Key Management Personnel	Rent Paid	0.06	0.03									
96				Russell Credit Limited		Subsidiary	Rent Paid	N.A.	0.32									
97				S. Dutta		Key Management Personnel	Rent Paid	0.12	0.06									
98				S. Sivakumar		Key Management Personnel	Rent Paid	0.07	0.04									
99				T. Anand (Related Party upto 02.01.2024)		Relative of Key Management Personnel	Rent Paid	0.24	0.07									
100				Technico Agri Sciences Limited		Subsidiary	Rent Paid	N.A.	0.74									
101			Bay Islands Hotels Limited		Subsidiary	Remuneration of Managers on Deputation Reimbursed	N.A.	1.00	0.13	0.08								
102			Fortune Park Hotels Limited		Subsidiary	Remuneration of Managers on Deputation Reimbursed	N.A.	0.24	0.04	0.04								

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments						
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
103	ITC Limited		Gujarat Hotels Limited		Associate	Remuneration of Managers on Deputation Reimbursed	9.54	3.47	1.19	0.88								
104			ATC Limited		Associate of Subsidiary	Remuneration of Managers on Deputation recovered	5.06	1.16	1.17	0.58								
105			Fortune Park Hotels Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	3.12	0.48	0.55								
106			Gold Flake Corporation Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	0.45	0.09									
107			Greenacre Holdings Limited		Step-down Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	0.38	0.06									
108			Gujarat Hotels Limited		Associate	Remuneration of Managers on Deputation recovered	1.05	0.42										
109			International Travel House Limited		Associate	Remuneration of Managers on Deputation recovered	3.58	1.30	0.40	0.87								
110			ITC Fibre Innovations Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	0.63		0.14								
111			ITC Filtrona Limited		Joint Venture of Subsidiary	Remuneration of Managers on Deputation recovered	1.45	0.51	0.48									
112			ITC Hotels Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	0.55	0.08	---								
113			ITC Indivision Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	2.18	0.79	1.10								
114			ITC Infotech India Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	6.25										
115			ITC Integrated Business Services Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	0.39	0.06									
116			Landbase India Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	1.07	0.14	0.24								
117			Maharaja Heritage Resorts Limited		Joint Venture	Remuneration of Managers on Deputation recovered	0.88	0.30	0.84	0.14								
118			North East Nutrients Private Limited		Subsidiary	Remuneration of Managers on Deputation recovered	1.98	1.16										
119			Russell Credit Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	1.57	0.21									
120			Sproutlife Foods Private Limited		Associate	Remuneration of Managers on Deputation recovered	2.31	1.97										
121			Srinivasa Resorts Limited		Subsidiary	Remuneration of Managers on Deputation recovered	7.79	3.16	0.48	0.49								
122			Technico Agri Sciences Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.	2.94										
123			Russell Credit Limited		Subsidiary	Investments Purchased from subsidiary	N.A.	22.12										
124			Gold Flake Corporation Limited		Subsidiary	Dividend Income	N.A.	22.56										
125			Gujarat Hotels Limited		Associate	Dividend Income	N.A.	0.35										
126			ITC Infotech India Limited		Subsidiary	Dividend Income	N.A.	312.40										
127			Surya Nepal Private Limited		Subsidiary	Dividend Income	N.A.	418.14										
128			ITC Indivision Limited		Subsidiary	Interest Income	N.A.	9.47										
129			Wimco Limited		Subsidiary	Interest Income	N.A.	0.22										
130			BAT Exports Limited		Subsidiary of TMI's ultimate parent company	Expenses Recovered	N.A.	0.23	0.15									
131			British American Tobacco (GLP) Limited		Subsidiary of TMI's ultimate parent company	Expenses Recovered	N.A.	3.14										
132			British American Tobacco Kenya plc		Subsidiary of TMI's ultimate parent company	Expenses Recovered	N.A.	0.27	0.16	0.12								
133			Fortune Park Hotels Limited		Subsidiary	Expenses Recovered	N.A.	1.99	0.14	0.07								
134			Gold Flake Corporation Limited		Subsidiary	Expenses Recovered	N.A.	0.02										
135			Greenacre Holdings Limited		Step-down Subsidiary	Expenses Recovered	N.A.	0.01										
136			International Travel House Limited		Associate	Expenses Recovered	N.A.	0.01	0.01	0.01								
137			ITC Fibre Innovations Limited		Subsidiary	Expenses Recovered	N.A.	0.69		0.68								

AS

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									Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)					
138	ITC Limited		ITC Filtrona Limited		Joint Venture of Subsidiary	Expenses Recovered	N.A.	0.01		0.01											
139			ITC Hotels Limited		Subsidiary	Expenses Recovered	N.A.	2.23		2.23											
140			ITC Indivision Limited		Subsidiary	Expenses Recovered	N.A.	1.53	...	0.01											
141			ITC Infotech India Limited		Subsidiary	Expenses Recovered	N.A.	2.31	1.32	0.51											
142			ITC Integrated Business Services Limited		Subsidiary	Expenses Recovered	N.A.	0.01													
143			Landbase India Limited		Subsidiary	Expenses Recovered	N.A.	0.47	0.06	...											
144			Maharaja Heritage Resorts Limited		Joint Venture	Expenses Recovered	N.A.	0.12	0.29	0.21											
145			North East Nutrients Private Limited		Subsidiary	Expenses Recovered	N.A.	...													
146			Russell Credit Limited		Subsidiary	Expenses Recovered	N.A.	0.03													
147			Srinivasa Resorts Limited		Subsidiary	Expenses Recovered	N.A.	1.38	0.13	0.03											
148			Surya Nepal Private Limited		Subsidiary	Expenses Recovered	N.A.	1.10	0.24	0.26											
149			Technico Agri Sciences Limited		Subsidiary	Expenses Recovered	N.A.	0.33	...	...											
150			WelcomHotels Lanka (Private) Limited		Subsidiary	Expenses Recovered	N.A.	0.66	0.36	0.70											
151			Wimco Limited		Subsidiary	Expenses Recovered	N.A.	...	...												
152			Dutta Ghosh & Associates		Entity in which KMP of the Subsidiary or their relatives are interested	Expenses Reimbursed	N.A.	...													
153			Fortune Park Hotels Limited		Subsidiary	Expenses Reimbursed	N.A.	...	...												
154			Greenacre Holdings Limited		Step-down Subsidiary	Expenses Reimbursed	N.A.	0.02													
155			Gujarat Hotels Limited		Associate	Expenses Reimbursed	N.A.	0.13													
156			Indivate Inc.		Step-down Subsidiary	Expenses Reimbursed	N.A.	0.06	0.46	0.29											
157			ITC Filtrona Limited		Joint Venture of Subsidiary	Expenses Reimbursed	N.A.	0.01		0.01											
158			ITC Infotech India Limited		Subsidiary	Expenses Reimbursed	N.A.	0.03													
159			Landbase India Limited		Subsidiary	Expenses Reimbursed	N.A.	0.96		0.66											
160			Maharaja Heritage Resorts Limited		Joint Venture	Expenses Reimbursed	N.A.	...													
161			R. K. Singhi		Key Management Personnel	Expenses Reimbursed	N.A.	0.01													
162			A. Duggal		Key Management Personnel	Expenses Reimbursed	N.A.	0.01													
163			Srinivasa Resorts Limited		Subsidiary	Expenses Reimbursed	N.A.	0.19	0.03												
164			Surya Nepal Private Limited		Subsidiary	Expenses Reimbursed	N.A.	0.18		0.18											
165			Ubix Management Services Private Limited		Entity in which KMP of the Subsidiary or their relatives are interested	Expenses Reimbursed	N.A.	0.09													
166			Wimco Limited		Subsidiary	Expenses Reimbursed	N.A.	1.47													
167			Greenacre Holdings Limited		Step-down Subsidiary	Deposits Given	N.A.		0.24	0.24											
168			N. Singhi		Relative of Key Management Personnel	Deposits Given	N.A.		0.03	0.03											
169			Russell Credit Limited		Subsidiary	Deposits Given	N.A.		0.36	0.36											
170		S. Dutta		Key Management Personnel	Deposits Given	N.A.		0.01	0.01												
171		N. Anand (Related Party upto 02.01.2024)		Key Management Personnel	Deposits Refunded	N.A.	0.05	0.05													
172		T. Anand (Related Party upto 02.01.2024)		Relative of Key Management Personnel	Deposits Refunded	N.A.	0.05	0.05													

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments								
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
173	ITC Limited		International Travel House Limited		Associate	Deposits Taken	N.A.		0.04	0.04										
174			British American Tobacco Kenya plc		Subsidiary of TMI's ultimate parent company	Advance received	@	0.03		0.03										
175			British American Tobacco South Africa (Pty) Limited		Subsidiary of TMI's ultimate parent company	Advance received	@		0.02											
176			British-American Tobacco (Singapore) Private Limited		Subsidiary of TMI's ultimate parent company	Advance received	@	0.08		0.08										
177			Surya Nepal Private Limited		Subsidiary	Advance received	@	89.21	16.49	88.56										
178			Surya Nepal Private Limited		Subsidiary	Adjustment / Payment towards Refund of Advances	N.A.	17.14												
179			Pavan Poplar Limited		Subsidiary	Advance received	N.A.		0.09											
180			Prag Agro Farm Limited		Subsidiary	Advance received	N.A.		0.03											
181			British American Tobacco (GLP) Limited		Subsidiary of TMI's ultimate parent company	Advance received	@	634.66	373.75	367.65										
182			Pavan Poplar Limited		Subsidiary	Adjustment / Payment towards Refund of Advances	N.A.	0.09												
183			Prag Agro Farm Limited		Subsidiary	Adjustment / Payment towards Refund of Advances	N.A.	0.03												
184			British American Tobacco (GLP) Limited		Subsidiary of TMI's ultimate parent company	Adjustment / Payment towards Refund of Advances	@	640.76												
185			British American Tobacco South Africa (Pty) Limited		Subsidiary of TMI's ultimate parent company	Adjustment / Payment towards Refund of Advances	@	0.02												
186			BAT Exports Limited		Subsidiary of TMI's ultimate parent company	Adjustment / Payment towards Refund of Advances	@	0.08	0.08											
187			Sproutlife Foods Private Limited		Associate	Investment in Associate - Preference Shares	N.A.	50.01					Investment	Dividend at the rate of 0.01% per annum	Compulsorily Convertible Preference Shares	N.A.			General Business Purpose	
188			Delectable Technologies Private Limited		Associate	Investment in Associates - Equity Shares	N.A.	3.50					Investment	N.A.	N.A.	N.A.			General business purpose	
189			ITC Fibre Innovations Limited		Subsidiary	Investment in Subsidiary - Equity Shares	N.A.	139.99					Investment	N.A.	N.A.	N.A.			To fund the construction of manufacturing facility for moulded fibre products & other business operations	
190			ITC Indivision Limited		Subsidiary	Investment in Subsidiary - Preference Shares	N.A.	15.00					Investment	Dividend at the rate of 9% per annum	Redeemable at par within 7 years from the date of subscription	N.A.			To fund the construction of manufacturing facility for nicotine and nicotine derivative products & other business operations	
191			WelcomHotels Lanka (Private) Limited		Subsidiary	Investment in Subsidiary - Equity Shares	N.A.	150.00					Investment	N.A.	N.A.	N.A.			To fund construction of mixed use project	
192			ITC Indivision Limited		Subsidiary	Sale of Property, Plant and Equipment	N.A.	0.40												
193			B. Sumant		Key Management Personnel	Sale of Property, Plant and Equipment	1.30	0.09												
194			S. Dutta		Key Management Personnel	Sale of Property, Plant and Equipment		0.12												
195			R. Batra (Related Party upto 02.11.2023)		KMP of Subsidiary	Sale of Property, Plant and Equipment	2.60	0.11												
196			S. Bandyopadhyay		KMP of Subsidiary	Sale of Property, Plant and Equipment		0.03												
197			ITC Infotech India Limited		Subsidiary	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	N.A.	32.21												
198			North East Nutrients Private Limited		Subsidiary	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	1.30	0.47												
199		IATC Provident Fund		Employee Trust	Contribution to Employees' Benefit Plans															
200		ILTD Seasonal Employees Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans															
201		ITC Bhadrachalam Paperboards Limited Gratuity Fund 'A'		Employee Trust	Contribution to Employees' Benefit Plans															
202		ITC Bhadrachalam Paperboards Limited Gratuity Fund 'C'		Employee Trust	Contribution to Employees' Benefit Plans															
203		ITC Bhadrachalam Paperboards Limited Management Staff Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans	192.30	64.65	18.26	16.71											
204		ITC Employees Gratuity Fund		Employee Trust	Contribution to Employees' Benefit Plans															
205		ITC Gratuity Fund 'C'		Employee Trust	Contribution to Employees' Benefit Plans															
206		ITC Hotels Limited Employees Superannuation Scheme		Employee Trust	Contribution to Employees' Benefit Plans															



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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments											
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (and-usage)					
207	ITC Limited		ITC Management Staff Gratuity Fund		Employee Trust	Contribution to Employees' Benefit Plans	192.30	64.65	18.26	16.71													
208			ITC Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans																	
209			ITC Platinum Jubilee Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans																	
210			Sunrise Spices Limited Employees Gratuity Fund		Employee Trust	Contribution to Employees' Benefit Plans																	
211					T. S. M. Shenoy		KMP of Subsidiary	Remuneration to Key Management Personnel	3.16	1.43													
212					P. Balaji		KMP of Subsidiary	Remuneration to Key Management Personnel	1.62	0.47													
213					L. N. Balaji		Relative of KMP of Subsidiary	Remuneration to Key Management Personnel	2.70	0.93													
214					A. Marodia		KMP of Subsidiary	Remuneration to Key Management Personnel	1.32	0.50													
215					N. Bajaj		KMP of Subsidiary	Remuneration to Key Management Personnel	1.44	0.53													
216					J. Singh		KMP of Subsidiary	Remuneration to Key Management Personnel	3.90	1.77													
217					M. Seth		KMP of Subsidiary	Remuneration to Key Management Personnel	0.82	0.34													
218					B. L. Raja		KMP of Subsidiary	Remuneration to Key Management Personnel	0.20	0.09													
219					S. Jain		KMP of Subsidiary	Remuneration to Key Management Personnel	0.64	0.28													
220					R. Batra (Related Party upto 02.11.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	2.38	0.62													
221					D. Lahiri		KMP of Subsidiary	Remuneration to Key Management Personnel	4.92	1.34													
222					V. Luhanuka		KMP of Subsidiary	Remuneration to Key Management Personnel	1.32	0.56													
223					P. Kumar		KMP of Subsidiary	Remuneration to Key Management Personnel	0.26	0.11													
224					P. C. Rasquinha		KMP of Subsidiary	Remuneration to Key Management Personnel	2.90	1.20													
225					S. Kar		KMP of Subsidiary	Remuneration to Key Management Personnel	2.30	0.97													
226					B. Ray Chaudhuri		KMP of Subsidiary	Remuneration to Key Management Personnel	2.45	1.05													
227					S. V. Limaye		KMP of Subsidiary	Remuneration to Key Management Personnel	0.47	0.17													
228					S. Mundra		KMP of Subsidiary	Remuneration to Key Management Personnel	0.99	0.45													
229					S. K. Sipani		KMP of Subsidiary	Remuneration to Key Management Personnel	1.63	0.74													
230					S. K. Pandey		KMP of Subsidiary	Remuneration to Key Management Personnel	2.16	0.78													
231			S. Bandyopadhyay		KMP of Subsidiary	Remuneration to Key Management Personnel	3.07	1.31															
232			S. C. Mecherivalappil		KMP of Subsidiary	Remuneration to Key Management Personnel	3.60	1.71															
233			A. Chadha		KMP of Subsidiary	Remuneration to Key Management Personnel	3.50	1.29															
234			A. Thakar		KMP of Subsidiary	Remuneration to Key Management Personnel	3.20	1.39															
235			Soundararadjane S (Related Party upto 20.03.2024)		KMP of Subsidiary	Remuneration to Key Management Personnel	2.35	1.26															
236			D. Ashok		KMP of Subsidiary	Remuneration to Key Management Personnel	3.42	1.55															
237			P. Wall		KMP of Subsidiary	Remuneration to Key Management Personnel	2.75	1.05															
238			N. K. Jasper		KMP of Subsidiary	Remuneration to Key Management Personnel	3.39	1.64															
239			S. S. Bai		KMP of Subsidiary	Remuneration to Key Management Personnel	0.18	0.07															
240			V. P. Menon		KMP of Subsidiary	Remuneration to Key Management Personnel	2.30	1.06															

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
											Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
241	ITC Limited		R. Vikram		KMP of Subsidiary	Remuneration to Key Management Personnel	1.65	0.77										
242			S. G. Kumar		KMP of Subsidiary	Remuneration to Key Management Personnel	4.45	2.08										
243			R. Rai		KMP of Subsidiary	Remuneration to Key Management Personnel	4.78	2.14										
244			Z. S. Songadwala		KMP of Subsidiary	Remuneration to Key Management Personnel	1.55	0.81										
245			S. Maheshwari		KMP of Subsidiary	Remuneration to Key Management Personnel	0.78	0.31										
246			A. Chhibba		KMP of Subsidiary	Remuneration to Key Management Personnel	0.87	0.45										
247			M. Bose		KMP of Subsidiary	Remuneration to Key Management Personnel	0.66	0.26										
248			A. Kumar		KMP of Subsidiary	Remuneration to Key Management Personnel	3.20	1.43										
249			H N Ramaprasad		KMP of Subsidiary	Remuneration to Key Management Personnel	3.60	1.54										
250			D. Sarkar		KMP of Subsidiary	Remuneration to Key Management Personnel	0.30	0.11										
251			S. S. Nair		KMP of Subsidiary	Remuneration to Key Management Personnel	0.95	0.42										
252			K. N. Rao		KMP of Subsidiary	Remuneration to Key Management Personnel	2.01	0.81										
253			S. S. Kumar		KMP of Subsidiary	Remuneration to Key Management Personnel	2.40	1.03										
254			A. Mukherjee		KMP of Subsidiary	Remuneration to Key Management Personnel	1.50	0.66										
255			K. Mukherjee		Relative of KMP of Subsidiary	Remuneration to Key Management Personnel	1.40	0.61										
256			R. Poddar		KMP of Subsidiary	Remuneration to Key Management Personnel	1.25	0.41										
257			V. Kulkarni		KMP of Subsidiary	Remuneration to Key Management Personnel	4.55	2.03										
258			R. Matlu (Related party w.e.f. 19.4.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.68	0.29										
259			A. M. Patei (Related party w.e.f. 15.4.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	2.59	1.11										
260			A. Mukherji (Related party w.e.f. 21.4.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	4.60	2.10										
261			V. Bhalia (Related party w.e.f. 20.6.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.43	0.23										
262			K. S. L. Tirumala (Related party w.e.f. 20.6.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.19	0.10										
263			S. Bollabattini (Related party w.e.f. 20.6.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.14	0.06										
264			M. Patni (Related party w.e.f. 12.7.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.34	0.22										
265			V. M. Lokanath (Related party w.e.f. 17.7.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.21	0.15										
266			K. Bhanu (Related party w.e.f. 28.7.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	1.65	1.11										
267			M. Dogra (Related party w.e.f. 28.7.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	1.38	0.94										
268			U. Das (Related party w.e.f. 28.7.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.59	0.41										
269			C. Saboo (Related party w.e.f. 11.9.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.28	0.23										
270			D. Dinesh (Related party w.e.f. 11.9.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.44	0.33										
271		N. Khandelwal (Related party w.e.f. 03.11.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	1.30	1.27											
272		A. Bhalia (Related party w.e.f. 10.01.2024)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.40	0.36											
273		M. Agarwal (Related party w.e.f. 10.01.2024)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.31	0.28											
274		A. Basu (Related party w.e.f. 15.01.2024)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.12	0.10											
275		A. H. Shere (Related party w.e.f. 15.02.2024)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.28	0.27											

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments							
									Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)			
276	ITC Limited		N. K. Jha (Related party w.e.f. 21.03.2024)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.05	0.04											
277			A. Duggal		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.55											
278			A. K. Seth		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.53											
279			A. Nayak		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.54											
280			A. Rajput		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	3.01											
281			B. Sumant		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	6.13											
282			D. R. Simpson (Related Party upto 29.01.2024)		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.36											
283			H. Bhargava		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.53											
284			H. Malik		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	3.98											
285			M. Gupta		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.53											
286			M. Shankar		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.54											
287			N. Anand (Related Party upto 02.01.2024)		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	5.15											
288			N. Rao		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.53											
289			R. K. Singhi		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	1.82											
290			S. Banerjee		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.54											
291			S. Dutta		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	4.49											
292			S. Kaul		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	2.39											
293			S. Mukherjee		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.53											
294			S. Panray		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.53											
295			S. Puri		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	12.68											
296	S. Sivakumar		Key Management Personnel	Remuneration to Key Management Personnel	Note 4	3.22													
297	A. M. Bharucha (Related Party w.e.f. 12.08.2023)		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.51													
298	R. Jain (Related Party w.e.f. 01.01.2024)		Key Management Personnel	Remuneration to Key Management Personnel\$	Note 4	0.26													
299	ITC Infotech India Limited		ATC Limited		Associate of Holding Company	Sale of Goods / Services	N.A.	0.04											
300			Fortune Park Hotels Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.	0.01											
301			International Travel House Limited		Associate of Holding Company	Sale of Goods / Services	N.A.	0.17	0.05										
302			ITC Indivision Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.	0.20	0.01										
303			ITC Integrated Business Services Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.	0.15	0.06										
304			Surya Nepal Private Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.	1.10	1.29	1.46									
305			Surya Nepal Ventures Private Limited (Related Party w.e.f. 03.07.2023)		Fellow Subsidiary	Sale of Goods / Services	N.A.	0.94	0.85	0.85									
306			Technico Agri Sciences Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.	0.79											
307			ITC Infotech (USA) Inc.		Subsidiary	Sale of Goods / Services	N.A.	373.68	31.71	69.04									
308			ITC Infotech GmbH		Subsidiary	Sale of Goods / Services	N.A.	20.00	22.22	25.83									
309			North East Nutrients Private Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.	0.05											
310			ITC Infotech Limited (UK)		Subsidiary	Sale of Goods / Services	N.A.	90.55	18.75	11.36									

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments									
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (and-usage)			
311	ITC Infotech India Limited		British American Shared Services (GSD) Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services	450.00	254.87	91.35	179.84											
312			RAI Services Company		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		-1.33		-1.33											
313			British American Tobacco Servicios S.A. de C.V.		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		-0.10		-0.11											
314			British American Tobacco Australia Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		1.26		1.27											
315			British American Tobacco (Germany) GmbH		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		1.16		1.17											
316			British American Tobacco Denmark A/S (House of Prince A/S)		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		0.08	0.04	-0.10											
317			British American Tobacco (Investments) Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		4.38	1.51	1.62											
318			British American Tobacco Japan Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		0.16	0.05	-0.04											
319			British-American Tobacco (Holdings) Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		-0.55	0.15	-0.40											
320			Nicoventures Trading Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		1.03	0.18	1.24											
321			British American Tobacco GSD (Kuala Lumpur) Sdn Bhd		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services				...											
322			ITC Infotech (USA) Inc.		Imperial Tobacco Canada Limited			Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		0.27										
323	RAI Services Company				Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		16.14		10.53											
324	British American Shared Services (GSD) Limited				Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		-2.04	2.04												
325	ITC Infotech Limited (UK)		British American Shared Services (GSD) Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services				-0.93											
326			British-American Tobacco (Holdings) Limited		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services				...											
327	ITC Infotech de México, S.A. de C.V.		British American Tobacco Servicios S.A. de C.V.		Subsidiary of TMI's ultimate parent company	Sale of Goods / Services		0.25		0.26											
328	ITC Infotech India Limited		Dua Associates		Entity in which KMP of the Fellow Subsidiary or their relatives are interested	Purchase of Goods / Services	N.A.	0.03													
329			International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	N.A.	10.34	0.01												
330			ITC Infotech (USA) Inc.		Subsidiary	Expenses Recovered	N.A.	0.68													
331			ITC Infotech Limited (UK)		Subsidiary	Expenses Recovered	N.A.	0.51													
332			ITC Infotech France SAS		Subsidiary	Expenses Recovered	N.A.	0.58		0.58											
333			ITC Infotech GmbH		Subsidiary	Expenses Recovered	N.A.	0.76													
334			ITC Infotech Malaysia SDN. BHD.		Subsidiary	Expenses Recovered	N.A.	0.54		0.54											
335			ITC Management Staff Gratuity Fund		Employee trust fund of Holding Company	Contribution to Employees' Benefit Plans	N.A.														
336			ITC Pension Fund		Employee trust fund of Holding Company	Contribution to Employees' Benefit Plans	N.A.		1.17	-1.78											
337			ITC Gratuity Fund C		Employee trust fund of Holding Company	Contribution to Employees' Benefit Plans	N.A.														
338			S. Singh		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	3.30													
339			M. Rajkumar (Related Party w.e.f. 14.10.2023)		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	0.84													
340			M. Chakraborty		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	2.39													
341			V. Kumar		KMP of Subsidiary	Remuneration to Key Management Personnel	N.A.	0.86													
342			A. Ochani (Related Party w.e.f. 17.12.2023)		KMP of Subsidiary	Remuneration to Key Management Personnel	N.A.	0.93													
343			ITC Infotech France SAS		Subsidiary	Sale of Property, Plant and Equipment	N.A.		0.87												
344			ITC Infotech (USA) Inc.		Subsidiary	Dividend Income	N.A.	21.18													
345	ITC Infotech (USA) Inc.		ITC Infotech India Limited		Holding Company	Expenses Recovered	N.A.	6.64	10.98	19.36											

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S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2023-24	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken									
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments						
											Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
346	ITC Infotech (USA) Inc.		S. Roy		KMP of Subsidiary	Remuneration to Key Management Personnel	N.A.	0.78												
347			T. B. Krishnaswamy		KMP of Fellow Subsidiary	Remuneration to Key Management Personnel	N.A.	1.61												
348	ITC Infotech Limited (UK)		ITC Infotech India Limited		Holding Company	Expenses Recovered	N.A.	1.50	0.10	1.25										
349			K. Shukla		KMP of Subsidiary	Remuneration to Key Management Personnel	N.A.	0.58												
350			A. Roy		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	2.44												
351	ITC Infotech Do Brasil LTDA.		ITC Infotech India Limited		Holding Company	Sale of Goods / Services	N.A.	7.36	2.71	3.92										
352			Mauricio Dias Junior		Key Management Personnel	Remuneration to Key Management Personnel	1.60	0.57												
353	ITC Infotech France SAS		ITC Infotech India Limited		Holding Company	Sale of Goods / Services	N.A.	44.81	5.73	50.35										
354			ITC Infotech India Limited		Holding Company	Transfer of employee liabilities	N.A.		23.38											
355	ITC Infotech GmbH		ITC Infotech India Limited		Holding Company	Transfer of employee liabilities	N.A.			0.06										
356	ITC Infotech Malaysia SDN. BHD.		ITC Infotech India Limited		Holding Company	Sale of Goods / Services	N.A.	11.11	2.89	14.00										
357			W. Y. Kim		Key Management Personnel	Remuneration to Key Management Personnel	0.04	0.01												
358	ITC Infotech de México, S.A. de C.V.		ITC Infotech India Limited		Holding Company	Sale of Goods / Services	N.A.	2.63		2.65										
359	Indivate Inc.		B. Parameswar		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	1.68												
360	Fortune Park Hotels Limited		International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	N.A.	0.38	0.03	0.03										
361	Greenacre Holdings Limited		International Travel House Limited		Associate of Ultimate Holding Company	Rent Received	N.A.	0.08												
362			International Travel House Limited		Associate of Ultimate Holding Company	Deposits Taken	N.A.		0.56	0.56										
363			Greenacre Holdings Limited Provident Fund		Employee Trust	Contribution to Employees' Benefit Plans	N.A.	0.16												
364			Greenacre Holdings Limited Gratuity Fund																	
365	ITC Fibre Innovations Limited		International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	1.30	0.08		0.01										
366	ITC IndiVision Limited		International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	0.19	0.02												
367	ITC Integrated Business Services Limited		International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	0.65	0.04												
368			R. Mehrotra		Key Management Personnel	Remuneration to Key Management Personnel	1.98	1.37												
369	Landbase India Limited		A. Rajput		KMP of Holding Company	Sale of Goods / Services	N.A.	...	...											
370			A. Thakar		Key Management Personnel	Sale of Goods / Services	N.A.	...												
371			N. Anand (Related Party upto 02.01.2024)		Key Management Personnel	Sale of Goods / Services	N.A.	...												
372			A. Bhalla		Key Management Personnel	Sale of Goods / Services	N.A.	...												
373			H. Malik		KMP of Holding Company	Sale of Goods / Services	N.A.	...												
374			V. Chadha		Relative of Key Management Personnel	Sale of Goods / Services	N.A.	...												
375			International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	N.A.	0.02												
376			R. Chadha		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	...												
377			R. Singh		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	0.11												
378			S. Maheshwari		Key Management Personnel	Expenses Reimbursed	N.A.	...												
379	North East Nutrients Private Limited		M/s REPOSE		Partnership Firm in which KMP is partner	Purchase of Goods / Services	N.A.	0.03												
380			M/s Sunandaram Deka		Partnership Firm in which KMP is partner	Purchase of Goods / Services	N.A.	5.75												

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S. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2023-24	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken									
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments								
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (and-usage)		
381	Russell Credit Limited		Russell Investments Limited		Associate	Dividend Income	N.A.	0.30												
382			International Travel House Limited		Associate	Purchase of Goods / Services	N.A.	0.01		...										
383			ITC Indivision Limited		Fellow Subsidiary	Interest Income	N.A.	1.30												
384			ITC Indivision Limited		Fellow Subsidiary	Loans Given	N.A.	10.00	27.50	37.50			Loan	8%	2 years with pre-payment facility	Unsecured	For Working Capital requirements			
385	Srinivasa Resorts Limited		International Travel House Limited		Associate of Holding Company	Sale of Goods / Services	N.A.	0.02	...											
386			G. S. Reddy		Relative of Key Management Personnel	Purchase of Goods / Services	N.A.	0.03	...	...										
387			G. Sulochanamma		Relative of Key Management Personnel	Purchase of Goods / Services	N.A.	0.03	0.01	0.01										
388			International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	N.A.	0.16	0.01	0.05										
389			International Travel House Limited		Associate of Holding Company	Deposits Taken	N.A.		0.01	0.01										
390			P. Bisht		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	0.02												
391	Surya Nepal Private Limited		Surya Nepal Ventures Private Limited (Related Party w.e.f. 03.07.2023)		Subsidiary	Expenses Recovered	N.A.	0.07		0.07										
392			Surya Nepal Ventures Private Limited (Related Party w.e.f. 03.07.2023)		Subsidiary	Investment in Subsidiary - Equity Shares	N.A.	2.50				Investment	N.A.	N.A.	N.A.	General business purpose				
393			International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	N.A.	0.08	...											
394			R. K. Rayavaram		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	2.65												
395			British American Tobacco (Investments) Limited		Subsidiary of TMI's ultimate parent company	Dividend Payment	N.A.	14.19												
396			A. Pandey		Relative of Key Management Personnel	Dividend Payment	N.A.	2.36												
397			K. Pandey		Relative of Key Management Personnel	Dividend Payment	N.A.	2.36												
398			S. Pandey		Key Management Personnel	Dividend Payment	N.A.	2.37												
399			S. S. J. B. Rana		Key Management Personnel	Dividend Payment	N.A.	0.07												
400			Soaltee Enterprises Private Limited		Entity holding equity shares of 10% or more	Dividend Payment	N.A.	85.13												
401			Surya Enterprises Private Limited		Entity in which Company's KMP is interested	Dividend Payment	N.A.	47.22												
402			U. Pandey		Relative of Key Management Personnel	Dividend Payment	N.A.	2.37												
403	Technico Agri Sciences Limited		International Travel House Limited		Associate of Holding Company	Purchase of Goods / Services	N.A.	0.16	0.01	...										
404			Technico Pty Limited		Fellow Subsidiary	Expenses Recovered	N.A.	0.01												
405			Technico Pty Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.	0.07												
406			S. Madan		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	0.33												
407			V. Kapur		Key Management Personnel	Remuneration to Key Management Personnel	N.A.	0.05												
408	Technico Asia Holdings Limited, Australia		Technico Horticultural (Kunming) Co. Limited		Subsidiary	Dividend Income	N.A.	2.66												
409	Technico Horticultural (Kunming) Co. Limited		Technico Pty Limited		Ultimate Holding Company	Expenses Recovered	N.A.	0.48		0.48										
410			Technico Pty Limited		Ultimate Holding Company	Sale of Goods / Services	N.A.	3.14		3.14										
411	Technico Pty Limited, Australia		Cintrex Pty Ltd		Entity in which Company's KMP is a director	Purchase of Goods / Services	N.A.	0.22		0.02										
412			K. Sathiamoorthy		Key Management Personnel	Purchase of Goods / Services	N.A.	0.07	0.01	0.01										
413			Cintrex Pty Ltd		Entity in which Company's KMP is a director	Expenses Reimbursed	N.A.	0.07		0.07										
414			K. Sathiamoorthy		Key Management Personnel	Expenses Reimbursed	N.A.	0.02												
415	WelcomHotels Lanka (Private) Limited		S. George		Key Management Personnel	Remuneration to Key Management Personnel	3.65	1.86	0.13											

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S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2023-24	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					Details of the loans, inter-corporate deposits, advances or investments				
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
416	Wimco Limited		C. R. Dua		Key Management Personnel	Remuneration to Key Management Personnel\$	N.A.	...										
417			D. Dutta		Key Management Personnel	Remuneration to Key Management Personnel\$	N.A.	...										

\* The Company is an associate of Tobacco Manufacturers (India) Limited.

@ Approved by the Audit Committee along with the terms of the transaction.

§ includes sitting fees, wherever applicable.

**Note 1:** Rent Paid includes rent pertaining to leases classified as Right of Use Assets.

**Note 2:** Post employment benefits are actuarially determined on overall basis and hence not separately provided.

**Note 3:** The Company grants Stock Options to eligible employees, including Executive Directors and KMPs, under its Employee Stock Option Schemes at 'market price' [within the meaning of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021]. The Company also granted Employee Stock Appreciation Linked Reward Units (ESAR Units) to the aforesaid persons in the previous years under the 'ITC Employee Cash Settled Stock Appreciation Linked Reward Plan'. Since such Stock Options and ESAR Units are not tradeable, no perquisite or benefit is immediately conferred upon the employee by grant of such Stock Options/ESAR Units, and accordingly the said grants have not been considered as remuneration. However, in accordance with Ind AS -102, the Company has recorded employee benefits expense by way of share based payments attributable to Executive Directors and KMP as follows : S. Puri ₹ 5.95 Crores, N. Anand (related party upto 02.01.2024) ₹ 1.33 Crores, B. Sumant ₹ 3.14 Crores, S. Dutta ₹ 2.28 Crores, H. Malik ₹ 0.99 Crores and R. K. Singhi ₹ 0.49 Crore.

**Note 4 :** In terms of the 'Policy on Related Party Transactions' of the Company, Related party transactions that are required to be approved by the Board and / or any other Board Committee do not require separate approval of the Audit Committee, such as transactions relating to appointment and remuneration of Directors and Key Managerial Personnel, CSR spends by the Company, corporate actions which are uniformly applicable / offered to all shareholders in proportion to their shareholding etc.

**Note 5 :** Dividend income from subsidiaries is included in this statement on receipt basis.

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