Disclosure of Related Party Transactions for the half-year ended 31.03.2026

Sr. No.	Details of the party (listed entity	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee (₹ in crores)	Remarks on Approval by Audit Committee	Value of the related party transaction ratified by the audit committee (₹ in crores)	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period (₹ in crores)	In case monies are due to either party as a result of the transaction		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	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance (₹ in crores)	Closing balance (₹ in crores)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	SG Mart Limited	Apollo Pipes Limited	Promoter Group	Sale of goods or services			Ratified by the Audit Committee	0.07	23-01-2026	0.07	0.00	0.11										
2	SG Mart Limited	Apollo Pipes Limited	Promoter Group	Sale of goods or services			Ratified by the Audit Committee	0.16	04-05-2026	0.16	0.00	0.00										
3	SG Mart Limited	SG Marts FZE	Wholly - Owned Subsdiary	Sale of goods or services		144.07	Not Applicable			144.07	0.00	0.00										This transaction is entered into between the SG Mart Limited and its wholly owned subsidiary whose accounts are consolidated with SG Mart Limited and placed before the shareholders at the general meeting for approval. Thus prior approval of audit committee for said transaction is not required. But as the system mandatorily requires that value of the related party transaction as approved by the audit committee be filled, the amount of actual transaction is reported as deemed audit committee approved amount
4	SG Mart Limited	SG Marts FZE	Wholly - Owned Subsdiary	Any other transaction	Advance Refund	84.40	Not Applicable			84.40	84.40	0.00										This transaction is entered into between the SG Mart Limited and its wholly owned subsidiary whose accounts are consolidated with SG Mart Limited and placed before the shareholders at the general meeting for approval. Thus prior approval of audit committee for said transaction is not required. But as the system mandatorily requires that value of the related party transaction as approved by the audit committee be filled, the amount of actual transaction is reported as deemed audit committee approved amount.
5	SG Mart Limited	SG Marts FZE	Wholly - Owned Subsdiary	Any other transaction	Interest Received	0.04	Not Applicable			0.04	0.04	0.00										This transaction is entered into between the SG Mart Limited and its wholly owned subsidiary whose accounts are consolidated with SG Mart Limited and placed before the shareholders at the general meeting for approval. Thus prior approval of audit committee for said transaction is not required. But as the system mandatorily requires that value of the related party transaction as approved by the audit committee be filled, the amount of actual transaction is reported as deemed audit committee approved amount.
Total value of transaction during the reporting period										**228.74**												