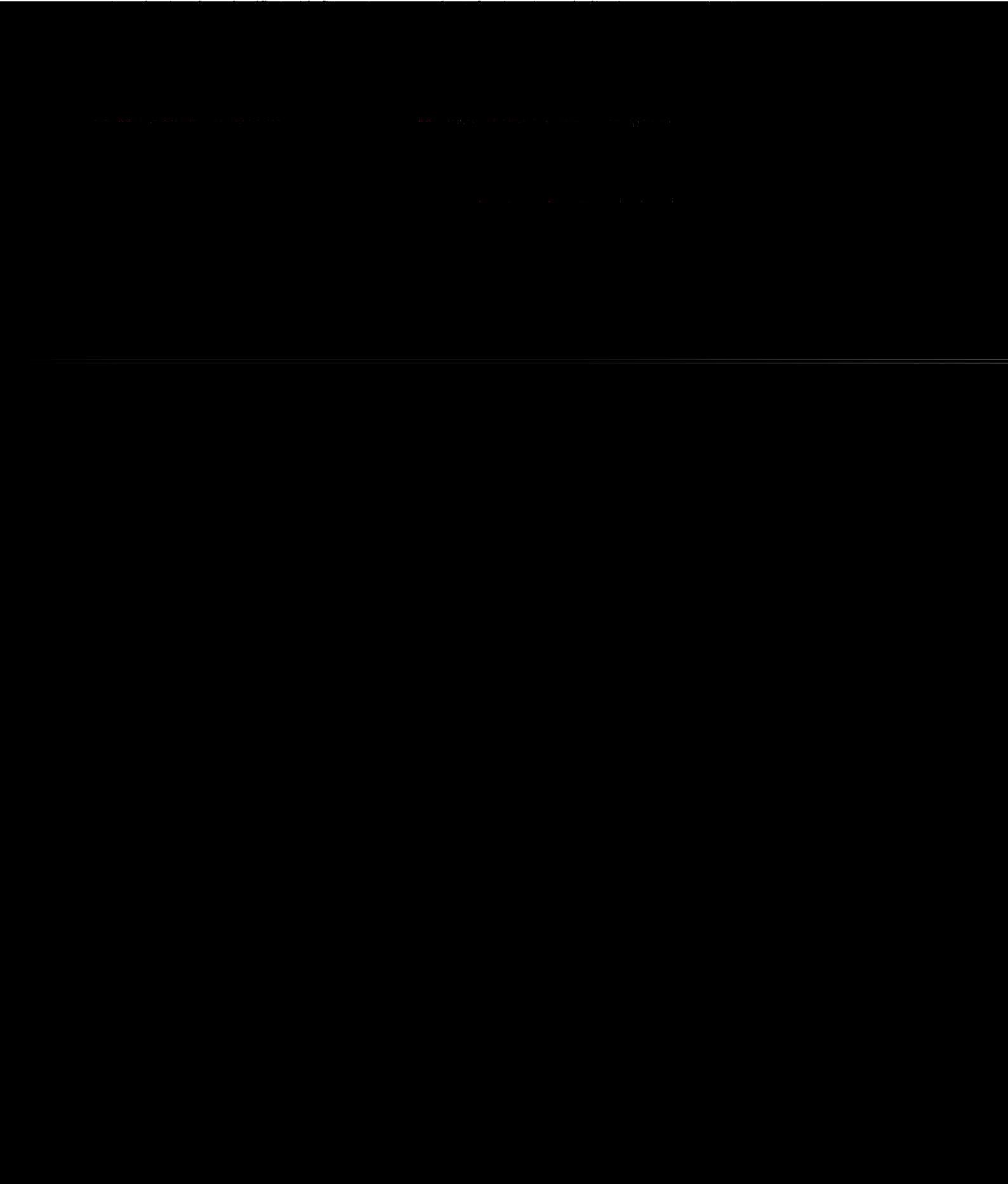


44 Related Party Disclosures pursuant to Indian Accounting Standard(Ind AS) 24

(a) Related Parties

Names of the Related Parties



(b) Details of Transactions with Related Parties

Disclosure in respect of transactions in excess of 10% of the total related party transactions of the same type

Nature of Transactions	Name of the Related Parties	31 March 2021	31 March 2020
Purchase of Goods	VISA Coke Limited	1,088.62	540.30
	VISA Minmetal Limited	959.89	1,600.34
Sale of Goods	VISA Minmetal Limited	4,174.30	3,045.84
Rent Charges	VISA Minmetal Limited	1.20	1.20
	VISA Coke Limited	5.90	-
Shared Service Fees	VISA Coke Limited	113.70	111.68
Conversion Income	VISA Minmetal Limited	1,963.84	-
	VISA Industries Limited	4,372.38	334.18
Finance Cost	VISA Infrastructure Limited	35.40	35.50
Lease Rental	VISA Coke Limited	37.48	37.48
Remuneration	Mr. Vishambhar Saran	16.35	16.35
	Mr. Vishal Agarwal	17.35	17.34
	Mr. Manoj Kumar	7.42	7.26
	Mrs. Bhawna Agarwal	4.73	4.43
Sitting Fees	Mr. Pratip Chaudhuri	0.30	0.38
	Mr. Dhanesh Ranjan	0.18	0.14
	Ms. Rupanjana De	0.42	0.44
	Mr. Sheo Raj Rai	0.30	0.36
Re-imburement of Expenses (Net)	VISA Minmetal Limited	1.23	0.46
	VISA Coke Limited	33.91	32.85
	VISA Industries Limited	1.28	-
Share of Profit/Loss of Joint Venture	VISA Urban Infra Limited	0.06	0.05

(c) Details of Transactions with Related Parties

Nature of Transaction	31 March 2021					31 March 2020				
	Joint Venture Company	Enterprise having significant influence	Key Managerial Personnel	Relatives of Key Managerial Personnel	Other Related Party	Joint Venture Company	Enterprise having significant influence	Key Managerial Personnel	Relatives of Key Managerial Personnel	Other Related Party
Purchase of Goods	-	-	-	-	2,048.51	-	-	-	-	2,140.64
Sale of Goods	-	-	-	-	4,179.30	-	-	-	-	3,049.30
Rent Charges	-	-	-	-	7.10	-	-	-	-	1.20
Shared Service Fees	-	-	-	-	113.70	-	-	-	-	111.68
Conversion Income	-	-	-	-	6,336.22	-	-	-	-	334.18
Finance Cost	-	35.40	-	-	-	-	35.50	-	-	-
Lease Rental	-	-	-	-	37.48	-	-	-	-	37.48
Remuneration	-	-	41.12	4.73	-	-	-	40.95	4.43	-
Sitting Fees	-	-	1.20	-	-	-	-	1.32	-	-
Re-imbusement of Expenses (Net)	-	-	-	-	36.41	-	-	-	-	0.31
Recovery of Expenses (Net)	-	-	-	-	-	-	-	-	-	33.00
Share of Profit/Loss of Joint Venture	0.06	-	-	-	-	0.05	-	-	-	-