

31	Orient Cement Limited		Orient Cement Limited Employees Superannuation Fund		Entity that is a post-employment benefit plan for the benefit of employees	Any other transaction	Contribution to Fund	20.00		1.73	0.00	0.00								
32	Orient Cement Limited		Orient Cement Limited Employees Gratuity Fund		Entity that is a post-employment benefit plan for the benefit of employees	Any other transaction	Contribution to Fund	500.00		400.00	0.00	0.00								
33	Orient Cement Limited		Birlasoft Limited		Other related entity	Purchase of goods or services		50.00		11.15	4.06	4.33								Purchase of services (Refer Note 5)
34	Orient Cement Limited		CK Birla Corporate Services Limited		Other related entity	Purchase of goods or services		1,250.00		639.69	48.00	135.80								Purchase of services (Refer Note 5)
35	Orient Cement Limited		GMMCO Limited		Other related entity	Purchase of goods or services		70.00		41.61	0.00	0.01								Purchase of goods (Refer Note 5)
36	Orient Cement Limited		GMMCO Limited		Other related entity					1.55	0.00	0.00								Purchase of services (Refer Note 5)
37	Orient Cement Limited		GMMCO Limited		Other related entity	Any other transaction	Payment of rent and office maintenance charges	30.00		11.10	0.00	0.00								(Refer Note 4 & 5)
38	Orient Cement Limited		HIL Limited		Other related entity	Any other transaction	Payment of rent and office maintenance charges	90.00		34.73	0.00	0.00								(Refer Note 4 & 5)
39	Orient Cement Limited		National Engineering Industries Limited		Other related entity	Any other transaction	Payment of rent and office maintenance charges	65.00		11.66	1.50	0.06								(Refer Note 4 & 5)
40	Orient Cement Limited		National Engineering Industries Limited		Other related entity	Dividend Paid		-		4.03	0.00	0.00								

- Note:
- 1 Details of PAN are not required to be provided while submission made in PDF Format
 - 2 Value of the related party transaction as approved by the Audit Committee represents the value approved for the twelve months period, while the value of transactions represents the amount for the reporting period of six months ended March 31, 2024.
 - 3 The remuneration to the key managerial personnel as on 31-03-2024 includes the component for gratuity and compensated absences and they are determined on an actuarial basis for the Company as a whole.
 - 4 Accounted as per Indian Accounting Standard 116 ('Ind AS 116')
 - 5 The value of transactions reported for half year ended March 31, 2024, is exclusive of GST.