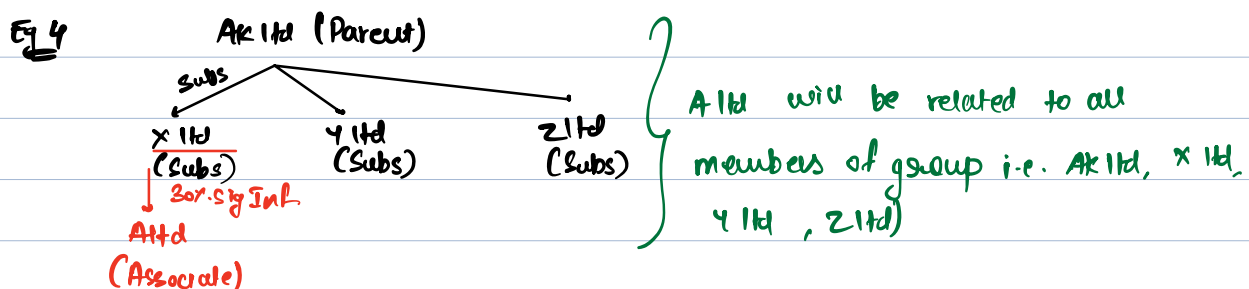
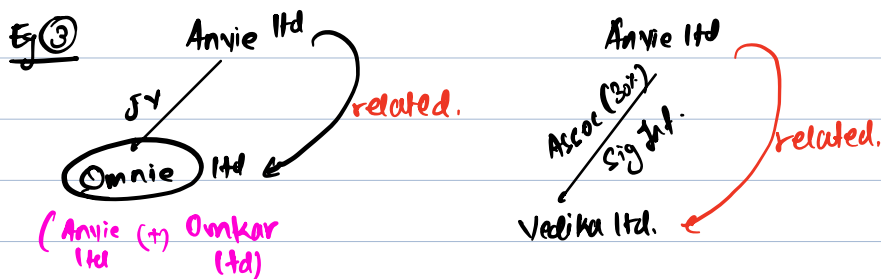
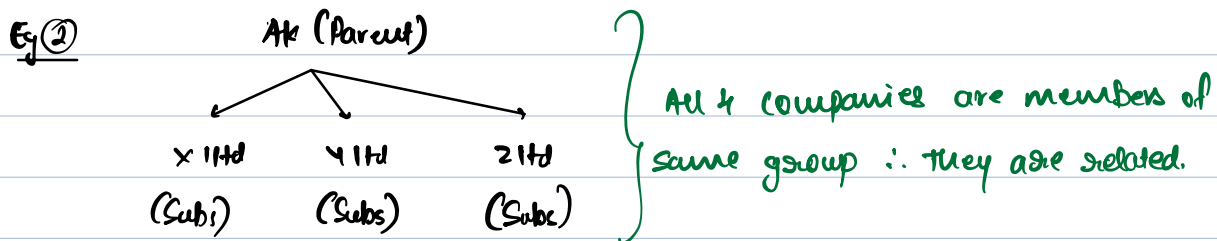
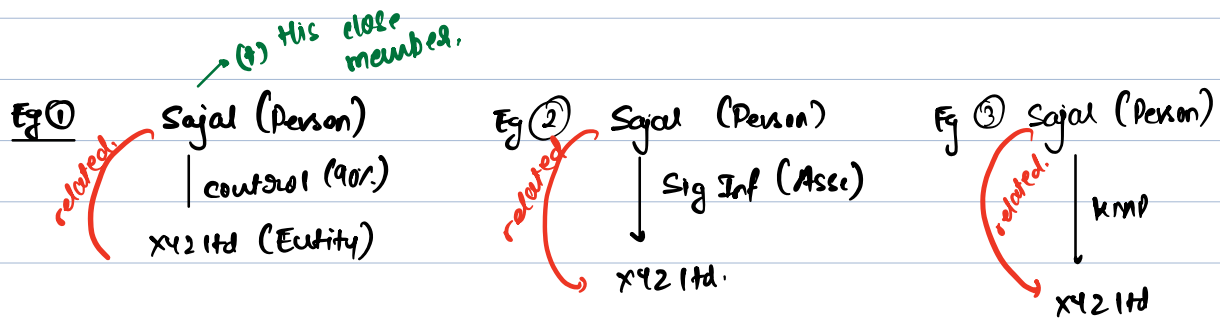
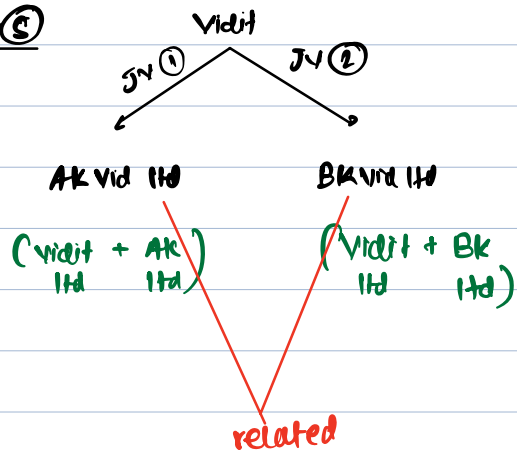


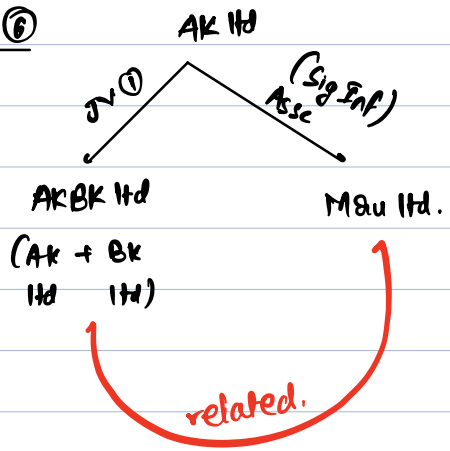
Ind AS 24- Related Party Disclosures



Eg 5



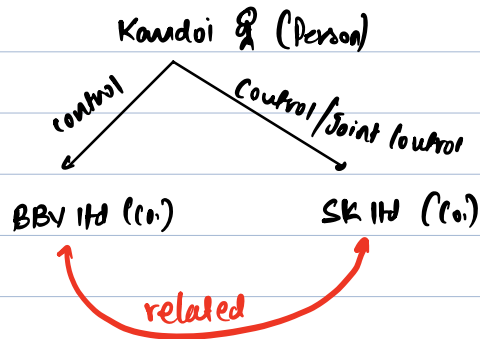
Eg 6



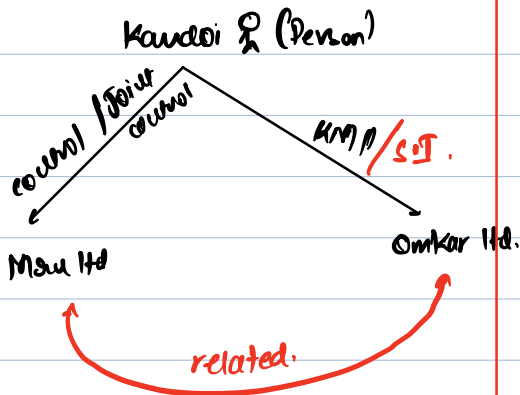
Eg 7



Ex 8

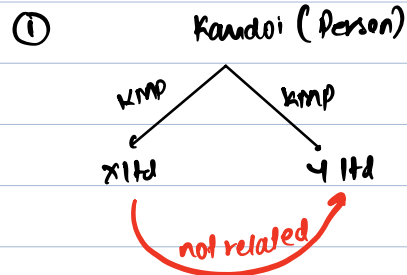


Ex 9

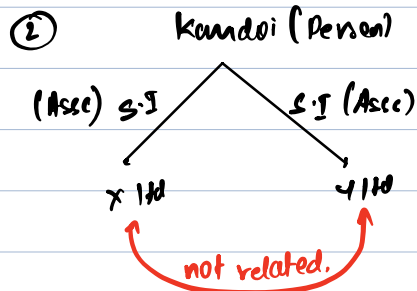


Spoiler Alert !!! AK Hai Bhaisaahab

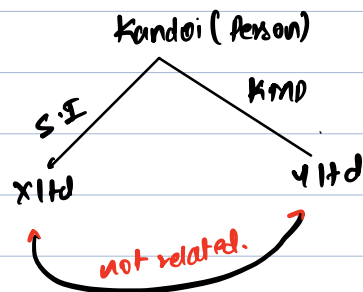
①



②

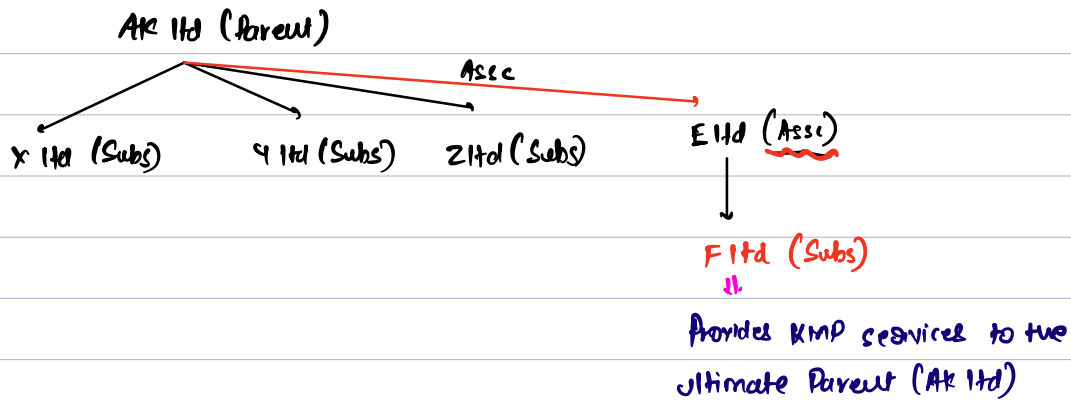


③



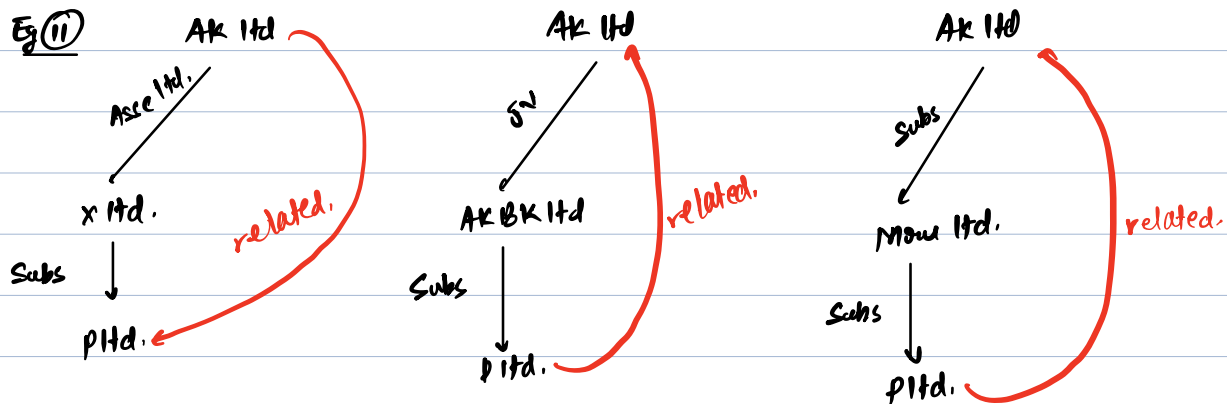
Hint: Person should have atleast 1 side control / joint control.

Eg 10.



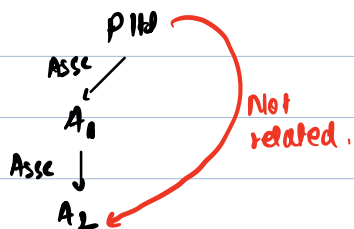
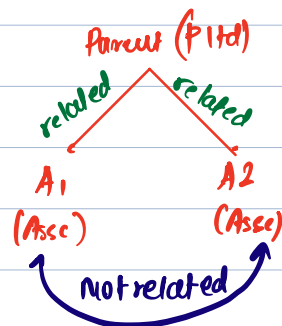
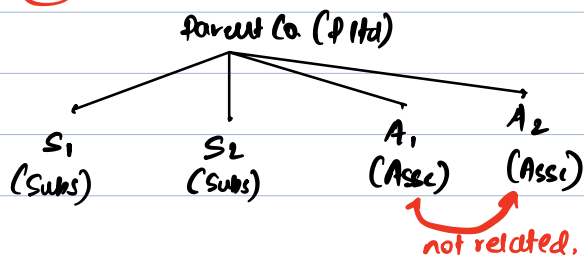
So in this case F Ltd becomes related to X Ltd, Y Ltd, Z Ltd, E Ltd & Ak Ltd.

Eg (ii)



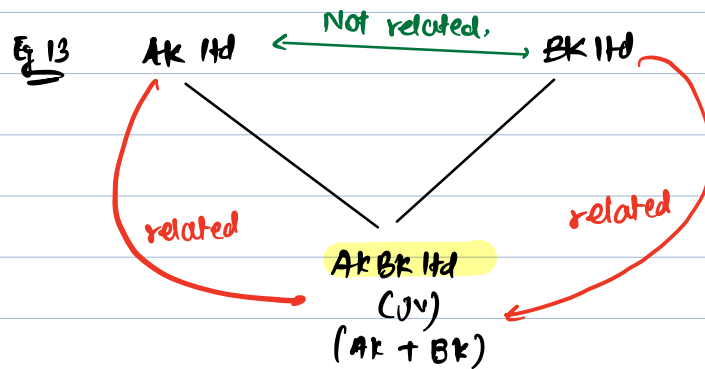
Spoiler Alert !!! Ak Hai Bhai saahab

(2)



2 A's → Not related.
(Alpha's)

Eq 12 → Spoiler ①



* Spoiler Alert!!! AK Hai Bheisatnaab

③

Govt Co $\xrightarrow{\text{related}}$ Nikita Ltd Co. ↓ Disclosure exemption available	Govt Co $\xrightarrow{\text{related}}$ AK (Person) ↓ Disclosure exemption NOT available.	Govt Co $\xrightarrow{\text{Subs}}$ Nikita Ltd $\xrightarrow{\text{WMP}}$ AK (Person) ↑ related ↓ Here also No disc exemptⁿ available to Govt Co. for transaction with AK
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