

| XBRL Excel Utility | | | | | | | |
|--------------------|---|--|--|--|--|--|--|
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1. Overview

The excel utility can be used for creating the XBRL/XML file for efiling of Related Party Transaction Report

2. Before you begin

- 1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.
- 2. The system should have a file compression software to unzip excel utility file.
- 3. Make sure that you have downloaded the latest Excel Utility.
- 4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility

5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.

| | 3. Index | |
|---|--|----------------------------|
| 1 | Details of general information about company | General Info |
| 2 | Related Party Transactions | Related Party Transactions |

4. Steps for Filing Related Party Transaction Report

I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format.

II. Validating Sheets: Click on the "Validate" button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.

III. Validate All Sheets: Click on the "Home" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.

Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.

IV. Generate XML : Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML'' to generate XBRL/XML file.

Save the XBRL/XML file in your desired folder in local system.

V. Generate Report : Excel Utility will allow you to generate Report. Now click on 'Generate Report'' to generate html report.

- Save the HTML Report file in your desired folder in local system.
- To view HTML Report open "Chrome Web Browser" .
- To print report in PDF Format, Click on print button and save as PDF.

5. Fill up the data in excel utility

1. Cells with red fonts indicate mandatory fields.

2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.

3. You are not allowed to enter data in the Grey Cells.

4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field.

5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.

6. Select data from "Dropdown list" wherever applicable.

7. Adding Notes: Click on "Add Notes" button to add notes

Home

Validate

| General information about company | | | | | | | | | | | |
|--|-----------------------|----|------|--|--|--|--|--|--|--|--|
| Name of The Company | CASTROL INDIA LIMITED | | | | | | | | | | |
| BSE Scrip Code | 500870 | | | | | | | | | | |
| NSE Symbol | CASTROLIND | | | | | | | | | | |
| MSE Symbol | NA | | | | | | | | | | |
| Date of Start of Financial Year | 01 | 01 | 2023 | | | | | | | | |
| Date of End of Financial Year | 31 | 12 | 2023 | | | | | | | | |
| Reporting Period | First half yearly | | | | | | | | | | |
| Date of Start of Reporting Period | 01 | 01 | 2023 | | | | | | | | |
| Date of End of Reporting Period | 30 | 06 | 2023 | | | | | | | | |
| Level of rounding to be used in disclosing related party transactions | Crores | | | | | | | | | | |
| Whether the company has any related party? | Yes | | | | | | | | | | |
| Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure? | Yes | | | | | | | | | | |

| (I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public | NA |
|--|----|
| (II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure. | NA |
| (III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)? | No |
| (a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication? | |
| (b) If answer to above question is No, please explain the reason for not complying. | |

| Horse | valdate | | | | | | | | | | | | | | | | | | | | | |
|--------------|---|------------|---|------------|---|--------------------------------------|---|--|---|--|-----------------------------|-----------------------------|---|---|-----------------------------|----------------------------|--|---------------------------|----------------------------|------------------------------|--|---------------------------|
| | | | | | | | | | | | | | | | | | | | | | | |
| neistes p | any consections | | | | | | | | | | | | Additional disclosury of relati | ed party transactions - applicable | anly in case the related g | arty transaction relates t | o loans, lister-corporate deposit | or, advances or investmen | to reade or given by the I | listed eesky/subsidiary. The | ree details need to be disclosed anly o | nce, during the reporting |
| 5 | details of the party (loted entity /subsidiary) entering into the Details of the counterparty | | | | | 1 | , | Value of the related | 1 | T | In case monies are due | to either party as a result | In case any financial indeb | mednecs is incurred to make or g | ve loans, inter-corporate (| deposits, advances or | period when such transa | | | ts, advances or investment | | |
| Sr No. | Sanactio | PAN | Name | PAN | Relationship of the countergarty with the listed | Type of related party transaction | betails of other related party transaction | party transaction as approved by the audit committee | Remarks on approval by audit committee | Value of transaction during the reporting period | of the t Opening balance | Cosing balance | Nature of indebtedness (san, issuance of debt/ any other | Investment Details of other indebtedness | Cost | Tenure | Nature (kan/ advance/ intercorporate deposit/ | Interest Rate (%) | Tenure | Secured/unsecured | Purpose for which the funds will be utilised by the ultimate recipient of | Notes |
| Add | Delete | | 1 | 1 | entity or its subsidiary | 1 | | Connege | | | | 1 | (52) | | | | investment) | | | | funds (indusate) | 1 |
| A01 | Delete | | Eastrol Germany Sinber Iformerty | | | Purchase of goods or | | | | | | | | | | | | | | | | |
| 3 5 3 | droi india Limited | AAACCEERSE | known as '8P Europa SE') | | Fellow subsidiary | services Purchase of goods or | | | | 22.4 | 14.3 | 9 62 | | | | | | | | | | |
| 2 63 | drui India Limited | AAACCERSE | Castrol Belgium By | | Fellow subsidiary | services | | | - | 18.9 | 2.9 | 4 43 | | | | | | | | | | |
| 3 64 | droi India Limited | AAACCOBISE | NP Force | | Fellow subsidiary | Purchase of goods or services | | | | 2.8 | | 6 67 | | | | | | | | | | |
| 4 64 | drui India Limited | AAACCOBISE | AcPac Lubricants (Malaysia) 584. Bhd | | Fellowsubsidiary | Purchase of goods or services | | | | 69 | | | | | | | | | | | | |
| s ca | drui India Limited | AAACCERSE | я Р заран К.К. | | Fellow subsidiary | Purchase of goods or services | | | | 60 | | | | | | | | | | | | |
| 603 | droi India Limited | AAACCERSE | RP Korea Limited | | Fellow subsidiary | Purchase of goods or services | | | | 0.0 | | | | | | | | | | | | |
| 262 | drui India Limited | MAACCEERSE | #P Subricants USA Inc | | Fellow subsidiary | Purchase of goods or services | | | | 12.12 | | | | | | | | | | | | |
| | drui India Limited | MACCERISE | Castrol Singapore Pte. Limited | | Fellow subsidiary | Purchase of goods or services | | | | 67 | | | | | | | | | | | | |
| | drui Inda Limited | 444/74615 | P China Industral Lubricants Ltd. | | Fellow subsidiary | Purchase of goods or sectors | | | | | | | 1 | | | | | | | | | - |
| | drui India Limited | MACCORSI | P - Carpui Italiani limbri | | Fellow subsidiary | Purchase of goods or | | | | | | | | | | | | | | | | |
| | | | | | | senices | | | - | 66 | | | | | | | | | | | | |
| | drui India Limited | AAACCEESS | RP - Cartrul (thailand) limbed | | Fellow subsidiary | sale of goods or services | | | - | 0.8 | | 0 00 | | | | | | | | | | |
| | drui India Limited | AAACCERISE | Reliance RP Mobility Limited | | fellowsubsidiary | Sale of goods or services | | | | 4.9 | | 13 | | | | | | | | | | |
| | drui India Limited | AAACCEBSE | Relance BP Mobility Limited KI MOBILITY Solutions Private | | Fellow subsidiary | Any other transaction | Overridding Commission | | | 0.6 | 60 | 0 00 | | | | | | | | | | |
| 16 Ca | drui India Limited | AAACCERSE | Limited KI MOBILITY Solutions Private | | Fellow subsidiary | Sale of goods or services | Compensation & | | - | 7.8 | | 0 2.9 | | | | | | | | | | |
| 15 Ca | drui India Limited | AAACCERSE | Limited | | Felowsubsidiary | Any other transaction | Amortization | | - | 5.20 | | | | | | | | | | | | |
| 16 Ca | droi India Limited | AAACCERISE | Cardool Limited, U.K. | | Huiding Company | Any other transaction | Royalty expense | | - | 61.5 | 500.5 | 7 52.3 | | | | | | | | | | |
| 17 Ca | droi India Limited | AAACCOBISE | RP Marine Limited | | Fellow subsidiary | Any other transaction | Commission income | | | 2.8 | 10 | 1.5 | | | | | | | | | | |
| 18 Ca | drui India Limited | AAACCERSE | Castrol Limited, U.K. | | Haiding Company | Any other transaction | Rendering of Services | | | 2.2 | | , 13 | | | | | | | | | | |
| 18 Ca | drui India Limited | AAACCERSE | RP India Private Limited | | Fellow subsidiary | Any other transaction | Rendering of Services | | | 3.6 | | 1 2.4 | | | | | | | | | | |
| 20 53 | droi India Limited | AAACCERSE | RP Exploration Alpha Ltd - India Rearch | | Fellow subsidiary | Any other transaction | Rendering of Services | | | 0.94 | | 1 02 | | | | | | | | | | |
| 20 | drui India Limited | AAACCOBISE | Others | | Fellowsubsidiary | Any other transaction | Rendering of Services | | | 0.1 | | | | | | | | | | | | |
| | drui India Limited | AAACCEESS | #P international Limited | | Fellow subsidiary | Any other transaction | Receiving at services | | | 3.2 | 54 | | | | | | | | | | | |
| | drui India Limited | AAACCEESS | #P Business Solutions India Private Limited | | Fellow subsidiary | Any other transaction | Receiving at services | | | 24 | 15.1 | | | | | | | | | | | |
| | drui India Limited | MAACCEERSE | Castrol Germany Sinber | | Fellow subsidiary | | | | | 0.2 | | | | | | | | | | | | |
| | | | | | | Any other transaction | Receiving of services | | | 6.7 | | | | | | | | | | | | |
| | drui India Limited | AAACCEESS | Lubricants UK Limited | | Fellow subsidiary | Any other transaction | DENHY | | | 6.0 | 0.5 | 5 62 | | | | | | | | | | |
| | drai Inda Limited | AAACCERISE | Bp Shipping Limited - Obc UK | | Fellowsubsidiary | Any other transaction | Receiving of services | | | 0.14 | 60 | 0 15.5 | | | | | | | | | | |
| | drui India Limited | AAACCEESE | UFE insurance Of India | | Fellowsubsidiary | Any other transaction | Receiving of services | | | 6.21 | | 0 00 | | | | | | | | - | | |
| | drui India Limited | AAACCEESE | RP PLC Castrol India Ltd. Employeec' | | | Any other transaction | share based payments | | | 10.30 | 61.5 | 1 75.0 | | | | | | | | | | |
| | drui India Limited | AAACCORISE | Provident Fund | | Other related party | Any other transaction | Contribution to funds | | - | 47 | 1.2 | 42 | | | | | | | | + | | |
| 30 Ca | drui India Limited | AAACCEESS | Castrol India Ltd. Staff Pension Fund Castrol India Ltd. Employeec | | Other related party | Any other transaction | Contribution to funds | | - | 1.6 | 62 | 4 60 | | | | | | | | I | | |
| in Ca | drui India Limited | AAACCEBSE | Granuity Fund Castrol India Ltd. Employeec' | | Other related party | Any other transaction | Contribution to funds Disburgement from | | - | 2.2 | | • • • • | | | | | | | | | | |
| <u>12</u> Ca | drui India Limited | AAACCOBISE | Provident Fund | | Other related party | Any other transaction | funds Disbursement from | | - | 11.8 | | | | | | | | | | | | |
| 88 Ca | drui India Limited | AAACCERISE | Castrol India Ltd. Staff Pension Fund | | Other related party | Any other transaction | funds | | | 2.8 | | | | | | | | | | | | |
| 34 Ca | drui India Limited | AAACCOBISE | Castrol India Ltd. Employeec' Ecotolity Fund | | Other related party | Any other transaction | Disbursement from funds | | | 2.8 | | | | | | | | | | | | |
| 35 Ca | drui India Limited | AAACCOBISE | Sandeep Sangwan | | Key Management personnel | Remuneration | | | | 7.8 | 1.1 | | | | | | | | | | | |
| | drui India Limited | AAACCERISE | Deepesh Ravi | | Key Management persons el | temunention | | | | 2.8 | | | | | | | | | | | | |
| | drui India Limited | MACCERISE | Mayank Pandey | | Key Management personnel | Remuneration | | | | | | | | | | | | | | | | |
| | drui India Limited | 444/74655 | laugza kasaray | | | Remuneration | | | | 10 | | |] | | | | | 1 | | | | |
| | | MACCORSI | | | Key Management persons el | | Commission/Director | | | 19 | | |] | | | | | | | 1 | | - |
| | ctrui India Limited | MACCORSI | k Gopalakrishnan Kalesh Makhija | | | Any other transaction | litting Fees Commission/Director | | | 01 | | 6 60 | 1 | | | | | | | 1 | | |
| | | | | | Key Management personnel | | litting Fees Commission/Director | | | 61 | 0.3 | | | | | | | | | 1 | | |
| | drui India Limited | AAACCERISE | Uday Khanna | | Key Management personnel | | litting Fees Commission/Director | | - | 61 | 0.5 | 6 00 | | | | | | | | | | |
| | crui India Limited transaction during the reporting | AAACCEESS | langenta Talwar | ACEPT1415R | Key Management personnel | Any other transaction | litting feet | | ŀ | 0.1 | 0.5 | 6 00 | | | | | | 1 | 1 | 1 | I | L |