	Details of the party (listed entity /subsidiary) entering into the transaction	ntity Details of the counterparty			Value of the related party	Value of	In case monies are due to either party as a result of the transaction		I incurred to make or give loans, inter-			Details of the loans, inter-corporate deposits, advances or investments					
S. No	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	transaction as approved by the audit committee	during the reporting	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorpor ate deposit/ investment	Interest Rate (%)	Tenure (Days)	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
1	Bajaj Housing Finance Limited	Bajaj Finserv Limited	Ultimate Holding company	Interest paid on non-convertible debentures	Note 9	9.00	-	-									
2	Bajaj Housing Finance Limited	Bajaj Finserv Limited	Ultimate Holding company	Secured non-convertible debentures issued	Note 9	-	(350.00)	(350.00)									
3	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Contribution to Equity (4,88,33,33,329 shares, FV of ₹10 each)		-	(4,883.33)	(4,883.33)									
4	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Security Deposit Received	As per lease agreement	-	(0.08)	(0.08)									
5	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Rent income	As per lease agreement	0.10	-	-									
6	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Asset Purchased	As per MOU	0.06	0.02	-									
7	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Asset Sale	As per MOU	0.26	0.13	-									
8	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Direct assignment of loan portfolio	3,000.00	1,503.69	-	-									
9	Limitea	Bajaj Finance Limited	Holding Company	Purchase of loan portfolio	1,500.00	738.79	-	-									
10	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Business Support Charges Paid	As per MOU	6.60	-	-									
11	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Business Support Charges Received	As per MOU	0.44	(0.06)	-									
12	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Fees & Commission Received	As per MOU	20.41	0.13	-									
13	Limiteu	Bajaj Finance Limited	Holding Company	Interest income on investments in inter- corporate deposits	As per agreement	2.06	-	-									
14	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Investment in Inter Corporate Deposits	As per agreement	750.00	-	-				Inter corpora	5.50%	7	Unsecured	Business purpose	
15	Limited	Bajaj Finance Limited	Holding Company	Investment in Inter Corporate Deposits	As per agreement	1,250.00	-	-				Inter corpora	4.50%	7	Unsecured	Business purpose	
16	Limited	Bajaj Finance Limited	Holding Company	Investment in Inter Corporate Deposits	As per agreement	200.00	-	-				Inter corpora	4.25%	7	Unsecured	Business purpose	
17	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	Investment in Inter Corporate Deposits	As per agreement	200.00	-	-				Inter corpora	5.50%	7	Unsecured	Business purpose	
18	Bajaj Housing Finance Limited	Bajaj Finance Limited	Holding Company	ESOP recharge payment	As per MOU	19.23	-	-									
19	Limited	Bajaj Allianz General Insurance Company Ltd.	Fellow subsidiary	Insurance expense	9.00	-	0.44	4.54									
20	Limited	Bajaj Allianz General Insurance Company Ltd.	Fellow subsidiary	Asset Purchased	As per MOU	0.01	-	-									
21	Limited	Bajaj Allianz General Insurance Company Ltd.	Fellow subsidiary	Secured non-convertible debentures issued	Note 9	-	(150.00)	(100.00)									
22	Limited	Bajaj Allianz General Insurance Company Ltd.	Fellow subsidiary	Interest paid on non-convertible debentures	Note 9	10.57	-	-									
23	Limited	Bajaj Allianz Life Insurance Company Ltd.	Fellow subsidiary	Insurance expense	37.50	9.53	0.06	0.30									
24	Limited	Bajaj Allianz Life Insurance Company Ltd.	Fellow subsidiary	Unsecured non-convertible debentures issued	Note 9	217.00	(434.00)	(651.00)									
25		Bajaj Allianz Life Insurance Company Ltd.	Fellow subsidiary	Interest paid on non-convertible debentures	Note 9	33.99	-	-									

## Bajaj Housing Finance Limited Disclosure of related party transactions for the half year ended 31 March 2022

₹ in crore

	Details of the party (listed entity	Details of the counterparty			Value of the	Value of	In case monies are due to either party as a result of the transaction		incurred to	financial inde	loans, inter-	Details of the loans, inter-corporate deposits, advances or investments					
	/subsidiary) entering into the transaction								corporate	deposits, ad investments	vances or						
S. No	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	related party transaction as approved by the audit committee	during the reporting	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorpor ate deposit/ investment	Interest Rate (%)	Tenure (Days)	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
26	Bajaj Housing Finance Limited	Bajaj Finserv Direct Limited	Fellow subsidiary	Business support charges paid	2.00	0.97	-	(0.91)									
27	Bajaj Housing Finance Limited	Bajaj Finserv Direct Limited	Fellow subsidiary	Assets sale (12,971)	As per MOU												
28	Bajaj Housing Finance Limited	Sanjiv Bajaj	Director	Sitting Fees	As approved by Board	0.11	-	-									
29	Bajaj Housing Finance Limited	Lila Poonawala	Director	Sitting Fees	As approved by Board	0.11	-	-									
30	Bajaj Housing Finance Limited	Anami Narayan Roy		Sitting Fees	As approved by Board	0.08	-	-									
31	Bajaj Housing Finance Limited	Atul Jain	Chief Executive Officer	Remuneration	Note 10	2.36	-	(1.14)									
32	Bajaj Housing Finance Limited	Atul Jain	Chief Executive Officer	Fair value of stock options granted	Note 11	2.18	-	-									
33	Bajaj Housing Finance Limited	Gaurav Kalani	Chief Financial Officer	Remuneration	Note 10	0.95	-	(0.63)									
34	Bajaj Housing Finance Limited	Gaurav Kalani	Chief Financial Officer	Fair value of stock options granted	Note 11	0.31	-	-									
35	Bajaj Housing Finance Limited	Bajaj Auto Ltd.	Entities in which KMP and their relatives have significant influence	Security deposit paid (38,964)	As per lease agreement	0.00	0.02	0.03									
36	Bajaj Housing Finance Limited	Bajaj Auto Ltd.	Entities in which KMP and their relatives have significant influence	Rent expense	As per lease agreement	0.03	-	-									
37	Bajaj Housing Finance Limited	Bajaj Holdings and Investment Ltd.	Entities in which KMP and their relatives have significant influence	Secured non-convertible debentures issued	Note 9		(150.00)	-									
38	Bajaj Housing Finance Limited	Bajaj Holdings and Investment Ltd.	Entities in which KMP and their relatives have significant influence	Interest paid on non-convertible debentures	Note 9	10.41	-	-									
39	Bajaj Housing Finance Limited	Maharashtra Scooters Limited	Entities in which KMP and their relatives have significant influence	Secured non-convertible debentures issued	Note 9	-	(50.00)	(50.00)									
40	Bajaj Housing Finance Limited	Maharashtra Scooters Limited	Entities in which KMP and their relatives have significant influence	Interest paid on non-convertible debentures	Note 9	1.50	-	-									

																₹ in crore	
	Details of the party (listed entity /subsidiary) entering into the transaction	ted entity Details of the counterparty			Value of the related party		either party	In case monies are due to either party as a result of the transaction		I incurred to make or give loans inter-							
S. No	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary		transaction as approved by the audit committee	transaction during the reporting period*	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorpor ate deposit/ investment	Interest Rate (%)	Tenure (Days)	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
41	Bajaj Housing Finance Limited	Hind Musafir Agency Ltd.	Entities in which KMP and their relatives have significant influence	Services received	11.25	0.90	-	(0.18)									
42	Bajaj Housing Finance Limited	Poddar Housing And Development Limited	Entities in which KMP and their relatives have significant influence	Loan given	20.00	1	13.00	1				Loan	12%	255	Secured	Business purpose	
43		Poddar Housing And Development Limited	Entities in which KMP and their relatives have significant influence	Interest Income	As per terms of loan	0.23	0.12	1									
44		Bajaj Auto Employees Group Gratuity Fund	Entities in which KMP and their relatives have significant influence	Gratutity Contribution	Approved Gratuity Fund Trust	2.00											
Total						4,993.86											

## Notes:

- \* Only transactions executed directly with the Company are recorded at value excluding taxes and duties.
- 2 Amount in bracket denotes credit balance.
- 3 Name of the related parties and nature of their relationships where control exists have been disclosed irrespective of whether or not there have been transactions with the company. In other cases, disclosure has been made only when there have been transactions with those parties.
- 4 Related parties as defined under clause 9 of the Indian Accounting Standard 24 'Related Party Disclosures' have been identified based on representations made by key managerial personnel and information available with the Company. All above transactions are in the ordinary course of business and on arms' length basis. All outstanding balances are to be settled in cash and are unsecured except secured non-convertible debentures issued to related parties which are disclosed appropriately.
- 5 Provisions for gratuity, compensated absences and other long term service benefits are made for the Company as a whole and the amounts pertaining to the key management personnel are not specifically identified and hence are not included above.
- 6 BHFL has a committed line of credit from BFL of Rs. 2,500 crores. The Company has not drawn any amount during the half year and has nil outstanding as at 31 March 2022.
- 7 The Company has allotted 1,828,822,235 equity shares having face value of Rs. 10/- each under right issue to its parent company viz. Bajaj Finance Ltd on 7th April 2022 at a premium of Rs. 3.67/- per share involving aggregate amount of Rs. 24,999,999,952.45.
- 8 Non convertible debenture (NCD) transactions includes only issuance from primary market, and outstanding balance is balances of NCDs held by related parties as on reporting date.
- 9 Transactions for loan taken/ borrowing/ Interest payments done within threshold limit as per Board approved criteria.
- 10 Current remuneration plus increment as may be approved by the Board of Directors/ Company.
- 11 Amount based on stock options granted up to 31 March 2022