			Amount in (Lak	khs)																
Format for Disclosure of Related P	Party Transactions March 2025																			
											Additional disclosure	of related party transactions - a	pplicable only in case the relater	d party transaction relates	to loans, inter-corporate de	posits, advances or investments	made or given by the listed	d entity/subsidiar	ry. These details need to be	disclosed only once, during the reporting period when such transaction was undertaken.
Details of the party (listed entity	y /subsidiary) entering	Details of the counterparty							In case monies are due t	to either party as a result	of In case any financi	ial indebtedness is incurred to m	ake or give loans, inter-corporat	te deposits, advances or			Dotails of t	the leaser inter or	orporate deposits, advance	a or investments
into the transac	ection	betails of the counterparty	Type of related party	Details of other relater	Value of the related d party transaction as Remarks on approval by	Value of the related	Date of Audit Committee Meeting where the	Value of transaction	the tr	ransaction	Nature of	inve	estments	_			Details of t	The loans, litter-co		s or investments
Sr. No. Name		Relationship of the counterparty wit		party transaction	approved by the audit audit committee	party transaction ratified by the audit committee	ratification was	during the reporting period	0	Garden balance	Nature of indebtedness (loan/	B.4-7f -4b	6.4		Nature (loan/ advance/	I-4 B-4- (6/)	T	Secured/	Purpose for which the funds will be utilised by	No. 10
Name	PAN Name	PAN the listed entity or its subsidiary			committee	by the addit committee	approved	period	Opening balance	Closing balance	issuance of debt/ any	Details of other indebtedness	Cost	Tenure	intercorporate deposit/ investment)	Interest Rate (%)	Tenure	unsecured	the ultimate recipient of	Notes
Add Poloto				_							other etc.)								funds (endusage)	
Add Delete	DC To be refer to the United	Whell, Owned Schoolson	A	Parat Income	70.05 114					m .	20									
1 PG Electroplast Limited 2 PG Electroplast Limited	PG Technoplast Private Limited PG Plastronics Private Limited	Wholly Owned Subsidiary Wholly Owned Subsidiary	Any other transaction Any other transaction	Rent Income Rent Income	78.86 NA 0.27 NA			41./b	0.0	0.00	00									
3																				1. Sale of Products.
																				3. The Audit Councillate has considered as a second by the Appendix of the App
																				The Audit Committee has approved an aggregate limit of Rs. 100000 Lakh to Sale, High Sea Sale, Purchase, Supply of Goods, machinery, materials and services to or from
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Sale of goods or services		100000.00 NA			4740.38	0.0	0.	00									the Wholly Owned Subsidiary(ies) of the Company.
4																				1. Sale of Products.
																				2. The Audit Committee has approved an aggregate limit of Rs. 20000 Lakh to Sale, High
DC Claster dest United	Goodworth Electronics Private	Industrial Control	Fals of acade accessions		20000.00 NA			6878.73												Sea Sale, Purchase, Supply of Goods, machinery, materials and services to or from the
PG Electroplast Limited 5	Umited	Joint Venture	Sale of goods or services		20000.00 NA			08/8./3	0.0	0.	00									Joint Venture Company. 1. Sale of Services.
																				The Audit Committee has approved an aggregate limit of Rs. 100000 Lakh to Sale, High Sea Sale, Purchase, Supply of Goods, machinery, materials and services to or from
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Sale of goods or services		100000.00 NA			11.58	0.0	0.	00									the Wholly Owned Subsidiary(ies) of the Company.
6																				1. Sale of Capital Goods.
																				The Audit Committee has approved an aggregate limit of Rs. 20000 Lakh to Sale, High
	Goodworth Electronics Private																			Sea Sale, Purchase, Supply of Goods, machinery, materials and services to or from the
PG Electroplast Limited	Limited Next Genration Manufacturing	Joint Venture	Sale of goods or services		20000.00 NA			0.00	0.0	0.00	00									Joint Venture Company.
PG Electroplast Limited	Private Limited	Wholly Owned Subsidiary	Sale of goods or services		NA NA			71.55	0.00	0.00										
8																				Finance Income.
																				7. The Audit Committee has appropried an appropriate limit of Rs. 190000 Lake to since
																				 The Audit Committee has approved an aggregate limit of Rs. 180000 Lakh to give loans, provide guarantee or provide security in connection with a loan to the Wholly
																				Owned Subsidiary (ies) and acquire by way of subscription, purchase or otherwise, the
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Interest received		180000.00 NA			1218.34	0.0	0.	00									securities of the Wholly Owned Subsidiary(ies) of the Company. 1. Finance Income.
														I						2. The Audit Committee has approved an aggregate limit of Rs. 7500 Lakh to give loans,
	Goodworth Electronics Private													I						provide guarantee or provide security in connection with a loan to the Joint Venture Company and acquire by way of subscription, purchase or otherwise, the securities of the
PG Electroplast Limited	Limited	Joint Venture	Interest received		7500.00 NA			0.00	0.0	0.	00									Joint Venture Company.
10						_		_	_		1		_		1	_			_	1.Purchase of Goods
														I						The Audit Committee has approved an aggregate limit of Rs. 100000 Lakh to Sale,
ne transition in	<u> </u>	<u></u>	Don't and a second					865.23		_										High Sea Sale, Purchase, Supply of Goods, machinery, materials and services to or from
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Purchase of goods or service	es	100000.00 NA			865.23	0.0	0.	00									the Wholly Owned Subsidiary(ies) of the Company. 1. Purchase of Services.
11																				1. Fulcilise of Services.
																				2. The Audit Committee has approved an aggregate limit of Rs. 20000 Lakh to Sale, High
PG Electroplast Limited	Goodworth Electronics Private Limited	Joint Venture	Purchase of goods or service	es.	20000.00 NA			0.40	0.0	0 0	00									Sea Sale, Purchase, Supply of Goods, machinery, materials and services to or from the Joint Venture Company.
12										-										1.Purchase of goods
	Goodworth Electronics Private																			 The Audit Committee has approved an aggregate limit of Rs. 20000 Lakh to Sale, High Sea Sale, Purchase, Supply of Goods, machinery, materials and services to or from the
PG Electroplast Limited	Limited	Joint Venture	Purchase of goods or service	es	20000.00 NA			62.26	0.0	0.	00									Joint Venture Company.
13																				1. Loan Given.
																				2. The Audit Committee has approved an aggregate limit of Rs. 180000 Lakh to give
																				loans, provide guarantee or provide security in connection with a loan to the Wholly
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Loan		180000.00 NA			82325.00		0	00				loan	9.00	Repayable on demand as mutually agreed		Business Purpose	Owned Subsidiary (ies) and acquire by way of subscription, purchase or otherwise, the securities of the Wholly Owned Subsidiary(ies) of the Company.
14			Louis	Loan repaid by wholly					0.0	0.	50				Louis	3.00	indicatiny agreed	Origicalica	business i urpose	securities of the whonly owned subsidiary(les) of the company.
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Any other transaction	owned subsidiary	180000.00 NA			9770.00			00									
PG Electroplast Limited	Goodworth Electronics Private Limited	Joint Venture	Any other transaction	Loan repaid by wholly owned subsidiary	NA.			5.00	5.00	0.00										
16																			For the benefit of	The Company has given interest free unsecured loan to PG Electroplast Limited
																	Repayable pursuant to		employees under PG	Employees Welfare Trust for the benefit of employees of the Company and its subsidiary in compliance with the PG Electroplast Employee Stock Option Scheme - 2020 framed
	PG Electroplast Limited Employee	s															exercise of options by		Stock Option Scheme -	under the SEBI (Share Based Employee Benefit and Sweat Equity) Regulations, 2021
PG Electroplast Limited	Welfare Trust	Other Related Party	Loan		NA NA			164.45	0.0	0.	00				Loan	0.005	% the employees	Unsecured	2020	, , , , , , , , , , , , , , , , , , , ,
17				Loan Repaid by PG																
	PG Electroplast Limited Employee			Electroplast Limited																
PG Electroplast Limited	Welfare Trust	Other Related Party	Any other transaction	Employees Welfare Trus	st NA			724.60	0.0	0.	00									
18	Goodworth Electronics Private			Conversion of loan by Joint Venture into equit	v															
PG Electroplast Limited	Limited	Joint Venture	Any other transaction	shares	7500.00 NA			0.00	0.0	0 0.	00									
19				Conversion of loan by Joint Venture into equit					0.00	0.00										
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Any other transaction	shares	NA NA			73000.00												
20 PG Electroplast Limited	Mr. Vishal Gupta	Key Management Personnel	Any other transaction	Rent paid	0.33 NA 0.30 NA			0.33	0.0	0.	00									
21 PG Electroplast Limited	PG Electronics	Other Related Party	Any other transaction	Rent paid	0.30 NA			0.30	0.0	0.	00									Remuneration paid to the Key Management Personnel is pursuant to the approval of
-																				Audit Committee/Board and/or Shareholder's of the Company as applicable in
																				accordance with the provisions of the Companies Act, 2013.
																				2. Remuneration does not include the provisions made for gratuity & leave benefits, as
PG Electroplast Limited	Mr. Vishal Gupta	Key Management Personnel	Remuneration		117.98 NA			134.02	0.0	0.	00									they are determined on an actuarial basis for the company as a whole.
23																				Remuneration paid to the Key Management Personnel is pursuant to the approval of Audit Committee/Board and/or Shareholder's of the Company as applicable in
														I						accordance with the provisions of the Companies Act, 2013.
PG Electroplast Limited	Mr. Vikas Gupta	Key Management Personnel	Remuneration		107.91 NA			113 97	0.0	0 0	00									Remuneration does not include the provisions made for gratuity & leave benefits, as they are determined on an actuarial basis for the company as a whole.
24		10,1000																		1. Remuneration paid to the Key Management Personnel is pursuant to the approval of
														I						Audit Committee/Board and/or Shareholder's of the Company as applicable in
														I						accordance with the provisions of the Companies Act, 2013.
																				2. Remuneration does not include the provisions made for gratuity & leave benefits, as
PG Electroplast Limited	Mr. Anurag Gupta	Key Management Personnel	Remuneration		54.23 NA			49.87	0.0	<i>u</i> 0.	UU			_						they are determined on an actuarial basis for the company as a whole. 1. Remuneration paid to the Key Management Personnel is pursuant to the approval of
														I						Audit Committee/Board and/or Shareholder's of the Company as applicable in
														I						accordance with the provisions of the Companies Act, 2013.
														I						Remuneration does not include the provisions made for gratuity & leave benefits, as
PG Electroplast Limited	Mr. Sanchay Dubey	Key Management Personnel	Remuneration		5.43 NA			5.42	0.0	0.	00									they are determined on an actuarial basis for the company as a whole.
26														1						Remuneration paid to the Key Management Personnel is pursuant to the approval of Audit Committee/Board and/or Shareholder's of the Company as applicable in
														1						accordance with the provisions of the Companies Act, 2013.
														1						
PG Electroplast Limited	Mr. Pramod Chimmanlal Gupta	Key Management Personnel	Remuneration		36.81 NA			36.81	0.0	0.	00			1						Remuneration does not include the provisions made for gratuity & leave benefits, as they are determined on an actuarial basis for the company as a whole.
27		Relative of Key Management																		Remuneration does not include the provisions made for gratuity & leave benefits, as
PG Electroplast Limited	Mrs. Sarika Gupta	Personnel	Remuneration		11.72 NA	_		0.00	0.0	0.	00			_						they are determined on an actuarial basis for the company as a whole.
PG Electroplast Limited	Mrs. Nitasha Gupta	Relative of Key Management Personnel	Remuneration		11.72 NA	<u> </u>		0.00	0.0	0.	00			<u> </u>			<u> </u>		<u></u>	Remuneration does not include the provisions made for gratuity & leave benefits, as they are determined on an actuarial basis for the company as a whole.
29		Relative of Key Management																		Remuneration does not include the provisions made for gratuity & leave benefits, as
PG Electroplast Limited	Mrs. Neelu Gupta	Personnel	Remuneration		11.72 NA			0.00	0.0	0.	00									they are determined on an actuarial basis for the company as a whole.
30 PG Electroplast Limited	Mrs. Sudesh Gupta	Relative of Key Management Personnel	Remuneration		11.72 NA			0 00	0.0	0.	00			1						Remuneration does not include the provisions made for gratuity & leave benefits, as they are determined on an actuarial basis for the company as a whole.
31		Relative of Key Management						2.00												Remuneration does not include the provisions made for gratuity & leave benefits, as
PG Electroplast Limited	Mr. Pranav Gupta	Personnel Relative of Key Management	Remuneration		47.04 NA			43.24	0.0	0.	00			+			+			they are determined on an actuarial basis for the company as a whole.
PG Electroplast Limited	Mr. Aditya Gupta	Relative of Key Management Personnel	Remuneration		32.86 NA			34.97	0.0	0.	00									Remuneration does not include the provisions made for gratuity & leave benefits, as they are determined on an actuarial basis for the company as a whole.
		Relative of Key Management																		Remuneration does not include the provisions made for gratuity & leave benefits, as
PG Electroplast Limited	Mr. Vatsal Gupta	Personnel Relative of Key Management	Remuneration		13.85 NA			10.11	0.0	0.	00			_						they are determined on an actuarial basis for the company as a whole.
PG Electroplast Limited	Mr. Raghav Gupta	Relative of Key Management Personnel	Remuneration		21.74 NA			25.91	0.0	0.	00			<u> </u>			<u> </u>		<u></u>	Remuneration does not include the provisions made for gratuity & leave benefits, as they are determined on an actuarial basis for the company as a whole.
35				Reimbursement of							_									and a second of the second of
PG Electroplast Limited	Mr. Anurag Gupta	Key Management Personnel	Any other transaction	expense Reimbursement of	NA NA			6.00	0.0	0.	00									
PG Electroplast Limited	Mr. Vishal Gupta	Key Management Personnel	Any other transaction	expense	NA NA	<u> </u>		4.86	0.0	0.	00			<u> </u>			<u> </u>		<u></u>	
37				Reimbursement of																
PG Electroplast Limited	Mr. Vikas Gupta	Key Management Personnel Relative of Key Management	Any other transaction	expense Reimbursement of	NA NA			4.55	0.0	0.	00						+			
38 PG Electroplast Limited	Mr. Pranav Gupta	Relative of Key Management Personnel	Any other transaction	Reimbursement of expense	NA NA			3.72	0.0	0.	00									
39		Relative of Key Management		Reimbursement of																
PG Electroplast Limited 40	Mr. Aditya Gupta	Personnel Relative of Key Management	Any other transaction	expense Reimbursement of	NA NA			3.00	0.0	0.	UU			_						
PG Electroplast Limited	Mr. Vatsal Gupta	Personnel	Any other transaction	expense	NA			0.00	0.0	00 0.	00									
41		Relative of Key Management Personnel	Any other transaction	Reimbursement of	NA.				0.0	0.	00									· · · · · · · · · · · · · · · · · · ·
PG Electroplast Limited 42	Mr. Raghav Gupta	Personnei	Any outer transaction	expense Reimbursement of	NA NA			3.00	0.0	~ <u>0</u>				+			+			
PG Electroplast Limited	Mr. Pramod Chimmanlal Gupta	Key Management Personnel	Any other transaction	expense	NA			2.40	0.0	0.	00									
43 PG Electroplast Limited	Mr. Pramod Chimmanlal Gupta	Key Management Personnel	Any other transaction	Shares based expense	NA NA			62.78			00									
44 PG Electroplast Limited	Mr. Sanchay Dubey	Key Management Personnel	Any other transaction	Shares based expense	NA NA	To the second se	T. Control of the Con	8.20	0.0	0.	UU			1	1		1			

45 PG Electroplast Limited	Mr. Sharad Jain	Key Management Personnel	Any other transaction	Directors Sitting Fee	1.25 NA		0.00				
46 PG Electroplast Limited	Mr. Ram Dayal Modi	Key Management Personnel	Any other transaction	Directors Sitting Fee	1.70 NA		5 0.00				
47 PG Electroplast Limited	Ms. Ruchika Bansal	Key Management Personnel	Any other transaction	Directors Sitting Fee	1.20 NA	1.					
48 PG Electroplast Limited	Mr. Raman Uberoi	Key Management Personnel	Any other transaction	Directors Sitting Fee	1.20 NA	1.		0.00			
49 PG Electroplast Limited	Mr. Krishnavtar Khandelwal	Key Management Personnel	Any other transaction	Directors Sitting Fee	NA NA	1.		0.00			
50				Security Deposit			0.06				
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Any other transaction	Recoverable	NA NA	0.	-	0.06			
51				Security Deposit			0.10				
PG Electroplast Limited	PG Plastronics Private Limited	Wholly Owned Subsidiary	Any other transaction	Recoverable	NA NA	0.	0	0.10			
52 PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Any other transaction	Loan Receivable	NA	0.	0 15166.36	14121.36			
53	Goodworth Electronics Private										
PG Electroplast Limited	Limited	Joint Venture	Any other transaction	Loan Receivable	NA	0.		0.00			
54 PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Any other transaction	Trade Receivable	NA NA	0.	0 1016.94	4155.64			
55	Next Genration Manufacturing Private Limited			Trade Receivable	NA	0	0.00	10.55			
PG Electroplast Limited		Wholly Owned Subsidiary	Any other transaction	Trade Receivable		0.	0.00	10.55			
56	Goodworth Electronics Private					_					
PG Electroplast Limited		Joint Venture	Any other transaction	Trade Receivable	NA	0.	0 10505.90	3303.53			
57 PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Any other transaction	Interest Receivable	NA.	0.	0 356.57	561.44			
PG Electroplast Limited	Goodworth Electronics Private	Joint Venture	Any other transaction	Interest Receivable	NA.	0	0 49.93	49.93			
					141						
59 PG Electroplast Limited	PG Technoplast Private Limited Goodworth Electronics Private	Wholly Owned Subsidiary	Any other transaction	Trade Payable	NA.	0.	0 1933.35	50.22			
60	Limited	Joint Venture	Any other transaction	Trade Pavable		0	0 0.15	0.94			
PG Electroplast Limited			,		NA NA		0 0.15				
61 PG Electroplast Limited	Vishal Gupta Vikas Gupta	Key Management Personnel	Any other transaction Any other transaction	Remuneration Payable Remuneration Payable	NA NA		0 11.74	11.74 9.70			
62 PG Electroplast Limited		Key Management Personnel									
63 PG Electroplast Limited 64 PG Electroplast Limited	Anurag Gupta Mr. Sanchay Dubey	Key Management Personnel	Any other transaction Any other transaction	Remuneration Payable Remuneration Payable	NA NA	0.	0 5.07 0 0.76				
		Key Management Personnel	,								
65 PG Electroplast Limited	Mr. Pramod Chimmanlal Gupta	Key Management Personnel	Any other transaction	Remuneration Payable	NA NA	0.	0 2.98	5.48			
PG Electroplast Limited	Mr. Vatsal Gupta	Relative of Key Management Personnel	Any other transaction	Remuneration Payable	NA.		0 1.16	1.16			
PG Electropiast Limited	Mr. vatsai Gupta		Any other transaction	Remuneration Payable	NA NA	0.	0 1.16	1.16			
PG Electroplast Limited	Mr. Pranav Gupta	Relative of Key Management Personnel	Any other transaction	Remuneration Payable	NA.	0.	0 4.63	4.69			
PG Electropiast Limited	Mr. Pranav Gupta	Relative of Key Management	Any other transaction	Remuneration Payable	NA NA	0.	0 4.63	4.69			
b8	Mr. Adhar Contr	Personnel	A	Daniel Control		0	0 3.68	4.06			
PG Electroplast Limited	Mr. Aditya Gupta	Relative of Key Management	Any other transaction	Remuneration Payable	NA NA	0.	U 3.08	4.00			
PG Electroplast Limited	Mr. Raghav Gupta	Personnel	Any other transaction	Remuneration Payable	NA.	0	0 2.62	2.62			
PG Electropiast chilited	IVII. Kagilav Gupta	reisonne	Any other transaction	Remuneration Payable	INA	0.	0 2.02	2.02			
70				Corporate Guarantee							
				given on behalf of wholly							
PG Electroplast Limited	PG Technoplast Private Limited	Wholly Owned Subsidiary	Any other transaction	owned subsidiary	180000.00 NA	0	0 82100.00	127600.00			
74	PG Technopiast Private chilited	Wildly Owned Subsidiary	Any other transaction	Owned subsidiary	NA	0.00	0 82100.00	127000.00			
/±				Corporate Guarantee	NA.	0.00					
	Next Genration Manufacturing			given on behalf of wholly							
PG Electroplast Limited	Private Limited	Wholly Owned Subsidiary	Any other transaction	owned subsidiary			0.00	35200.00			
73	rivate utiliteu	writing Owned adustically	Any other transaction	OHITCU SUUSIUIAIY	NA.	0.00	0.00	33200.00			
12				Corporate Guarantee	NA.	0.00					
	Goodworth Electronics Private			given on behalf of wholly							
PG Electroplast Limited	Limited Electronics Private	Wholly Owned Subsidiary	Any other transaction	owned subsidiary			0.00	7500.00			
73	Dillited	Relative of Key Management	Any outer transaction	Ownica Jacobialary			0.00	7300.00			
PG Electroplast Limited	Mrs. Nitasha Gupta	Personnel	Any other transaction	Remuneration Payable	NA	0	0.00	0.00			
74	IVII J. INCUSIIU GUPLA	Relative of Key Management	Any outer transaction	memore action Payable	INA		0.00	0.00			
PG Electroplast Limited	Mrs. Neelu Gupta	Personnel	Any other transaction	Remuneration Payable	NA		0.00	0.00			
76 Electropiast cirrited	IVII S. INCEIU GUPLA	Relative of Key Management	Any other transaction	remuneration rayable	TAPS	0.	0.00	0.00			
PG Electroplast Limited	Mrs. Sudesh Gupta	Personnel	Any other transaction	Remuneration Payable	NA	0	0.00	0.00			
76 PG Electroplast Limited	PG Plastronics Private Limited	Wholly Owned Subsidiary	Any other transaction	Trade Receivable	NA.	0.	0 0.35	0.50			
77	PG Electroplast Limited Employees	writing Owned Subsidially	Any other transaction	reduc necessative	TUS	0.	0.33	UU			Loan to be repayed by PG Electroplast Employees Welfare Trust to the Company
PG Electroplast Limited	Welfare Trust	Other Related Party	Any other transaction	Loan Receivable	NA.	0	0 1146.42	164 79			pursuant to exercise of stock options by the employees.
		Other neated Party	Any outer (I disaction)	cour receivable	INA		1140.42	104.75		 	pursuant to exercise or stock options by the employees.
Total value of transaction during the reporting	g period					180440.46					

Note:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.

2. Where a transaction is undertaken between members of the consolidated entity Between the listed entity and its unbidday or between subdisdirest, it may be reported once.

3. Usted banks shall not be required to provide the disclosures with respect to related party transaction is undertaken between members of the consolidated entity Between the listed entity and its unbidday or between subdisdirest, it may be reported once.

4. For comparies with financial year entity in other months, the is months period sall party association of comparies with financial year entity in other months, the is months period sall party association (or a small party transaction of the months, the is months period sall party association (or a small party transaction) or all members of the party transactions (or all party transactions) or all party transactions or all the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions small party transactions or not entiting off for sale and purchase transactions. Similarly, constructions. Similarly, construction as approved by the audit committee".

5. The value of the related party transaction as approved by the audit committee. 1.

6. In case of a multi-year related party transaction as approved by the audit committee. 1.

6. In case of a multi-year related party transaction as approved by the audit committee. 1.

6. In case of a multi-year related party transaction as approv