

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not at arm's length basis:

Sr. No.	Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
1	IOC Global Capital Management (IFSC Limited) (IGCMIL), a Wholly owned Subsidiary (WoS) company	Assignment of officers of IndianOil with additional charge as Chief Executive Officer (CEO) and Company Secretary (CS) of IGCMIL.	Ongoing basis till regular CEO and CS are appointed	Assignment of officers of IndianOil with additional charge as CEO and CS of IGCMIL without any recovery of salary/emoluments from IGCMIL	IGCMIL is in its nascent stage of operation. Considering the manpower cost of full time CEO & CS, officers from IndianOil have been assigned with additional charge as CEO & CS till such time full time CEO and CS are appointed	23.11.2024	NIL	Not applicable
2	Terra Clean Limited (TeCL), a Wholly owned Subsidiary (WoS) company	Assignment of an officer of IndianOil with additional charge as Company Secretary (CS) of TeCL.	Ongoing basis till a regular CS is appointed	Assignment of officer of IndianOil with additional charge as CS of TeCL without any recovery of salary/emoluments from TeCL	TeCL is in its nascent stage of operation. Considering the manpower cost of full time CS, an officer from IndianOil has been assigned with additional charge as CS till such time full time CS is appointed.	27.01.2025	NIL	Not applicable

2. Details of material contracts or arrangement or transactions at arm's length basis: NIL

For and on behalf of the Board

Sd/-
(A. S. Sahney)
Chairman
DIN: 10652030

Place: New Delhi

Date : June 26, 2025