

### Accounting Standard 18 - Format for Related Party Disclosures

The manner of disclosures required by paragraphs 23 and 26 of AS 18 is illustrated below. It may be noted that the format is merely illustrative and is not exhaustive.

(Amount in ₹ crore)

Items / Related Party	Parent (as per ownership or control)	Subsidiaries	Associates / Joint ventures	Key Management Personnel ®	Relatives of Key Management Personnel	Total
Borrowings <sup>#</sup>						
Deposit <sup>#</sup>						
Placement of deposits <sup>#</sup>						
Advances <sup>#</sup>						
Investments <sup>#</sup>						
Non funded commitments <sup>#</sup>						
Leasing / HP arrangements availed <sup>#</sup>						
Leasing / HP arrangements provided <sup>#</sup>						
Purchase of fixed assets						
Sale of fixed assets						
Interest paid						
Interest received						
Rendering of services <sup>*</sup>						
Receiving of services <sup>*</sup>						
Management contracts <sup>*</sup>						

**Note:** Where there is only one entity in any category of related party, banks need not disclose any details pertaining to that related party other than the relationship with that related party

@ Whole time directors of the Board and CEOs of the branches of foreign banks in India.

# The outstanding at the year end and the maximum during the year are to be disclosed

\* Contract services etc. and not services like remittance facilities, locker facilities etc.

#### Illustrative disclosure of names of the related parties and their relationship with the bank

- |  |                        |
|--|------------------------|
| 1. Parent                                | A Ltd                  |
| 2. Subsidiaries                          | B Ltd and C Ltd        |
| 3. Associates                            | P Ltd, Q Ltd and R Ltd |
| 4. Jointly controlled entity             | L Ltd                  |
| 5. Key Management Personnel              | Mr.M and Mr.N          |
| 6. Relatives of Key Management Personnel | Mr.D and Mr.E          |

#### **4.6 Accounting Standard 21 – Consolidated Financial Statements (CFS)**

As regards disclosures in the 'Notes to Accounts' to the Consolidated Financial Statements, banks may be guided by general clarifications issued by Institute of Chartered Accountants of India from time to time.