General information about company	
Scrip code*	504918
NSE Symbol*	SANDUMA
MSEI Symbol*	NOTLISTED
ISIN*	INE149K01016
Name of company	SANDUR MANGANESE & IRON ORES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	03-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-10-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	03-11-2026 12:30
End date and time of board meeting	03-11-2026 17:00

Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
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.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	14-02-2025
Indicate Company website link for updated RPT policy of the Company	https://www.sandurgroup.com/downloads/Corporate-Governance/Policies/11-Policy-on-Related-Party-Transactions-Revised.pdf

Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There are no defaults during the quarter.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-07-2026	01-04-2026	
Date of end of reporting period		30-09-2026	30-09-2026	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**			
1	**Income**			
	Revenue from operations	58228	112259	
	Other income	1089	2418	
	Total income	**59317**	**114677**	
2	**Expenses**			
(a)	Cost of materials consumed	5648	10089	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-781	94	
(d)	Employee benefit expense	3667	7967	
(e)	Finance costs	773	1564	

(f)	Depreciation, depletion and amortisation expense	1662	3112	
(g)	**Other Expenses**			
1	Other Expenses	24523	46565	
	Total other expenses	**24523**	**46565**	
	Total expenses	**35492**	**69391**	
3	**Total profit before exceptional items and tax**	**23825**	**45286**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**23825**	**45286**	
6	**Tax expense**			
7	Current tax	799	6146	
8	Deferred tax	5274	5269	
9	**Total tax expenses**	**6073**	**11415**	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	**Net Profit Loss for the period from continuing operations**	**17752**	**33871**	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	**Total profit (loss) for period**	**17752**	**33871**	
17	Other comprehensive income net of taxes	-61	-61	
18	**Total Comprehensive Income for the period**	**17691**	**33810**	

19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	**Details of equity share capital**			
	Paid-up equity share capital	48610	48610	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	**Earnings per share**			
i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	3.65	6.97	
	Diluted earnings (loss) per share from continuing operations	3.65	6.97	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	3.65	6.97	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.65	6.97	

24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	89947
	Capital work-in-progress	7853
	Investment property	3997
	Goodwill	0
	Other intangible assets	9816
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	3864
	Non-current financial assets	
	Non-current investments	192883
	Trade receivables, non-current	0
	Loans, non-current	0

	Other non-current financial assets	
1	Other financial assets	4892
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**4892**
	Total non-current financial assets	**197775**
	Deferred tax assets (net)	0
	Other non-current assets	
1	Non-current tax assets	4597
2	Other non-current assets	1821
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**6418**
	Total non-current assets	**319670**
2	**Current assets**	
	Inventories	23777
	Current financial asset	
	Current investments	31743
	Trade receivables, current	1038
	Cash and cash equivalents	882
	Bank balance other than cash and cash equivalents	3541

	Loans, current	129
	Other current financial assets	
1	Other financial assets	19767
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**19767**
	Total current financial assets	**57100**
	Current tax assets (net)	0
	Other current assets	
1	Other current assets	4820
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**4820**
	Total current assets	**85697**
3	Non-current assets classified as held for sale	1139
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	**406506**
	Equity and liabilities	
1	**Equity**	

	Equity attributable to owners of parent	
	Equity share capital	48610
	Other equity	293620
	Total equity attributable to owners of parent	**342230**
	Non controlling interest	
	Total equity	**342230**
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	23934
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1	Lease liabilities	11
2	Other financial liabilities	219
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	**230**
	Total non-current financial liabilities	**24164**
	Provisions, non-current	2180
	Deferred tax liabilities (net)	4882

	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	**31226**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2852
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	1777
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	7549
	Total Trade payable	**9326**
	Other current financial liabilities	
1	Other financial liabilities	4838
2	Lease liabilities	64
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**4902**

	Total current financial liabilities	**17080**
	Other current liabilities	
1	Other current liabilities	12885
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**12885**
	Provisions, current	1988
	Current tax liabilities (Net)	1097
	Deferred government grants, Current	
	Total current liabilities	**33050**
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	**64276**
	Total equity and liabilities	**406506**
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2026	01-04-2026
Date of end of reporting period	30-09-2026	30-09-2026
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone

1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1	Mining	47620	89605
2	Ferroalloys	9521	21122
3	Coke and energy	4790	9595
4	Unallocable	69	116
	Total Segment Revenue	62000	120438
	Less: Inter segment revenue	3772	8179
	Revenue from operations	58228	112259
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Mining	24668	45639
2	Ferroalloys	203	823
3	Coke and energy	960	2673
4	Unallocable	0	0
	Total Profit before tax	25831	49135
	i. Finance cost	773	1564
	ii. Other Unallocable Expenditure net off Unallocable income	1233	2285
	Profit before tax	23825	45286
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Mining	46489	46489
2	Ferroalloys	19589	19589
3	Coke and energy	41113	41113
4	Unallocable	0	0
	Total Segment Asset	107191	107191
	Un-allocable Assets	299315	299315
	Net Segment Asset	406506	406506
4	**Segment Liabilities**		
	Segment Liabilities		
1	Mining	25249	25249
2	Ferroalloys	2724	2724
3	Coke and energy	724	724
4	Unallocable	0	0
	Total Segment Liabilities	28697	28697
	Un-allocable Liabilities	35579	35579
	Net Segment Liabilities	64276	64276
	Disclosure of notes on segments		

Other Comprehensive Income			
	Date of start of reporting period	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of post-employment benefit obligations	-81.00	-81.00
	Total Amount of items that will not be reclassified to profit and loss	-81.00	-81.00
2	Income tax relating to items that will not be reclassified to profit or loss	-20.00	-20.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-61.00	-61.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	45286

2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	3502
	Adjustments for decrease (increase) in trade receivables, current	-221
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1242
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-39
	Adjustments for other financial assets, current	-104
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1208
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-2007
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	3112
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	230
	Adjustments for provisions, non-current	122
	Adjustments for other financial liabilities, current	110
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-2
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0

	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-514
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**4223**
	Net cash flows from (used in) operations	**49509**
	Dividends received	-1
	Interest paid	-1564
	Interest received	-1782
	Income taxes paid (refund)	8663
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**40627**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0

	Proceeds from sales of property, plant and equipment	2
	Purchase of property, plant and equipment	13569
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	-21011
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	1
	Interest received	1242
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	20
	Net cash flows from (used in) investing activities	**-33315**

4	**Cash flows from used in financing activities**	
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-3650
	Repayments of borrowings	2143
	Payments of lease liabilities	0
	Dividends paid	2431
	Interest paid	1528
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-36
	Net cash flows from (used in) financing activities	**-9788**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-2476**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**-2476**
	Cash and cash equivalents cash flow statement at beginning of period	3358
	Cash and cash equivalents cash flow statement at end of period	**882**

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																						
												Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.											
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	The Sandur Manganese & Iron Ores Limited	SMIORE Employees Provident Fund Trust	Post employment benefit plan entity	Any other transaction	Contribution for Employee Provident Fund	4000	Omnibus approval			982.06	-103.34	-145.79										
2	The Sandur Manganese & Iron	SMIORE Gratuity Fund Trust	Post employment benefit	Any other transaction	Contribution for Gratuity Fund Trust	3000	Omnibus approval			0	-2168.86	-2526.17										

	Ores Limited		plan entity																			
3	The Sandur Manganese & Iron Ores Limited	Lohagiri Industrials Private Limited	Promoter Group	Purchase of goods or services		12273	Omnibus approval			4545.07	-370.22	-578.58										
4	The Sandur Manganese & Iron Ores Limited	Lohagiri Industrials Private Limited	Promoter Group	Sale of goods or services		5515	Omnibus approval			1529.4	-3.13	77.24										
5	The Sandur Manganese & Iron Ores Limited	Royal Sandur Metals Private Limited	Subsidiary	Sale of goods or services		13500	Omnibus approval			4951.28	262.46	152.53										
6	The Sandur Manganese & Iron Ores Limited	Renew Sandur Green Energy Private Limited	Associate company	Purchase of goods or services		5000	Omnibus approval			2278.44	-686.55	-746.36										
7	The Sandur Manganese & Iron Ores Limited	Karnataka Seva Sangha	Entity controlled by KMP or his relatives	Any other transaction	CSR Expenditure	1095	Omnibus approval			83.5	0	0										

			(CSR Implementing Agency)																		
8	The Sandur Manganese & Iron Ores Limited	Shivapur Shikshana Samiti	Entity over which KMP or his relative have significant influence (CSR Implementing Agency)	Any other transaction	CSR Expenditure	1095	Omnibus approval			424.87	0	0									
9	The Sandur Manganese & Iron Ores Limited	Shivapur Shikshana Samiti	Entity over which KMP or his relative have significant influence (CSR Implementing Agency)	Any other transaction	Lease Rent	25	Approved			10.88	3.29	3.37									

10	The Sandur Manganese & Iron Ores Limited	Skand Private Limited	Promoter and Holding Company	Any other transaction	Lease Rent	12	Approved			5.56	-1.09	-1.04										
11	The Sandur Manganese & Iron Ores Limited	Skand Private Limited	Promoter and Holding Company	Purchase of fixed assets		375	Approved			0	294.38	294.38										
12	The Sandur Manganese & Iron Ores Limited	Ajai M Ghorpade	Promoter	Any other transaction	Lease Rent	17	Approved			7.96	-16.5	-23.66										
13	The Sandur Manganese & Iron Ores Limited	Sandur Laminates Limited	Public company where relative of a director is a director	Any other transaction	Lease Rent	16	Approved			7.66	-1.38	-1.38										
14	The Sandur Manganese & Iron Ores Limited	Shivavilas Trust	Entity over which KMP or his relative have significa	Any other transaction	Lease Rent	13	Approved			6	-1.08	-1.08										

			nt influence																			
15	The Sandur Manganese & Iron Ores Limited	Sandur Kushala Kala Kendra	Entity controlled by KMP or his relatives	Purchase of goods or services		10	Omnibus approval			4.14	0.2	0										
16	The Sandur Manganese & Iron Ores Limited	Sandur Kushala Kala Kendra	Entity controlled by KMP or his relatives	Sale of goods or services		5	Omnibus approval			0.87	0	-0.14										
17	The Sandur Manganese & Iron Ores Limited	Sandur Dairy Farm	A firm, in which a director, manager or his relative is a partner	Purchase of goods or services		5	Omnibus approval			0.95	-0.16	-0.13										
18	The Sandur Manganese & Iron Ores Limited	S Y Ghorpade	Promoter	Any other transaction	Lease Rent	36	Approved			18.76	-2.53	-2.53										

19	The Sandur Manganese & Iron Ores Limited	Yashodara S Ghorpade	Promoter Group	Any other transaction	Lease Rent	35	Approved			16.67	-2.41	-2.41										
20	The Sandur Manganese & Iron Ores Limited	Mohamme d Abdul Saleem	Promoter Group and Director	Purcha se of goods or service s		100	Approved			64	0	0										
21	The Sandur Manganese & Iron Ores Limited	Royal Sandur Academy Private Limited	Wholly Owned Subsidiar y	Invest ment			Not Applicable			100	0	-100										
22	The Sandur Manganese & Iron Ores Limited	Royal Sandur Academy Private Limited	Wholly Owned Subsidiar y	Any other transaction	Reimbursem ent of Expenses		Not Applicable			13.88	0	13.88										
23	The Sandur Manganese & Iron Ores Limited	Royal Sandur Hospitality Private Limited	Wholly Owned Subsidiar y	Invest ment			Not Applicable			100	0	-100										
24	The Sandur Manganese	Royal Sandur Hospitality	Wholly Owned	Any other	Reimbursem ent of Expenses		Not Applicable			13.88	0	13.88										

	& Iron Ores Limited	Private Limited	Subsidiary	transaction																		
25	The Sandur Manganese & Iron Ores Limited	Royal Sandur MedTech Private Limited	Wholly Owned Subsidiary	Investment			Not Applicable			100	0	-100										
26	The Sandur Manganese & Iron Ores Limited	Royal Sandur MedTech Private Limited	Wholly Owned Subsidiary	Any other transaction	Reimbursement of Expenses		Not Applicable			352.87	0	352.87										
27	Royal Sandur Metals Private Limited	Royal Sandur Green Steel Private Limited	Wholly Owned Subsidiary	Any other transaction	Interest income on long term & working capital loan given	2700	Omnibus approval			1080.5	3809.68	4890.18										
28	Royal Sandur Metals Private Limited	Royal Sandur Green Steel Private Limited	Wholly Owned Subsidiary	Loan			Not Applicable			2300	26736.75	26736.74					Loan	0.09%	NA	Unsecured	Working capital	
29	Royal Sandur Metals Private Limited	Royal Sandur Green Steel Private Limited	Wholly Owned Subsidiary	Any other transaction	Guarantee commission income	250	Omnibus approval			130	857.33	704.56										

30	Royal Sandur Metals Private Limited	Royal Sandur Green Steel Private Limited	Wholly Owned Subsidiary	Any other transaction	Revenue from intercompany cross charge	300	Omnibus approval			131.09	636.79	624.5										
31	Royal Sandur Metals Private Limited	Royal Sandur Green Steel Private Limited	Wholly Owned Subsidiary	Sale of goods or services		2500	Omnibus approval			0	1038.02	967.77										
32	Royal Sandur Metals Private Limited	Royal Sandur Green Steel Private Limited	Wholly Owned Subsidiary	Sale of goods or services		5500	Omnibus approval			955.38	0	1126.44										
33	Royal Sandur Metals Private Limited	Amplus Arjas Solar Private Limited	Associate	Purchase of goods or services		1000	Omnibus approval			539.86	-207.98	-173.97										
34	Royal Sandur Metals Private Limited	Sandur Kushala Kala Kendra	Entity controlled by KMP or his relatives	Purchase of goods or services		5	Omnibus approval			1.33	0	-1.44										
35	The Sandur Manganese	Mohammed Abdul Saleem	Promoter Group	Any other	Sitting Fees		Approved			2.8	-25.81	0										

	& Iron Ores Limited		and Director	transaction																		
36	The Sandur Manganese & Iron Ores Limited	Sandur Kushala Kala Kendra	Entity controlled by KMP or his relatives	Any other transaction	Lease Rent	15	Approved			4.57	-4.1	-4.72										
37	The Sandur Manganese & Iron Ores Limited	Bahirji Ajai Ghorpade	Promoter, Director and KMP	Remuneration			Approved			576.78	-1246.15	-39.39										
38	The Sandur Manganese & Iron Ores Limited	Aditya Shivrao Ghorpade	Promoter Group	Remuneration			Approved			39.78	-0.16	0.35										
39	The Sandur Manganese & Iron Ores Limited	Dhananjai Shivrao Ghorpade	Promoter Group	Remuneration			Approved			28.43	-2.16	-2.53										
Total value of transaction during the reporting period										21409.22												