

Registered Office : Office No 1 & 2, L7 Floor, SLN Terminus, Survey no.133, Near Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032

Related Party Disclosure for the half year ended September 30, 2025

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Related Party Disclosure for the half year ended September 30, 2025

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 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					Notes
	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/ intercorp orate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)	
24	BirlaNu Limited	Aditya Polytechnic Pvt Ltd	Wholly-owned step-down Subsidiary	Any other transaction	Corporate Guarantee given	0.00	NA	1000.00	0.00	1000.00										
25	BirlaNu Limited	Aditya Polytechnic Pvt Ltd	Wholly-owned step-down Subsidiary	Any other transaction	Corporate Guarantee Fee received	0.00	NA	0.86	0.00	0.00										
26	BirlaNu Limited	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned step-down Subsidiary	Any other transaction	Sale of raw material	0.00	NA	225.49	303.36	265.90										
27	BirlaNu Limited	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned step-down Subsidiary	Purchase of goods or services		0.00	NA	61.48	5.24	10.62										Purchase of Goods
28	BirlaNu Limited	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned step-down Subsidiary	Any other transaction	Corporate Guarantee Given	0.00	NA	0.00	1853.00	1853.00										
29	BirlaNu Limited	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned step-down Subsidiary	Any other transaction	Corporate Guarantee Fee received	0.00	NA	9.44	0.00	0.00										
30	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Sale of raw material	0.00	NA	1475.98	1854.16	1852.47										
31	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Sale of fixed assets		0.00	NA	7.35	0.00	0.00										Sale of asset
32	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	208.40	58.26	10.09										Purchase of Goods
33	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Corporate Guarantee Given	0.00	NA	0.00	4450.00	4450.00										
34	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Corporate Guarantee Fee received	0.00	NA	22.68	0.00	0.00										
35	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Loan		0.00	NA	2500.00	0.00	2500.00					Loan	8.50%	Short term	Unsecured	General business purpose	Loan given
36	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Interest received		0.00	NA	57.05	0.00	0.00										Interest received on loan given
37	BirlaNu Limited	Aditya Poly Industries Pvt Ltd	Wholly-owned step-down Subsidiary	Any other transaction	Sale of raw material	0.00	NA	261.69	348.85	308.58										
38	BirlaNu Limited	Ms. Avanti Birla	Relative of Director and Promoter	Remuneration		223.67	NA	86.93	41.04	0.00										
39	BirlaNu Limited	Mr. Akshat Seth	Managing Director & CEO	Remuneration		0.00	NA	313.21	251.13	0.00										
40	BirlaNu Limited	Mr. Ajay Kapadia	Chief Financial Officer	Remuneration		0.00	NA	71.03	31.63	0.00										
41	BirlaNu Limited	Ms. Nidhi Bisaria	Company Secretary	Remuneration		0.00	NA	28.96	6.02	0.00										
42	BirlaNu Limited	Mr. CK Birla	Promoter Director	Any other transaction	Sitting fee	10.00	NA	2.50	0.00	0.00										
43	BirlaNu Limited	Mr. CK Birla	Promoter Director	Any other transaction	Commission	0.00	NA	0.00	4.60	0.00										
44	BirlaNu Limited	Ms. Amita Birla	Promoter Director	Any other transaction	Sitting fee	10.00	NA	2.00	0.00	0.00										
45	BirlaNu Limited	Ms. Amita Birla	Promoter Director	Any other transaction	Commission	0.00	NA	0.00	4.60	0.00										
46	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	3110.28	2017.99	1748.48										Sale of goods
47	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	77.08	8.44	3.49										Purchase of Goods
48	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Any other transaction	Rent and maintenance received	0.00	NA	9.36	0.00	0.00										
49	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Loan		0.00	NA	1200.00	0.00	1200.00					Loan	8.50%	Short term	Unsecured	General business purpose	Loan given
50	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Interest received		0.00	NA	28.57	0.00	0.00										Interest received on loan given

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51	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	314.03	636.07	1222.53									Sale of goods	
52	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	256.00	0.00	0.00									Purchase of goods	
53	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	6.37	0.00	0.00									Purchase of services	
54	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Loan		0.00	NA	0.00	850.00	850.00					Loan	9.50%	long term	Unsecured	general business purpose	No Fresh loan Given
55	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Interest received		0.00	NA	40.38	0.00	0.00										Interest received on loan given
56	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Any other transaction	Rent and maintenance received	0.00	NA	3.12	0.00	0.00										
57	Crestia Polytech Pvt. Ltd.	Prabhu Sainath Polymers Pvt. Ltd.	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	247.97	0.00	0.00										Sale of goods
58	Crestia Polytech Pvt. Ltd.	Prabhu Sainath Polymers Pvt. Ltd.	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	153.35	16.50	41.91										Purchase of goods
59	Crestia Polytech Pvt. Ltd.	Prabhu Sainath Polymers Pvt. Ltd.	Wholly-owned Subsidiary	Any other transaction	Rent and maintenance received	0.00	NA	3.12	0.00	0.00										
60	Crestia Polytech Pvt. Ltd.	Aditya Poly Industries Pvt. Ltd.	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	124.70	404.34	892.68										Sale of goods
61	Crestia Polytech Pvt. Ltd.	Aditya Poly Industries Pvt. Ltd.	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	3.90	0.00	0.00										Purchase of goods
62	Crestia Polytech Pvt. Ltd.	Aditya Poly Industries Pvt. Ltd.	Wholly-owned Subsidiary	Any other transaction	Rent and maintenance received	0.00	NA	3.12	0.00	0.00										
63	Topline Industries Pvt. Ltd.	Prabhu Sainath Polymers Pvt. Ltd	Fellow Subsidiary	Sale of goods or services		0.00	NA	1.95	0.00	0.00										Sale of goods
64	Topline Industries Pvt. Ltd.	Prabhu Sainath Polymers Pvt. Ltd	Fellow Subsidiary	Purchase of goods or services		0.00	NA	851.43	397.38	132.04										Purchase of goods
65	Topline Industries Pvt. Ltd.	Aditya Poly Industries Pvt. Ltd.	Fellow Subsidiary	Sale of goods or services		0.00	NA	32.55	75.00	39.99										Sale of goods
66	Topline Industries Pvt. Ltd.	Aditya Poly Industries Pvt. Ltd.	Fellow Subsidiary	Purchase of goods or services		0.00	NA	415.92	0.00	0.00										Purchase of goods
67	Topline Industries Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Fellow Subsidiary	Purchase of goods or services		0.00	NA	771.28	55.15	31.98										Purchase of goods
68	Topline Industries Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Fellow Subsidiary	Purchase of goods or services		0.00	NA	15.74	0.00	0.00										Purchase of services
69	Aditya Polytechnic Pvt. Ltd.	Prabhu Sainath Polymers Pvt. Ltd.	Fellow Subsidiary	Sale of goods or services		0.00	NA	0.50	0.00	0.00										Sale of goods
70	Aditya Polytechnic Pvt. Ltd.	Aditya Poly Industries Pvt. Ltd.	Fellow Subsidiary	Sale of goods or services		0.00	NA	10.32	10.98	0.00										Sale of goods
71	Aditya Polytechnic Pvt. Ltd.	Aditya Poly Industries Pvt. Ltd.	Fellow Subsidiary	Purchase of goods or services		0.00	NA	36.05	0.00	16.66										Purchase of goods
72	BirlaNu International GmbH	Parador Holdings GmbH	Wholly-owned Subsidiary	Interest received		0.00	NA	405.14	1717.17	2396.74										Refer Note 3
73	BirlaNu International GmbH	Parador Holdings GmbH	Wholly-owned Subsidiary	Any other transaction	Other payables	0.00	NA	2078.89	24172.67	26251.56										Refer Note 3
74	BirlaNu International GmbH	Parador Holdings GmbH	Wholly-owned Subsidiary	Any other transaction	Other receivables	0.00	NA	-276.03	79.85	-196.18										Refer Note 3
75	BirlaNu International GmbH	Parador Holdings GmbH	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	17.95	0.00	54.85										Purchase of Services; Refer Note 3

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76	BirlaNu International GmbH	Parador Holdings GmbH	Wholly-owned Subsidiary	Loan		0.00	NA	2191.69	14712.88	16904.57					Loan	5.00%	long term	Unsecured	general business purpose	No fresh Loan Given; Refer Note 3
77	BirlaNu International GmbH	Parador GmbH	Wholly-owned step-down Subsidiary	Loan		0.00	NA	6229.62	20118.34	26347.96			3.83%	Long-Term	Loan	3.83%	long term	Unsecured	General business purpose	Refer Note 3
78	BirlaNu International GmbH	Parador GmbH	Wholly-owned step-down Subsidiary	Interest received		0.00	NA	468.14	1529.57	5690.15										Refer Note 3
79	BirlaNu International GmbH	Parador GmbH	Wholly-owned step-down Subsidiary	Any other transaction	Other payables	0.00	NA	1709.17	2091.35	3800.52										Refer Note 3
80	BirlaNu International GmbH	Parador Parkettwerke GmbH	Wholly-owned step-down Subsidiary	Interest received		0.00	NA	142.49	400.85	609.60										Refer Note 3
81	BirlaNu International GmbH	Parador Parkettwerke GmbH	Wholly-owned step-down Subsidiary	Loan		0.00	NA	946.41	6353.26	7299.67	Loan		3.83%	long term	Loan	3.83%	long term	Unsecured	general business purpose	No fresh Loan Given; Refer Note 3
82	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	897.27	2130.66	0.00										Sale of services; Refer Note 3
83	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Interest received		0.00	NA	194.80	541.57	0.00										Refer Note 3
84	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Any other transaction	Other receivables	0.00	NA	-551.05	1767.70	1216.65										Refer Note 3
85	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Any other transaction	Other payables	0.00	NA	9.34	0.00	9.34										Refer Note 3
86	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Loan		0.00	NA	-6271.02	8867.51	2596.49	Loan		3.83%	long term	Loan	3.83%	long term	Unsecured	General business	Refer Note 3
87	Parador Holdings GmbH	Parador Parkettwerke GmbH	Wholly-owned step-down Subsidiary	Sale of goods or services		0.00	NA	23.93	3.63	8.34										Sale of services; Refer Note 3
88	Parador Holdings GmbH	Parador UK Limited	Fellow Subsidiary	Purchase of goods or services		0.00	NA	42.72	0.00	33.65										Purchase of services; Refer Note 3
89	Parador GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	13008.62	5267.48	6952.48										Purchase of goods; Refer Note 3
90	Parador GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	108.42	16.22	37.80										Sale of services; Refer Note 3
91	Parador GmbH	Parador (Shanghai) Trading Co., Ltd	Associate Company	Sale of goods or services		3000.00	NA	289.20	1219.27	1400.50										Sale of goods; Refer Note 3
92	Parador GmbH	Parador (Shanghai) Trading Co., Ltd	Associate Company	Any other transaction	Other payables	10.00	NA	0.25	1.69	1.94										Reimbursement of expenses; Refer Note 3
93	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	744.06	1734.47	1847.14										Sale of goods; Refer Note 3
94	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	85.54	0.00	0.00										Sale of services; Refer Note 3
95	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Any other transaction	Other receivables	0.00	NA	3.56	244.80	248.36										Reimbursement of expenses; Refer Note 3
96	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Any other transaction	Other payables	0.00	NA	81.79	39.61	121.40										Reimbursement of expenses;Refer Note 3
97	Parador GmbH	Parador US Limited	Wholly-owned Subsidiary	Any other transaction	Other receivables	0.00	NA	248.68	0.00	248.68										Reimbursement of expenses;Refer Note 3
Total value of transaction during the reporting period								55604.18												

Notes:

- Value of the related party transactions as approved by the Audit Committee represents the value approved for the financial year 2025-26 while the value of the transaction represents for the half year ended September 30, 2025.
- Dividend transactions are not included in above disclosure as the same are exempted under Regulation 2(1)(zc) of the SEBI LODR Regulations.
- Figures mentioned for the transactions that took place during the half year ended September 30, 2025 between (i) the Company and its overseas subsidiaries; (ii) Between the overseas subsidiaries are translated based on the average exchange rate from EURO to INR. Further, the opening and closing balances of such transactions have been reported at opening and closing exchange rates, respectively. Forex loss/ gain arising from movement in exchange rates is adjusted to Foreign Currency Translation Reserve in the books of accounts of the Company.
- As the details of PAN are not required to be submitted while submitting the disclosure in PDF format hence the same are not included.
- Values of the transaction disclosed above are exclusive of GST, wherever applicable, for six months period ended September 30, 2025.