BIRLANU LIMITED

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

Related Party Disclosure for the half year ended September 30, 2025																				
Sr No.	Details of the party (listed Details of the counterparty Type of related Details of other Value of Remarks Value of In case monies are In case any financial indebtedness is Details of the loans, inter-corporate depc									eposits,	Notes									
	entity /subsidiary) entering party transaction related party the on transactio due to either party as incurred to make or give loans, inter- advances or investment								stments											
	into the transaction	into the transaction related approval n during party by audit the							a result of the corporate deposits, advances or transaction investments											
				party						action		invest	ments							
	Name	Name	Relationship of the			transacti	committe	reporting	Opening	Closing	Nature of	Details of	Cost	Tenure	Nature	Interest	Tenure	Secured/	Purpose	
			counterparty with the listed			on as	е	period	balance	balance	indebted	other			(loan/	Rate (%)		unsecure	for which	
			entity or its subsidiary			approved					ness	indebted			advance/			d	the funds	
						by the					(loan/	ness			intercorp				will be	
						audit					issuance				orate				utilised	
						committe					of debt/				deposit/				by the	
						е					any other				investme				ultimate	
											etc.)				nt)				recipient	
																			of funds	
																			(end	
																			usage)	
1	BirlaNu Limited	GMMCO Limited	Other related party	Purchase of goods		50.00	Not	4.37	1.72	0.30										Purchase of goods
				or services			applicable													
							(NA)													
2	BirlaNu Limited	GMMCO Limited	Other related party	Purchase of goods		30.00	NA	3.31	0.00	0.00										Purchase of services
			2.1	or services																
3	BirlaNu Limited	National Engineering	Other related party		Payment of rent and	500.00	NA	225.32	6.17	6.31										
		Industries Limited		transaction	office maintenance															
					charges															
4	BirlaNu Limited	Birla Buildings Limited	Other related party	Any other	Payment of rent and	70.00	NA	24.39	1.33	0.94										
4	omanu Liinteu	oma bunungs Limited	Outer related party	Any other transaction	reimbursement of	70.00	INA	24.39	1.55	0.94										
				ผสกรสนกกา	taxes, office															
					maintenance and															
					other service															
					charges															
5	BirlaNu Limited	Birla Buildings Limited	Other related party	Any other	Rent received	2.00	NA	0.00	0.28	0.00										
			·	transaction																
6	BirlaNu Limited	CK Birla Corporate	Other related party	Any other	Professional services	1000.00	NA	359.19	42.87	55.33										
		Services Limited		transaction	availed															
7	BirlaNu Limited	CK Birla Corporate	Other related party	Any other	Payment of Brand	150.00	NA	54.13	0.00	0.00										
		Services Limited		transaction	royalty															
8	BirlaNu Limited		Other related party	Any other	Rent received	100.00	NA	27.33	0.00	3.97										
		Industries Limited		transaction																
9	BirlaNu Limited	Orient Paper and	Other related party	Sale of goods or		25.00	NA	3.37	0.00	0.00										Sale of finished goods
10	BirlaNu Limited	Industries Limited	Other related rest.	services	Don't sometimed	100.00	NIA	F 70	0.00	0.00										Cd t- hdt
10	Birianu Limited	Orient Cement Limited	Other related party	Any other	Rent received	100.00	NA	5.79	0.00	0.00										Ceased to be a related party w.e.f. 23.04.2025 due to change
11	BirlaNu Limited	Lillited	Other related party	transaction		10.00	NA	0.00	0.46	0.00										in management
11	Billanu Lilliteu	Orient Cement Limited	Other related party	Sale of goods or services		10.00	INA	0.00	0.46	0.00										Sale of finished goods. Ceased to be a related party w.e.f. 23.04.2025 due to change in management
12	BirlaNu Limited		Other related party	Purchase of goods		100.00	NA	6.50	16.19	0.29										Purchase of Services
		Pvt. Ltd.	2 relaced party	or services		100.00		5.50	10.13	0.23										
13	BirlaNu Limited	Khaitan & Co.	Other related party	Purchase of goods		200.00	NA	4.45	0.57	0.00										Purchase of Services
		**	e: -4	or services				-		''										
14	BirlaNu Limited	Khaitan & Co. LLP	Other related party	Purchase of goods		100.00	NA	46.96	7.23	14.27										Purchase of Services
				or services																
15	BirlaNu Limited	Khaitan & Co. AOR	Other related party	Purchase of goods		25.00	NA	10.11	0.00	0.00										Purchase of Services
				or services																
16	BirlaNu Limited		Wholly-owned Subsidiary	Interest received		0.00	NA	662.56	462.96	487.75								_	_	Refer Note 3
		GmbH																		
17	BirlaNu Limited		Wholly-owned Subsidiary	Any other	Corporate	0.00	NA	14843.92	31034.50	45878.42										Refer Note 3
	British Irania I	GmbH	ud. II	transaction	Guarantee given	0.00		02	444	45.00										D. F. Aveta 2
18	BirlaNu Limited		Wholly-owned Subsidiary	Any other	Commission on	0.00	NA	83.44	111.59	45.96										Refer Note 3
		GmbH		transaction	Corporate															
19	BirlaNu Limited	RirlaNu International	Wholly-owned Subsidiary	Loan	Guarantee	0.00	NA	2012 60	15192.68	17206 26					Loan	8.00%	Long-	Uncocura	General	(No fresh loan given, amount represents exchange rate
19	Dinaiva Liillitea	GmbH	winding-dwilled Substitlary	LUdii		0.00	IVA	2013.09	13132.08	1/200.30					LUdii	0.00%	term			difference); Refer Note 3
		GIIIDII															tettii	u	purpose	difference), Neter Note 3
20	BirlaNu Limited	Parador GmbH	Wholly-owned step-down	Purchase of goods		0.00	NA	201.72	83.35	194.16									pui puse	Purchase of Goods; Refer Note 3
			Subsidiary	or services		0.00		202.72	55.55	157.10										. I I I I I I I I I I I I I I I I I I I
21	BirlaNu Limited	Aditya Polytechnic Pvt	Wholly-owned step-down	Any other	Sale of raw material	0.00	NA	82.72	614.96	97.58										
		Ltd	Subsidiary	transaction																
22	BirlaNu Limited	Aditya Polytechnic Pvt	Wholly-owned step-down	Any other	Rent paid	0.00	NA	1.80	0.00	0.35										
		Ltd	Subsidiary	transaction																
23	BirlaNu Limited			Purchase of goods		0.00	NA	57.39	9.41	3.24								_	_	Purchase of goods
		Ltd	Subsidiary	or services																

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

Related Party Disclosure for the half year ended September 30, 2025 Sr No. Details of the party (listed Details of the counterparty Type of related Details of other Value of Remarks Value of In case monies are In case any financial indebtedness is Details of the loans, inter-corporate deposits, Notes																				
Sr No.	Sr No. Details of the party (listed entity /subsidiary) entering into the transaction			Type of related party transaction	Details of other related party transaction	Value of the related party	on	transactio I n during	In case monies are due to either party as a result of the transaction		incurre	any financi d to make o orate depos invest	or give loan: sits, advanc	s, inter-	Detail		ns, inter-co ces or inves		eposits,	Notes
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			transacti on as approved by the audit committe e	committe e	reporting period	Opening balance	Closing balance	Nature of indebted ness (loan/ issuance of debt/ any other etc.)	Details of other indebted ness	Cost	Tenure	Nature (loan/ advance/ intercorp orate deposit/ investme nt)	Interest Rate (%)	Tenure	Secured/ unsecure d	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									usagej	
25	BirlaNu Limited		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		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		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		Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Loan		0.00	NA	2500.00	0.00	2500.00					Loan	8.50%	Short term	Unsecure d	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		Wholly-owned step-down Subsidiary	Any other transaction	Sale of raw material	0.00	NA	261.69	348.85	308.58										
38	BirlaNu Limited		Relative of Director and Promoter	Remuneration	_	223.67	NA	86.93	41.04	0.00										
39			Managing Director & CEO	Remuneration		0.00	NA	313.21	251.13	0.00										
40			Chief Financial Officer	Remuneration		0.00	NA	71.03	31.63	0.00										
41		Ms. Nidhi Bisaria Mr. CK Birla	Company Secretary Promoter Director	Remuneration Any other	Sitting fee	0.00 10.00	NA NA	28.96 2.50	6.02 0.00	0.00										
43	BirlaNu Limited	Mr. CK Birla	Promoter Director	transaction 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	Unsecure d	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									- 3. pose	Interest received on loan given

Related Party Disclosure for the half year ended September 30, 2025 Sr No. Details of the party (listed Details of the counterparty Type of related Details of other Value of Remarks Value of In case monies are In case any financial indebtedness is Details of the loans, inter-corporate deposits, IN													T							
Sr No.	Details of the party (listed	Details of the counterparty		Type of related	Details of other	Value of	Remarks					-			Details			-	posits,	Notes
	entity /subsidiary) entering			party transaction	related party	the	on	transactio				d to make o				advan	ces or inve	stments		
	into the transaction				transaction		approval	n during		t of the	corp	orate depos		ices or						
						party	by audit	the	trans			invest								
	Name	Name	Relationship of the			transacti on as	committe e	reporting period	Opening	Closing	Nature of	Details of	Cost	Tenure	Nature	Interest	Tenure	Secured/	Purpose	
			counterparty with the listed			approved	е .	periou	balance	balance	indebted	other			(loan/	Rate (%)		unsecure	for which	
			entity or its subsidiary			by the					ness	indebted			advance/			d	the funds	
						audit					(loan/	ness			intercorp				will be	
						committe					issuance				orate				utilised	
						e					of debt/				deposit/				by the	
						•					any other	1			investme				ultimate	
											etc.)				nt)				recipient	
																			of funds	
																			(end	
51	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic	Wholly-owned Subsidiary	Sale of goods or		0.00	NA	314.03	636.07	1222.53									usage)	Sale of goods
31	crestia Polytecii PVt. Ltu.	Pvt. Ltd.	wilony-owned Subsidiary	services		0.00	INA	314.03	030.07	1222.55										Sale of goods
52	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic	Wholly-owned Subsidiary	Purchase of goods		0.00	NA	256.00	0.00	0.00										Purchase of goods
32	Crestia i olyteenii ve Eta.	Pvt. Ltd.	vinony owned substituting	or services		0.00	14/5	250.00	0.00	0.00										Turchase or goods
53	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic	Wholly-owned Subsidiary	Purchase of goods		0.00	NA	6.37	0.00	0.00										Purchase of services
33	Crestia i divicenti va zaa.	Pvt. Ltd.	vineny entired substation y	or services		0.00		0.57	0.00	0.00										Tarenase of services
54	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic	Wholly-owned Subsidiary	Loan		0.00	NA	0.00	850.00	850.00					Loan	9.50%	long term	Unsecure	general	No Fresh loan Given
1	,	Pvt. Ltd.	,														. 0	d	business	
I		' ''																-	purpose	
55	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic	Wholly-owned Subsidiary	Interest received		0.00	NA	40.38	0.00	0.00									, . ,	Interest received on loan given
	. ,	Pvt. Ltd.	,																	
56	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic	Wholly-owned Subsidiary	Any other	Rent and	0.00	NA	3.12	0.00	0.00										
	•	Pvt. Ltd.		transaction	maintenance															
					received															
57	Crestia Polytech Pvt. Ltd.	Prabhu Sainath	Wholly-owned Subsidiary	Sale of goods or		0.00	NA	247.97	0.00	0.00										Sale of goods
	-	Polymers Pvt. Ltd.	· ·	services																-
58	Crestia Polytech Pvt. Ltd.	Prabhu Sainath	Wholly-owned Subsidiary	Purchase of goods		0.00	NA	153.35	16.50	41.91										Purchase of goods
		Polymers Pvt. Ltd.		or services																
59	Crestia Polytech Pvt. Ltd.	Prabhu Sainath	Wholly-owned Subsidiary	Any other	Rent and	0.00	NA	3.12	0.00	0.00										
		Polymers Pvt. Ltd.		transaction	maintenance															
					received															
60	Crestia Polytech Pvt. Ltd.		Wholly-owned Subsidiary	Sale of goods or		0.00	NA	124.70	404.34	892.68										Sale of goods
		Pvt. Ltd.		services																
61	Crestia Polytech Pvt. Ltd.		Wholly-owned Subsidiary	Purchase of goods		0.00	NA	3.90	0.00	0.00										Purchase of goods
		Pvt. Ltd.		or services																
62	Crestia Polytech Pvt. Ltd.		Wholly-owned Subsidiary	Any other	Rent and	0.00	NA	3.12	0.00	0.00										
		Pvt. Ltd.		transaction	maintenance															
	T P J. J J	Double Colorate	S. H. C. L. C. F.	C.I C I	received	0.00		4.05	0.00	0.00										esta of const.
63	Topline Industries Pvt. Ltd.	Prabhu Sainath	Fellow Subsidiary	Sale of goods or		0.00	NA	1.95	0.00	0.00										Sale of goods
64	Topling Industries But 1td	Polymers Pvt. Ltd	Fallow Subsidians	Services		0.00	NΑ	851.43	397.38	132.04										Burchase of goods
04	Topline Industries Pvt. Ltd.	Prabhu Sainath Polymers Pvt. Ltd	Fellow Subsidiary	Purchase of goods or services		0.00	NA	031.43	37/.38	132.04										Purchase of goods
65	Topline Industries Pvt. Ltd.	Aditya Poly Industries	Follow Subsidiary	Sale of goods or		0.00	NA	32.55	75.00	39.99										Sala of goods
05	ropinie muusules PVL LLU.	Pvt. Ltd.	i Cilow Substaldly	services		0.00	INM	32.33	75.00	35.33										Sale of goods
66	Topline Industries Pvt. Ltd.	Aditya Poly Industries	Fellow Subsidiary	Purchase of goods		0.00	NA	415.92	0.00	0.00										Purchase of goods
		Pvt. Ltd.		or services		0.00		125.52	0.00	0.00										
67	Topline Industries Pvt. Ltd.	Aditya Polytechnic	Fellow Subsidiary	Purchase of goods		0.00	NA	771.28	55.15	31.98										Purchase of goods
l		Pvt. Ltd.	, , , , , , , , , , , , , , , , , , , ,	or services																
68	Topline Industries Pvt. Ltd.	Aditya Polytechnic	Fellow Subsidiary	Purchase of goods		0.00	NA	15.74	0.00	0.00										Purchase of services
		Pvt. Ltd.	1	or services																
69	Aditya Polytechnic Pvt. Ltd.	Prabhu Sainath	Fellow Subsidiary	Sale of goods or		0.00	NA	0.50	0.00	0.00										Sale of goods
		Polymers Pvt. Ltd.		services																
70	Aditya Polytechnic Pvt. Ltd.	Aditya Poly Industries	Fellow Subsidiary	Sale of goods or		0.00	NA	10.32	10.98	0.00										Sale of goods
		Pvt. Ltd.	1	services																=
71	Adityo Dolytochnic Dyt 157		Follow Cubridians			0.00	NA	36.05	0.00	16.66										Durchase of goods
71	Aditya Polytechnic Pvt. Ltd.	Aditya Poly Industries	reliow Subsidiary	Purchase of goods		0.00	NA	36.05	0.00	16.66										Purchase of goods
L		Pvt. Ltd.		or services																
72	BirlaNu International GmbH	Parador Holdings	Wholly-owned Subsidiary	Interest received		0.00	NA	405.14	1717.17	2396.74										Refer Note 3
		GmbH																		
L					***															
73	BirlaNu International GmbH	Parador Holdings	Wholly-owned Subsidiary	Any other	Other payables	0.00	NA	2078.89	24172.67	26251.56										Refer Note 3
<u> </u>	Dislant: International Control	GmbH	Mikally average Co. Eco.	transaction	Otherse	0.00	A1.4	270.00	70.05	100.10										Defendance 2
74	BirlaNu International GmbH	Parador Holdings	Wholly-owned Subsidiary	Any other	Other receivables	0.00	NA	-276.03	79.85	-196.18										Refer Note 3
75	BirlaNu International GmbH	GmbH Parador Holdings	Wholly-owned Subsidiary	transaction Purchase of goods		0.00	NA	17.95	0.00	54.85										Purchase of Services; Refer Note 3
/5	Dinaria international dinoff	GmbH	venony-owned substituty	or services		0.00	INM	17.93	0.00	J4.03										i dichase di services, nerei Nole s
	I	ОПІЛП	1	OI SELVICES		1			1		l			<u> </u>	<u> </u>			l		l .

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

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	ng		Type of related party transaction	Details of other related party transaction	Value of the related party transacti	f Remarks on approval by audit	Value of transactio n during the	a result of the transaction		incurre corpo	any financi d to make o orate depos investi	or give loar sits, advan ments	ns, inter- ces or		advan	ces or inves			Notes
	Name		Relationship of the counterparty with the listed entity or its subsidiary			on as approved by the audit committe e	e	period	Opening balance	Closing balance	Nature of indebted ness (loan/ issuance of debt/ any other etc.)	Details of other indebted ness	Cost	Tenure	Nature (loan/ advance/ intercorp orate deposit/ investme nt)	Interest Rate (%)	Tenure	Secured/ unsecure d		
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	Unsecure d	,	No fresh Loan Given; Refer Note 3
77			Wholly-owned step-down Subsidiary	Loan		0.00	NA	6229.62		26347.96			3.83%	Long- Term	Loan	3.83%	long term	Unsecure d	General business purpose	Refer Note 3
78	BirlaNu International GmbH		Wholly-owned step-down Subsidiary	Interest received		0.00	NA	468.14	1529.57	5690.15										Refer Note 3
79			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	GmbH	Subsidiary	Interest received		0.00	NA	142.49	400.85	609.60										Refer Note 3
81	BirlaNu International GmbH		e 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	Unsecure d	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	Unsecure d	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	e 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	e 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 v	value of transaction during the r	reporting period				55604.18												

Notes:

- 1. 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.
- 2. Dividend transactions are not included in above disclosure as the same are exempted under Regulation 2(1)(zc) of the SEBI LODR Regulations.
- 3. 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.
- 4. As the details of PAN are not required to be submitted while submitting the disclosure in PDF format hence the same are not included.
- 5. Values of the transaction disclosed above are exclusive of GST, wherever applicable, for six months period ended September 30, 2025.