

Disclosure of Related Party Transactions for the half year ended 31st March, 2026

S. No	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee				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 investment
	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.)	Cost	Tenure	
1	Mr. Ambar J. Patel	Key Management Personnel	Short term employee benefits	Not applicable	46.72	123.70	170.42	3.85	6.46				
2	Mr. Roshan Shah	Key Management Personnel	Short term employee benefits	Not applicable	46.02	123.30	169.32	3.67	6.39				
3	Mr. Gajanan Bhavsar	Key Management Personnel	Short term employee benefits	Not applicable	0.00	83.21	83.21	-	-				
4	Mr. Narendra Patil	Key Management Personnel	Short term employee benefits	Not applicable	0.00	83.21	83.21	-	-				
5	Mr. Atul Vinchhi	Key Management Personnel	Short term employee benefits	Not applicable	0.00	83.21	83.21	-	-				
6	Mr. Rajendra Gandhi	Key Management Personnel	Short term employee benefits	Not applicable	11.59	10.84	22.43	1.12	1.73				
7	Mr. Harsh Hirpara	Key Management Personnel	Short term employee benefits	Not applicable	0.67	4.72	5.39	0.67	-				
8	Mr. Jay Chavda	Key Management Personnel	Short term employee benefits	Not applicable	5.92		5.92	-	0.98				
9	Mr. Kishor N Doshi	Key Management Personnel	Short term employee benefits	Not applicable	25.00	27.41	52.41	3.70	5.00				
10	Mr. Pranav C Bhalara	Key Management Personnel	Short term employee benefits	Not applicable	25.00	27.41	52.41	3.70	5.00				
11	Mrs. Monica Hemal Kanuga	Non-Executive Director	Professional services rendered	Not applicable	0.649	8.05	8.70	-	-				
12	Mr. Deval A. Patel	Relative of Key Management Personnel	Short term employee benefits	Not applicable	5.92	6.14	12.06	0.39	0.96				
13	Mrs. Monica Hemal Kanuga	Non-Executive Director	Sitting fees	Not applicable	0.35	0.35	0.70	-	-				
14	Essen Speciality Films Limited		Sale of Goods	Not applicable	9.61	19.52	29.13	16.88	4.44				
15	Essen Speciality Films Limited		Purchase of Goods	Not applicable	0.00	0.16	0.16	-	-				
16	Balaji Multiflex Pvt Ltd		Sale of Goods	Not applicable	83.66	93.69	177.35	17.33	15.57				
17	Balaji Multiflex Pvt Ltd		Purchase of Goods	Not applicable	1.60	17.48	19.08	2.53	-				
18	Etone India Private Limited	Wholly Owned Subsidiary	Sale of Goods	500.00	193.31	185.22	378.53	1.36	-				
19	Etone India Private Limited	Wholly Owned Subsidiary	Inter Corporate Loan	1000.00	305.00	185.00	490.00	692.00	773.50				Loan
20	Etone India Private Limited	Wholly Owned Subsidiary	Corporate Guarantee	359.06			0.00		-				
21	Etone India Private Limited	Wholly Owned Subsidiary	Interest Income	Not applicable	25.84	25.6807	51.52		-				
22	Etone India Private Limited	Wholly Owned Subsidiary	Loan repayment	Not applicable	223.50	176.00	399.50		-				
23	Etone India Private Limited	Wholly Owned Subsidiary	Investment in equity shares	Not applicable			0.00		-				

(Rs. In Lakhs)			
the loans, inter-corporate deposits, advances or nts			
Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
9%	1 year	Unsecured	Working capital