General information	on about comp	any	
Name of The Company	BOROSIL LIMITED		
BSE Scrip Code	543212		
NSE Symbol	BOROLTD		
MSE Symbol	NOTLISTED		
Date of Start of Financial Year	01	04	2023
Date of End of Financial Year	31	03	2024
Reporting Period	First half yearly		
Date of Start of Reporting Period	01	04	2023
Date of End of Reporting Period	30	09	2023
Level of rounding to be used in disclosing related party transactions	Lakhs		
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>(b)</b> If answer to above question is No, please explain the reason for not complying.	

							Re	elated p	arty tra	nsactio	ns							
											rela	tes to loans, i	nter-corp	orate deposit s need to be o	s, advances o	cable only in case the case the case the case the case of the case	e or given by tl	ne listed
Sr No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the o	counterparty	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	on approval by audit committee	Value of transact ion during the reportin g period		ther party ult of the	to mak	r financial indo e or give loan sits, advances	s, inter-co	orporate	Details of	the loans, inter-cor invest	•	s, advances or
	Name	Name	Relationshi p of the counterpar ty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/anyother etc.)	Details of other indebtedn ess	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Tenure Rate (%)	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	Borosil Limited	Klass Pack Limited	Subsidiary	Any other transaction	Purchase & sale of goods	11000.00	Refer Notes	1010.65	-129.47	-70.54								(e.i.adaage)
2	Borosil Limited	Klass Pack Limited	Subsidiary	Any other transaction	Reimbursement of expenses	52.72	Refer Notes	30.32	0.00	0.00								
3	Borosil Limited	Klass Pack Limited	Subsidiary	Interest received		1260.00	Refer Notes	169.67	4.24	173.91								
4	Borosil Limited	Klass Pack Limited	Subsidiary	Any other transaction	Rent Income	1.55	Refer Notes	0.77	0.00	0.00								
5	Borosil Limited	Klass Pack Limited	Subsidiary	Any other transaction	Rent Expense	131.74	Refer Notes	39.92	0.00	0.00								
6	Borosil Limited	Klass Pack Limited	Subsidiary	Sale of fixed assets		307.17	Refer Notes	307.17	0.00	307.17								
7	Borosil Limited	Klass Pack Limited	Subsidiary	Inter- corporate deposit		7000.00	Refer Notes	1000.00	3700.00	4700.00					Inter- corporate deposit	9.00% 2	Unsecured	Business expansion and general corporate purposes
8	Borosil Limited	Klass Pack Limited	Subsidiary	Any other transaction	Current financial assets - others	0.00	Refer Notes	0.00	25.79	26.69								pui poses
9	Borosil Limited	Klass Pack Limited	Subsidiary	Any other transaction	Investment in equity shares	0.00	Refer Notes	0.00	8196.77	8196.77					Investment	0.00% Not applica ble	Unsecured	Business expansion

10	Dorocil	Dorosil	Cubaldian	Durchass of		10000.00	Defer	774.20	75.00	127 24							
10	Borosil	Borosil	Subsidiary	Purchase of		10000.00	Refer	771.26	-75.08	-137.21							
	Limited	Technologies Limited		goods or services			Notes										
11	Borosil	Borosil	Subsidiary	Sale of		2500.00	Refer	9.63	0.00	0.00		<del>                                     </del>					
11	Limited		Subsidiary	goods or		2500.00	Notes	9.63	0.00	0.00							
	Liiiitea	Technologies Limited		services			Notes										
12	Borosil	Borosil	Subsidiary	Any other	Rent Income	3.96	Refer	0.66	0.00	0.00							
12	Limited	Technologies	Subsidially	transaction	Kent income	3.90	Notes	0.00	0.00	0.00							
		Limited															
13	Borosil	Borosil	Subsidiary	Any other	Rent Expense	1.46	Refer	0.37	0.00	0.00							
	Limited	Technologies Limited		transaction			Notes										
14	Borosil	Borosil	Subsidiary	Interest		160.00	Refer	34.99	25.33	60.32							
	Limited	Technologies Limited		received			Notes										
15	Borosil	Borosil	Subsidiary	Any other	Reimbursement	10.00	Refer	2.72	0.00	0.00							
	Limited	Technologies	<b>'</b>	transaction	of expenses		Notes										
		Limited															
16	Borosil	Borosil	Subsidiary	Inter-		1000.00	Refer	252.00	689.35	941.35			Inter-	8.00%	2	Unsecured	Business
	Limited	Technologies		corporate			Notes						corporate				expansion
		Limited		deposit									deposit				and general
																	corporate
																	purposes
	- "					0.00	٠,	0.00	954.80	954.80				0.000/			Durainaga
17	Borosil	Borosil	Subsidiary	Any other	Investment in	0.00	Refer	0.00	954.80	954.80			Investment	0.00%	Not	Unsecured	Business
17	Borosil Limited	Technologies	Subsidiary	Any other transaction	equity shares	0.00	Notes	0.00	954.80	954.80			Investment	0.00%	Not applica	Unsecured	expansion
17			Subsidiary			0.00		0.00	954.80	954.80			Investment	0.00%		Unsecured	
17		Technologies	Subsidiary			0.00		0.00	10.58	14.34			Investment	0.00%	applica	Unsecured	
	Limited	Technologies Limited	·	transaction	equity shares		Notes						Investment	0.00%	applica	Unsecured	
	Limited Borosil	Technologies Limited Borosil	·	transaction  Any other	equity shares  Current		Notes Refer						Investment	0.00%	applica	Unsecured	
	Limited Borosil	Technologies Limited Borosil Technologies	·	transaction  Any other	equity shares  Current financial	0.00	Refer Notes	0.00	10.58	14.34			Investment	0.00%	applica	Unsecured	
	Borosil Limited	Technologies Limited Borosil Technologies Limited Acalypha	·	transaction  Any other	equity shares  Current financial assets -		Notes  Refer Notes  Refer						Investment	0.00%	applica	Unsecured	
18	Borosil Limited	Technologies Limited Borosil Technologies Limited	Subsidiary	Any other transaction	equity shares  Current financial assets -	0.00	Refer Notes	0.00	10.58	14.34			Investment	0.00%	applica	Unsecured	
18	Borosil Limited	Technologies Limited Borosil Technologies Limited Acalypha	Subsidiary	Any other transaction	equity shares  Current financial assets -	0.00	Refer Notes Refer Notes	0.00	10.58	14.34			Investment	0.00%	applica	Unsecured	
18	Borosil Limited Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited	Subsidiary	Any other transaction  Investment	equity shares  Current financial assets -	0.00	Refer Notes Refer Notes	0.00	5.45	5.45			Investment	0.00%	applica	Unsecured	
18	Borosil Limited  Borosil Limited  Borosil	Technologies Limited Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific	Subsidiary Subsidiary Step-	Any other transaction  Investment  Purchase of goods or	equity shares  Current financial assets -	0.00	Refer Notes  Refer Notes  Refer	0.00	5.45	5.45			Investment	0.00%	applica	Unsecured	
18 19 20	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited	Subsidiary  Subsidiary  Step- down subsidiary	Any other transaction  Investment  Purchase of goods or services	equity shares  Current financial assets -	0.00	Refer Notes  Refer Notes  Refer Notes  Refer	0.00	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	
18 19 20	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific	Subsidiary  Subsidiary  Step- down subsidiary  Step-	transaction  Any other transaction  Investment  Purchase of goods or services  Sale of	equity shares  Current financial assets -	0.00	Refer Notes  Refer Notes  Refer Notes  Refer	0.00	5.45	5.45			Investment	0.00%	applica	Unsecured	
18 19 20	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific Glass Works	Subsidiary  Subsidiary  Step- down subsidiary  Step- down	transaction  Any other transaction  Investment  Purchase of goods or services  Sale of goods or	equity shares  Current financial assets -	0.00	Refer Notes  Refer Notes  Refer Notes  Refer	0.00	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	
18 19 20 21	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific Glass Works Limited  Limited	Subsidiary  Subsidiary  Step- down subsidiary  Step- down subsidiary	transaction  Any other transaction  Investment  Purchase of goods or services  Sale of goods or services	equity shares  Current financial assets -	0.00 0.00 1000.00	Refer Notes  Refer Notes  Refer Notes  Refer Notes	0.00 0.00 0.85 4.78	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	
18 19 20 21	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific Glass Works Limited  Borosil	Subsidiary  Subsidiary  Step- down subsidiary  Step- down subsidiary  Entities	transaction  Any other transaction  Investment  Purchase of goods or services  Sale of goods or services  Sale of goods or services	equity shares  Current financial assets -	0.00 0.00 1000.00	Refer Notes  Refer Notes  Refer Notes  Refer Notes  Refer	0.00	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	
18 19 20 21	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific Glass Works Limited  Borosil Renewables	Subsidiary  Subsidiary  Step- down subsidiary  Step- down subsidiary  Entities with joint	Any other transaction  Investment  Purchase of goods or services  Sale of goods or services  Sale of goods or services	equity shares  Current financial assets -	0.00 0.00 1000.00	Refer Notes  Refer Notes  Refer Notes  Refer Notes	0.00 0.00 0.85 4.78	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	
18 19 20 21	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific Glass Works Limited  Borosil	Subsidiary  Subsidiary  Step- down subsidiary  Step- down subsidiary  Entities with joint control or	Any other transaction  Investment  Purchase of goods or services  Sale of goods or services  Sale of goods or services	equity shares  Current financial assets -	0.00 0.00 1000.00	Refer Notes  Refer Notes  Refer Notes  Refer Notes  Refer	0.00 0.00 0.85 4.78	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	
18 19 20 21	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific Glass Works Limited  Borosil Renewables	Subsidiary  Subsidiary  Step- down subsidiary  Step- down subsidiary  Entities with joint control or significant	Any other transaction  Investment  Purchase of goods or services  Sale of goods or services  Sale of goods or services	equity shares  Current financial assets -	0.00 0.00 1000.00	Refer Notes  Refer Notes  Refer Notes  Refer Notes  Refer	0.00 0.00 0.85 4.78	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	
18 19 20 21	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific Glass Works Limited  Borosil Renewables	Subsidiary  Subsidiary  Step- down subsidiary  Step- down subsidiary  Entities with joint control or significant influence	Any other transaction  Investment  Purchase of goods or services  Sale of goods or services  Sale of goods or services	equity shares  Current financial assets -	0.00 0.00 1000.00	Refer Notes  Refer Notes  Refer Notes  Refer Notes  Refer	0.00 0.00 0.85 4.78	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	
18 19 20 21	Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited  Borosil Limited	Technologies Limited  Borosil Technologies Limited  Acalypha Realty Limited  Goel Scientific Glass Works Limited  Goel Scientific Glass Works Limited  Borosil Renewables	Subsidiary  Subsidiary  Step- down subsidiary  Step- down subsidiary  Entities with joint control or significant	Any other transaction  Investment  Purchase of goods or services  Sale of goods or services  Sale of goods or services	equity shares  Current financial assets -	0.00 0.00 1000.00	Refer Notes  Refer Notes  Refer Notes  Refer Notes  Refer	0.00 0.00 0.85 4.78	5.45 0.00	14.34 5.45 4.86			Investment	0.00%	applica	Unsecured	

22	5 "	- ·	T =	T	15	20.60	5.6	6.60	0.00	0.00			I		1
	Borosil Limited	Borosil Renewables Limited	Entities with joint control or significant influence over entity	Any other transaction	Rent Income	39.60	Refer Notes	6.60	0.00	0.00					
24	Borosil Limited	Borosil Renewables Limited	Entities with joint control or significant influence over entity	Any other transaction	Reimbursement of expenses	70.00	Refer Notes	16.65	0.00	0.00					
25	Borosil Limited	Borosil Renewables Limited	Entities with joint control or significant influence over entity	Any other transaction	Current financial assets - others	0.00	Refer Notes	0.00	2.29	2.29					
26	Borosil Limited	Borosil Renewables Limited	Entities with joint control or significant influence over entity	Any other transaction	Current financial liabilities - others	0.00	Refer Notes	0.00	-2.23	0.00					
27	Borosil Limited	Shreevar Kheruka	Promoter & KMP - Managing Director & CEO	Remunerati on		0.00	Refer Notes	368.84	0.00	0.00					
28	Borosil Limited	Rajesh Kumar Chaudhary	KMP - Whole Time Director	Remunerati on		0.00	Refer Notes	59.89	0.00	0.00					
	Borosil Limited	Rajesh Kumar Chaudhary	KMP - Whole Time Director	Any other transaction	Share Based Payment	0.00	Refer Notes	7.20	0.00	0.00					
	Borosil Limited	Anand Sultania	KMP - Chief Financial Officer	Remunerati on			Refer Notes	47.49	0.00	0.00					
31	Borosil Limited	Anand Sultania	KMP - Chief	Any other transaction	Share Based Payment	0.00	Refer Notes	1.34	0.00	0.00					

			Financial Officer											
32	Borosil Limited	Anshu Agarwal	KMP - Company Secretary	Remunerati on		0.00	Refer Notes	39.88	0.00	0.00				
33	Borosil Limited	Anshu Agarwal	KMP - Company Secretary	Any other transaction	Share Based Payment	0.00	Refer Notes	1.92	0.00	0.00				
34	Borosil Limited	P. K. Kheruka	Promoter & Non- Executive Director	Any other transaction	Director sitting fees	0.00	Refer Notes	5.05	0.00	0.00				
35	Borosil Limited	Anupa Rajiv Sahney	Other Related Party - Non Executive Director	Any other transaction	Director sitting fees	0.00	Refer Notes	4.55	0.00	0.00				
36	Borosil Limited	Kewal Kundanlal Handa	Other Related Party - Non Executive Director	Any other transaction	Director sitting fees	0.00	Refer Notes	4.85	0.00	0.00				
37	Borosil Limited	Naveen Kumar Kshatriya	Other Related Party - Non Executive Director	Any other transaction	Director sitting fees	0.00	Refer Notes	1.45	0.00	0.00				
38	Borosil Limited	Kanwar Bir Singh Anand	Other Related Party - Non Executive Director	Any other transaction	Director sitting fees	0.00	Refer Notes	4.15	0.00	0.00				
39	Borosil Limited	Window Glass Limited	Entities with joint control or significant influence over entity	Any other transaction	Rent Income	4.73	Refer Notes	0.47	0.00	0.00				
40	Borosil Limited	Sonargaon Properties LLP	Entities with joint control or significant influence	Any other transaction	Rent Expense	479.28	Refer Notes	26.80	-10.85	0.00				

			over											
			entity											
			,											
41	Borosil Limited	Cycas Trading LLP	Entities with joint control or significant influence over	Any other transaction	Rent Expense	51.06	Refer Notes	4.62	0.00	0.00				
42	Klasspack Limited	Gangadhar Amin	entity Relative of KMP	Any other transaction	Rent Expense	0.00	Refer Notes	21.00	-3.78	-3.78				
43	Klasspack Limited	Prashant Amin	KMP - Managing Director	Remunerati		0.00	Refer Notes	37.70	0.00	0.00				
44	Klasspack Limited	Shweta Amin	KMP - Whole Time Director	Remunerati on		0.00	Refer Notes	6.94	0.00	0.00				
45	Klasspack Limited	Anurag Jain	KMP - Chief Financial Officer	Remunerati on		0.00	Refer Notes	10.85	0.00	0.00				
46	Klasspack Limited	Anurag Jain	KMP - Chief Financial Officer	Any other transaction	Share Based Payment	0.00	Refer Notes	0.75	0.00	0.00				
47	Klasspack Limited	Chaitanya Chauhan	KMP - Company Secretary	Remunerati on		0.00	Refer Notes	3.43	0.00	0.00				
48	Klasspack Limited	Raj Kumar Jain	Other Related Party - Non Executive Director	Any other transaction	Director sitting fees	0.00	Refer Notes	4.60	0.00	0.00				
49	Klasspack Limited	Rahul Dev	Other Related Party - Non Executive Director	Any other transaction	Director sitting fees	0.00	Refer Notes	3.70	0.00	0.00				
50	Klasspack Limited	Shivganga Caterers Private Limited	Other related party in which directors	Purchase of goods or services		0.00	Refer Notes	39.66	-8.33	-5.78				

			are interested													
51	Borosil Technologies Limited	Sreejith Palekudy Sukumaran Kumar	KMP - Whole Time Director	Remunerati on		0.00	Refer Notes	37.26	0.00	0.00						
52	Borosil Technologies Limited	Sreejith Palekudy Sukumaran Kumar	KMP - Whole Time Director	Any other transaction	Share Based Payment	0.00	Refer Notes	2.23	0.00	0.00						
53	Borosil Limited	Priyanka Kheruka	Relative of KMP	Any other transaction	Professional fees paid	142.14	Refer Notes	21.00	0.00	0.00						
54	Klasspack Limited	Goel Scientific Glass Works Limited	Subsidiary	Investment		2247.98	Refer Notes	2247.98	0.00	2247.98			Investment	0.00% Not applicable	Unsecured	Business expansion
	Klasspack Limited	Goel Scientific Glass Works Limited	Subsidiary	Inter- corporate deposit		1300.00	Refer Notes	1300.00	0.00	1300.00			Inter- corporate deposit	10.00% 3	Unsecured	To meet business and operational requirements
56	Klasspack Limited	Goel Scientific Glass Works Limited	Subsidiary	Interest received		4.24	Refer Notes	4.24	0.00	4.24						
57	Klasspack Limited	Sonargaon Properties LLP	Entities with joint control or significant influence over entity	Any other transaction	Rent Expense	0.00	Refer Notes	33.51	0.00	0.00						
58	Borosil Technologies Limited	Goel Scientific Glass Works Limited	Entities with joint control or significant influence over entity			500.00	Refer Notes	5.52	0.00	-2.60						
59	Goel Scientific Glass Works Limited	Hemant H Goel	KMP - Managing Director	Remunerati on		0.00	Refer Notes	37.50	0.00	0.00						
60	Goel Scientific Glass Works Limited		KMP - Whole Time Director	Remunerati on		0.00	Refer Notes	10.66	0.00	0.00						
61	Goel Scientific Glass Works Limited	Ablaze Glass Work Pvt Itd	Entities with joint control or significant	services		0.00	Refer Notes	0.71	0.00	0.00						

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			influence													
			over													
			entity													
62	Goel Scientific	Ablaze	Entities	Purchase of		0.00	Refer	3.84	0.00	-0.01						
	Glass Works	Polymer &	with joint				Notes									
	Limited	Lining Coating	control or													
	Limited	Pvt. Ltd	significant	3CI VICC3												
		PVI. LIU	influence													
			over													
			entity													
63		Goel Glass Pvt	Entities	Sale of		0.00	Refer	58.94	0.00	83.06						
	Glass Works	ltd	with joint	goods or			Notes									
	Limited		control or	services												
			significant													
			influence													
			over													
			entity													
64	Goel Scientific	Goel Glass Pvt	Entities	Purchase of		0.00	Refer	3.83	0.00	0.00						
	Glass Works	Itd	with joint	goods or			Notes			0.00						
	Limited	164	control or	services			Notes									
	Lillitea		significant													
			influence													
			over													
			entity													
65		Goel Impex	Entities	Sale of		0.00	Refer	399.46	0.00	63.49						
	Glass Works		with joint	goods or			Notes									
	Limited		control or	services												
			significant													
			influence													
			over													
			entity													
66	Goel Scientific	Goel Impex	Entities	Any other	Rent Income	0.00	Refer	4.90	0.00	0.00						
	Glass Works	•		transaction			Notes									
	Limited		control or													
	Ziiiiced		significant													
			influence													
			over													
	Cool Catalytic	Cool Catalantic	entity	Colo -f		0.00	Dofe	24.52	0.00	0.00						
6/		Goel Scientific	Entities	Sale of		0.00	Refer	21.53	0.00	0.00						
	Glass Works	Glass Inc	with joint				Notes									
	Limited		control or													
			significant													
			influence													
			over													
			entity													
68	Goel Scientific	Kamal	Entities	Any other	Commission	0.00	Refer	1.38	0.00	0.00						
	Glass Works	Associates	with joint				Notes									
	Limited		control or													
			55.16.51.61	L	L									1	1	

			significant influence over entity									
69	Goel Scientific	Sankalp H	Relative	Remunerati	0.00	Refer	7.89	0.00	0.00			
	Glass Works	Goel	of KMP	on		Notes						
	Limited											
Tota	I value of transact	tion during the					8571.6					
rep	orting period											

## Notes:

- 1. For the field viz. "in case monies are due to either party as a result of the transaction", negative balance indicates Amount Payable/Liability and positive balance indicates Amount Receivable/Asset.
- 2. In Sr. No. 1, the amount of Rs. 1010.65 lakh relates to sale of goods.
- 3. Opening and closing balance mentioned in the field viz. "in case monies are due to either party as a result of the transaction", for
  - a. Sr. No. 1 represents the aggregate opening and closing balance for transactions for Sr. No. 1,2,4,5.
  - b. Sr. No. 10 represents the aggregate opening and closing balance for transactions for Sr. No. 10,11,12,13,15.
  - c. Sr. No. 20 represents the aggregate opening and closing balance for transactions for Sr. No. 20,21.
  - d. Sr. No. 22 represents the aggregate opening and closing balance for transactions for Sr. No. 22,23,24.
  - e. Sr. No. 63 represents the aggregate opening and closing balance for transactions for Sr. No. 63,64.
  - f. Sr. No. 65 represents the aggregate opening and closing balance for transactions for Sr. No. 65,66.
- 4. For the field viz. "Value of the related party transaction as approved by the audit committee", wherever applicable, we have reported aggregate value of multi-year related party transactions (RPTs).
- 5. Certain RPTs have been approved by the Board as Audit Committee constitution was not applicable at the time of approval.
- 6. Audit Committee approval of Borosil Limited was not applicable for transactions mentioned at Sr. No. 42 to 52, 57, 59 to 69.