Disclosure of Related Party Transactions for the half year ended 30th September, 2025 (Rs. In Lakhs)

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 the loans, inter-corporate deposits, advances or investments				
	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	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Mr. Ambar J. Patel	Key Management Personnel	Short term employee benefits	Not applicable	123.70	7.08	3.85								
2	Mr. Roshan Shah	Key Management Personnel	Short term employee benefits	Not applicable	123.30	6.99	3.67								
3	Mr. Gajanan Bhavsar	Key Management Personnel	Short term employee benefits	Not applicable	83.21	6.99	-								
4	Mr. Narendra Patil	Key Management Personnel	Short term employee benefits	Not applicable	83.21	6.99	-								
5	Mr. Atul Vinchhi	Key Management Personnel	Short term employee benefits	Not applicable	83.21	6.99	-								
6	Mr. Rajendra Gandhi	Key Management Personnel	Short term employee benefits	Not applicable	10.84	1.24	1.12								
7	Mr. Harsh Hirpara	Key Management Personnel	Short term employee benefits	Not applicable	4.72	0.64	0.67								
8	Mr. Kishor N Doshi	Key Management Personnel	Short term employee benefits	Not applicable	27.41	-	3.70								
9	Mr. Pranav C Bhalara	Key Management Personnel	Short term employee benefits	Not applicable	27.41	-	3.70								
10	Mrs. Monica Hemal Kanuga	Non-Executive Director	Professional services rendered	Not applicable	8.054	-	-								
11	Mr. Deval A. Patel	Relative of Key Management Personnel	Short term employee benefits	Not applicable	5.92	0.66	0.39								
12	Mrs. Monica Hemal Kanuga	Key Management Personnel	Sitting fees	Not applicable	0.35	-	-								
13	Essen Speciality Films Limited	Relative of Key Management Personnel	Sale of Goods	Not applicable	19.52	5.81	16.88								
14	Essen Speciality Films Limited	Relative of Key Management Personnel	Purchase of Goods	Not applicable	0.16	-	-								
15	Balaji Multiflex Pvt Ltd	Relative of Key Management Personnel	Sale of Goods	Not applicable	93.69	24.71	17.33								
16	Balaji Multiflex Pvt Ltd	Relative of Key Management Personnel	Purchase of Goods	Not applicable	17.48	1.20	2.53								
17	Etone India Private Limited	Wholly Owned Subsidiary	Sale of Goods	500.00	185.22										
18	Etone India Private Limited	Wholly Owned Subsidiary	Inter Corporate Loan	1000.00	185.00	683.00	692.00				Loan	8%	1 Year	Unsecured	Working Capital
19	Etone India Private Limited	Wholly Owned Subsidiary	Corporate Guarantee	359.06	359.06	359.06									
20	Etone India Private Limited	Wholly Owned Subsidiary	Interest Income	Not applicable	25.68										
21	Etone India Private Limited	Wholly Owned Subsidiary	Loan repayment	Not applicable	176.00										
22	Etone India Private Limited	Wholly Owned Subsidiary	Investment in equity shares	Not applicable	448.48	448.48									