General information about compan			
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	Second half yearly		
Date of Start of Reporting Period	01	10	2023
Date of End of Reporting Period	31	03	2024
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) If answer to above question is No, please explain the reason for not complying.									

								Related pa	irty transact	ions											
											Additional disclosure of related party transactions - applicable only in case the related party transactions relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when substitution was undertaken.										
Sr No	Details of the party (listed entity /subsidiary ) entering into the transaction	Details of t	of the counterparty Type of related related party transaction			Value of the related party transactio n as approved by the	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, intercorporate 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			audit committe e			Opening balance	Closing balance	Nature of indebtedn ess (loan/issuance of debt/any other etc.)	Details of other indebte dness	Cost	Tenure	Nature (loan/ advance/ intercorpora te deposit/ investment)	Interest Rate (%)	Tenur e	Secured / unsecur ed	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)		
1	Borosil Limited	Borosil Scientific Limited	Entities with joint control or significant influence over entity	Any other transaction	Sale of goods and reimbursement	200.00	Refer notes	27.63	-70.54	-1119.23											
2	Borosil Limited	Borosil Scientific Limited	Entities with joint control or significant influence over entity	Any other transaction	Functional support / shared service transactions	3000.00	Refer notes	758.27	0.00	0.00											
3	Borosil Limited	Borosil Scientific Limited	Entities with joint control or significant influence over entity	Purchase of goods or services		6000.00	Refer notes	3393.38	0.00	0.00											
4	Borosil Limited	Borosil Scientific Limited	Entities with joint control or significant influence over entity	Any other transaction	Interest expenses	342.81	Refer notes	113.63	0.00	-102.27											
5	Borosil Limited	Borosil Scientific Limited	Entities with joint control or significant influence over entity	Any other transaction	Current financial assets - others	0.00	Refer notes	0.00	26.69	36.93											
6	Borosil Limited	Borosil Scientific Limited	Entities with joint control or significant influence over entity	Any other transaction	Current financial liabilities - others	0.00	Refer notes	0.00	-9834.19	-9780.91											

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7	Borosil Limited	Goel Scientific Glass Works Limited	Entities with joint control or significant influence over entity	Purchase of goods or services		1348.48		4.10	0.00	18.97						
8	Borosil Limited	Goel Scientific Glass Works Limited	Entities with joint control or significant influence over entity	Sale of goods or services		125.00	Refer notes	7.74	0.00	0.00						
9	Borosil Limited	Goel Scientific Glass Works Limited	Entities with joint control or significant influence over entity	Any other transaction	Reimbursement of expenses	25.00	Refer notes	18.53	0.00	0.00						
10	Borosil Limited	Borosil Renewable s Limited	Entities with joint control or significant influence over entity	Sale of goods or services		75.00	Refer notes	9.50	11.78	-22.76						
11	Borosil Limited	Borosil Renewable s Limited	Entities with joint control or significant influence over entity	Any other transaction	Functional support / shared service transactions	1000.00	Refer notes	128.85	0.00	0.00						
12	Borosil Limited	Borosil Renewable s Limited	Entities with joint control or significant influence over entity	Any other transaction	Reimbursement of expenses	70.00	Refer notes	41.37	0.00	0.00						
13	Borosil Limited	Acalypha Realty Limited	Subsidiary	Investment		0.00	Refer notes	0.00	5.45	5.45						
14	Borosil Limited	Shreevar Kheruka	Promoter & KMP - Managing Director & CEO	Remunerati on		0.00	Refer notes	751.29	0.00	0.00						
15	Borosil Limited	Priyanka Kheruka	Relative of KMP	Any other transaction	Payment of professional fees	142.14	Refer Notes	21.00	0.00	0.00						
16	Borosil Limited	Rajesh Kumar Chaudhary	KMP - Whole Time Director	Remunerati on		0.00	Refer notes	104.36	0.00	0.00						
17	Borosil Limited	Rajesh Kumar Chaudhary	KMP - Whole Time Director	Any other transaction	Share based payment expenses in relation to ESOP	0.00	Refer notes	5.49	0.00	0.00						
18	Borosil Limited	Anand Sultania	KMP - Chief Financial Officer	Remunerati on		0.00	Refer notes	19.22	0.00	0.00						
19	Borosil Limited	Anand Sultania	KMP - Chief Financial Officer	Any other transaction	Share based payment expenses in relation to ESOP	0.00	Refer notes	0.97	0.00	0.00						

20	Borosil Limited	Anshu Agarwal	KMP - Company Secretary	Remunerati on		0.00		30.88	0.00	0.00					
21	Borosil Limited	Anshu Agarwal	KMP - Company Secretary	Any other transaction	Share based payment expenses in relation to ESOP	0.00	Refer notes	1.63	0.00	0.00					
22	Borosil Limited	P. K. Kheruka	Promoter & Non-Executive Director	Any other transaction	Director sitting fees	0.00	Refer notes	3.95	0.00	0.00					
23	Borosil Limited	P. K. Kheruka	Promoter & Non-Executive Director	Any other transaction	Commission	0.00	Refer notes	17.50	0.00	0.00					
24	Borosil Limited	Anupa Rajiv Sahney	Other Related Party - Non Executive Independent Director	Any other transaction	Director sitting fees	0.00	Refer notes	4.70	0.00	0.00					
25	Borosil Limited	Anupa Rajiv Sahney	Other Related Party - Non Executive Independent Director	Any other transaction	Commission	0.00	Refer notes	17.50	0.00	0.00					
26	Borosil Limited	Kewal Kundanlal Handa	Other Related Party - Non Executive Independent Director	Any other transaction	Director sitting fees	0.00	Refer notes	5.20	0.00	0.00					
27	Borosil Limited	Kewal Kundanlal Handa	Other Related Party - Non Executive Independent Director	Any other transaction	Commission	0.00	Refer notes	17.50	0.00	0.00					
28	Borosil Limited	Kanwar Bir Singh Anand		Any other transaction	Director sitting fees	0.00	Refer notes	5.00	0.00	0.00					
29	Borosil Limited	Kanwar Bir Singh Anand		Any other transaction	Commission	0.00	Refer notes	17.50	0.00	0.00					
30	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					

31	Borosil Limited	Kheruka Properties	Entities with joint control or	Any other transaction	Rent Expense	650.75	Refer notes	58.86	0.00	0.00					
		LLP	significant influence over entity												
32	Borosil Limited	Borosil Scientific Limited	Entities with joint control or significant influence over entity	Any other transaction	Other financial liabilites	0.00	Refer notes	0.00	0.00	-93.30					
tran duri	I value of saction ng the orting period							5586.02							

## 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 by/Liability of Borosil Limited and positive balance indicates Amount Receivable by/Asset of Borosil Limited.
- 2. In Sr. No. 1, out of the total Rs.27.63 lakhs, the amount of Rs. 18.49 lakhs relate to sale of goods and Rs. 4.43 lakhs relate to reimbursement of expenses (expense) and Rs. 4.71 lakhs relate to reimbursement of expenses (income).
- 3. In Sr. No. 2, out of the total Rs.758.27 lakhs, the amount of Rs. 100.27 lakhs relate to rent income, Rs. 93.30 lakhs relate to security deposit in relation to the said rent income, Rs. 517.19 lakhs relate to shared services transaction and Rs. 47.51 lakhs relate to reimbursement of expenses (income).
- 4. In Sr. No. 11, out of the total Rs.128.85 lakhs, the amount of Rs. 6.60 lakhs relate to rent income, Rs. 32.22 lakhs relate to business support service transactions (income) and Rs. 90.03 lakhs relate to business support service transactions (expense).
- 5. 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 mentioned at Sr. No. 1,2,3.
  - b. Sr. No. 7 represents the aggregate opening and closing balance for transactions mentioned at Sr. No. 7, 8,9.
  - c. Sr. No. 10 represents the aggregate opening and closing balance for transactions mentioned at Sr. No. 10, 11, 12.
- 6. For the field viz. "Value of the related party transaction as approved by the audit committee", wherever applicable, the aggregate value of multi-year related party transactions has been disclosed.
- 7. The approval of the Audit Committee of Borosil Limited was not applicable for the transactions mentioned at Sr. No. 5,6,13,14,16 to 29 and 32.