

General information about company			
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) If answer to above question is No, please explain the reason for not complying.	

Related party transactions

Related party transactions																			
											Additional disclosure of related party transactions - applicable only in case the related party transaction 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 such transaction was undertaken.								
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	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, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				
		Name	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.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
1	Borosil Limited	Klass Pack Limited	Subsidiary	Any other transaction	Purchase & sale of goods	11000.00	Refer Notes	1010.65	-129.47	-70.54									
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									
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 applicable	Unsecured	Business expansion

23	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	Remuneration		0.00	Refer Notes	368.84	0.00	0.00								
28	Borosil Limited	Rajesh Kumar Chaudhary	KMP - Whole Time Director	Remuneration		0.00	Refer Notes	59.89	0.00	0.00								
29	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								
30	Borosil Limited	Anand Sultania	KMP - Chief Financial Officer	Remuneration		0.00	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								

			significant influence over entity																
69	Goel Scientific Glass Works Limited	Sankalp H Goel	Relative of KMP	Remuneration		0.00	Refer Notes	7.89	0.00	0.00									
Total value of transaction during the reporting period								8571.6											

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.