

Varroc Engineering Limited

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CIN: L28920MH1988PLC047335



VARROC/SE/INT/2024-25/102

November 13, 2024

The Manager- Listing
The Listing Department,
**National Stock Exchange of India
Limited**
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex,
Bandra (East), Mumbai-400051.
NSE Symbol: VARROC

The Manager – Listing
The Corporate Relation
Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001.
BSE Security Code: 541578
[Debt: 975062]

Sub.: Disclosure of Related Party Transactions for the Half Year ended September 30, 2024

Ref.: Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to Regulation 23(9) of the Listing Regulations, we enclose herewith the disclosure of Related Party Transactions on a consolidated basis, for the Half Year ended September 30, 2024.

The above disclosure is being uploaded on the website of the Company.

Kindly take the same on record and note the compliance.

For Varroc Engineering Limited

Ajay Sharma
Group General Counsel and Company Secretary

Encl: a/a



Consolidated Related Parties Disclosures for the half year ended September 30, 2024

(Rs. in Million)

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	Opening balance as at April 1, 2024	Closing balance as at September 30, 2024
	Name	Details of the counterparty	Relationship of the counterparty with the listed entity or its subsidiary							
1	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Sale of goods or services		130.00	Within Limit	14.76	13.37	6.80
2	Varroc Engineering Limited	Endurance Technologies Ltd	Enterprises Owned or controlled by key management personnel and/or their relatives	Sale of goods or services		30.00	Within Limit	1.54	0.18	0.35
3	Varroc Engineering Limited	Endurance Adler S.P.A.	Enterprises Owned or controlled by key management personnel and/or their relatives	Sale of goods or services		25.00	Within Limit	-	-	-
4	Varroc Engineering Limited	Industria Meccanica E Stampaggio S.p.a.	Step down subsidiary	Sale of goods or services		15.00	Within Limit	-	4.92	5.10
5	Varroc Engineering Limited	Varroc Dellorto Private Limited	Jointly Controlled Entities	Sale of goods or services		360.00	Within Limit	106.94	76.46	24.46
6	Varroc Engineering Limited	Varroc Italy S.p.A.	Step down subsidiary	Sale of goods or services		30.00	Within Limit	-	62.97	65.24
7	Varroc Engineering Limited	Varroc Polymers Limited	Direct Subsidiary	Sale of goods or services		700.00	Within Limit	130.95	50.42	39.35
8	Varroc Engineering Limited	Varroc Electronics Romania S.r.l.	Step down subsidiary	Sale of goods or services		50.00	Within Limit	-	-	0.43
9	Varroc Engineering Limited	Varroc Vietnam Co. Ltd.	Subsidiary of step down subsidiary	Sale of goods or services		10.00	Within Limit	-	6.13	-
10	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Sale of goods or services		150.00	Within Limit	-	-	-
11	Varroc Engineering Limited	Chongqing Varroc TYC Auto Lamps Co, China	Jointly Controlled Entities	Sale of goods or services		10.00	Within Limit	-	1.90	1.91
12	Varroc Engineering Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over direct subsidiary	Sale of goods or services		15.00	Within Limit	-	-	-
13	Varroc Engineering Limited	Freccia International S.r.l, Italy	Enterprises which exercise significant influence over direct subsidiary	Sale of goods or services		15.00	Within Limit	-	-	-
14	Varroc Engineering Limited	Varroc Germany GmBH	Step down subsidiary	Sale of goods or services		15.00	Within Limit	-	-	-
15	Varroc Engineering Limited	Varroc Poland s.p.z.oo	Step down subsidiary	Sale of goods or services		15.00	Within Limit	-	-	-
16	Varroc Engineering Limited	Varroc Romania S.A.	Subsidiary of step down subsidiary	Sale of goods or services		5.00	Within Limit	-	0.43	-
17	Varroc Engineering Limited	Varroc Electronics Romania S.r.l.	Step down subsidiary	Any other transaction	Guarantee commission received		Not Applicable	1.51	10.05	11.98
18	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Any other transaction	Management consultancy fees received	5.00	Within Limit	2.50	1.35	1.35
19	Varroc Engineering Limited	Varroc Dellorto Private Limited	Jointly Controlled Entities	Any other transaction	Management consultancy fees received	25.00	Within Limit	3.97	5.81	2.09
20	Varroc Engineering Limited	Varroc Polymers Limited	Direct Subsidiary	Any other transaction	Rent received	75.00	Within Limit	25.59	12.93	5.78
21	Varroc Engineering Limited	Varroc Dellorto Private Limited	Jointly Controlled Entities	Any other transaction	Rent received	10.00	Within Limit	1.25	0.41	0.94
22	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Any other transaction	Rent received	2.00	Within Limit	0.30	-	0.35
23	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Interest received			Not Applicable	1.90	9.16	10.93
24	Varroc Engineering Limited	VarrocCorp Holding B.V, The Netherlands	Direct Subsidiary	Interest received			Not Applicable	5.15	-	5.15
25	Varroc Engineering Limited	Varroc European Holding B.V.,The Netherlands	Direct Subsidiary	Interest received			Not Applicable	-	3.41	3.41
26	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Loan		80.00	Within Limit	11.50	30.00	41.50
27	Varroc Engineering Limited	VarrocCorp Holding B.V, The Netherlands	Direct Subsidiary	Loan		3000.00	Within Limit	316.29	-	326.87
28	Varroc Engineering Limited	Varroc European Holding B.V.,The Netherlands	Direct Subsidiary	Loan			Not Applicable	-	199.80	199.80
29	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	10.00	Within Limit	2.99	1.06	0.74
30	Varroc Engineering Limited	Varroc Dellorto Private Limited	Jointly Controlled Entities	Any other transaction	Reimbursement of expenses (Received/ Receivable)	5.00	Within Limit	0.15	1.51	-
31	Varroc Engineering Limited	Varroc Vietnam Co. Ltd.	Subsidiary of step down subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	1.00	Within Limit	-	-	-
32	Varroc Engineering Limited	Varroc Polymers Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	50.00	Within Limit	25.72	5.97	5.14
33	Varroc Engineering Limited	Varroc Poland s.p.z.oo	Step down subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	1.00	Within Limit	-	-	-
34	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	50.00	Within Limit	2.11	5.84	7.92
35	Varroc Engineering Limited	VarrocCorp Holding B.V, The Netherlands	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	25.00	Within Limit	-	8.96	-
36	Varroc Engineering Limited	Varroc Intelligent Driving R&D Center (Changzhou) Co., Ltd.	Step down subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	1.00	Within Limit	-	-	-
37	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Purchase of goods or services		150.00	Within Limit	13.44	3.71	7.73
38	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Purchase of goods or services		200.00	Within Limit	0.49	0.70	0.51
39	Varroc Engineering Limited	Varroc Italy S.p.A.	Step down subsidiary	Purchase of goods or services		30.00	Within Limit	-	12.62	13.07



Consolidated Related Parties Disclosures for the half year ended September 30, 2024

(Rs. in Million)

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	Opening balance as at April 1, 2024	Closing balance as at September 30, 2024
	Name	Details of the counterparty	Relationship of the counterparty with the listed entity or its subsidiary							
40	Varroc Engineering Limited	Varroc Japan Co. Limited	Direct Subsidiary	Purchase of goods or services		60.00	Within Limit	17.93	6.29	10.62
41	Varroc Engineering Limited	Varroc Polymers Limited	Direct Subsidiary	Purchase of goods or services		400.00	Within Limit	74.40	55.70	24.87
42	Varroc Engineering Limited	Endurance Technologies Ltd	Enterprises Owned or controlled by key management personnel and/or their relatives	Purchase of goods or services		65.00	Within Limit	20.88	3.54	10.69
43	Varroc Engineering Limited	Endurance Adler S.P.A.	Enterprises Owned or controlled by key management personnel and/or their relatives	Purchase of goods or services		10.00	Within Limit	-	-	-
44	Varroc Engineering Limited	Chongqing Varroc TYC Auto Lamps Co, China	Jointly Controlled Entities	Purchase of goods or services		50.00	Within Limit	-	0.27	-
45	Varroc Engineering Limited	Varroc Electronics Romania S.r.l.	Step down subsidiary	Purchase of goods or services		100.00	Within Limit	13.75	0.04	0.56
46	Varroc Engineering Limited	Varroc Poland s.p.z.oo	Step down subsidiary	Purchase of goods or services		450.00	Within Limit	109.93	-	-
47	Varroc Engineering Limited	Varroc Germany GmbH	Step down subsidiary	Purchase of goods or services		15.00	Within Limit	-	-	-
48	Varroc Engineering Limited	Industria Meccanica E Stampaggio S.p.a.	Step down subsidiary	Purchase of goods or services		15.00	Within Limit	-	-	-
49	Varroc Engineering Limited	Varroc Romania S.A.	Subsidiary of step down subsidiary	Purchase of goods or services		5.00	Within Limit	-	-	-
50	Varroc Engineering Limited	Varroc Intelligent Driving R&D Center (Changzhou) Co., Ltd.	Step down subsidiary	Purchase of goods or services		5.00	Within Limit	0.66	-	0.49
51	Varroc Engineering Limited	Mr. Tarang Jain	Chairman and Managing Director	Remuneration			Not Applicable	36.27	-	-
52	Varroc Engineering Limited	Mr. Arjun Jain	Whole time Directors	Remuneration			Not Applicable	13.95	-	-
53	Varroc Engineering Limited	Mr. Tarun Tyagi	Whole time Directors	Remuneration			Not Applicable	5.63	-	-
54	Varroc Engineering Limited	Mr. K. Mahendra Kumar	Group Chief Finance Officer	Remuneration			Not Applicable	16.67	-	-
55	Varroc Engineering Limited	Mr. Ajay Kumar Sharma	Group General Counsel and Company Secretary	Remuneration			Not Applicable	8.50	-	-
56	Varroc Engineering Limited	Mr. Gautam Khandelwal	Independent Director	Any other transaction	Directors sitting fees		Not Applicable	0.90	0.18	-
57	Varroc Engineering Limited	Mr. Marc Szulewicz	Independent Director	Any other transaction	Directors sitting fees		Not Applicable	0.50	-	-
58	Varroc Engineering Limited	Mrs. Vijaya Sampath	Independent Director	Any other transaction	Directors sitting fees		Not Applicable	0.50	0.09	-
59	Varroc Engineering Limited	Mr. Vinish Kathuria	Independent Director	Any other transaction	Directors sitting fees		Not Applicable	0.70	0.09	-
60	Varroc Engineering Limited	Varroc Polymers Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	30.00	Within Limit	10.72	0.74	8.13
61	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	15.00	Within Limit	0.99	-	-
62	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	1.00	Within Limit	-	-	-
63	Varroc Engineering Limited	Varroc Dellorto Private Limited	Jointly Controlled Entities	Any other transaction	Reimbursement of expenses (Paid/Payable)	2.00	Within Limit	-	-	-
64	Varroc Engineering Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over direct subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	15.00	Within Limit	5.31	5.51	9.33
65	Varroc Engineering Limited	Freccia International S.r.l, Italy	Enterprises which exercise significant influence over direct subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	2.00	Within Limit	-	0.30	0.31
66	Varroc Engineering Limited	Varroc Intelligent Driving R&D Center (Changzhou) Co., Ltd.	Step down subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	5.00	Within Limit	-	-	-
67	Varroc Engineering Limited	Varroc Electronics Romania S.r.l.	Step down subsidiary	Any other transaction	Corporate guarantees/ stand by letter of credit	750.00	Within Limit	-	316.62	299.96
68	Varroc Engineering Limited	Varroc Polymers Limited	Direct Subsidiary	Any other transaction	Rent Paid	100.00	Within Limit	41.50	24.55	16.32
69	Varroc Engineering Limited	Varroc Polymers Limited	Direct Subsidiary	Loan		7550.00	Within Limit	120.80	3,617.19	3,737.99
70	Varroc Engineering Limited	Varroc Polymers Limited	Direct Subsidiary	Interest paid			Not Applicable	173.48	26.34	27.24
71	Varroc Engineering Limited	Varroc Foundation	Enterprises Owned or controlled by key management personnel and/or their relatives	Any other transaction	Corporate Social Responsibility (CSR)	100.00	Within Limit	0.50	-	-
72	Varroc Engineering Limited	Dellorto S.P.A.	JV Partner	Any other transaction	Royalty Paid/Payable	30.00	Within Limit	8.66	5.60	-
73	Varroc Engineering Limited	Chongqing Varroc TYC Auto Lamps Co, China	Jointly Controlled Entities	Any other transaction	Service Fees (R&D Services)	50.00	Within Limit	3.48	-	0.27
74	Varroc Engineering Limited	Varroc Italy S.p.A.	Step down subsidiary	Any other transaction	Admin Charges Paid	20.00	Within Limit	6.99	-	7.13
75	Varroc Engineering Limited	MS Consulting S.A.R.L	Enterprises Owned or controlled by key management personnel and/or their relatives	Any other transaction	Professional Fees	5.00	Not Applicable	-	-	-
76	Varroc Engineering Limited	Mr. Gautam Khandelwal	Independent Director	Any other transaction	Commission Paid/Payable		Not Applicable	-	1.92	-
77	Varroc Engineering Limited	Mr. Marc Szulewicz	Independent Director	Any other transaction	Commission Paid/Payable		Not Applicable	-	1.35	-
78	Varroc Engineering Limited	Mrs. Vijaya Sampath	Independent Director	Any other transaction	Commission Paid/Payable		Not Applicable	-	2.20	-



Consolidated Related Parties Disclosures for the half year ended September 30, 2024

(Rs. in Million)

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	Name	Details of the counterparty	Relationship of the counterparty with the listed entity or its subsidiary							
79	Varroc Engineering Limited	Mr. Vinish Kathuria	Independent Director	Any other transaction	Commission Paid/Payable		Not Applicable	-	2.12	-
80	Varroc Polymers Limited	Varroc Connect Private Limited	fellow subsidiary	Sale of goods or services		100.00	Within Limit	-	-	-
81	Varroc Polymers Limited	Varroc Connect Private Limited	fellow subsidiary	Purchase of goods or services		100.00	Within Limit	0.52	-	0.78
82	Varroc Polymers Limited	Varroc Japan Co. Limited	fellow subsidiary	Purchase of goods or services		10.00	Within Limit	0.18	-	-
83	Varroc Polymers Limited	Varroc Engineering Limited	Holding Company	Any other transaction	Interest received on lease back transaction		Not Applicable	19.68	-	-
84	Varroc Polymers Limited	Mr. Tarang Jain	Chairman and Managing Director	Remuneration			Not Applicable	23.03	-	-
85	Varroc Polymers Limited	Mr. Vidyadhar Limaye	Whole time Directors	Remuneration			Not Applicable	6.38	-	-
86	Varroc Polymers Limited	Mr. Arjun Jain	Whole time Directors	Remuneration			Not Applicable	1.95	-	-
87	Varroc Polymers Limited	Mr. Anil Ghatiya	Company Secretary	Remuneration			Not Applicable	2.28	-	-
88	Varroc Polymers Limited	Mr. Gautam Khandelwal	Independent Director	Any other transaction	Directors fees		Not Applicable	0.12	-	-
89	Varroc Polymers Limited	Mr. Mare Szulewicz	Independent Director	Any other transaction	Directors fees		Not Applicable	0.06	-	-
90	Varroc Polymers Limited	Mr. Vinish Kathuria	Independent Director	Any other transaction	Directors fees		Not Applicable	0.10	-	-
91	Varroc Polymers Limited	Varroc Connect Private Limited	fellow subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	10.00	Within Limit	0.03	-	-
92	Varroc Polymers Limited	Varroc Japan Co. Limited	fellow subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	1.00	Within Limit	0.01	-	-
93	Varroc Polymers Limited	Varroc Connect Private Limited	fellow subsidiary	Any other transaction	Reimbursement of expenses (Paid/ Payable)	10.00	Within Limit	0.19	-	-
94	Varroc Polymers Limited	VarrocCorp Holding B.V, The Netherlands	Direct Subsidiary	Loan		1550.00	Within Limit	80.05	961.07	1,041.12
95	Varroc Polymers Limited	VarrocCorp Holding B.V, The Netherlands	Direct Subsidiary	Interest received			Not Applicable	32.23	18.62	52.59
96	Varroc Polymers Limited	Varroc Foundation	Enterprises Owned or controlled by key management personnel and/or their relatives	Any other transaction	Corporate Social Responsibility (CSR)	30.00	Within Limit	17.20	-	-
97	Durovalves India Private Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over the company	Sale of goods or services		300.00	Within Limit	72.47	75.21	91.59
98	Durovalves India Private Limited	Freccia International S.r.l, Italy	Enterprises which exercise significant influence over the company	Sale of goods or services		150.00	Within Limit	8.39	15.74	13.46
99	Durovalves India Private Limited	Varroc Connect Private Limited	fellow subsidiary	Purchase of goods or services		1.00	Within Limit	0.01	-	-
100	Durovalves India Private Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over the company	Purchase of goods or services		5.00	Within Limit	-	-	0.42
101	Durovalves India Private Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over the company	Any other transaction	Reimbursement of expenses (paid/ payable)	20.00	Within Limit	0.36	-	-
102	Durovalves India Private Limited	Freccia International S.r.l, Italy	Enterprises which exercise significant influence over the company	Any other transaction	Reimbursement of expenses (paid/ payable)	1.00	Within Limit	-	-	0.22
103	Durovalves India Private Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over the company	Any other transaction	Sale Commission Paid/payable		Not Applicable	0.06	-	-
104	Varroc Lighting Systems Bulgaria EOOD	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest paid			Not Applicable	12.03	57.52	71.65
105	Varroc Germany GmbH	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest paid			Not Applicable	6.69	8.75	15.94
106	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Interest received			Not Applicable	15.28	0.24	49.14
107	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Purchase of goods or services			Not Applicable	264.65	103.39	124.46
108	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Any other transaction	Admin expenses		Not Applicable	7.99	-	-
109	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Sale of goods or services			Not Applicable	12.89	50.40	5.09
110	Varroc Italy S.p.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary	Any other transaction	Admin expenses		Not Applicable	4.32	0.12	6.16
111	Varroc Italy S.p.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary	Sale of goods or services			Not Applicable	6.89	6.96	0.12
112	Varroc Italy S.p.A.	Varroc Vietnam Co. Ltd.	Direct Subsidiary	Sale of goods or services			Not Applicable	3.03	-	-
113	Varroc Italy S.p.A.	Varroc Vietnam Co. Ltd.	Direct Subsidiary	Any other transaction	BU Income		Not Applicable	14.26	-	13.47
114	Varroc Italy S.p.A.	Varroc Vietnam Co. Ltd.	Direct Subsidiary	Any other transaction	Royalty Income		Not Applicable	14.97	24.31	-
115	Varroc Italy S.p.A.	Varroc Vietnam Co. Ltd.	Direct Subsidiary	Any other transaction	Admin expenses		Not Applicable	0.86	0.44	0.55
116	Varroc Italy S.p.A.	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest received			Not Applicable	-	2.33	2.42
117	Varroc Poland s.p.z.oo	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest paid			Not Applicable	3.67	8.30	12.37



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118	Varroc Poland s.p.z.oo	Varroc Vietnam Co. Ltd.	Subsidiary of fellow subsidiary	Any other transaction	Management consultancy fees		Not Applicable	4.36	-	0.75
119	Varroc Romania S.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary of Holding company	Interest received			Not Applicable	16.39	13.05	12.65
120	Varroc Romania S.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary of Holding company	Any other transaction	Admin charges received		Not Applicable	1.79	47.16	55.04
121	Varroc Romania S.A.	Varroc Vietnam Co. Ltd.	Fellow subsidiary	Sale of goods or services			Not Applicable	10.55	11.60	4.43
122	Varroc Romania S.A.	Varroc Vietnam Co. Ltd.	Fellow subsidiary	Any other transaction	Admin charges received		Not Applicable	6.53	-	-
123	Varroc Electronics Romania S.r.l.	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest paid			Not Applicable	0.86	39.16	41.45
124	Varroc Electronics Romania S.r.l.	Varroc Vietnam Co. Ltd.	Subsidiary of fellow subsidiary	Any other transaction	Admin charges received		Not Applicable	8.14	0.25	2.13
125	Varroc Lighting Systems Bulgaria EOOD	VarrocCorp Holding B.V, The Netherlands	Holding Company	Loan			Not Applicable	-	414.92	432.45
126	Varroc Lighting Systems Bulgaria EOOD	Varroc Italy S.p.A.	Fellow subsidiary	Any other transaction	Other receivables		Not Applicable	-	19.23	19.93
127	Varroc Lighting Systems Bulgaria EOOD	VarrocCorp Holding B.V, The Netherlands	Holding Company	Any other transaction	Other payable		Not Applicable	-	1.79	59.94
128	Varroc Germany GmbH	VarrocCorp Holding B.V, The Netherlands	Holding Company	Loan			Not Applicable	57.57	159.64	217.22
129	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Loan			Not Applicable	-	376.03	389.59
130	Varroc Poland s.p.z.oo	VarrocCorp Holding B.V, The Netherlands	Holding Company	Loan			Not Applicable	-	100.33	103.94
131	Varroc Poland s.p.z.oo	Varroc Electronics Romania S.r.l.	Fellow subsidiary	Any other transaction	Other receivables		Not Applicable	-	20.67	21.37
132	Varroc Poland s.p.z.oo	Varroc Electronics Romania S.r.l.	Fellow subsidiary	Any other transaction	Other payable		Not Applicable	-	29.15	32.62
133	Varroc Romania S.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary of Holding company	Loan			Not Applicable	-	252.39	261.49
134	Varroc Romania S.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary of Holding company	Any other transaction	Other payables		Not Applicable	-	7.34	7.71
135	VarrocCorp Holding B.V, The Netherlands	Varroc Romania S.A.	Step down subsidiary	Any other transaction	Other receivables		Not Applicable	-	54.40	110.21
136	VarrocCorp Holding B.V, The Netherlands	Varroc Romania S.A.	Step down subsidiary	Any other transaction	Other payables		Not Applicable	-	-	53.58
137	Varroc Romania S.A.	Varroc Vietnam Co. Ltd.	Fellow subsidiary	Any other transaction	Other payables		Not Applicable	-	0.33	0.02
138	Varroc Electronics Romania S.r.l.	VarrocCorp Holding B.V, The Netherlands	Holding Company	Loan			Not Applicable	46.70	-	46.70
139	Industria Meccanica E Stampaggio S.p.a.	VarrocCorp Holding B.V, The Netherlands	Fellow subsidiary of Holding company	Interest paid			Not Applicable	10.63	36.35	48.57
140	Industria Meccanica E Stampaggio S.p.a.	VarrocCorp Holding B.V, The Netherlands	Fellow subsidiary of Holding company	Loan			Not Applicable	-	338.03	350.21
141	VarrocCorp Holding B.V, The Netherlands	Varroc European Holding B.V.,The Netherlands	Fellow subsidiary	Interest received			Not Applicable	97.75	459.74	576.70
142	VarrocCorp Holding B.V, The Netherlands	Varroc European Holding B.V.,The Netherlands	Fellow subsidiary	Loan			Not Applicable	111.41	2,795.95	2,907.35
143	Industria Meccanica E Stampaggio S.p.a.	Varroc European Holding B.V.,The Netherlands	Holding Company	Interest paid			Not Applicable	15.79	201.62	225.10
144	Industria Meccanica E Stampaggio S.p.a.	Varroc European Holding B.V.,The Netherlands	Holding Company	Loan			Not Applicable	15.27	423.43	438.70
145	Industria Meccanica E Stampaggio S.p.a.	Varroc European Holding B.V.,The Netherlands	Holding Company	Any other transaction	Other payable		Not Applicable	-	4.96	16.24
146	Industria Meccanica E Stampaggio S.p.a.	Nuova CTS S.r.l, Italy	Jointly Controlled Entities	Sale of goods or services			Not Applicable	2.16	-	0.32
147	Industria Meccanica E Stampaggio S.p.a.	Nuova CTS S.r.l, Italy	Jointly Controlled Entities	Purchase of goods or services			Not Applicable	37.60	12.94	12.92
148	Varroc Poland s.p.z.oo	Chongqing Varroc TYC Auto Lamps Co, China	Joint venture of Holding company	Sale of goods or services			Not Applicable	1.41	-	1.91
149	Varroc Poland s.p.z.oo	Mr. Dhruv Jain	KMP of ultimate Holding company	Remuneration			Not Applicable	7.26	-	-
150	VarrocCorp Holding B.V, The Netherlands	MS Consulting S.A.R.L	Enterprises Owned or controlled by key management personnel and/or their relatives	Any other transaction	Other payable		Not Applicable	-	0.68	-
151	Varroc Electronics Romania S.r.l.	Varroc Vietnam Co. Ltd.	Subsidiary of fellow subsidiary	Sale of goods or services			Not Applicable	-	1.12	-
152	Varroc Lighting Systems Bulgaria EOOD	VarrocCorp Holding B.V, The Netherlands	Holding Company	Any other transaction	Other receivables		Not Applicable	-	1.14	-
153	Varroc Engineering Limited	Varroc Japan Co. Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receivable)	1.00	Within Limit	-	-	-