

Varroc Engineering Limited

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CIN: L28920MH1988PLC047335



VARROC/SE/INT/2025-26/29

May 29, 2025

To,

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-400 051.
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]

Dear Sir/Madam,

Sub.: Disclosure of Related Party Transactions for the Half Year ended March 31, 2025

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 March 31, 2025, in the prescribed format specified in the relevant accounting standards.

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 March 31, 2025

Sr No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of Transaction	Description	Limit	Remarks on approval by audit committee	Value of transaction during the reporting period	Opening balance	Closing balance
	Name of Party	Counterparty	Relationship							
1	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Sale of goods or services		130.00	Within Limit	77.72	6.80	7.24
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	2.64	0.35	1.06
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	-	5.10	5.04
5	Varroc Engineering Limited	Varroc Dellórto Private Limited	Jointly Controlled Entities	Sale of goods or services		350.00	Within Limit	80.12	24.46	35.94
6	Varroc Engineering Limited	Varroc Italy S.p.A.	Step down subsidiary	Sale of goods or services		30.00	Within Limit	-	65.24	64.54
7	Varroc Engineering Limited	Varroc Romania S.A.	Fellow subsidiary	Sale of goods or services		5.00	Within Limit	-	-	0.44
8	Varroc Engineering Limited	Varroc Vietnam Co. Ltd.	Step down subsidiary	Sale of goods or services		10.00	Within Limit	-	0.00	0.00
9	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Sale of goods or services		10.00	Within Limit	0.07	-	-
10	Varroc Engineering Limited	hongqing Varroc TYC Auto Lamps Co, Chi	Jointly Controlled Entities	Sale of goods or services		10.00	Within Limit	-	1.91	-
11	Varroc Engineering Limited	Varroc Germany GmbH	Step down subsidiary	Sale of goods or services		15.00	Within Limit	-	-	-
12	Varroc Engineering Limited	Varroc Poland s.p.z.oo	Step down subsidiary	Sale of goods or services		15.00	Within Limit	-	-	-
13	Varroc Engineering Limited	Varroc Electronics Romania S.r.l.	Step down subsidiary	Sale of goods or services		50.00	Within Limit	-	0.43	-
14	Varroc Engineering Limited	Scarpa & Colombo S.r.L	Enterprises which exercise significant influence over direct subsidiary	Sale of goods or services		15.00	Within Limit	-	-	-
15	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	-	-	-
16	Varroc Engineering Limited	Varroc Electronics Romania S.r.l.	Step down subsidiary	Any other transaction	Guarantee commission received	-	Within Limit	1.57	11.98	13.46
17	Varroc Engineering Limited	Industria Meccanica E Stampaggio S.p.a.	Step down subsidiary	Any other transaction	Guarantee commission received	-	Not Applicabl	0.11	-	0.11
18	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Any other transaction	Management consultancy fees received	7.50	Within Limit	2.50	1.35	1.35
19	Varroc Engineering Limited	Varroc Dellórto Private Limited	Jointly Controlled Entities	Any other transaction	Management consultancy fees received	10.00	Within Limit	3.97	2.09	2.76
20	Varroc Engineering Limited	Varroc Dellórto Private Limited	Jointly Controlled Entities	Any other transaction	Rent received	10.00	Within Limit	1.25	0.94	0.47
21	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Any other transaction	Rent received	2.00	Within Limit	0.30	0.35	0.71
22	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Interest received	Interest received/ receivable	-	Within Limit	3.00	10.93	0.27
23	Varroc Engineering Limited	VarrocCorp Holding B.V., The Netherlands	Direct Subsidiary	Interest received		-	Not Applicabl	29.80	57.74	80.76
24	Varroc Engineering Limited	Varroc European Holding B.V.,The Netherlands	Direct Subsidiary	Interest received		-	Not Applicabl	0.23	3.41	3.64
25	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Loan		150.00	Within Limit	43.50	41.50	85.00
26	Varroc Engineering Limited	VarrocCorp Holding B.V., The Netherlands	Direct Subsidiary	Loan		1,500.00	Within Limit	-351.89	1,367.98	1,031.26
27	Varroc Engineering Limited	Varroc European Holding B.V.,The Netherlands	Direct Subsidiary	Loan		100.00	Within Limit	92.38	199.80	292.18
28	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receiva	10.00	Within Limit	1.48	0.74	0.25
29	Varroc Engineering Limited	Varroc Dellórto Private Limited	Jointly Controlled Entities	Any other transaction	Reimbursement of expenses (Received/ Receiva	5.00	Within Limit	0.62	-	-
30	Varroc Engineering Limited	Varroc Vietnam Co. Ltd.	Step down subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receiva	1.00	Within Limit	0.28	-	0.30
31	Varroc Engineering Limited	VarrocCorp Holding B.V., The Netherlands	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receiva	70.00	Within Limit	34.64	-	35.26
32	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receiva	10.00	Within Limit	0.57	7.92	8.53
33	Varroc Engineering Limited	Varroc Poland s.p.z.oo	Step down subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receiva	1.00	Within Limit	-	-	-
34	Varroc Engineering Limited	Intelligent Driving R&D Center (Changzhou)	Step down subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receiva	1.00	Within Limit	-	-	-
35	Varroc Engineering Limited	Varroc Japan Co. Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Received/ Receiva	1.00	Within Limit	-	-	-
36	Varroc Engineering Limited	hongqing Varroc TYC Auto Lamps Co, Chi	Jointly Controlled Entities	Any other transaction	Royalty Received/Receivable	-	Within Limit	209.99	-	20.41
37	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Dividend received		150.00	Within Limit	125.79	-	-
38	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Purchase of goods or services		130.00	Within Limit	26.96	7.73	4.52



Consolidated Related Parties Disclosures for the half year ended March 31, 2025

Sr No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of Transaction	Description	Limit	Remarks on approval by audit committee	Value of transaction during the reporting period	Opening balance	Closing balance
	Name of Party	Counterparty	Relationship							
39	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Purchase of goods or services		70.00	Within Limit	7.58	1.30	4.79
40	Varroc Engineering Limited	Varroc Italy S.p.A.	Step down subsidiary	Purchase of goods or services		30.00	Within Limit	2.07	13.07	21.68
41	Varroc Engineering Limited	Varroc Japan Co. Limited	Direct Subsidiary	Purchase of goods or services		50.00	Within Limit	21.73	10.62	13.99
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	28.07	10.69	8.47
43	Varroc Engineering Limited	Varroc Electronics Romania S.r.l.	Step down subsidiary	Purchase of goods or services		100.00	Within Limit	10.02	0.56	7.62
44	Varroc Engineering Limited	Varroc Poland s.p.z.oo	Step down subsidiary	Purchase of goods or services		450.00	Within Limit	-	-	-
45	Varroc Engineering Limited	Intelligent Driving R&D Center (Changzhou)	Step down subsidiary	Purchase of goods or services		5.00	Within Limit	1.34	0.49	0.03
46	Varroc Engineering Limited	Scarpa & Colombo S.r.L	Enterprises which exercise significant influence over direct subsidiary	Purchase of goods or services		15.00	Within Limit	-	-	7.49
47	Varroc Engineering Limited	Freccia International S.r.l, Italy	Enterprises which exercise significant influence over direct subsidiary	Purchase of goods or services		15.00	Within Limit	-	-	-
48	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	-	-	-
49	Varroc Engineering Limited	Varroc Romania S.A.	Fellow subsidiary	Purchase of goods or services		5.00	Within Limit	-	-	-
50	Varroc Engineering Limited	Varroc Germany GmBH	Step down subsidiary	Purchase of goods or services		15.00	Within Limit	-	-	-
51	Varroc Engineering Limited	Industria Meccanica E Stampaggio S.p.a.	Step down subsidiary	Purchase of goods or services		15.00	Within Limit	-	-	-
52	Varroc Engineering Limited	Mr. Gautam Khandelwal	Independent Director	Any other transaction	Professional charges /Commission Paid/Payable	-	Not Applicabl	1.54	-	1.54
53	Varroc Engineering Limited	Mr. Marc Szulewicz	Independent Director	Any other transaction	Professional charges /Commission Paid/Payable	-	Not Applicabl	1.32	-	1.32
54	Varroc Engineering Limited	Mrs. Vijaya Sampath	Independent Director	Any other transaction	Professional charges /Commission Paid/Payable	-	Not Applicabl	2.20	-	2.20
55	Varroc Engineering Limited	Mr. Vinish Kathuria	Independent Director	Any other transaction	Professional charges /Commission Paid/Payable	-	Not Applicabl	1.96	-	1.96
56	Varroc Engineering Limited	Mr. Tarang Jain	Chairman and Managing Director	Remuneration	Managerial & KMP Remuneration	-	Not Applicabl	62.93	-	-
57	Varroc Engineering Limited	Mr. Arjun Jain	Whole time Directors	Remuneration	Managerial & KMP Remuneration	-	Not Applicabl	11.56	-	-
58	Varroc Engineering Limited	Mr. K. Mahendra Kumar	Group Chief Finance Officer	Remuneration	Managerial & KMP Remuneration	-	Not Applicabl	19.58	-	-
59	Varroc Engineering Limited	Mr. Ajay Kumar Sharma	Company Secretary	Remuneration	Managerial & KMP Remuneration	-	Not Applicabl	6.73	-	-
60	Varroc Engineering Limited	Mr. Tarun Tyagi	Whole time Directors	Remuneration	Managerial & KMP Remuneration	-	Within Limit	3.23	-	-
61	Varroc Engineering Limited	Mr. Vidyadhar Limaye	Whole time Directors	Remuneration	Managerial & KMP Remuneration	-	Within Limit	4.85	-	-
62	Varroc Engineering Limited	Mr. Gautam Khandelwal	Independent Director	Any other transaction	Directors sitting fees	-	Within Limit	0.94	-	0.60
63	Varroc Engineering Limited	Mr. Marc Szulewicz	Independent Director	Any other transaction	Directors sitting fees	-	Within Limit	0.42	-	0.20
64	Varroc Engineering Limited	Mrs. Vijaya Sampath	Independent Director	Any other transaction	Directors sitting fees	-	Within Limit	0.80	-	0.40
65	Varroc Engineering Limited	Mr. Vinish Kathuria	Independent Director	Any other transaction	Directors sitting fees	-	Within Limit	0.74	-	0.30
66	Varroc Engineering Limited	Varroc Connect Private Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	15.00	Within Limit	-0.00	-	0.37
67	Varroc Engineering Limited	Durovalves India Private Limited	Direct Subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	1.00	Within Limit	-	-0.00	-
68	Varroc Engineering Limited	Varroc Dellórto Private Limited	Jointly Controlled Entities	Any other transaction	Reimbursement of expenses (Paid/Payable)	2.00	Within Limit	-	-	-
69	Varroc Engineering Limited	Scarpa & Colombo S.r.L	Enterprises which exercise significant influence over direct subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	1.00	Within Limit	-	9.33	-
70	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	-	0.31	0.31
71	Varroc Engineering Limited	Intelligent Driving R&D Center (Changzhou)	Step down subsidiary	Any other transaction	Reimbursement of expenses (Paid/Payable)	5.00	Within Limit	-	-	0.27
72	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	-	299.96	378.32
73	Varroc Engineering Limited	Industria Meccanica E Stampaggio S.p.a.	Step down subsidiary	Any other transaction	Corporate guarantees/ stand by letter of credit	510.00	Within Limit	-	-	92.48



Consolidated Related Parties Disclosures for the half year ended March 31, 2025

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	Name of Party	Counterparty	Relationship							
74	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	15.45	-	-
75	Varroc Engineering Limited	Dellorto S.P.A.	JV Partner	Any other transaction	Royalty Paid/Payable	30.00	Within Limit	2.73	-	2.08
76	Varroc Engineering Limited	Chongqing Varroc TYC Auto Lamps Co, Chi	Jointly Controlled Entities	Any other transaction	Service Fees (R&D Services)	-	Not Applicabl	-	0.27	-
77	Varroc Engineering Limited	Varroc Italy S.p.A.	Step down subsidiary	Any other transaction	Admin Charges Paid	20.00	Within Limit	9.90	7.13	10.80
78	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	Within Limit	-	-	-
79	Varroc Engineering Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over direct subsidiary	Any other transaction	Sale Commission Paid/payable	10.00		3.57	-	-
80	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	62.06	91.59	91.94
81	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	12.60	13.46	27.27
82	Durovalves India Private Limited	Varroc Connect Private Limited	Fellow subsidiary	Purchase of goods or services		1.00	Within Limit	0.01	-	-
83	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	5.14
84	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	3.95	-	-
85	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	0.72	0.22	0.53
86	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 Applicabl	0.69	-	-
87	Durovalves India Private Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over the company	Dividend paid		50.00	Within Limit	30.16	-	30.16
88	Durovalves India Private Limited	Freccia International S.r.l, Italy	Enterprises which exercise significant influence over the company	Dividend paid		50.00	Within Limit	16.88	-	16.88
89	Durovalves India Private Limited	Scarpa & Colombo S.r.l, Italy	Enterprises which exercise significant influence over the company	Any other transaction	Reimbursement of expenses (received/ receivabl	1.00	Within Limit	0.02	-	-
90	Varroc Lighting Systems Bulgaria EOO	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest paid		-	Not Applicabl	10.37	71.65	80.53
91	Varroc Germany GmbH	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest paid		-	Not Applicabl	7.30	15.94	23.21
92	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Interest received		-	Not Applicabl	14.07	49.14	69.34
93	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Purchase of goods or services		550.00	Within Limit	188.88	124.46	71.81
94	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Any other transaction	Inter company expenses	16.00	Within Limit	6.41	-	-
95	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Sale of goods or services		35.00	Within Limit	12.36	5.09	3.49
96	Varroc Italy S.p.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary	Any other transaction	Inter company expenses	15.00	Within Limit	5.98	0.12	12.16
97	Varroc Italy S.p.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary	Sale of goods or services		32.00	Within Limit	16.38	6.16	16.81
98	Varroc Italy S.p.A.	Varroc Vietnam Co. Ltd.	Direct Subsidiary	Sale of goods or services		42.00	Within Limit	1.54	-	-
99	Varroc Italy S.p.A.	Varroc Vietnam Co. Ltd.	Direct Subsidiary	Any other transaction	BU Income	-	Not Applicabl	15.05	13.47	12.19
100	Varroc Italy S.p.A.	Varroc Vietnam Co. Ltd.	Direct Subsidiary	Any other transaction	Royalty Income	30.00	Within Limit	11.52	-	-
101	Varroc Italy S.p.A.	Varroc Vietnam Co. Ltd.	Direct Subsidiary	Any other transaction	Inter company expenses	-	Not Applicabl	2.17	0.55	5.49
102	Varroc Italy S.p.A.	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest received	Interest income	-	Not Applicabl	-	2.42	2.39
103	Varroc Poland s.p.z.oo	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest paid		-	Not Applicabl	1.17	12.37	-



Consolidated Related Parties Disclosures for the half year ended March 31, 2025

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	Name of Party	Counterparty	Relationship							
104	Varroc Poland s.p.z.oo	Varroc Vietnam Co. Ltd.	Subsidiary of fellow subsidiary	Sale of goods or services		10.41	Within Limit	8.70	0.75	1.48
105	Varroc Romania S.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary of Holding company	Interest received		-	Not Applicabl	-15.42	12.65	77.98
106	Varroc Romania S.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary of Holding company	Any other transaction	Inter company transactions	-	Not Applicabl	1.79	55.04	55.04
107	Varroc Romania S.A.	Varroc Vietnam Co. Ltd.	Fellow subsidiary	Sale of goods or services		1.55	Within Limit	12.56	4.43	15.80
108	Varroc Romania S.A.	Varroc Vietnam Co. Ltd.	Fellow subsidiary	Any other transaction	Inter company transactions	-	Not Applicabl	5.17	-	-
109	Varroc Electronics Romania S.r.l.	VarrocCorp Holding B.V, The Netherlands	Holding Company	Interest paid		-	Not Applicabl	0.55	41.45	9.23
110	Varroc Electronics Romania S.r.l.	Varroc Vietnam Co. Ltd.	Subsidiary of fellow subsidiary	Any other transaction	Inter company transactions	-	Not Applicabl	8.69	2.13	3.58
111	Varroc Lighting Systems Bulgaria EOO	VarrocCorp Holding B.V, The Netherlands	Holding Company	Loan		486.49	Within Limit	-	432.45	380.66
112	Varroc Lighting Systems Bulgaria EOO	Varroc Italy S.p.A.	Fellow subsidiary	Any other transaction	Other receivables	-	Not Applicabl	-	19.92	19.71
113	Varroc Lighting Systems Bulgaria EOO	VarrocCorp Holding B.V, The Netherlands	Holding Company	Any other transaction	Other payable	-	Not Applicabl	-	59.94	59.29
114	Varroc Germany GmbH	VarrocCorp Holding B.V, The Netherlands	Holding Company	Loan		440.50	Within Limit	47.72	217.22	264.94
115	Varroc Italy S.p.A.	Varroc Romania S.A.	Direct Subsidiary	Loan		486.93	Within Limit	-	389.59	385.38
116	Varroc Poland s.p.z.oo	Varroc Electronics Romania S.r.l.	Fellow subsidiary	Any other transaction	Other receivables	-	Not Applicabl	-	21.37	21.17
117	Varroc Poland s.p.z.oo	Varroc Electronics Romania S.r.l.	Fellow subsidiary	Any other transaction	Other payable	-	Not Applicabl	-	32.62	0.30
118	Varroc Romania S.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary of Holding company	Loan		372.13	Within Limit	-	261.49	258.66
119	Varroc Romania S.A.	Varroc Electronics Romania S.r.l.	Fellow subsidiary of Holding company	Any other transaction	Other payables	-	Not Applicabl	-	7.71	1.46
120	Varroc Romania S.A.	VarrocCorp Holding B.V, The Netherlands	Step down subsidiary	Any other transaction	Other payables	-	Not Applicabl	-	110.21	109.01
121	Varroc Romania S.A.	VarrocCorp Holding B.V, The Netherlands	Step down subsidiary	Any other transaction	Other receivables	-	Not Applicabl	-	53.58	52.99
122	Varroc Romania S.A.	Varroc Vietnam Co. Ltd.	Fellow subsidiary	Any other transaction	Other payables	-	Not Applicabl	-	0.02	0.01
123	Varroc Electronics Romania S.r.l.	VarrocCorp Holding B.V, The Netherlands	Holding Company	Loan		464.09	Within Limit	-32.84	46.70	13.86
124	Industria Meccanica E Stampaggio S.p.a	VarrocCorp Holding B.V, The Netherlands	Subsidiary of fellow subsidiary	Interest paid		-	Not Applicabl	8.78	48.57	57.00
125	Industria Meccanica E Stampaggio S.p.a	VarrocCorp Holding B.V, The Netherlands	Subsidiary of fellow subsidiary	Loan		600.00	Within Limit	-	350.21	346.43
126	VarrocCorp Holding B.V, The Netherlands	Varroc European Holding B.V.,The Netherlands	Fellow subsidiary	Interest received		-	Not Applicabl	85.46	576.70	657.62
127	VarrocCorp Holding B.V, The Netherlands	Varroc European Holding B.V.,The Netherlands	Fellow subsidiary	Loan		4,080.00	Within Limit	-115.97	2,907.35	2,791.38
128	Industria Meccanica E Stampaggio S.p.a	Nuova CTS S.r.l, Italy	Jointly Controlled Entities	Sale of goods or services		-	Not Applicabl	2.91	0.32	1.46
129	Industria Meccanica E Stampaggio S.p.a	Nuova CTS S.r.l, Italy	Jointly Controlled Entities	Purchase of goods or services		-	Not Applicabl	46.15	12.92	20.33
130	Varroc Poland s.p.z.oo	Mr. Dhruv Jain	Director	Remuneration		-	Not Applicabl	7.32	-	-
131	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 Applicabl	-	-	-
132	Varroc Electronics Romania S.r.l.	Varroc Vietnam Co. Ltd.	Subsidiary of fellow subsidiary	Sale of goods or services		1.55	Within Limit	0.05	-	-
133	Varroc Lighting Systems Bulgaria EOO	VarrocCorp Holding B.V, The Netherlands	Holding Company	Any other transaction	Other	-	Not Applicabl	-	-	-
134	Varroc Electronics Romania S.r.l.	Varroc Italy S.p.A.	Fellow subsidiary	Purchase of goods or services		32.00	Within Limit	23.28	-	-
135	Varroc Poland s.p.z.oo	VarrocCorp Holding B.V, The Netherlands	Holding Company	Loan		-	Not Applicabl	-103.94	103.94	-
136	Varroc Poland s.p.z.oo	Shanghai Varroc TYC Auto Lamps Co, China	Joint Venture of holding company	Sale of goods or services		-	Not Applicabl	231.32	1.91	-
137	Industria Meccanica E Stampaggio S.p.a	Varroc European Holding B.V.,The Netherlands	Holding company	Interest paid		-	Not Applicabl	14.26	225.10	237.21
138	Industria Meccanica E Stampaggio S.p.a	Varroc European Holding B.V.,The Netherlands	Holding company	Loan		-	Not Applicabl	-4.74	438.70	433.96
139	Industria Meccanica E Stampaggio S.p.a	Varroc European Holding B.V.,The Netherlands	Holding company	Any other transaction	Other payable	-	Not Applicabl	-	16.24	16.06