

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																													
													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 the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	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													
	Name	PAN	Name	PAN	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	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes					
1	Winro Commercial (India) Limited	AAACW2748Q	Urudavan Investment & Trading Private Limited	AAACU1353M	Associate Company	Interest received		15000	Not Applicable			69.6	1.64	0															
2	Winro Commercial (India) Limited	AAACW2748Q	Urudavan Investment & Trading Private Limited	AAACU1353M	Associate Company	Any other transaction	Loan Given	15000	Not Applicable			20694.25	0	4908								Loan	11.00%	On Demand	Unsecured	Business Purpose	Value of transaction during the reporting period for "Loan given" is summation of Loans disbursed at various point of time to related parties under revolving Loan facility with in the sanctioned Limit during the period. However at any point of time outstanding Loan amount did not exceed sanctioned Limit.		
3	Winro Commercial (India) Limited	AAACW2748Q	Urudavan Investment & Trading Private Limited	AAACU1353M	Associate Company	Any other transaction	Loan repayment received	0	Not Applicable			15786.25	0	0															
4	Winro Commercial (India) Limited	AAACW2748Q	Urudavan Investment & Trading Private Limited	AAACU1353M	Associate Company	Investment		0	Not Applicable			2583.17	0	0															During the year, the Company made additional investments in two of its group companies, namely Urudavan Investment & Trading Private Limited and Saraswati Commercial (India) Limited. Due to these additional investments, the companies became associate companies with effect from January 21, 2025, and March 19, 2025, respectively
5	Winro Commercial (India) Limited	AAACW2748Q	Urudavan Investment & Trading Private Limited	AAACU1353M	Associate Company	Any other transaction	Capital Contribution (Financial Guarantee)	0	Not Applicable			0	9.6	9.6															
6	Winro Commercial (India) Limited	AAACW2748Q	Urudavan Investment & Trading Private Limited	AAACU1353M	Associate Company	Any other transaction	Redemption of 8%, non cumulative, non convertible, redeemable Preference shares	0	Not Applicable			500	485.08	0															The Company received Rs. 500 lakh on redemption of 8% non-cumulative, non-convertible, redeemable preference shares issued by Urudavan Investment & Trading Private Limited during the financial

37	Winro Commercial (India) Limited	AAACW2748Q	Singularity Holdings Limited	AAACJ0259M	Associate Company	Any other transaction	Loan Given	20000	Not Applicable			52266.99	0	316						Loan	10.00%	On Demand	Unsecured	Business Purpose	Value of transaction during the reporting period for "Loan given" is summation of Loans disbursed at various point of time to related parties under revolving Loan facility with in the sanctioned Limit during the period. However at any point of time outstanding Loan amount did not exceed sanctioned Limit.
38	Winro Commercial (India) Limited	AAACW2748Q	Singularity Holdings Limited	AAACJ0259M	Associate Company	Any other transaction	Loan repayment received	0	Not Applicable			51950.99	0	0											
39	Winro Commercial (India) Limited	AAACW2748Q	Singularity Holdings Limited	AAACJ0259M	Associate Company	Investment		0	Not Applicable			0	21815.61	25984.62											Change in value of Investment in group company represents effect of change in their fair value as per requirement of applicable Indian Accounting Standards (Ind AS).
40	Winro Commercial (India) Limited	AAACW2748Q	Singularity Holdings Limited	AAACJ0259M	Associate Company	Any other transaction	Contribution to equity (1,10,150 shares at face value of Rs. 10 each)	0	Not Applicable			0	-11.02	-11.02											
41	Winro Commercial (India) Limited	AAACW2748Q	Sam-Jag-Deep Investments Private Limited	AACCS7554C	Group Company	Any other transaction	Finance cost	20000	Not Applicable			26.7	-13.79	0											
42	Winro Commercial (India) Limited	AAACW2748Q	Sam-Jag-Deep Investments Private Limited	AACCS7554C	Group Company	Any other transaction	Loan Taken	20000	Not Applicable			6185	0	0											Value of transaction during the reporting period for "Loan taken" is summation of Loan Borrowed at various point of time from related parties under revolving Loan facility with in the sanctioned Limit during the period. However at any point of time outstanding Loan amount did not exceed sanctioned Limit.
43	Winro Commercial (India) Limited	AAACW2748Q	Sam-Jag-Deep Investments Private Limited	AACCS7554C	Group Company	Any other transaction	Loan Repaid	0	Not Applicable			6185	0	0											
44	Winro Commercial (India) Limited	AAACW2748Q	Sam-Jag-Deep Investments Private Limited	AACCS7554C	Group Company	Any other transaction	Contribution to equity (1,450 shares at face value of Rs. 10 each)	0	Not Applicable			0	-0.15	-0.15											
45	Winro Commercial (India) Limited	AAACW2748Q	Saraswati Commercial (India) Limited	AAECS7943P	Associate Company	Any other transaction	Finance cost	20000	Not Applicable			75.43	-98.86	0											
46	Winro Commercial (India) Limited	AAACW2748Q	Saraswati Commercial (India) Limited	AAECS7943P	Associate Company	Interest received		20000	Not Applicable			17.72	0	0											Actual Value of Opening Balance & Closing Balance in Column P & Q is 0.003 but due to Validation Error, we have mentioned Value of Closing Balance as 0.00.

