

### List of Related Parties

| Description of relationship    | Nature of relationship                                    | Name of related party    |
|--------------------------------|-----------------------------------------------------------|--------------------------|
| Key Management Personnel (KMP) | Director                                                  | Mr. Varun Sharda         |
| Key Management Personnel (KMP) | Director                                                  | Mrs. Varsha Sharda       |
| Key Management Personnel (KMP) | Director (Resigned on 22/02/2025)                         | Mr. Nirmal Lunia         |
| Key Management Personnel (KMP) | Relative of director                                      | Mr. Anuj Sharda          |
| Key Management Personnel (KMP) | Relative of director                                      | Mrs. Anju Sharda         |
| Key Management Personnel (KMP) | Relative of director                                      | Mr. Sanath Sharda        |
| Key Management Personnel (KMP) | Relative of director                                      | Mr. Aloke Sharda         |
| Key Management Personnel (KMP) | Relative of director                                      | Mrs. Indra Sharda        |
| Key Management Personnel (KMP) | Relative of director                                      | M/s Aloke Sharda HUF     |
| Key Management Personnel (KMP) | Relative of director                                      | M/s Varun Shara HUF      |
| Associate enterprise           | Enterprise over which KMP have significant influence      | Vidya Metcorp            |
| Associate enterprise           | Enterprise over which KMP have significant influence      | Metal Forms              |
| Group Company                  | Enterprise over which Promoter have significant influence | Swastika Metcast Pvt Ltd |

**Transaction entered into with Related Parties**

| Particulars                    | Nature of relationship            | Period ended January 31, 2025 | Year ended March 31, 2024 | Year ended March 31, 2023 | Year ended March 31, 2022 |
|--------------------------------|-----------------------------------|-------------------------------|---------------------------|---------------------------|---------------------------|
| <b>Remuneration</b>            |                                   |                               |                           |                           |                           |
| Mr. Varun Sharda               | Director                          | 15                            | 24                        | 24                        | 24                        |
| Mrs. Varsha Sharda             | Director                          | -                             | -                         | 15.6                      | 6                         |
| Mr. Nirmal Lunia               | Director (Resigned on 22/02/2025) | 4.61                          | 5.26                      | 5.28                      | 4.26                      |
| Mr. Anuj Sharda                | Relative of director              | -                             | 12                        | 18                        | 24                        |
| Mrs. Anju Sharda               | Relative of director              | 12                            | 12                        | 11.7                      | 10                        |
| Mrs. Indra Sharda              | Relative of director              | -                             | -                         | 8.4                       | -                         |
| <b>Loan taken</b>              |                                   |                               |                           |                           |                           |
| Mr. Varun Sharda               | Director                          | 43.94                         | 39.76                     | 16.59                     | 96.1                      |
| Mrs. Varsha Sharda             | Director                          | -                             | -                         | -                         | 2.05                      |
| Mr. Anuj Sharda                | Relative of director              | 23.76                         | 115.36                    | 52                        | 14                        |
| Mrs. Anju Sharda               | Relative of director              | -                             | -                         | 2.4                       | 10.97                     |
| Mr. Sanath Sharda              | Relative of director              | -                             | 5                         | -                         | -                         |
| Mrs. Indra Sharda              | Relative of director              | 77.5                          | 71.07                     | 121.12                    | 12                        |
| Mr. Alope Sharda               | Relative of director              | -                             | -                         | 12.71                     | 41.75                     |
| M/s Varun Sharda HUF           | HUF of Director                   | 0.09                          | 8                         | -                         | -                         |
| M/s Alope Sharda HUF           | Relative of director              | -                             | -                         | 4.5                       | 4.5                       |
| <b>Loan repaid</b>             |                                   |                               |                           |                           |                           |
| Mr. Varun Sharda               | Director                          | 67.24                         | 21.01                     | 13                        | 103.5                     |
| Mrs. Varsha Sharda             | Director                          | -                             | -                         | 1.15                      | 0.9                       |
| Mr. Anuj Sharda                | Relative of director              | 72.07                         | 57.34                     | 53.07                     | 22.5                      |
| Mrs. Anju Sharda               | Relative of director              | 0.07                          | 3.43                      | 35.11                     | 29.48                     |
| Mr. Sanath Sharda              | Relative of director              | 0.04                          | 0.01                      | -                         | -                         |
| Mrs. Indra Sharda              | Relative of director              | 131.02                        | 126.65                    | 11.19                     | 13.01                     |
| Mr. Alope Sharda               | Relative of director              | -                             | -                         | 67.79                     | 34.84                     |
| M/s Varun Sharda HUF           | HUF of Director                   | -                             | 8.65                      | -                         | -                         |
| M/s Alope Sharda HUF           | Relative of director              | -                             | 3.96                      | 1.49                      | 4.5                       |
| <b>Interest expense</b>        |                                   |                               |                           |                           |                           |
| Mr. Varun Sharda               | Director                          | 0.68                          | 0.48                      | -                         | -                         |
| Mrs. Varsha Sharda             | Director                          | -                             | -                         | -                         | -                         |
| Mr. Anuj Sharda                | Relative of director              | 2.11                          | 1.13                      | 0.68                      | -                         |
| Mrs. Anju Sharda               | Relative of director              | -                             | 0.08                      | 0.79                      | 2.35                      |
| Mr. Sanath Sharda              | Relative of director              | 0.36                          | 0.1                       | -                         | -                         |
| Mrs. Indra Sharda              | Relative of director              | 4.01                          | 8.89                      | 4.59                      | 1.1                       |
| Mr. Alope Sharda               | Relative of director              | -                             | -                         | -                         | 3.35                      |
| M/s Varun Sharda HUF           | HUF of Director                   | -                             | 0.56                      | -                         | -                         |
| M/s Alope Sharda HUF           | Relative of director              | -                             | 0.28                      | 0.67                      | -                         |
| <b>Advance given</b>           |                                   |                               |                           |                           |                           |
| Mrs. Varsha Sharda             | Director                          | -                             | 9.46                      | 0.31                      | -                         |
| Mr. Anuj Sharda                | Relative of director              | -                             | -                         | 7.09                      | -                         |
| Mrs. Anju Sharda               | Relative of director              | -                             | 3.99                      | 2.49                      | -                         |
| Mr. Nirmal Lunia               | Director (Resigned on 22/02/2025) | 0.55                          | 0.18                      | 0.37                      | 1.29                      |
| <b>Rent income</b>             |                                   |                               |                           |                           |                           |
| Mrs. Anju Sharda               | Relative of director              | 0.2                           | 0.12                      | -                         | -                         |
| Vidya Metcorp                  | Associate enterprise              | 40                            | 48                        | 10.4                      | 2.4                       |
| <b>Sale of goods/ services</b> |                                   |                               |                           |                           |                           |
| Vidya Metcorp                  | Associate enterprise              | -                             | 3.23                      | 1.67                      | -                         |
| Metal Forms                    | Associate enterprise              | 0.79                          | 0.7                       | 8.45                      | -                         |
| <b>Purchase of goods</b>       |                                   |                               |                           |                           |                           |
| Vidya Metcorp                  | Associate enterprise              | -                             | -                         | 254.09                    | 147.45                    |
| Metal Forms                    | Associate enterprise              | 56.07                         | 39.46                     | 21.37                     | 26.66                     |

**Transaction entered into with Related Parties**

| <b>Particulars</b>                       | <b>Nature of relationship</b> | <b>Period ended January 31, 2025</b> | <b>Year ended March 31, 2024</b> | <b>Year ended March 31, 2023</b> | <b>Year ended March 31, 2022</b> |
|------------------------------------------|-------------------------------|--------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Purchase of capital goods</b>         |                               |                                      |                                  |                                  |                                  |
| Vidya Metcorp                            | Associate enterprise          | -                                    | 22                               | -                                | 37.25                            |
| Metal Forms                              | Associate enterprise          | -                                    | 2.2                              | -                                | -                                |
| Swastika Metcast Pvt Ltd                 | Group Company                 | -                                    | -                                | -                                | 1.25                             |
| <b>Manufacturing expenses</b>            |                               |                                      |                                  |                                  |                                  |
| Vidya Metcorp                            | Associate enterprise          | 287.14                               | 430.85                           | 211.5                            | 4.64                             |
| <b>Repair &amp; maintenance expenses</b> |                               |                                      |                                  |                                  |                                  |
| Vidya Metcorp                            | Associate enterprise          | -                                    | -                                | -                                | 0.25                             |
| <b>Freight charges</b>                   |                               |                                      |                                  |                                  |                                  |
| Metal Forms                              | Associate enterprise          | 0.71                                 | -                                | -                                | 0.09                             |

### Outstanding balance of related parties

| Particulars              | Nature of relationship            | As at<br>January<br>31, 2025 | As at<br>March 31,<br>2024 | As at<br>March 31,<br>2023 | As at<br>March 31,<br>2022 |
|--------------------------|-----------------------------------|------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Unsecured loan</b>    |                                   |                              |                            |                            |                            |
| Mr. Varun Sharda         | Director                          | 0.52                         | 23.13                      | 3.9                        | 0.31                       |
| Mrs. Varsha Sharda       | Director                          | -                            | -                          | -                          | 1.15                       |
| Mr. Anuj Sharda          | Relative of director              | 13.76                        | 59.95                      | 0.81                       | 1.19                       |
| Mrs. Anju Sharda         | Relative of director              | -                            | 0.07                       | 3.42                       | 35.34                      |
| Mr. Sanath Sharda        | Relative of director              | 5.41                         | 5.09                       | -                          | -                          |
| Mrs. Indra Sharda        | Relative of director              | 32.8                         | 82.31                      | 129                        | 14.48                      |
| Mr. Aloke Sharda         | Relative of director              | -                            | -                          | -                          | 55.07                      |
| M/s Varun Sharda HUF     | HUF of Director                   | -                            | -0.09                      | -                          | -                          |
| M/s Aloke Sharda HUF     | Relative of director              | -                            | -                          | 3.68                       | -                          |
| <b>Salary payable</b>    |                                   |                              |                            |                            |                            |
| Mr. Varun Sharda         | Director                          | -                            | -                          | -                          | 0.01                       |
| Mr. Anuj Sharda          | Relative of director              | -                            | -                          | -                          | 0.34                       |
| Mrs. Indra Sharda        | Relative of director              | -                            | -                          | 3.89                       | -                          |
| <b>Advance given</b>     |                                   |                              |                            |                            |                            |
| Mrs. Varsha Sharda       | Director                          | -                            | 9.76                       | 0.31                       | -                          |
| Mr. Anuj Sharda          | Relative of director              | -                            | -                          | 7.09                       | -                          |
| Mrs. Anju Sharda         | Relative of director              | -                            | 3.99                       | 2.49                       | -                          |
| Mr. Nirmal Lunia         | Director (Resigned on 22/02/2025) | 0.6                          | 0.23                       | 0.42                       | 1.34                       |
| <b>Sundry Creditors</b>  |                                   |                              |                            |                            |                            |
| Vidya Metcorp            | Associate enterprise              | -                            | -1.08                      | 44.85                      | -                          |
| Metal Forms              | Associate enterprise              | 29.98                        | -0.36                      | 1.31                       | 11.8                       |
| Swastika Metcast Pvt Ltd | Group Company                     | -                            | -                          | 1.54                       | 1.54                       |