

ANNEXURE III
FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

Details of contracts or arrangements or transactions not at Arm's length basis:

Sr. No.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts / arrangements / transactions	Date (s) of approval by the Board	Amount paid as advanced	Date on which special resolution was passed in General meeting
-	-	-	-	-	-	-	-	-

Details of material contracts or arrangements or transactions at Arm's length basis:

Sr. No.	Name of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of contracts / arrangements / transactions	Salient features of contracts / arrangements / transactions, including value, if any	Date(s) of approval by the Board / Audit Committee	Amount (in Lakhs)
1	Harish Enterprise Private Limited Company with common Directors	Rent Expenses	5 Years	Factory Building taken on rent for the period of 5 years ending on 30.06.2026 at Umbergaon	30.06.2021	12.00
2	Every's Healthcare Private Limited Company with common Directors	Interest Income	NA	NA	12.04.2019	6.86
3	Every's Healthcare Private Limited	Receipt of Advance	NA	NA	12.04.2019	63.97
4	Sandeep Gandhi Managing	Remuneration Paid	5 Years	NA	29.09.2023	167.34

	Director					
5	Sunil Bhirud Whole time Director	Remuneration Paid	5 Years	NA	27.03.2025	27.06
6	Shaila Gandhi Relative of Managing Director	Professional Fees paid	5 Years	NA	07.03.2024	30.00
7	Shovan Gandhi Relative of Managing Director	Remuneration paid	5 Years	NA	22.09.2020	26.40
8	Pacific Harish Industries Limited (Financial liability- Reliance Loan) Company with common Directors	Repayment of Loan	7 Years	NA	12.04.2019	147.10
9	Nfinia Industries Private Limited	Repayment of Loan	As per Agreement	NA	04.08.2022	125.59
10	Climbers Corner Private Limited.	Staff Welfare Expense	NA	NA	21.11.2025	8.10
11	Agratha Enterprise	Receivable for Land	As per Agreement	NA	29.04.2025	650.00
12	Sandeep Gandhi	Loan Received	As per Agreement	NA		355.00

For and on behalf of the Board of Directors

Harish Textile Engineers Limited

Sandeep Gandhi
Managing Director
DIN: 00941665

Sunil Bhirud
Executive Director
DIN: 03469816

Date: 30th May 2026
Place: Mumbai

HARISH TEXTILE ENGINEERS LIMITED

Notes to the financial statements (continued)

for the year ended 31 March 2026

45 Related Party disclosure:

a Related party disclosure as required by Ind AS-24, "Related Party Disclosure", is given below:

Key Management Personnel:

Name

Sandeep K Gandhi

Sunil Bhirud

Pinkesh Upadhyay

Priya Gupta

(with effect from December 30, 2018)

(with effect from March 27, 2025)

(with effect from December 30, 2018)

(with effect from August 14, 2021)

Designation

Managing Director

Executive Director

Chief Financial Officer

Company Secretary

Independent Director

Name

Bhavna Ronil Brahmhatt

Ashvini Gupta

Ritesh Harshad Patel

Mahesh Ratilal Sapariya

(with effect from September 04, 2024)

(with effect from June 10, 2025)

(Resigned with effect from June 10, 2025)

(Resigned with effect from November 14, 2025)

Relative of Directors/KMP

Shovan S Gandhi

Shaila Gandhi

Entities where Directors/Close family members of Directors having control/significant influence

Harish Enterprise Private Limited.

Pacific Harish Industries Limited.

Every's Health Care Private Limited.

Sanish Investment and Trading Co P Limited.

Climbers Corner Private Limited

Kasha Textile Pvt. Ltd.

Agratha Enterprise-Partnership Firm

Common Directors and Common Shareholders

Common Directors and Common Shareholders

Common Directors and Common Shareholders

Common Directors and Common Shareholders

Common Directors and Common Shareholders

Common Shareholders

KMP is partner in the firm

b Transactions with Related Parties

During the year, the following transactions were carried out with Related Parties:

Sr. No.	Name of Related Party and nature of transactions	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Entities where Directors/Close family members of Directors having control/significant influence			
1	Harish Enterprise Private Limited.		
	Rent expense	12.00	12.00
	Rent deposit given		
	- Undiscounted value	275.00	275.00
	- Discounted value	275.00	257.00
	other receivable	1.34	12.13
2	Pacific Harish Industries Limited.		
	- Other Financial Liabilities		
	- Loan Repaid	147.10	189.75
	- Financial Liabilities -Reliance Loan	25.02	172.12
	- Advance recoverable	16.03	0.00
3	Every's Health Care Private Limited.		
	Interest Income	6.85	6.19
	Repayment done	0	0
	Loan Given	63.97	57.12
4	Sanish Investment & Trading Co P Limited.		
	Consideration receivable-Closing	0	215.54
	Liquidated Damages	0	-215.54
5	Climbers Corner Private Limited.		
	Receipt of service	8.1	0.00
	Revenue from Operations (excl GST)	0	0.60
	Balance receivable	0.71	0.71
6	Shovan S Gandhi		
	Salary	24.00	25.30
	Salary Payable	9.48	1.80
7	Shaila S. Gandhi		
	Professional Fees	30.00	30.00
	Professional Fees Payable	16.2	2.7
8	Nfinia Industries Private Limited		
	Loan Repaid	125.59	60.5
	Loan Received	27.00	11.25
	Loan O/s	0	98.59
9	Agratha Enterprises		
	Receivable for Land	650.00	0
Director and Key management Personnel			
10	Sandeep K Gandhi		
	Director Remuneration (including reimbursement of expense)	167.34	162.54
	Loan Received	355.00	
	O/s Balance	355.00	
	Remuneration Payable	66.25	12.341
11	Hitendra Desai		
	Director Remuneration	0.00	7.35
	Remuneration Payable	0.00	0.61
12	Pinkesh Upadhyay		
	Remuneration	18.00	18.00
	Loan Given	22.24	28.66
	Loan Repaid	16.62	25.00
	O/s Balance	5.62	3.67
13	Priya Gupta		
	Remuneration Paid	7.93	6.62
14	Sunil Bhirud		
	Remuneration Paid	27.06	0
	Remuneration Payable	22.53	0