

## Blue Star Limited Band Box House, 4th Floor, 254 D, Dr Annie Besant Road, Worli, Mumbai 400 030, India. T:+91 22 6654 4000 F:+91 22 6654 4001 www.bluestarindia.com

May 4, 2023

<b>BSE Limited</b>	National Stock Exchange of India Ltd
Phiroze Jeejeebhoy Towers,	Exchange Plaza, C-1, Block G,
Dalal Street, Fort,	Bandra Kurla Complex, Bandra (East),
Mumbai - 400 001	Mumbai - 400 051
BSE Scrip Code: 500067	NSE Symbol: BLUESTARCO

Dear Sir/Madam,

## Sub: Disclosure under Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations') - Related Party Transactions for the half year ended March 31, 2023

Pursuant to Regulation 23(9) of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2021/662, we are enclosing herewith the disclosure of Related Party Transactions on a consolidated basis for the half year ended March 31, 2023.

The aforesaid information is also being placed on the website of the Company at <u>www.bluestarindia.com</u>

Kindly take the same on record.

Thanking you, Yours faithfully, For **Blue Star Limited** 



Rajesh Parte Company Secretary & Compliance Officer

Encl: a/a

\\172.16.31.16\Legal and Secretarial Documents\(01) Blue Star Limited\2022-23\Stock Exchange Compliances\Reg 23 RPT\H2FY23

Details of Related Party Transactions for the half year ended March 31, 2023

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. Details of the party (listed n case any financial indebtedness is entity In case monies are due to /subsidiary) entering into incurred to make or give loans, inter Details of the counterparty either party as a result of Details of the loans, inter-corporate deposits, advances or investments the corporate deposits, advances or Value of the the transaction investments transaction related party Value of Type of related party transaction as transaction transaction approved by during the the audit reporting perio Nature of Purpose for Nature (loan/ committee indebtednes which the funds Relationship of the advance/ inter-Closing Interest Rate will be utilised by Opening (loan/ Secured/ ΡΔΝ ΡΔΝ Sr No Name Name counterparty with the listed Cost Tenure corporate Tenure balance ssuance of (%) balance insecured the ultimate entity or its subsidiary denosit/ debt/ any recipient of fund investment other etc.) (end-usage) Director and relatives of the Company are directors and Blue Star Limited Madison Communications Private Limited Sale of goods or services 1.00 0.00 0.00 0.00 members Director and relatives of the Company are directors and Blue Star Limited MOMS Outdoor Media Solutions Private Limited members Sale of goods or services 1 00 -0.01 0.01 0.00 Director and relatives of the Company are directors and 0.02 Blue Star Limited Platinum Communications Private Limited members Sale of goods or services 0.00 0.00 1.00 Director and relatives of the Company are directors and Blue Star Limited Madison Communications Private Limited members Purchase of goods or services 70.00 9 04 0.02 0.85 Director and relatives of the Company are directors and members Blue Star Limited MOMS Outdoor Media Solutions Private Limited 1.44 0.00 0.06 urchase of goods or services 6.00 Director and relatives of the Company are directors and Blue Star Limited Technopak Advisors Private Ltd members Purchase of goods or services 1.00 0.00 0.00 0.00 Director and relatives of the Company are directors and Blue Star Limited IBS Fintech India Pvt Ltd members urchase of goods or services 0.30 0.01 0.00 0.00 Director and relatives of the Company are directors and Blue Star Limited Cerebrus Consultants Private Limited Purchase of goods or services 0.30 0.26 0.00 0.03 members Blue Star Limited Ashok M Advani Promoter and Promoter Group Any other transaction 0.25 0.06 0.00 0.00 10 Blue Star Limited Suneel M Advani romoter and Promoter Group Any other transaction 0.25 0.06 0.00 0.00 11 M/s AMA Associates Blue Star Limited Promoter is partner of the firm Any other transaction 0.06 0.06 0.00 0.00 12 Blue Star Limited M/s SMA Associates Promoter is partner of the firm Any other transaction 0.06 0.06 0.00 0.00 13 Promoter is partner of the firm Any other transaction Blue Star Limited M/S AMA Associates 0.00 0.01 0.00 0.00 14 M/s SMA Associates Blue Star Limited Promoter is partner of the firm Any other transaction 0.00 0.01 0.00 0.00 Vice Chairman & Managing 15 Blue Star Limited Vir S Advani Director emuneration 0.00 4 01 0.00 4 63 16 Blue Star Limited B Thiagarajan Managing Director 0.00 3.96 0.00 4.63 Remuneration 17 Blue Star Limited B Thiagarajan Managing Director Loan 0.00 -0.01 0.08 0.08 Loan 0.00 15 years Unsecured Housing Loan 18 Nikhil Sohoni Group Chief Financial Officer Blue Star Limited 0.00 0.77 0.00 0.05 Remuneration 19 0.00 15 years Blue Star Limited Nikhil Sohoni Group Chief Financial Officer nan 0.00 -0.01 0.20 0 19 Loan Unsecured Housing Loan 20 21 Blue Star Limited Anil Harish Independent Director Any other transaction 0.00 0.29 0.00 0.00 Blue Star Limited Arvind K Singhal Independent Director Any other transaction 0.00 0.29 0.00 0.00 22 Blue Star Limited Dinesh N Vaswani Non-Executive Director Any other transaction 0.00 0.25 0.00 0.00 23 0.00 Blue Star Limited Rajiv R Lulla Non-Executive Director Any other transaction 0.27 0.00 0.00 24 Blue Star Limited Anita Ramachandran 0.00 0.21 0.00 Independent Director Any other transaction 0.00 25 0.00 Blue Star Limited Sam Balsara Independent Director Any other transaction 0.27 0.00 0.00 26 Blue Star Limited Shailesh Haribhakti Independent Director Any other transaction 0.00 0.51 0.00 0.00 Blue Star Limited Sunaina Murthy Non-Executive Director Any other transaction 0.00 0.26 0.00 0.01 Company Secretary & 28 Blue Star Limited Raiesh Parte Compliance Officer temuneration 0.00 0.41 0.00 0.05 29 Blue Star Limited 0.02 Rumjhum Chatterjee Independent Director Any other transaction 0.00 0.00 0.00

(Rs in Crores)

											1	1		1	1
30	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Sale of goods or services	1.50	0.00	0.00	0.00		-	-	-	-	-	-
31	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	0.25	0.10	0.00	0.00		-	-	-	-	-	-
32	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	2.50	0.66	0.00	0.00			-	-	-	-	-
33	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	5.00	1.66	0.00	0.00				-	-	-	
34	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	15.00	4.23	0.00	0.00							
35	Blue Star Limited			Any other transaction	15.00		0.00	0.00		-	-	-			-
35	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	16.00	5.42	0.00	0.00			-	-	-	-	-
											Inter Corporate				Working Capital
36	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Inter-corporate deposit	250.00	125.00	0.00	0.00		-	Deposit	6.96	1 year	Unsecured	requirement
37	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	0.00	0.48	0.00	0.00			-	-	-	-	-
38	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	1.00	0.00	0.00	0.00			-	-	-	-	-
39	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	0.00	0.00	3.30	0.56			-	-	-	-	-
40	Blue Star Limited	Blue Star International FZCO			550.00	109.35	0.00	0.00			-	-	-	-	-
41			Subsidiary company	Sale of goods or services						-	-	-		-	-
41	Blue Star Limited	Blue Star International FZCO	Subsidiary company	Any other transaction	0.00	0.00	39.19	47.81			-	-	-	-	-
			Subsidiary company of Blue Star												
42	Blue Star Limited	Blue Star Systems and Solutions LLC	International FZCO	Sale of goods or services	50.00	3.77	0.00	0.00		-	-	-	-	-	-
			Subsidiary company of Blue Star												
43	Blue Star Limited	Blue Star Systems and Solutions LLC	International FZCO	Any other transaction	0.00	0.00	0.96	3.35			-	-	-	-	-
44	Blue Star Limited	Blue Star AC&R (SINGAPORE) PTE. LTD.			7.50	0.00	0.00				-		-	-	
45			Subsidiary company	Sale of goods or services								-	-	-	-
	Blue Star Limited	Blue Star Qatar WLL	Subsidiary company	Sale of goods or services	25.00	3.00	0.00	0.00			-	-	-	-	-
46	Blue Star Limited	Blue Star Qatar WLL	Subsidiary company	Any other transaction	0.75	0.09	0.00	0.00				-	-		-
47	Blue Star Limited	Blue Star Qatar WLL	Subsidiary company	Any other transaction	0.00	0.00	1.49	4.51		-	-	-	-	-	-
48	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Investment	350.00	70.00	0.00				-	-	-	-	-
49	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	350.00	305.00	0.00	0.00			-	-	-	-	-
													1	1	Quality
1	I I													1	Capital
-				1	I I .						Inter Corporate		L.	L	expenditure
50	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Inter-corporate deposit	350.00	-5.00	0.00	0.00			Deposit	5.37	1 year	Unsecured	requirment
51	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Sale of fixed assets	10.00	1.28	0.00	0.00			-	-	-	-	-
52	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	2.00	0.51	0.00	0.00			-	-		-	-
53	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	12.00	1.18	0.00	0.00			-	-		-	-
54	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Sale of goods or services	30.00	0.30	0.00	0.00		-	-	-	-	-	-
55	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	50.00	4.73	0.00	0.00		-	-	-	-	-	-
56	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Purchase of goods or services	350.00	131.28	0.00	0.00		-	-	-	-	-	-
57	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	0.50	0.19	0.00	0.00		-	-	-		-	-
58	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	0.00	0.00	2.54	54.55		-	-	-	-	-	-
59	Blue Star Limited	Blue Star North America Inc.	Subsidiary company	Investment	17.00	8.26	0.00				-	-	-	-	-
60	Blue Star Limited	Blue Star North America Inc.	Subsidiary company	Any other transaction	2.50	0.70	0.00				-				
61	Blue Star Limited	Blue Star North America Inc.	Subsidiary company	Any other transaction	0.00	2.05	0.00	0.00		-	-	-	-	-	-
62	Blue Star Limited	Blue Star Europe B.V.	Subsidiary company	Investment	12.00	4.41	0.00	0.00			-	-	-	-	-
			Subsidiary company of Blue Star												Working Capital
63	Blue Star International F7CO	Blue Star Systems and Solutions LLC	International FZCO	Loan	15.00	2.23	0.00	0.00			Loan	3.06	1 vear	Unsecured	requirement
	blac blar international i 200	Side Star Systems and Solutions Lee	Subsidiary company of Blue Star	Louin	15.00	2.25	0.00	0.00							
64															
04	Blue Star International FZCO	Blue Star Systems and Solutions LLC	International FZCO	Any other transaction	5.00	1.31	0.00	0.00			-	-	-	-	-
			Subsidiary company of Blue Star												
65	Blue Star International FZCO	Blue Star Systems and Solutions LLC	International FZCO	Any other transaction	1.00	0.84	0.00	0.00		-	-	-	-	-	-
			Subsidiary company of Blue Star												
66	Blue Star International FZCO	Blue Star Systems and Solutions LLC	International FZCO	Any other transaction	0.00	0.00	20.50	0.00				-			
	blue star international i 200	Bide Star Systems and Solutions Lee	International 1200	Any other transaction	0.00	0.00	20.50	0.00							
67	Blue Star International FZCO	Blue Star AC&R (SINGAPORE) PTE. LTD.	Subsidiary company	Any other transaction	0.40	-0.20	0.00	0.00		-	-	-	-	-	-
68	Blue Star International FZCO	Blue Star Qatar WLL	Subsidiary company	Any other transaction	1.00	0.30	0.00	0.00		-			-		-
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69	Riug Star International F7CO	Blue Star Qatar WLL	Subridiany company	Any other transaction	0.00	0.00	0.00	0.01	_					1	1
	Blue Star International FZCO	Dide Staf Qatar WLL	Subsidiary company	Any other transaction	0.00	0.00	0.00	0.01			-		· ·		
-	Blue Star Engineering &														
70	Electronics Ltd.	Blue Star Climatech Ltd.	Subsidiary company	Inter-corporate deposit	70.00	35.00	0.00	0.00		-	-	-	-		-
_	Blue Star Engineering &					Т	Т					_		1	1
71	Electronics Ltd.	Blue Star Climatech Ltd.	Subsidiary company	Sale of goods or services	30.00	0.24	0.00	0.00		-			-		
L	Blue Star Engineering &												1	1	1
72		Blue Stee Climeteck Ltd	Cubaidian ann ann ann	A mu with an American Mine		0.20	0.00	0.00	_					1	1
12	Electronics Ltd.	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	0.00	0.39	0.00	0.00			-	-	- ·	-	-
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73	Blue Star International FZCO	Blue Star North America	Subsidiary company	Sale of goods or services	50.00	0.00	0.00	0.00		-	-	-	-		-
74	Blue Star International FZCO	Blue Star Europe	Subsidiary company	Sale of goods or services	200.00	0.00	0.00	0.00		· ·	-	-			
L													1	1	1
								1			1	1	1	1	
75	Plus Star Internetional C2CO	Dive the M. C. Engineering (Edg.) Dh.1	Joint Venture of BSL AC&R	A nu athan transmission	1 50	0.001	0.00	0.00					1		
75	Blue Star International FZCO	Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd	Any other transaction	1.50	0.02	0.00	0.00		-	-	-		-	-
			(Singapore) Pte Ltd Joint Venture of BSL AC&R	,							-	-	-	-	
75 76	Blue Star International FZCO Blue Star International FZCO	Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd	Any other transaction Any other transaction	1.50	0.02	0.00	0.00	<u> </u>			-	-	-	-
			(Singapore) Pte Ltd Joint Venture of BSL AC&R	,							-	-	-	-	-
	Blue Star International FZCO Blue Star AC&R (SINGAPORE)	Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R	Any other transaction	0.00	0.00	0.20	0.04	<u> </u>		-	-	-	-	
	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD.		(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd	,						-	-	-	-	· ·	-
	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE)	Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R	Any other transaction Any other transaction	0.00	0.00	0.20	0.04	· ·	-	-	-	-	-	-
	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD.	Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd	Any other transaction	0.00	0.00	0.20	0.04	· · ·	-	-		-	-	-
76 77 78	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE)	Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R	Any other transaction Any other transaction	0.00	0.00	0.20	0.04	· · ·	-	-	-	-	-	-
	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE)	Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd	Any other transaction Any other transaction	0.00	0.00	0.20	0.04	· · ·	-	-	-	-	-	-
76 77 78	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD.	Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Joint Venture of BSL AC&R	Any other transaction Any other transaction Investment	0.00 7.50 10.00	0.00	0.20	0.04	· · ·	-	-	-	-	-	
76 77 78	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD.	Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd	Any other transaction Any other transaction Investment Any other transaction	0.00 7.50 10.00 0.10	0.00 0.00 0.00 0.00	0.20	0.04	· · ·	-	-	-	-		
76 77 78	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star Limited	Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd Trust created by the company	Any other transaction Any other transaction Investment Any other transaction	0.00 7.50 10.00	0.00	0.20	0.04	· · ·	-	-	-	-		-
76 77 78	Blue Star International FZCO Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD. Blue Star AC&R (SINGAPORE) PTE. LTD.	Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd Blue Star M & E Engineering (Sdn) Bhd	(Singapore) Pte Ltd Joint Venture of BSL AC&R (Singapore) Pte Ltd	Any other transaction Any other transaction Investment Any other transaction	0.00 7.50 10.00 0.10	0.00 0.00 0.00 0.00	0.20	0.04	· · ·	-	-	-	-	- - - - - - -	-

	Blue Star Engineering &		Key management personnel of													
82	Electronics Ltd.	Prem Kalliath	entity or parent	Loan	0.00	-0.01	0.14	0.13	- 3	-	-	Loan	0.00	15 years	Unsecured	Housing Loan
			Company Secretary &													
83	Blue Star Limited	Rajesh Parte	Compliance Officer	Loan	0.00	-0.01	0.12	0.13		-	-	Loan	0.00	15 years	Unsecured	Housing Loan
	Blue Star Engineering &															
84	Electronics Ltd.	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	0.00	0.00	0.00	0.0		-	-	-	-	-	-	-
85	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Purchase of goods or services	0.50	0.00	0.00			-	-	-	-	-	-	-
86	Blue Star Limited	Blue Star Engineering & Electronics Ltd.	Subsidiary company	Any other transaction	25.00	0.00	0.00	0.00	)							
87	Blue Star Limited	Blue Star International FZCO	Subsidiary company	Investment	5.00	0.00	0.00	0.00	- 10	-	-	-	-		-	-
88	Blue Star Limited	Blue Star International FZCO	Subsidiary company	Any other transaction	180.00	0.00	0.00	0.00	- 10	-	-	-	-		-	-
89	Blue Star Limited	Blue Star International FZCO	Subsidiary company	Any other transaction	1.00	0.00	0.00	0.00	- 10	-	-	-	-		-	-
90	Blue Star Limited	Blue Star International FZCO	Subsidiary company	Any other transaction	5.00	0.00	0.00	0.00	- 10	-	-	-	-	-	-	-
91	Blue Star Limited	Blue Star International FZCO	Subsidiary company	Any other transaction	0.12	0.00	0.00	0.00	- 10	-	-	-	-		-	-
92	Blue Star Limited	Blue Star International FZCO	Subsidiary company	Any other transaction	5.56	0.00	0.00	0.00	- 10	-	-	-	-	-	-	-
			Subsidiary company of Blue Star													
93	Blue Star Limited	Blue Star Systems and Solutions LLC	International FZCO	Any other transaction	8.00	0.00	0.00	0.00	- 10	-	-	-	-	-	-	-
			Subsidiary company of Blue Star													
94	Blue Star Limited	Blue Star Systems and Solutions LLC	International FZCO	Any other transaction	0.00	0.00	0.00	0.00	- 10	-	-	-	-	-	-	-
95	Blue Star Limited	Blue Star Qatar WLL	Subsidiary company	Any other transaction	250.00	0.00	0.00	0.00	- 10	-	-	-	-		-	-
96	Blue Star Limited	Blue Star Qatar WLL	Subsidiary company	Any other transaction	6.00	0.00	0.00	0.00	- 10	-	-	-	-		-	-
97	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	10.00	0.00	0.00	0.00	- 10	-	-	-	-		-	-
98	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	15.00	0.00	0.00	0.00	D							
99	Blue Star Limited	Blue Star Climatech Ltd.	Subsidiary company	Any other transaction	0.25		0.00	0.00	- 10	-	-	-	-	-	-	-
100	Blue Star Limited	Blue Star North America Inc.	Subsidiary company	Sale of goods or services	50.00	0.00	0.00	0.00	- 10	-	-	-	-	-	-	-
101	Blue Star Limited	Blue Star Europe B.V.	Subsidiary company	Sale of goods or services	200.00	0.00	0.00	0.00	- 10	-	-	-	-	-	-	-
102	Blue Star Limited	Blue Star Europe B.V.	Subsidiary company	Any other transaction	1.00	0.00	0.00	0.00	- 10	-	-	-	-	-	-	-
	Blue Star Engineering &															
103	Electronics Ltd.	Blue Star Climatech Ltd.	Subsidiary company	Sale of fixed assets	0.30	0.00	0.00	0.00	- 10		-	-	-	-	-	-