

Disclosure as required by IND AS 24 on "Related Party Disclosures" are made below :

a. Name of the Related Parties and Description of Relationship :

| Sr. No. | Holding Company   |
|---------|---|
| 1       | Infrastructure Leasing & Financial Services Limited [IL&FS]                           |
| Sr. No. | Subsidiaries  |
| 1       | IL&FS Urban Infrastructure Managers Limited [IUIML]                                   |
| 2       | IL&FS Asian Infrastructure Managers Limited [IAIML]                                   |
| 3       | IL&FS Investment Advisors LLC [IIAL]  |
| 4       | IIML Asset Advisors Limited [IAAL]  |
| 5       | IIML Fund Managers (Singapore) Pte Ltd [IFMSPL]                                       |
| 6       | Andhra Pradesh Urban Infrastructure Asset Management Limited [APUIAML]                |
| 7       | IL&FS Infra Asset Management Limited  |
| 8       | IL&FS AMC Trustee Limited [IATL]  |
| Sr. No. | Fellow Subsidiaries   |
| 1       | IL&FS Securities Services Limited [ISSL]  |
| 3       | IFIN Realty Trust [IFINRT]  |
| 4       | IL&FS IIDC Fund [IIDC]  |
| 5       | IL&FS Infrastructure Equity Fund – I [IIEF-I]   |
| 6       | IL&FS Orix Trust (ORIX Trust)   |
| Sr. No. | Joint Venture Companies   |
| 1       | IL&FS Milestone Realty Advisors Private Limited [IMRAPL]                              |
| 2       | Standard Chartered IL&FS Management (Singapore) Pte Limited                           |
| Sr. No. | Beneficial Interest   |
|         | Saffron Investment Trust  |
| Sr. No. | Key Management Personnel  |
| 1       | Mr S M Datta - Chairman & Non-Executive Independent Director                          |
| 2       | Mr Chitranjan S Kahlon - Non-Executive Independent Director<br>(From August 24, 2018) |
| 3       | Mr Nand Kishore - Non-Executive Director (From December 6, 2018)                      |
| 4       | Mr Kaushik Modak - Non-Executive Director (From December 6, 2018)                     |
| 5       | Ms. Priya Shetty - Non-Executive Director (From November 11, 2020)                    |
| 6       | Ms. Lubna Usman - Non-Executive Director (From February 12, 2021)                     |
| 7       | Ms. Sudakshina Bhattacharya - Non-Executive Nominee Director (Upto December 31, 2020) |

b) The nature and volume of transactions during the year ended March 31, 2021, with the above related parties were as follows :

| Nature of Transaction                     | Holding Company | Subsidiaries | Fellow Subsidiaries | Amount ((₹) in Lakhs |                          |
|---|-----------------|--------------|---------------------|----------------------|--------------------------|
|   |                 |              |                     | Joint Ventures       | Key Management Personnel |
| <b>Advisory/Management Fee Income</b>     |                 |              |                     |                      |                          |
| IIAL                                      |                 | 333.45       |                     |                      |                          |
| <b>Other Expenses</b>                     |                 |              |                     |                      |                          |
| ISSL                                      |                 |              | 1.76                |                      |                          |
| <b>Rent paid</b>                          |                 |              |                     |                      |                          |
| IL&FS                                     | 158.31          |              |                     |                      |                          |
| <b>Repairs &amp; Maintenance – Others</b> |                 |              |                     |                      |                          |
| IL&FS                                     | 15.28           |              |                     |                      |                          |
| <b>Electricity Charges</b>                |                 |              |                     |                      |                          |




| Nature of Transaction                       | Holding Company | Subsidiaries | Fellow Subsidiaries | Joint Ventures | Key Management Personnel |
|---|-----------------|--------------|---------------------|----------------|--------------------------|
| IL&FS                                       | 1.29            |              |                     |                |                          |
| <b>Other Reimbursement (Paid)/Recovered</b> |                 |              |                     |                |                          |
| IL&FS                                       | 1.34            |              |                     |                |                          |
| IAAL  |                 | 0.06         |                     |                |                          |
| IHAL  |                 | 5.90         |                     |                |                          |
| IAIML                                       |                 | 4.82         |                     |                |                          |
| IFINRT                                      |                 |              | 5.34                |                |                          |
| SCIMSPL                                     |                 |              | 8.26                |                |                          |
| <b>Payment to Directors</b>                 |                 |              |                     |                |                          |
| Sitting fees                                |                 |              |                     |                | 4.70                     |

d) Statement of significant balances as at March 31, 2021 are as follows :

| Amount ((₹) in Lakhs       |                 |              |                   |                          |
|----------------------------|-----------------|--------------|-------------------|--------------------------|
| Nature of Transaction      | Holding Company | Subsidiaries | Fellow Subsidiary | Key Management Personnel |
| <b>Trade Receivables</b>   |                 |              |                   |                          |
| IIDC                       |                 |              | 7.56              |                          |
| <b>Short Term Advances</b> |                 |              |                   |                          |
| IHAL                       |                 | 23.76        |                   |                          |
| IAIML                      |                 | 4.50         |                   |                          |
| IAAL                       |                 | 0.01         |                   |                          |
| IEDCL                      |                 |              | 0.16              |                          |
| ISSL                       |                 |              | (0.06)            |                          |
| <b>Salary payable</b>      |                 |              |                   | 2.10                     |

Out of the above trade receivable outstanding as on March 31, 2021, provision has been created of (₹) 7.56 Lakhs


