

Consolidated disclosure of related party transactions :

- a) Name of the Related Parties (with whom transactions entered into during the year ended March 31, 2019) and Description of Relationship :

| Sr. No. | Holding Company |
|---------|--|
| 1 | Infrastructure Leasing & Financial Services Limited [IL&FS] |
| Sr. No. | Fellow Subsidiaries* |
| 1 | IL&FS Financial Services Limited [IFIN] |
| 2 | IL&FS Securities Services Limited [ISSL] |
| 3 | IFIN Realty Trust [IFINRT] |
| 4 | IL&FS IIDC Fund [IIDC Fund] |
| 5 | IL&FS Infrastructure Equity Fund – 1 [IEEF-1] |
| 6 | IL&FS Environmental Infrastructure & Service Limited [IEISL] |
| 7 | East Delhi Waste Processing Group Private Limited [EDWPC] |
| 8 | IL&FS Energy Development Group Limited [IEDCL] |
| 9 | IL&FS Global Financial Service (ME) Limited [IGFMEL] |
| 10 | RDF Power Projects Limited [RDFPPL] |
| 11 | IL&FS Technologies Limited [ITL] |
| 12 | IL&FS Township Urban Asset Limited [ITUAL] |
| 13 | IL&FS Academy of Applied Development [IAAD] |
| 14 | Livia India Limited [Livia] |
| 15 | Tamil Nadu Water Investment Group Limited [TNWICL] |
| 16 | IL&FS Infrastructure Development Corporation Limited [IIDCL] |
| 17 | IL&FS Transportation Network Limited [ITNL] |
| 18 | Urban Mass Transit Group Limited [UMTCL] |
| 19 | IL&FS Water Limited [IWT] |
| 20 | IL&FS Education And Technology Services Ltd [IETS] |
| Sr. No. | Key Managerial Personnel [KMP] |
| 1 | Mr Ramesh Bawa [Managing Director] (till September 22, 2018) |
| 2 | Dr Archana Hingorani [CEO & Executive Director] (till April 30, 2017) |
| 3 | Mr S M Datta - Chairman & Non-Executive Independent Director |
| 4 | Mr Sunil Mehta - Non-Executive Independent Director |
| 5 | Ms Shubhalakshmi Panse - Non-Executive Independent Director |
| 6 | Mr Chitranjan S Kahlon - Non-Executive Independent Director (From August 24, 2018) |
| 7 | Mr Nand Kishore - Non-Executive Director (from December 6, 2018) |
| 8 | Mr Kaushik Modak - Non-Executive Director (from December 6, 2018) |
| 9 | Mr Bansi S Mehta - Non-Executive Independent Director (till June 5, 2018) |
| 10 | Mr Ravi Parthasarathy - Non-Executive Director (till July 21, 2018) |
| 11 | Mr Hari Sankaran - Non-Executive Director (till October 1, 2018) |
| 12 | Mr Vibhav Kapoor - Non-Executive Director (till October 19, 2018) |

The Company is dependent on information from the IL&FS, Holding Company for its Related Parties list as defined under Ind AS 24 and under the Companies Act, 2013. IL&FS has not been able to provide the said information to the Company as at March 31, 2019. In the absence of the above information, the Company has identified its related party's relationship on the basis of information made available by IL&FS in September 30, 2018



- b) The nature and volume of transactions during the year ended March 31, 2019, with the above related parties were as follows :

| (Amount in ₹) | | | |
|---|---------------------|-----------------------|---------|
| Nature of Transactions | Holding Company (₹) | Fellow Subsidiary (₹) | KMP (₹) |
| Advisory Fee Income | | | |
| EDWPC | - | 3,755,907 | - |
| IEISL | - | 2,796,114 | - |
| IIEF-1 | - | 28,089,462 | - |
| IIDC Fund | - | 700,000 | - |
| RDFPPL | - | 4,960,324 | - |
| Dividend Paid | 94,999,891 | - | - |
| Interest Income | | | |
| IFIN | - | 711,097 | - |
| ITNL | - | 1,657,534 | - |
| IL&FS | 3,211,275 | - | - |
| Rent paid | | | |
| IL&FS | 32,721,365 | - | - |
| IFIN | - | 781,200 | - |
| Insurance | | | |
| IL&FS | (105,016) | - | - |
| Repairs & Maintenance | | | |
| IL&FS | 1,583,562 | - | - |
| Livia | - | 7,135,274 | - |
| Redemption of Units | | | |
| IFINRT | - | 15,332,000 | - |
| Electricity Charges | | | |
| IL&FS | 1,001,245 | - | - |
| Brand Subscription Fees | | | |
| IL&FS | 4,785,770 | - | - |
| Staff Deputation Cost | | | |
| UMTCL | - | 1,923,595 | - |
| IWT | - | 1,573,856 | - |
| ITUAL | - | 2,632,865 | - |
| TNWICL | - | 8,484,201 | - |
| Staff Deputation Cost recovered | | | |
| IFIN | - | 1,196,988 | - |
| IL&FS | 538,920 | - | - |
| Legal and Professional Expenses | | | |
| ITL | - | 48,563 | - |
| ISSL | - | 2,775,327 | - |
| IETS | - | 100,000 | - |
| Inter Corporate Deposit Placed | | | |
| IL&FS | 70,000,000 | - | - |
| Inter Corporate Deposit redeemed | | | |
| ITNL | - | 220,000,000 | - |
| Others | | | |
| Amount Transfer to IFIN for Employee Transfer | - | 2,237,119 | - |
| Service Charges Expenses | 18,500 | - | - |
| Service Charges Expenses [IFIN] | - | 895,000 | - |
| Custody charges [ISSL] | - | 78,600 | - |



| Nature of Transactions | Holding Company (₹) | Fellow Subsidiary (₹) | KMP (₹) |
|---|------------------------|-----------------------------|------------|
| Other Reimbursement (Paid)/Recovered | | | |
| IFIN | - | 937,895 | - |
| EDWPC | - | 12,274 | - |
| IEDCL | - | 21,345 | - |
| RDFPPL | - | 46,184 | - |
| IGFMEL | - | 2,165,577 | - |
| Livia | - | 2,000 | - |
| IL&FS | (1,296,886) | - | - |
| Payment to Directors | | | |
| Sitting fees | - | - | 908,000 |
| Commission | - | - | 2,000,000 |
| Managerial Remuneration * | | | |
| Ramesh Bawa | - | - | 2,388,890 |

* Information relating to remuneration paid to key managerial person mentioned above excludes provision made for gratuity and Group med claim which are provided for Group of employees on an overall basis

c) Statement of significant balances as at March 31, 2019 are as follows :

| Nature of Transaction | Holding Company (₹) | Fellow Subsidiary (₹) |
|----------------------------------|------------------------|--------------------------|
| Trade Receivables | | |
| EDWPC | - | 8,962,535 |
| RDFPPL | - | 11,909,800 |
| IIDC Fund | - | 756,000 |
| IAAD | - | 956 |
| IEISL | - | 6,493,943 |
| IFIN | - | 2,486,078 |
| ITNL | - | 26,968 |
| Interest Accrued | | |
| IFIN | - | 1,299,637 |
| IL&FS | 3,211,275 | - |
| Loans Receivable | | |
| IFIN | - | 236,500,000 |
| IL&FS | 70,000,000 | - |
| Other Financial liability | | |
| IFIN | - | (500,000) |
| Trade Payables | | |
| UMTCL | - | (726,427) |
| IETS | - | (90,000) |
| ITUAL | - | (9,824,129) |
| ISSL | - | (33,522) |
| IWL | - | (1,116,933) |
| IFIN | - | (241,650) |
| IL&FS | (565,228) | - |
| TNWICL | - | (7,664,281) |
| Other Financial Asset | | |
| ITL | - | 300 |
| IIDCL | - | 29,141 |
| Salary payable [RC Bawa] | - | 212,575 |

Out of the above Loan receivable outstanding as on March 31, 2019 provision has been created of ₹ 144,510,912 /-



The Company has made 100% provisioning in respect of AMC fees recoverable and/or OPE recoverable in respect of following parties :

- (i) IIDC Fund
- (ii) IL&FS Environmental Infrastructure and Services Limited
- (iii) East Delhi Waste Processing Company Private Limited
- (iv) IL&FS Financial Services Limited
- (v) RDF Power Projects Limited
- (vi) IL&FS Infrastructure Development Corporation Limited

