

Date: 8<sup>th</sup> December, 2020

**THE LISTING DEPARTMENT,**  
BSE Ltd. (Designated Stock Exchange)  
PJ Towers, Dalal Street,  
Mumbai- 400 001

**THE LISTING DEPARTMENT,**  
National Stock Exchange of India Ltd.  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (E), Mumbai- 400 051

**Stock Code, BSE: 532925**  
**NSE: KAUSHALYA**

Dear Sir / Madam,

**Sub: Related Party Disclosures**

Please find enclosed herewith a disclosure of Related Party Transactions on consolidated basis for the half year ended September 30, 2020, in the format specified in the relevant accounting standards as per Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Request you to take the same on your records.

Thanking You,

*For Kaushalya Infrastructure Dev. Corp. Ltd.*

*Sanjay Lal Gupta*  
*Company Secretary*

*Encl: as above*

**Kaushalya Infrastructure Development Corporation Ltd.**

Disclosure under IND AS-24 on Related Party Disclosure

(All amounts are in Rupees Lakh unless otherwise stated)

**List of related parties and relationship**

Sl. No.	Name of the related party	Nature of Relationship
1	KDC Nirman Limited	Subsidiary
2	Bengal KDC Housing Development Limited	Subsidiary
3	Kaushalya Energy Private Limited	Subsidiary
4	Azur Solar KDC Private Limited	Step Down Subsidiary
5	Kaushalya Nirman Private Limited	Associate
6	Orion Abasaan Private Limited	Associate
7	Kaushalya Township Private Limited	Associate
8	KIDCO- NACC CONSORTIUM	Joint Venture
9	Maresh Mehra	Whole Time Director of Holding Co.
10	Ramesh Kumar Mehra	Director of Subsidiary Co.
11	Prashant Mehra	Managing Director of Subsidiary Co.
12	Asoke Das	Independent Director of Subsidiary Co.
13	Minoti Nath	Independent Director of Holding & Subsidiary Co.
14	Sandip Sarkar	Independent Director of Holding Co.
15	Ram Krishna Mondal	Independent Director of Holding Co.
16	Asok Kumar Roy Chowdhury	Nominee Director of Subsidiary Co.
17	Dipankar Sinha	Nominee Director of Subsidiary Co.
18	Tarak Nath Mishra	Whole-time Director & Chief Financial Officer of Holding Co.
19	Sanjay Lal Gupta	Whole-time Director & Co. Secretary of Holding Co. and Co. Secretary of Subsidiary Co.
20	Karan Mehra	Son of Whole-time Director
21	Neeru Mehra	Spouse of Brother of Whole Time Director

**Related Party Transactions during 01.04.2020 to 30.09.2020 and balance receivable and payable as on 30.09.2020**

Particulars	KMP & Close members of their family	Subsidiaries/ Associates/ JV	Total	Outstanding as on September 30, 2020	Outstanding as on March 31, 2020
<b>Remuneration/ Commission paid to KMP</b>					
Maresh Mehra, Whole Time Director	5.70	-	5.70	0.60	-
Prashant Mehra	-	-	-	-	-
Ramesh Kumar Mehra	7.50	-	7.50	-	-
Karan Mehra, Son of Maresh Mehra	-	-	-	-	-
Tarak Nath Mishra, CFO	3.48	-	3.48	0.58	-
Sanjay Lal Gupta, Company Secretary	1.50	-	1.50	0.24	-
<b>Total</b>	<b>18.18</b>	<b>-</b>	<b>18.18</b>	<b>1.42</b>	<b>-</b>
<b>Previous Year</b>					
Maresh Mehra, Whole Time Director	11.40	-	11.40	-	0.85
Prashant Mehra	3.44	-	3.44	-	3.27
Ramesh Kumar Mehra	15.00	-	15.00	-	1.05
Karan Mehra, Son of Maresh Mehra	4.00	-	4.00	-	-
Tarak Nath Mishra, CFO	5.28	-	5.28	-	-
Sanjay Lal Gupta, Company Secretary	2.10	-	2.10	-	-
Puja Singh	0.70	-	0.70	-	-
<b>Total</b>	<b>41.92</b>	<b>-</b>	<b>41.92</b>	<b>-</b>	<b>5.17</b>
<b>Sitting Fee to directors</b>					
Asoke Das	0.09	-	0.09	0.08	-
Sandip Sarkar	0.21	-	0.21	-	-
Ramkrishna Mondal	0.13	-	0.13	-	-
Minoti Nath	0.30	-	0.30	0.08	-
Ashok Kumar Roychoudhury	0.04	-	0.04	0.03	-
<b>Total</b>	<b>0.77</b>	<b>-</b>	<b>0.77</b>	<b>0.20</b>	<b>-</b>
<b>Previous Year</b>					
Asoke Das	0.49	-	0.49	-	-
Sandip Sarkar	0.21	-	0.21	-	-
Ashok Kumar Roychoudhury	0.15	-	0.15	-	-
Minoti Nath	0.64	-	0.64	-	-
<b>Total</b>	<b>1.48</b>	<b>-</b>	<b>1.48</b>	<b>-</b>	<b>-</b>
<b>Rent Paid</b>					
Neeru Mehra	3.00	-	3.00	0.46	-
<b>Total</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>0.46</b>	<b>-</b>
<b>Previous Year</b>					
Neeru Mehra	6.00	-	6.00	-	0.45
<b>Total</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>	<b>0.45</b>
<b>Advance repaid</b>					
Kidco NACC JV	-	1.16	1.16	89.65	-
<b>Total</b>	<b>-</b>	<b>1.16</b>	<b>1.16</b>	<b>89.65</b>	<b>-</b>
<b>Previous Year</b>					
Kidco NACC JV	-	3.74	3.74	-	89.65
<b>Total</b>	<b>-</b>	<b>3.74</b>	<b>3.74</b>	<b>-</b>	<b>89.65</b>