

28<sup>th</sup> July, 2021

To,

**National Stock Exchange**  
Exchange Plaza,  
Plot No. C/1, G Block,  
Bandra (E), Mumbai-400051

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai-400001

**(NSE Scrip Code: SPMLINFRA)**

**(BSE Scrip Code: 500402)**

**Sub: Compliance under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

Dear Sirs,

In Compliance with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith disclosures of Related Party transactions on consolidated basis, for the year ended 31<sup>st</sup> March, 2021.

Kindly take the above on record.

Thanking you,

For SPML Infra Limited

*Swati Agarwal*

**Swati Agarwal**  
Company Secretary



**SPML INFRA LIMITED**

22, Camac Street, Block-A, 3rd Floor, Kolkata- 700 016  
Ph: +91 33 4009 1200/234/247  
E-mail: info@spml.co.in | Website: www.spml.co.in  
CIN: L40106DL1981PLC012228



**Note 34: Disclosure in respect of Related Parties pursuant to Ind AS 24**

**List of Related Parties**

**I. Subsidiary Companies including Step-Down Subsidiary Companies:**

**Names of related parties**

SPML Infrastructure Limited  
Madurai Municipal Waste Processing Co. Private. Limited  
SPML Utilities Limited  
Allahabad Waste Processing Co. Limited  
Mathura Nagar Waste Processing Co. Limited  
Mizoram Infrastructure Development Co. Limited (Applied for strike off on 19th October, 2020)  
SPML Infra Developers Limited (Applied for strike off on 13th December, 2019)  
Bhagalpur Electricity Distribution Co. Pvt. Ltd.  
Doon Valley Waste Management Private Limited  
Subhash Urja Private Limited (Applied for strike off on 13th December, 2019)  
SPMLIL- Amrutha Constructions Pvt Ltd

**II. Joint Ventures of the Company**

**Names of related parties**

Malviya Nagar Water Services Private Limited  
MVV Water Utility Private Limited  
Gurha Thermal Power Co. Ltd  
Aurangabad City Water Utility Co. Limited  
Hydro Comp Enterprises (India) Limited

**III. Associates of the Company**

**Names of related parties**

Awa Power Company Private Limited  
Binwa Power Corporation Private Ltd  
Bhilwara Jaipur Toll Road Private Limited  
Delhi Waste Management Ltd  
IQU Power Company Private Ltd  
Neogal Power Company Private Ltd  
Sanmati Infra Developers (P) Ltd.  
SPML Bhiwandi Water Supply Infra Limited  
SPML Bhiwandi Water Supply Management Limited  
Subhash Kabini Power Corporation Limited  
SPML Energy Limited

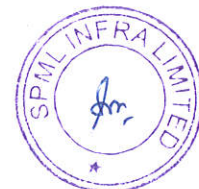
**IV. Key Management Personnel**

**Names of related parties**

Mr. Subhash Chand Sethi  
Mr. Sushil Kumar Sethi  
Mr. Dinesh Kumar Goyal  
Mr. Prem Singh Rana  
Mr. Pavitra Joshi Singh  
Mr. Abhinandan Sethi  
Mr. Laxmi Narayan Mandhana  
(Resigned w.e.f 15.09.2020 as CFO  
and 16.11.2020 as CS)  
Mr. Manoj Digga  
(Appointed w.e.f. 15.09.2020)  
Mrs. Swati Agarwal  
(Appointed w.e.f. 17.11.2020)

**Nature of relationship**

Chairman  
Managing Director  
Independent Director  
Independent Director  
Independent Director  
Chief Operating Officer  
Chief Financial Officer and Company Secretary  
Chief Financial Officer  
Company Secretary



**V. Relatives of Key Management Personnel**

**Names of related parties**

Mr. Anil Kumar Sethi

Mr. Harshavardhan Sethi

Mrs. Maina Devi Sethi

Mrs. Noopur Jain

Mrs. Suman Sethi

Mr. Abhinandan Sethi

Mrs. Sandhya Rani Sethi

Mr. Rishabh Sethi

Mrs. Shilpa Sethi

Dr. Ankit Jain

Mrs. Priyanshi Sethi

Mrs. Anchal Sethi

**Nature of relationship**

Brother of Chairman & Managing Director

Son of Chairman

Mother of Chairman & Managing Director

Daughter of Managing Director

Wife of Chairman

Son of Chairman

Wife of Managing Director

Son of Managing Director

Daughter in law of Chairman

Son-in-law of Managing Director

Daughter in law of Chairman

Daughter in law of Managing Director

**VI. Entities over which Key Management Personnel & their relatives have significant influence**

**Names of related parties**

Add Energy Management Co. Private Limited

Arihant Leasing & Holding Co. Limited

Rishabh Homes Private Limited

Subhash Systems Private Limited

International Construction Limited

SPM Engineers Limited

Zoom Industrial Services Limited

20Th Century Engineering Limited

SPML India Limited

Pondicherry Special Economic Zone Company Limited

Bharat Hydro Power Corporation Limited

Om Metal-SPML Infra Project Private Limited

Peacock Pearl Business Solution Pvt Ltd

Sethi Infratech Private Limited

Acropolis Properties Pvt Ltd

Niral Enterprises Pvt Ltd

JWIL Infra Limited

SPML Industries Limited

Latur Water Supply Managment Company Limited

PT Sanmati Natural Resources

PT Bina Insan Sukses Mandiri

PT Vardhaman Mining Services

PT Vardhaman Logistics

Rabaan (S) Pte Limited

Sanmati Corporate Investments Private Limited

SJA Developers Private Limited

SPM Holding Pte. Limited

VidyaEdutech Private Limited

Amrutha Constructions Private Limited



SPML INFRA LIMITED

Notes to the standalone financial statements as at and for the year ended March 31, 2021

Note 35:

A. During the year the following transactions were carried out with the related parties in the ordinary course of business:

Transaction	Related Party	Rs. in Lakhs		
		Year ended March 31, 2021	Year ended March 31, 2020	
Sale of Goods	<u>Joint ventures</u> MVV Water Utility Pvt Ltd.	-	38.31	
	<u>Entities where significant influence is exercised by KMP and / or relatives</u> JWIL Infra Limited	-	66.30	
Interest Income	<u>Subsidiary companies</u> Awa Power Company Private Limited	-	116.67	
	Binwa Power Corporation Private Limited	-	8.35	
	IQU Power Company Private Limited	-	96.51	
	Neogal Power Company Private Limited	-	72.95	
	SPML Energy Limited	-	24.82	
	SPML Infrastrucurte Limited	51.41	54.35	
	Allahabad Waste Processing Company Limited	3.89	3.51	
	Doon Valley Waste Management Private Limited	4.74	4.26	
	Madurai Municipal Waste Processing Company Private Limited	15.49	6.19	
	Bhagalpur Electricity Distribution Com Private Limited	425.15	432.60	
	Subhash Kabini Power Corporation Limited	-	118.29	
	<u>Associate companies</u> SPML Bhiwandi Water Supply Management Limited	-	3.33	
	SPML Bhiwandi Water Supply Infra Limited	-	73.16	
	Awa Power Company Private Limited	165.86	-	
	Binwa Power Corporation Private Limited	8.18	-	
	IQU Power Company Private Limited	95.13	-	
	Neogal Power Company Private Limited	76.95	-	
	SPML Energy Limited	24.07	-	
	Subhash Kabini Power Corporation Limited	17.02	-	
	<u>Joint ventures</u> Gurha Thermal Power Co Limited	114.78	116.44	
	MVV Water Utility Pvt Ltd.	-	0.57	
	<u>Entities where significant influence is exercised by KMP and / or relatives</u> 20Th Century Engineering Limited	0.02	0.02	
	Bharat Hydro Power Corporation Limited	15.50	15.69	
	Interest Expenses	<u>Subsidiary companies</u> Mathura Nagar Waste Processing Company Private Limited	67.34	60.65
		Delhi Waste Management Limited	-	174.46
		<u>Associate companies</u> Delhi Waste Management Limited	396.40	183.18
		<u>Key managerial personnel (KMP)</u> Mr. Sushil Kumar Sethi	-	15.63
<u>Entities where significant influence is exercised by KMP and / or relatives</u> Pondicherry Special Economic Zone Company Limited		-	100.40	
SPML India Limited		-	72.94	
Subhash Systems Private Limited		23.68	33.60	
Zoom Industrial Services Limited		-	1.85	
Niral Enterprises Pvt Ltd		-	126.94	
Sethi Infratech Private Limited		-	0.01	
SPML Industries Limited		85.14	134.01	
SPM Engineers Limited		-	3.23	
Bharat Hydro Power Corporation Limited		-	-	



Rent Expenses	Entities where significant influence is exercised by KMP and / or relatives		
	Arihant Leasing & Holding Company Limited	6.00	-
Loan/Advance Given/Repaid	<b>Subsidiary companies</b>		
	Awa Power Company Private Limited	-	660.84
	Neogal Power Company Private Limited	-	66.60
	SPML Energy Limited	-	0.77
	SPML Infrastructure Limited	-	0.73
	SPML Utilities Limited	0.71	0.30
	Delhi Waste Management Limited	-	300.00
	SPML Infra Developers Limited	-	4.25
	Madurai Municipal Waste Processing Company Private Limited	102.59	85.54
	Bhagalpur Electricity Distribution Com Private Limited	-	3.00
	Subhash Kabini Power Corporation Limited	-	180.00
	<b>Associate companies</b>		
	SPML Bhiwandi Water Supply Management Limited	0.65	0.21
	SPML Bhiwandi Water Supply Infra Limited	0.65	0.22
	Delhi Waste Management Limited	-	18.00
	SPML Energy Limited	0.26	-
	Subhash Kabini Power Corporation Limited	0.03	-
	<b>Joint ventures</b>		
	MVV Water Utility Pvt Ltd.	0.40	157.30
	Gurha Thermal Power Co Limited	0.01	-
	Hydro-Comp Enterprises (India) Private Limited	0.40	0.11
	<b>Key managerial personnel (KMP)</b>		
	Mr. Subhash Chand Sethi	-	31.21
	<b>Relative of KMP</b>		
	Mr. Abhinandan Sethi	-	1.30
	<b>Entities where significant influence is exercised by KMP and / or relatives</b>		
	Pondicherry Special Economic Zone Company Limited	110.80	9.16
	Add Realty Ltd.	-	-
	SPML India Limited	-	136.99
	Subhash Systems Private Limited	380.00	30.05
	20Th Century Engineering Limited	-	0.01
	Zoom Industrial Services Limited	-	201.59
	Niral Enterprises Pvt Ltd	114.25	0.16
	Sethi Infratech Private Limited	-	0.07
	SPML Industries Limited	1,366.37	209.43
	SPM Engineers Limited	-	35.94
	Bharat Hydro Power Corporation Limited	-	1.18
Loan/Advance Taken/Repaid	<b>Subsidiary companies</b>		
	Awa Power Company Private Limited	-	7.98
	Binwa Power Corporation Private Limited	-	4.00
	SPML Energy Limited	-	6.00
	SPML Infrastructure Limited	108.95	396.37



	Bhagalpur Electricity Distribution Com Private Limited	-	40.00
	Subhash Kabini Power Corporation Limited	-	1,385.52
	Subhash Urja Private Limited	-	0.01
	<b>Associate companies</b>		
	Delhi Waste Management Limited	-	1.08
	<b>Joint ventures</b>		
	MVV Water Utility Pvt Ltd.	28.95	54.82
	<b>Key managerial personnel (KMP)</b>		
	Mr. Sushil Kumar Sethi	-	-
	Mr. Subhash Chand Sethi	-	-
	<b>Entities where significant influence is exercised by KMP and / or relatives</b>		
	Add Realty Ltd.	-	-
	SPML India Limited	-	158.65
	Subhash Systems Private Limited	-	1.50
	Zoom Industrial Services Limited	1,746.37	200.00
	SPML Industries Limited	-	-
	Bharat Hydro Power Corporation Limited	-	-
Managerial Remuneration/Sitting Fees	Mr. Sushil Kumar Sethi	82.78	121.60
	Mr. Subhash Chand Sethi	82.78	121.60
	Mr. Abhinandan Sethi	62.08	90.00
	Mr. Supriyo Kumar Chaudhari	-	1.20
	Mr. Dinesh Kumar Goyal	3.20	3.00
	Mr. Prem Singh Rana	3.20	3.40
	Mr. Pavitra Joshi Singh	1.60	2.10
	Mr. Sarthak Behuria	-	1.90
	Mr. Laxmi Narayan Mandhana	18.68	35.93
	Mr. Manoj Digga	58.88	-
	Mrs. Swati Agarwal	2.90	-
	Mr. Sujit Kumar Jhunjhunwala	-	8.69
	Mr. Abhay Raj Singh	-	5.79

**B. Balances outstanding at the year end:**

Outstanding	Related Party	As at March 31, 2021	As at March 31, 2020
Payable	<b>Subsidiary companies</b>		
	Mathura Nagar Waste Processing Company Limited	591.51	529.63
	<b>Associate companies</b>		
	Delhi Waste Management Limited	3,515.28	3,150.98
	<b>Key managerial personnel (KMP)</b>		
	Mr. Sushil Kumar Sethi	168.35	169.26
	Mr. Subhash Chand Sethi	0.52	-
	<b>Relative of KMP</b>		
	Mr. Abhinandan Sethi	12.66	-
	Mrs. Preeti Devi sethi	26.33	26.33
	<b>Entities where significant influence is exercised by KMP and / or relatives</b>		
	Add Technologies (India) Limited	27.42	27.42
	Arihant Leasing & Holding Company Limited	55.92	50.37
	Subhash Systems Private Limited	-	358.29
	SPML Industries Limited	0.00	1,288.31
	SPM Engineers Limited	-	-
	Zoom Industrial Services Limited	1,766.77	20.39
	SPML India Limited	822.03	822.03
	Pondichery Special Economic Zone Company Limited	794.71	905.51
	Sethi Infratech Private Limited	-	0.00
Niral Enterprises Pvt Ltd	1,298.30	1,412.55	



Receivable	<b>Subsidiary companies</b>		
	SPML Infrastructure Limited	400.76	462.81
	Luni Power Company Private Limited	546.58	-
	SPML Utilities Limited	556.87	556.17
	Allahabad Waste Processing Company Limited	34.72	31.14
	Bhagalpur Electricity Distribution Company Private Limited	6,614.61	6,223.92
	Madurai Municipal Waste Processing Company Private Limited	209.11	92.26
	Doon Valley Waste Management Private Limited	42.26	37.90
	Subhash Urja Private Limited	-	-
	Subhash Kabini Power Corporation Limited	-	-
	SPML Energy Limited	-	-
	Awa Power Company Private Limited	-	-
	IQU Power Company Private Limited	-	-
	Neogal Power Company Private Limited	-	-
	Add Energy Management co. Private Limited	-	-
	<b>Joint ventures</b>		
	Malviya Nagar Water Services Pvt .Ltd	450.16	450.16
	MVV Water Utility Pvt Ltd.	526.95	557.34
	Gurha Thermal Power Co Limited	1,401.22	1,295.73
	Aurangabad City Water Utility Company Limited	215.99	215.99
	Hydro-Comp Enterprises (India) Private Limited	1.02	0.62
	<b>Associate companies</b>		
	Subhash Kabini Power Corporation Limited	207.73	192.06
	SPML Energy Limited	293.96	271.58
	Awa Power Company Private Limited	2,204.35	2,051.94
	Binwa Power Corporation Private Limited	99.90	92.38
	IQU Power Company Private Limited	1,164.39	1,076.97
	Neogal Power Company Private Limited	1,021.67	950.96
	SPML Bhiwandi Water Supply Infra Limited	1,043.76	1,043.11
	SPML Bhiwandi Water Supply Management Limited	48.30	47.65
	<b>Entities where significant influence is exercised by KMP and / or relatives</b>		
	Add Energy Management co. Private Limited	133.96	133.96
	20Th Century Engineering Limited	0.22	0.20
International Construction Limited	1,046.20	1,046.20	
Sanmati Power Company Private Limited	251.25	251.25	
Meena Holdings Limited	0.77	0.77	
Bharat Hydro Power Corporation Limited	189.26	175.01	
Acropolis Properties Pvt Ltd	1.08	1.08	
JWIL Infra Limited	5.73	392.20	
Peacock Pearl Business Solution Pvt Ltd	0.13	0.13	
<b>Corporate Guarantee outstanding (Also Refer Note 33 for details of security given)</b>			
<b>Subsidiary companies</b>			
Madurai Municipal Waste Processing Company Private Limited	-	1,954.23	
<b>Associate companies</b>			
Bhilwara Jaipur Toll Road Private Limited	19,002.02	18,502.08	
Subhash Kabini Power Corporation Limited	47.31	1,249.99	
<b>Performance Guarantee outstanding</b>			
<b>Associate companies</b>			
MVV Water Utility Private Limited	216.00	281.00	

C. Details of remuneration to Key Managerial Personnel is given below

	Rs. in Lakhs	
	2020-21	2019-20
- Short-term employee benefits	288.02	367.13
- Post employment benefits	28.08	28.08
	316.10	395.21

**Notes:**

Terms and conditions of transactions with related parties:

Related party transactions were made on terms equivalent to those that prevail in arm's length transactions.



**SPML INFRA LIMITED**

**Notes to the consolidated financial statements as at and for the year ended March 31, 2021**

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**Note 34: Disclosure in respect of Related Parties pursuant to Ind AS 24**

**List of Related Parties**

**I. Subsidiary Companies including Step-Down Subsidiary Companies:**

**Names of related parties**

SPML Infrastructure Limited  
Madurai Municipal Waste Processing Co. Private. Limited  
SPML Utilities Limited  
Allahabad Waste Processing Co. Limited  
Mathura Nagar Waste Processing Co. Limited  
Mizoram Infrastructure Development Co. Limited (Applied for strike off on 19th October, 2020)  
SPML Infra Developers Limited (Applied for strike off on 13th December, 2019)  
Bhagalpur Electricity Distribution Co. Pvt. Ltd.  
Doon Valley Waste Management Private Limited  
Subhash Urja Private Limited (Applied for strike off on 13th December, 2019)  
SPMLIL- Amrutha Constructions Pvt Ltd

**II. Joint Ventures of the Company**

**Names of related parties**

Malviya Nagar Water Services Private Limited  
MVV Water Utility Private Limited  
Gurha Thermal Power Co. Ltd  
Aurangabad City Water Utility Co. Limited  
Hydro Comp Enterprises (India) Limited

**III. Associates of the Company**

**Names of related parties**

Awa Power Company Private Limited  
Binwa Power Corporation Private Ltd  
Bhilwara Jaipur Toll Road Private Limited  
Delhi Waste Management Ltd  
IQU Power Company Private Ltd  
Neogal Power Company Private Ltd  
Sanmati Infra Developers (P) Ltd.  
SPML Bhiwandi Water Supply Infra Limited  
SPML Bhiwandi Water Supply Management Limited  
Subhash Kabini Power Corporation Limited  
SPML Energy Limited

**IV. Key Management Personnel**

**Names of related parties**

Mr. Subhash Chand Sethi  
Mr. Sushil Kumar Sethi  
Mr. Dinesh Kumar Goyal  
Mr. Prem Singh Rana  
Mr. Pavitra Joshi Singh  
Mr. Abhinandan Sethi  
Mr. Laxmi Narayan Mandhana  
(Resigned w.e.f 15.09.2020 as CFO  
and 16.11.2020 as CS)  
Mr. Manoj Digga  
(Appointed w.e.f. 15.09.2020)  
Mrs. Swati Agarwal  
(Appointed w.e.f. 17.11.2020)

**Nature of relationship**

Chairman  
Managing Director  
Independent Director  
Independent Director  
Independent Director  
Chief Operating Officer  
Chief Financial Officer and Company Secretary  
Chief Financial Officer  
Company Secretary





**V. Relatives of Key Management Personnel**

**Names of related parties**

Mr. Anil Kumar Sethi  
Mr. Harshavardhan Sethi  
Mrs. Maina Devi Sethi  
Mrs. Noopur Jain  
Mrs. Suman Sethi  
Mr. Abhinandan Sethi  
Mrs. Sandhya Rani Sethi  
Mr. Rishabh Sethi  
Mrs. Shilpa Sethi  
Dr. Ankit Jain  
Mrs. Priyanshi Sethi  
Mrs. Aanchal Sethi

**Nature of relationship**

Brother of Chairman & Managing Director  
Son of Chairman  
Mother of Chairman & Managing Director  
Daughter of Managing Director  
Wife of Chairman  
Son of Chairman  
Wife of Managing Director  
Son of Managing Director  
Daughter in law of Chairman  
Son-in-law of Managing Director  
Daughter in law of Chairman  
Daughter in law of Managing Director

**VI. Entities over which Key Management Personnel & their relatives have significant influence**

**Names of related parties**

Add Energy Management Co. Private Limited  
Arihant Leasing & Holding Co. Limited  
Rishabh Homes Private Limited  
Subhash Systems Private Limited  
International Construction Limited  
SPM Engineers Limited  
Zoom Industrial Services Limited  
20Th Century Engineering Limited  
SPML India Limited  
Pondicherry Special Economic Zone Company Limited  
Bharat Hydro Power Corporation Limited  
Om Metal-SPML Infra Project Private Limited  
Peacock Pearl Business Solution Pvt Ltd  
Sethi Infratech Private Limited  
Acropolis Properties Pvt Ltd  
Niral Enterprises Pvt Ltd  
JWIL Infra Limited  
SPML Industries Limited  
Latur Water Supply Managment Company Limited  
PT Sanmati Natural Resources  
PT Bina Insan Sukses Mandiri  
PT Vardhaman Mining Services  
PT Vardhaman Logistics  
Rabaan (S) Pte Limited  
Sanmati Corporate Investments Private Limited  
SJA Developers Private Limited  
SPM Holding Pte. Limited  
VidyaEdutech Private Limited  
Amrutha Constructions Private Limited



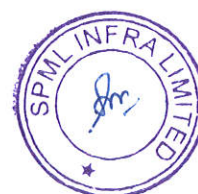
SPML INFRA LIMITED

Notes to the consolidated financial statements as at and for the year ended March 31, 2021

Note 35:

A. During the year the following transactions were carried out with the related parties in the ordinary course of business:

Transaction	Related Party	Rs. in Lakhs	
		Year ended March 31, 2021	Year ended March 31, 2020
Sale of Goods	<u>Joint ventures</u> MVV Water Utility Pvt Ltd.	-	38.31
	<u>Entities where significant influence is exercised by KMP and / or relatives</u> JWIL Infra Limited	-	66.30
Interest Income	<u>Subsidiary companies</u> Awa Power Company Private Limited	-	116.67
	Binwa Power Corporation Private Limited	-	8.35
	IQU Power Company Private Limited	-	96.51
	Neogal Power Company Private Limited	-	72.95
	SPML Energy Limited	-	24.82
	SPML Infrastructure Limited	51.41	54.35
	Allahabad Waste Processing Company Limited	3.89	3.51
	Doon Valley Waste Management Private Limited	4.74	4.26
	Madurai Municipal Waste Processing Company Private Limited	15.49	6.19
	Bhagalpur Electricity Distribution Com Private Limited	425.15	432.60
	Subhash Kabini Power Corporation Limited	-	118.29
	<u>Associate companies</u> SPML Bhiwandi Water Supply Management Limited	-	3.33
	SPML Bhiwandi Water Supply Infra Limited	-	73.16
	Awa Power Company Private Limited	165.86	-
	Binwa Power Corporation Private Limited	8.18	-
	IQU Power Company Private Limited	95.13	-
	Neogal Power Company Private Limited	76.95	-
	SPML Energy Limited	24.07	-
	Subhash Kabini Power Corporation Limited	17.02	-
	<u>Joint ventures</u> Gurha Thermal Power Co Limited	114.78	116.44
	MVV Water Utility Pvt Ltd.	-	0.57
	<u>Entities where significant influence is exercised by KMP and / or relatives</u> 20Th Century Engineering Limited	0.02	0.02
	Bharat Hydro Power Corporation Limited	15.50	15.69
Interest Expenses	<u>Subsidiary companies</u> Mathura Nagar Waste Processing Company Private Limited	67.34	60.65
	Delhi Waste Management Limited	-	174.46
	<u>Associate companies</u> Delhi Waste Management Limited	396.40	183.18
	<u>Key managerial personnel (KMP)</u> Mr. Sushil Kumar Sethi	-	15.63
	<u>Entities where significant influence is exercised by KMP and / or relatives</u> Pondicherry Special Economic Zone Company Limited	-	100.40
	SPML India Limited	-	72.94
	Subhash Systems Private Limited	23.68	33.60
	Zoom Industrial Services Limited	-	1.85
	Niral Enterprises Pvt Ltd	-	126.94
	Sethi Infotech Private Limited	-	0.01
	SPML Industries Limited	85.14	134.01
	SPM Engineers Limited	-	3.23
	Bharat Hydro Power Corporation Limited	-	-



Rent Expenses	<u>Entities where significant influence is exercised by KMP and / or relatives</u> Arihant Leasing & Holding Company Limited	6.00	-
Loan/Advance Given/Repaid	<u>Subsidiary companies</u> Awa Power Company Private Limited Neogal Power Company Private Limited SPML Energy Limited SPML Infrastructure Limited SPML Utilities Limited Delhi Waste Management Limited SPML Infra Developers Limited Madurai Municipal Waste Processing Company Private Limited Bhagalpur Electricity Distribution Com Private Limited Subhash Kabini Power Corporation Limited  <u>Associate companies</u> SPML Bhiwandi Water Supply Management Limited SPML Bhiwandi Water Supply Infra Limited Delhi Waste Management Limited SPML Energy Limited Subhash Kabini Power Corporation Limited  <u>Joint ventures</u> MVV Water Utility Pvt Ltd. Gurha Thermal Power Co Limited Hydro-Comp Enterprises (India) Private Limited  <u>Key managerial personnel (KMP)</u> Mr. Subhash Chand Sethi  <u>Relative of KMP</u> Mr. Abhinandan Sethi  <u>Entities where significant influence is exercised by KMP and / or relatives</u> Pondicherry Special Economic Zone Company Limited Add Realty Ltd. SPML India Limited Subhash Systems Private Limited 20Th Century Engineering Limited Zoom Industrial Services Limited Niral Enterprises Pvt Ltd Sethi Infratech Private Limited SPML Industries Limited SPM Engineers Limited Bharat Hydro Power Corporation Limited	- - - - 0.71 - - 102.59 - - - 0.65 0.65 - 0.26 0.03 0.40 0.01 0.40 - - - - - 110.80 - - 380.00 - - 114.25 - 1,366.37 - -	660.84 66.60 0.77 0.73 0.30 300.00 4.25 85.54 3.00 180.00 0.21 0.22 18.00 - - 157.30 - 0.11 31.21 1.30 9.16 - 136.99 30.05 0.01 201.59 0.16 0.07 209.43 35.94 1.18



Loan/Advance Taken/Repaid	<b>Subsidiary companies</b>			
	Awa Power Company Private Limited	-		7.98
	Binwa Power Corporation Private Limited	-		4.00
	SPML Energy Limited	-		6.00
	SPML Infrastructure Limited	108.95		396.37
	Bhagalpur Electricity Distribution Com Private Limited	-		40.00
	Subhash Kabini Power Corporation Limited	-		1,385.52
	Subhash Urja Private Limited	-		0.01
	<b>Associate companies</b>			
	Delhi Waste Management Limited	-		1.08
	<b>Joint ventures</b>			
	MVV Water Utility Pvt Ltd.	28.95		54.82
	<b>Entities where significant influence is exercised by KMP and / or relatives</b>			
	SPML India Limited	-		158.65
	Subhash Systems Private Limited	-		1.50
Zoom Industrial Services Limited	1,746.37		200.00	
Managerial Remuneration/Sitting Fees	Mr. Sushil Kumar Sethi	82.78		121.60
	Mr. Subhash Chand Sethi	82.78		121.60
	Mr. Abhinandan Sethi	62.08		90.00
	Mr. Supriyo Kumar Chaudhari	-		1.20
	Mr. Dinesh Kumar Goyal	3.20		3.00
	Mr. Prem Singh Rana	3.20		3.40
	Mr. Pavitra Joshi Singh	1.60		2.10
	Mr. Sarthak Behuria	-		1.90
	Mr. Laxmi Narayan Mandhana	18.68		35.93
	Mr. Manoj Digga	58.88		-
	Mrs. Swati Agarwal	2.90		-
	Mr. Sujit Kumar Jhunjhunwala	-		8.69
	Mr. Abhay Raj Singh	-		5.79

**B. Balances outstanding at the year end:**

Outstanding	Related Party	As at March 31, 2021	As at March 31, 2020	
Payable	<b>Subsidiary companies</b>			
	Mathura Nagar Waste Processing Company Limited	591.51	529.63	
	<b>Associate companies</b>			
	Delhi Waste Management Limited	3,515.28	3,150.98	
	<b>Key managerial personnel (KMP)</b>			
	Mr. Sushil Kumar Sethi	168.35	169.26	
	Mr. Subhash Chand Sethi	0.52	-	
	<b>Relative of KMP</b>			
	Mr. Abhinandan Sethi	12.66	-	
	Mrs. Preeti Devi sethi	26.33	26.33	
	<b>Entities where significant influence is exercised by KMP and / or relatives</b>			
	Add Technologies (India) Limited	27.42	27.42	
	Arihant Leasing & Holding Company Limited	55.92	50.37	
	Subhash Systems Private Limited	-0.00	358.29	
	SPML Industries Limited	0.00	1,288.31	
	SPM Engineers Limited	-	-	
	Zoom Industrial Services Limited	1,766.77	20.39	
SPML India Limited	822.03	822.03		
Pondicherry Special Economic Zone Company Limited	794.71	905.51		
Sethi Infratech Private Limited	-	0.00		
Niral Enterprises Pvt Ltd	1,298.30	1,412.55		



Receivable	<b>Subsidiary companies</b>				
	SPML Infrastructure Limited	400.76	462.81		
	SPML Utilities Limited	556.87	556.17		
	Allahabad Waste Processing Company Limited	34.72	31.14		
	Bhagalpur Electricity Distribution Company Private Limited	6,614.61	6,223.92		
	Madurai Municipal Waste Processing Company Private Limited	209.11	92.26		
	Doon Valley Waste Management Private Limited	42.26	37.90		
	<b>Joint ventures</b>				
	Malviya Nagar Water Services Pvt .Ltd	450.16	450.16		
	MVV Water Utility Pvt Ltd.	526.95	557.34		
	Gurha Thermal Power Co Limited	1,401.22	1,295.73		
	Aurangabad City Water Utility Company Limited	215.99	215.99		
	Hydro-Comp Enterprises (India) Private Limited	1.02	0.62		
	<b>Associate companies</b>				
	Subhash Kabini Power Corporation Limited	207.73	192.06		
	SPML Energy Limited	293.96	271.58		
	Awa Power Company Private Limited	2,204.35	2,051.94		
	Binwa Power Corporation Private Limited	99.90	92.38		
	IQU Power Company Private Limited	1,164.39	1,076.97		
	Neogal Power Company Private Limited	1,021.67	950.96		
	SPML Bhiwandi Water Supply Infra Limited	1,043.76	1,043.11		
	SPML Bhiwandi Water Supply Management Limited	48.30	47.65		
	<b>Entities where significant influence is exercised by KMP and / or relatives</b>				
	Add Energy Management co. Private Limited	133.96	133.96		
	20Th Century Engineering Limited	0.22	0.20		
	International Construction Limited	1,046.20	1,046.20		
	Sanmati Power Company Private Limited	251.25	251.25		
Meena Holdings Limited	0.77	0.77			
Bharat Hydro Power Corporation Limited	189.26	175.01			
Acropolis Properties Pvt Ltd	1.08	1.08			
JWIL Infra Limited	5.73	392.20			
Peacock Pearl Business Solution Pvt Ltd	0.13	0.13			
Corporate Guarantee outstanding (Also Refer Note 33 for details of security given)	<b>Subsidiary companies</b>				
	Madurai Municipal Waste Processing Company Private Limited	-	1,954.23		
	<b>Associate companies</b>				
Bhilwara Jaipur Toll Road Private Limited	19,002.02	18,502.08			
Subhash Kabini Power Corporation Limited	47.31	1,249.99			
Performance Guarantee outstanding	<b>Associate companies</b>				
	MVV Water Utility Private Limited	216.00	281.00		

C. Details of remuneration to Key Managerial Personnel is given below

	Rs. in Lakhs	
	2020-21	2019-20
- Short-term employee benefits	288.02	367.13
- Post employment benefits	28.08	28.08
	316.10	395.21

**Notes:**

Terms and conditions of transactions with related parties:

Related party transactions were made on terms equivalent to those that prevail in arm's length transactions.

