

PDL/SEC./SE/2021-22/

July 30, 2021

National Stock Exchange of India Ltd.
"Exchange Plaza"
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051

BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street,
Mumbai – 400 001

Dear Sirs,

Scrip Code No. : PARSVNATH-EQ (NSE); 532780 (BSE)

Subject: Submission of Disclosure on Related Party Transactions – March 31, 2021

In compliance with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith the disclosure on Related Party Transactions, on consolidated basis (Standalone and Consolidated both), for the year ended March 31, 2021, drawn in accordance with the applicable accounting standards.

Request you to take the same on records.

Thanking you,

Yours faithfully,
For Parsvnath Developers Limited


(Mandan Mishra)
Company Secretary &
Compliance Officer

PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDALONE BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

a. List of related parties

i. Subsidiary Companies

- Parsvnath Infra Limited
- Parsvnath Film City Limited
- Parsvnath Landmark Developers Private Limited
- Parsvnath Telecom Private Limited (up to 28 June, 2019)
- Parsvnath Hotels Limited
- PDL Assets Limited
- Parsvnath Developers Pte. Ltd. (Overseas subsidiary -Singapore)
- Primetime Realtors Private Limited (upto 17 February, 2020)
- Parsvnath Estate Developers Private Limited
- Parsvnath Promoters And Developers Private Limited
- Parsvnath Hessa Developers Private Limited
- Parsvnath MIDC Pharma SEZ Private Limited
(Subsidiary of Parsvnath Infra Limited)
- Parsvnath Buildwell Private Limited @
- Paravnath Realty Ventures Limited
- Parsvnath Realcon Private Limited
- Parsvnath HB Projects Private Limited
- Farhad Realtors Private Limited
- Parsvnath Rail Land Project Private Limited
- Jarul Promoters & Developers Private Limited
- Suksma Buildtech Private Limited
- Snigdha Buildwell Private Limited *
- Generous Buildwell Private Limited \$
(Subsidiary of Snigdha Buildwell Private Limited)
- Evergreen Realtors Private Limited \$
(Subsidiary of Snigdha Buildwell Private Limited)

* *Became subsidiary during the previous year*

\$ *Became step-down subsidiary of Snigdha Buildwell Private Limited during the previous year*

@ *Became wholly owned subsidiary during the year*

Subsidiary companies by virtue of Accounting Standard (Ind AS-110) on 'Consolidated Financial Statements':

- Aahna Realtors Private Limited
- Afra Infrastructure Private Limited
- Anubhav Buildwell Private Limited
- Arctic Buildwell Private Limited
- Arunachal Infrastructure Private Limited
- Bae Buildwell Private Limited
- Bakul Infrastructure Private Limited
- Banita Buildcon Private Limited
- Bliss Infrastructure Private Limited
- Brinly Properties Private Limited
- Coral Buildwell Private Limited
- Dae Realtors Private Limited
- Dai Real Estates Private Limited



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDALONE BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

- Dhiren Real Estates Private Limited
- Elixir Infrastructure Private Limited
- Gem Buildwell Private Limited
- Generous Buildwell Private Limited (up to 07 December, 2019)
- Himsagar Infrastructure Private Limited
- Izna Realcon Private Limited
- Emerald Buildwell Private Limited
- Evergreen Realtors Private Limited (upto 06 February, 2020)
- Jaguar Buildwell Private Limited
- Label Real Estates Private Limited
- Lakshya Realtors Private Limited
- LSD Realcon Private Limited
- Mirage Buildwell Private Limited
- Navneet Realtors Private Limited
- New Hind Enterprises Private Limited
- Oni Projects Private Limited
- Paavan Buildcon Private Limited
- Perpetual Infrastructure Private Limited
- Prosperity Infrastructures Private Limited
- Rangoli Infrastructure Private Limited
- Samiksha Realtors Private Limited
- Neelgagan Realtors Private Limited
- Sapphire Buildtech Private Limited
- Silversteet Infrastructure Private Limited
- Springdale Realtors Private Limited
- Stupendous Buildtech Private Limited
- Sumeru Developers Private Limited
- Vital Buildwell Private Limited
- Spearhead Realtors Private Limited
- Trishla Realtors Private Limited
- Vardaan Buildtech Private Limited *
- Yamuna Buildwell Private Limited

* *Became subsidiary during the previous year*

ii. Entities over which the Company, subsidiary companies or key management personnel or their relatives, exercise significant influence

- Adela Buildcon Private Limited
- Amazon India Limited *
- Ashirwad Realtors Private Limited
- Baasima Buildcon Private Limited
- Baidehi Infrastructure Private Limited
- Balbina Real Estates Private Limited
- Charushila Buildwell Private Limited
- Congenial Real Estates Private Limited
- Cyanea Real Estate Private Limited
- Deborah Real Estate Private Limited
- Deleena Developers Private Limited



PARSVNATH DEVELOPERS LIMITED
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FOR THE YEAR ENDED 31 MARCH, 2021

- Enormity Buildcon Private Limited
- Gauranga Realtors Private Limited
- Gauresh Buildwell Private Limited
- Homelife Real Estate Private Limited *
- Janak Finance & Leasing Private Limited
- Jodhpur Infrastructure Private Limited
- Madhukanta Real Estate Private Limited
- Magic Promoters Private Limited
- Mahanidhi Buildcon Private Limited
- Neha Infracon (India) Private Limited
- Noida Marketing Private Limited
- Parasnath And Associates Private Limited
- Parasnath Travels & Tours Private Limited
- Parsvnath Biotech Private Limited
- Parsvnath Cyber City Private Limited
- Parsvnath Dehradun Info Park Private Limited
- Parsvnath Developers (GMBT) Private Limited
- Parsvnath Developers (SBBT) Private Limited
- Parsvnath Gurgaon Info Park Private Limited
- Parsvnath Indore Info Park Private Limited
- Parsvnath Knowledge Park Private Limited
- Parsvnath Retail Limited
- Pearl Propmart Private Limited
- Pradeep Kumar Jain & Sons (HUF)
- Rangoli Buildcon Private Limited
- Sadgati Buildcon Private Limited
- Scorpio Realtors Private Limited
- Snigdha Buildwell Private Limited \$
- Timebound Contracts Private Limited
- Vardaan Buildtech Private Limited \$
- Vasavi PDL Ventures Private Limited
- Parsvnath Telecom Private Limited
- Parsvnath Sharmistha Realtors Private Limited
- Dreamweaver Realtors Private Limited
- Digant Realtors Private Limited
- Madhulekha Developers Private Limited
- Sureshwar Properties Private Limited
- Parikrama Infrastructure Private Limited
- Prasidhi Developers Private Limited
- Prastut Real Estate Private Limited
- Springdale Realtors Private Limited
- Sedna Properties Private Limited
- Trishla Realtors Private Limited

* Associates of the Company

\$ Became subsidiary during the previous year

iii. Joint Ventures

- Ratan Parsvnath Developers (AOP) (Dissolved during the year)

iv. Key Management Personnel



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDALONE BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

- Mr. Pradeep Kumar Jain, Chairman
- Mr. Sanjeev Kumar Jain, Managing Director and CEO
- Dr. Rajeev Jain, Whole-time Director

v. Relatives of Key Management Personnel (with whom the Company had transactions)

Mrs. Nutan Jain (Wife of Mr. Pradeep Kumar Jain, Chairman)

vi. Non-Executive and Independent Directors

- Mr. Ashok Kumar
- Dr. Pritam Singh (Deceased on 03.06.2020)
- Ms. Deepa Gupta
- Mr. Mahendra Nath Verma



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	(Rs. in lakhs) Total
b. Transactions / balances outstanding with related parties:					
(i) Transactions during the year					
Advances given					
Parsvnath Film City Limited	0.74	-	-	-	0.74
	0.60	-	-	-	0.60
Parsvnath Landmark Developers Private Limited	1,201.98	-	-	-	1,201.98
	1,043.11	-	-	-	1,043.11
Parsvnath Rail Land Project Private Limited	13.56	-	-	-	13.56
	-	-	-	-	-
Parsvnath Realcon Private Limited	268.19	-	-	-	268.19
	4,561.02	-	-	-	4,561.02
Parsvnath Hotels Limited	302.67	-	-	-	302.67
	1,042.63	-	-	-	1,042.63
Parsvnath HB Projects Private Limited	0.55	-	-	-	0.55
	240.60	-	-	-	240.60
PDL Assets Limited	55.29	-	-	-	55.29
	1.20	-	-	-	1.20
Vardaan Buildtech Private Limited	3.99	-	-	-	3.99
	156.72	-	-	-	156.72
Parsvnath Buildwell Private Limited	382.21	-	-	-	382.21
	899.66	-	-	-	899.66
Lakshya Realtors Private Limited	-	-	-	-	-
	1.01	-	-	-	1.01
Parsvnath Hessa Developers Private Limited	797.26	-	-	-	797.26
	1,464.06	-	-	-	1,464.06
Snigdha Buildwell Private Limited	98.96	-	-	-	98.96
	203.50	-	-	-	203.50
Farhad Realtors Private Limited	0.55	-	-	-	0.55
	0.55	-	-	-	0.55
Parsvnath Realty Ventures Limited	75.45	-	-	-	75.45
	3.22	-	-	-	3.22
Jarui Promoters & Developers Private Limited	53.99	-	-	-	53.99
	2.00	-	-	-	2.00
Parsvnath Telecom Limited	-	-	-	-	-
	0.50	-	-	-	0.50
	3,255.39	-	-	-	3,255.39
	9,620.38	-	-	-	9,620.38
Advance received					
Suksma Buildtech Private Limited	5.18	-	-	-	5.18
	-	-	-	-	-
Parsvnath MIDC Pharma SEZ Private Limited	1.59	-	-	-	1.59
	-	-	-	-	-
Parsvnath Rail Land Project Private Limited	-	-	-	-	-
	1,228.34	-	-	-	1,228.34
Parsvnath Estate Developers Private Limited	-	-	-	-	-
	483.45	-	-	-	483.45
Samiksha Realtors Private Limited	-	-	-	-	-
	0.27	-	-	-	0.27
Parsvnath Promoters And Developers Private Limited	-	-	-	-	-
	831.53	-	-	-	831.53
	6.77	-	-	-	6.77
	2,543.59	-	-	-	2,543.59



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	(Rs. in lakhs)
					Total
Advance received back during the year					
Parsvnath Realcon Private Limited	14.64	-	-	-	14.64
	120.02	-	-	-	120.02
Parsvnath Hessa Developers Private Limited	654.64	-	-	-	654.64
	-	-	-	-	-
Parsvnath Landmark Developers Private Limited	12.01	-	-	-	12.01
	986.86	-	-	-	986.86
Parsvnath Hotels Limited	-	-	-	-	-
	1,000.78	-	-	-	1,000.78
Parsvnath Buildwell Private Limited	-	-	-	-	-
	4,222.45	-	-	-	4,222.45
Parsvnath Rail Land Project Private Limited	13.50	-	-	-	13.50
	-	-	-	-	-
Vardaan Buildtech Private Limited	1.23	-	-	-	1.23
	-	-	-	-	-
Others (each having less than 10% of transactions)	163.87	0.50	-	-	164.37
	225.92	-	-	-	225.92
	859.89	0.50	-	-	860.39
	6,556.03	-	-	-	6,556.03
Advances repaid					
Samiksha Realtors Private Limited	0.27	-	-	-	0.27
	-	-	-	-	-
Parsvnath Rail Land Project Private Limited	0.28	-	-	-	0.28
	1,146.58	-	-	-	1,146.58
Parsvnath Estate Developers Private Limited	483.45	-	-	-	483.45
	-	-	-	-	-
Suksma Buildtech Private Limited	2.95	-	-	-	2.95
	-	-	-	-	-
Vital Buildwell Private Limited	1.35	-	-	-	1.35
	0.07	-	-	-	0.07
Time Bound Contracts Private Limited	-	0.90	-	-	0.90
	-	-	-	-	-
Jodhpur Infrastructure Private Limited	-	0.15	-	-	0.15
	-	0.10	-	-	0.10
	488.29	0.15	-	-	488.44
	1,146.65	1.00	-	-	1,147.65
Purchase of development rights					
Silversteet Infrastructure Private Limited	9.40	-	-	-	9.40
Elixir Infrastructure Private Limited	40.66	-	-	-	40.66
Prosperity Infrastructures Private Limited	24.74	-	-	-	24.74
Label Real Estate Private Limited	43.89	-	-	-	43.89
	-	-	-	-	-
	118.69	-	-	-	118.69
Advances received against transfer / sale of Land and Other Intangible Assets / Intangible Assets under development					
Suksma Buildtech Private Limited	1,740.00	-	-	-	1,740.00
Parsvnath Estate Developers Private Limited	7,146.98	-	-	-	7,146.98



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	(Rs. in lakhs)
					Total
	31,000.00	-	-	-	31,000.00
	8,886.98	-	-	-	8,886.98
	31,000.00	-	-	-	31,000.00
Sale of development rights					
Elixir Infrastructure Private Limited	43.50	-	-	-	43.50
Label Real Estate Private Limited	35.00	-	-	-	35.00
Silver Street Infrastructure Private Limited	11.25	-	-	-	11.25
Prosperity Infrastructure Private Limited	27.25	-	-	-	27.25
	117.00	-	-	-	117.00
Advance paid for purchase of land / Property					
New Hind Enterprises Private Limited	4.08	-	-	-	4.08
	58.90	-	-	-	58.90
Gauranga Realtors Private Limited	-	15.75	-	-	15.75
Spearhead Realtors Private Limited	116.15	-	-	-	116.15
Dai Real Estate Private Limited	317.80	-	-	-	317.80
Others (each having less than 10% of transactions)	1.70	-	-	-	1.70
	8.60	-	-	-	8.60
	323.58	15.75	-	-	339.33
	183.65	-	-	-	183.65
Security deposit received					
Parsvnath Hotels Limited	0.69	-	-	-	0.69
Parsvnath Estate Developers Private Limited	625.45	-	-	-	625.45
	517.91	-	-	-	517.91
Parsvnath Hessa Developers Private Limited	97.46	-	-	-	97.46
Parsvnath Infra Limited	7.41	-	-	-	7.41
Parsvnath Buildwell Private Limited	0.14	-	-	-	0.14
Parsvnath Realcon Limited	0.13	-	-	-	0.13
Parsvnath Landmark Developers Limited	0.35	-	-	-	0.35
	625.45	-	-	-	625.45
	624.09	-	-	-	624.09
Refund of security deposits					
Parsvnath Hessa Developers Private Limited	2,223.07	-	-	-	2,223.07
Parsvnath Rail Land Project Private Limited	-	-	-	-	-



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	(Rs. in lakhs)				
	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	Total
	832.50	-	-	-	832.50
Parsvnath Estate Developers Private Limited	317.91	-	-	-	317.91
	2,348.32	-	-	-	2,348.32
	317.91	-	-	-	317.91
	5,403.89	-	-	-	5,403.89
Redemption of debentures / share warrants (Amount received)					
Parsvnath Promoters & Developers Private Limited (Debentures)	10,849.84	-	-	-	10,849.84
	10,849.84	-	-	-	10,849.84
Sale of plots / Scrap					
Parsvnath Landmark Developers Private Limited	0.54	-	-	-	0.54
Vasavi PDL Ventures Private Limited	-	10,239.30	-	-	10,239.30
	0.54	10,239.30	-	-	10,239.30
	-	-	-	-	0.54
Sale of Investment					
New Hind Enterprises Private Limited	51.50	-	-	-	51.50
Parasnath And Associates Private Limited	-	51.50	-	-	51.50
Parsvnath Rail Land Project Private Limited	8,995.46	-	-	-	8,995.46
	9,046.96	51.50	-	-	9,098.46
Cancellation of sale of plots					
Parsvnath Landmark Developers Private Limited	49.50	-	-	-	49.50
	685.51	-	-	-	685.51
	49.50	-	-	-	49.50
	685.51	-	-	-	685.51
Purchase of Investments / Shares					
New Hind Enterprises Private Limited	0.50	-	-	-	0.50
Parsvnath Buildwell Private Limited	1.00	-	-	-	1.00
Parasnath And Associates Private Limited	-	1.00	-	-	1.00
	-	0.50	-	-	0.50
	1.50	1.00	-	-	1.00
	-	0.50	-	-	2.00
Rent Received (Income)					
Parsvnath Hotels Limited	2.74	-	-	-	2.74
	1.53	-	-	-	1.53
Parsvnath Infra Limited	29.62	-	-	-	29.62
	16.54	-	-	-	16.54
Parsvnath Buildwell Private Limited	0.55	-	-	-	0.55
	0.31	-	-	-	0.31
Parsvnath Realcon Private Limited	0.53	-	-	-	0.53
	0.30	-	-	-	0.30
Parsvnath Hessa Developers Private Limited	1.80	-	-	-	1.80
	1.01	-	-	-	1.01



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	(Rs. in lakhs)
					Total
Parsvnath Landmark Developers Private Limited	1.39 0.77	-	-	-	1.39 0.77
	36.63 20.46	-	-	-	36.63 20.46
Share of profit/(loss) from AOP					
Ratan Parsvnath Developers AOP	-	-	(0.14) (0.23)	-	(0.14) (0.23)
	-	-	(0.14) (0.23)	-	(0.14) (0.23)
Interest paid (Expense)					
Parsvnath Estate Developers Private Limited	13.93 13.97	-	-	-	13.93 13.97
Parsvnath Buildwell Private Limited	1.27 1.27	-	-	-	1.27 1.27
Parsvnath Hessa Developers Private Limited	0.64 0.65	-	-	-	0.64 0.65
	15.84 15.89	-	-	-	15.84 15.89
Rent paid (Expense)					
Pradeep Kumar Jain	-	-	-	5.76	5.76
Nutan Jain	-	-	-	28.60 41.77	28.60 41.77
Pradeep Kumar Jain & Sons (HUF)	-	6.48	-	-	6.48
	-	6.48	-	28.60 47.53	28.60 54.01
Corporate guarantee given for					
Parsvnath Estate Developers Private Limited	1,65,000.00 40,500.00	-	-	-	1,65,000.00 40,500.00
	1,65,000.00 40,500.00	-	-	-	1,65,000.00 40,500.00
Corporate guarantee given for - Ceased					
Parsvnath Rail Land Project Private Limited	7,500.00	-	-	-	7,500.00
Parsvnath Estate Developers Private Limited	1,48,200.00	-	-	-	1,48,200.00
	1,48,200.00 7,500.00	-	-	-	1,48,200.00 7,500.00
Corporate guarantee given by - Ceased					
Primetime Realtors Private Limited	1,45,200.00	-	-	-	1,45,200.00
	1,45,200.00	-	-	-	1,45,200.00



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	(Rs. in lakhs)
					Total
Provision for diminution in value of investment					
Parsvnath Promoters And Developers Private Limited	-	-	-	-	-
	109.95	-	-	-	109.95
	109.95	-	-	-	109.95
Sitting fees paid to directors					
Mr. AshoK Kumar	-	-	-	4.90	4.90
	-	-	-	4.80	4.80
Dr. Pritam Singh	-	-	-	-	-
	-	-	-	5.60	5.60
Ms. Deepa Gupta	-	-	-	4.90	4.90
	-	-	-	5.60	5.60
Mr. Mahendra Nath Verma	-	-	-	4.90	4.90
	-	-	-	5.60	5.60
	-	-	-	14.70	14.70
	-	-	-	21.60	21.60
(II) Balances at the year end					
Trade receivables					
Parsvnath Landmark Developers Private Limited	2.18	-	-	-	2.18
	0.55	-	-	-	0.55
Parsvnath Realcon Private Limited	300.63	-	-	-	300.63
	300.00	-	-	-	300.00
Parsvnath Hessa Developers Private Limited	2.83	-	-	-	2.83
	0.71	-	-	-	0.71
Parsvnath Hotels Limited	4.31	-	-	-	4.31
	1.08	-	-	-	1.08
Parsvnath Infra Limited	45.88	-	-	-	45.88
	16.00	-	-	-	16.00
Parsvnath Buildwell Private Limited	0.65	-	-	-	0.65
	-	-	-	-	-
Vasavi PDI Ventures Private Limited	-	6,290.00	-	-	6,290.00
	-	-	-	-	-
	356.48	6,290.00	-	-	6,646.48
	318.34	-	-	-	318.34
Advances for land purchase / Property					
Brinly Properties Private Limited	1,729.59	-	-	-	1,729.59
	1,729.59	-	-	-	1,729.59
Generous Buildwell Private Limited	1,737.90	-	-	-	1,737.90
	1,737.90	-	-	-	1,737.90
LSD Realcon Private Limited	1,418.45	-	-	-	1,418.45
	1,418.45	-	-	-	1,418.45
Gauranga Realtors Private Limited	-	15.75	-	-	15.75
	-	-	-	-	-
Others (each having less than 10% of balance outstanding)	8,755.15	-	-	-	8,755.15
	8,595.42	-	-	-	8,595.42
	13,641.09	15.75	-	-	13,656.84
	13,481.36	-	-	-	13,481.36



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	(Rs. in lakhs)
					Total
Short-term / long-term loans and advances					
Parsvnath Rail Land Project Private Limited	0.06	-	-	-	0.06
	-	-	-	-	-
Parsvnath Landmark Developers Private Limited	1,246.22	-	-	-	1,246.22
	56.25	-	-	-	56.25
Parsvnath Film City Limited	4,850.14	-	-	-	4,850.14
	4,849.40	-	-	-	4,849.40
Parsvnath Realcon Private Limited	4,826.03	-	-	-	4,826.03
	4,572.48	-	-	-	4,572.48
Parsvnath Hotels Limited	1,428.82	-	-	-	1,428.82
	1,126.15	-	-	-	1,126.15
Parsvnath HB Projects Private Limited	6,635.41	-	-	-	6,635.41
	6,634.86	-	-	-	6,634.86
PDL Assets Limited	57.94	-	-	-	57.94
	2.65	-	-	-	2.65
Parsvnath Buildwell Private Limited	1,156.43	-	-	-	1,156.43
	774.23	-	-	-	774.23
Vardaan Buildtech Private Limited	159.48	-	-	-	159.48
	156.72	-	-	-	156.72
Snigdha Buildwell Private Limited	302.46	-	-	-	302.46
	203.50	-	-	-	203.50
Jarul Promoters & Developers Private Limited	55.99	-	-	-	55.99
	2.00	-	-	-	2.00
Parsvnath Realty Ventures Private Limited	78.67	-	-	-	78.67
	3.22	-	-	-	3.22
Parsvnath Hessa Developers Private Limited	1,606.68	-	-	-	1,606.68
	1,464.06	-	-	-	1,464.06
Farhad Realtors Private Limited	1.10	-	-	-	1.10
	0.55	-	-	-	0.55
	22,405.43	-	-	-	22,405.43
	19,846.07	-	-	-	19,846.07
Security deposit (assets)					
Nutan Jain	-	-	-	11.36	11.36
	-	-	-	11.36	11.36
	-	-	-	11.36	11.36
	-	-	-	11.36	11.36
Trade / Other payables					
Parsvnath Infra Limited	371.99	-	-	-	371.99
	388.43	-	-	-	388.43
Parsvnath Sharmistha Realtors Private Limited	258.00	-	-	-	258.00
	-	-	-	-	-
Nutan Jain	-	-	-	5.58	5.58
	-	-	-	-	-
	629.99	-	-	-	629.99
	388.43	-	-	5.58	394.01
Other receivables					
Parsvnath Telecom Private Limited	-	0.50	-	-	0.50
	-	-	-	-	-
	-	0.50	-	-	0.50



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	(Rs. in lakhs)
					Total
Other Advances received					
Jodhpur Infrastructure Private Limited	-	11.92	-	-	11.92
	-	12.07	-	-	12.07
Vital Buildwell Private Limited	1.35	-	-	-	0.00
					1.35
Parsvnath Estate Developers Private Limited	483.45	-	-	-	483.45
Parsvnath Rail Land Project Private Limited	0.28	-	-	-	0.00
					0.28
Samiksha Realtors Private Limited	0.27	-	-	-	0.27
Parsvnath MIDC Pharma SEZ Private Limited	1.59	-	-	-	1.59
Suksma Buildtech Private Limited	2.23	-	-	-	2.23
Parsvnath Promoters And Develoeprs Private Limited	831.53	-	-	-	831.53
	831.53	-	-	-	831.53
	835.36	11.92	-	-	847.28
	1,316.88	12.07	-	-	1,328.95
Advances from customers					
Parsvnath Hotels Limited	490.11	-	-	-	490.11
	490.11	-	-	-	490.11
Parsvnath Infra Limited	185.00	-	-	-	185.00
	185.00	-	-	-	185.00
Parsvnath MIDC Pharma SEZ Private Limited	206.00	-	-	-	206.00
	206.00	-	-	-	206.00
Parsvnath Estate Developers Private Limited	38,146.98	-	-	-	38,146.98
	31,000.00	-	-	-	31,000.00
	39,028.09	-	-	-	39,028.09
	31,881.11	-	-	-	31,881.11
Advances received against transfer / sale of Other Intangible Assets & Intangible Assets under development					
Jarul Promoters & Developers Private Limited	3,500.00	-	-	-	3,500.00
	3,500.00	-	-	-	3,500.00
Parsvnath Realty Ventures Limited	11,000.00	-	-	-	11,000.00
	11,000.00	-	-	-	11,000.00
PDL Assets Limited	3,500.00	-	-	-	3,500.00
	3,500.00	-	-	-	3,500.00
Suksma Buildtech Private Limited	1,740.00	-	-	-	1,740.00
	-	-	-	-	-
	19,740.00	-	-	-	19,740.00
	18,000.00	-	-	-	18,000.00
Interest payable					
Parsvnath Estate Developers Private Limited	25.46	-	-	-	25.46
	12.57	-	-	-	12.57
	25.46	-	-	-	25.46
	12.57	-	-	-	12.57
Security deposits (liability)					
Parsvnath Estate Developers Private Limited	827.05	-	-	-	827.05
	519.51	-	-	-	519.51
Parsvnath Buildwell Private Limited	13.88	-	-	-	13.88
	13.88	-	-	-	13.88
Parsvnath Landmark Developers Private Limited	3,959.85	-	-	-	3,959.85
	3,959.85	-	-	-	3,959.85



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDALONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	(Rs. in lakhs)				
	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	Total
Parsvnath Hessa Developers Private Limited	7.42 7.42	-	-	-	7.42 7.42
Parsvnath Infra Limited	7.41 7.41	-	-	-	7.41 7.41
Parsvnath Hotels Limited	0.69 0.69	-	-	-	0.69 0.69
Parsvnath Realcon Private Limited	0.13 0.13	-	-	-	0.13 0.13
	4,816.42 4,508.89	-	-	-	4,816.42 4,508.89
Interest accrued on margin money deposit					
Parsvnath Buildwell Private Limited	2.32 1.15	-	-	-	2.32 1.15
Parsvnath Hessa Developers Private Limited	5.25 4.65	-	-	-	5.25 4.65
	7.57 5.80	-	-	-	7.57 5.80
Corporate guarantee given for loans					
Parsvnath Hotels Limited	1,268.00 1,268.00	-	-	-	1,268.00 1,268.00
Parsvnath Landmark Developers Private Limited	20,000.00 20,000.00	-	-	-	20,000.00 20,000.00
Parsvnath Estate Developers Private Limited	1,65,000.00 1,48,200.00	-	-	-	1,65,000.00 1,48,200.00
Vardaan Buildtech Private Limited	3,200.00 3,200.00	-	-	-	3,200.00 3,200.00
	1,89,468.00 1,72,668.00	-	-	-	1,89,468.00 1,72,668.00
Corporate guarantee given for					
Parsvnath Buildwell Private Limited	11.81 11.81	-	-	-	11.81 11.81
Parsvnath Estate Developers Private Limited	672.00 672.00	-	-	-	672.00 672.00
	683.81 683.81	-	-	-	683.81 683.81
Corporate guarantee given by					
Parsvnath Infra Limited	22,500.00 22,500.00	-	-	-	22,500.00 22,500.00
Parsvnath Hotels Limited	18,000.00 18,000.00	-	-	-	18,000.00 18,000.00
	40,500.00 40,500.00	-	-	-	40,500.00 40,500.00
Guarantee for loans					
Chairman and whole-time Directors	-	-	-	1,28,601.00	1,28,601.00
	-	-	-	1,29,797.26	1,29,797.26
Investments held					
Parsvnath Landmark Developers Private Limited (Equity shares)	7,598.03 7,598.03	-	-	-	7,598.03 7,598.03
Parsvnath Infra Limited (Equity shares)	2,604.94 2,604.94	-	-	-	2,604.94 2,604.94
Parsvnath Film City Limited (Equity shares)	175.00 175.00	-	-	-	175.00 175.00



PARSVNATH DEVELOPERS LIMITED

DISCLOSURE OF RELATED PARTY TRANSACTIONS- ON STANDLAONE BASIS FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Subsidiary Companies	Entities under significant influence	Joint Venture Entities	Key Management Personnel and their relatives	(Rs. in lakhs)
					Total
Parsvnath Realty Ventures Limited (Equity shares)	5.00 <i>5.00</i>	-	-	-	5.00 <i>5.00</i>
Vasavi PDI. Ventures Private Limited (Equity shares)	2.55	2.55	-	-	2.55 <i>2.55</i>
Parsvnath Hotels Limited (Equity shares)	1,350.00 <i>1,350.00</i>	-	-	-	1,350.00 <i>1,350.00</i>
PDI Assets Limited (Equity shares)	6.00 <i>6.00</i>	-	-	-	6.00 <i>6.00</i>
Parsvnath Developers Pte. Limited (Equity shares)	145.49 <i>145.49</i>	-	-	-	145.49 <i>145.49</i>
Parsvnath Promoters And Developers Private Limited (Equity shares)	57.86 <i>57.86</i>	-	-	-	57.86 <i>57.86</i>
Parsvnath Estate Developers Private Limited (Equity shares)	498.90 <i>498.90</i>	-	-	-	498.90 <i>498.90</i>
Parsvnath Hessa Developers Private Limited (Equity shares)	11,755.90 <i>11,755.90</i>	-	-	-	11,755.90 <i>11,755.90</i>
Amazon India Limited (Equity shares)	-	212.50 <i>212.50</i>	-	-	212.50 <i>212.50</i>
Home Life Real Estate Private Limited (Equity shares)	-	77.50 <i>77.50</i>	-	-	77.50 <i>77.50</i>
Vardaan Buildtech Private Limited (Equity shares)	1.60 <i>1.60</i>	-	-	-	1.60 <i>1.60</i>
Ratan Parsvnath Developers (AOP) (Capital Contribution)	-	-	813.50	-	813.50
Parsvnath Buildwell Private Limited (Equity shares and Preference shares)	10,149.75 <i>10,148.75</i>	-	-	-	10,149.75 <i>10,148.75</i>
Parsvnath Buildwell Private Limited (Debentures)	10,926.72 <i>10,926.72</i>	-	-	-	10,926.72 <i>10,926.72</i>
Farhad Realtors Private Limited (Equity Shares)	1.00 <i>1.00</i>	-	-	-	1.00 <i>1.00</i>
Jarul Promoters & Developers Private Limited (Equity Shares)	10.00 <i>10.00</i>	-	-	-	10.00 <i>10.00</i>
Suksma Buildtech Private Limited (Equity Shares)	1.00 <i>1.00</i>	-	-	-	1.00 <i>1.00</i>
Parsvnath Rail Land Project Private Limited (Equity shares)	1,145.00 <i>1,145.00</i>	-	-	-	1,145.00 <i>1,145.00</i>
Parsvnath HB Projects Private Limited (Equity shares)	2.50 <i>2.50</i>	-	-	-	2.50 <i>2.50</i>
Parsvnath Realcon Private Limited (Equity shares)	1.00 <i>1.00</i>	-	-	-	1.00 <i>1.00</i>
Srigdga Buildwell Private Limited (Equity shares)	1.00 <i>1.00</i>	-	-	-	1.00 <i>1.00</i>
	46,436.69 <i>46,438.24</i>	292.55 <i>290.00</i>	- <i>813.50</i>	- -	46,729.24 <i>47,541.74</i>

Note:

- Figures in italics represents figures as at and for the year ended 31 March, 2020.

Terms and conditions of transactions with related parties

All related party transactions entered during the year were in ordinary course of business and are on arm's length basis. Loans given to wholly owned subsidiaries are unsecured and interest free. For the year ended 31 March, 2021, other than impairment of investment as disclosed above, the Company has not recorded any impairment investment and of receivables from related parties (31 March, 2020 - 109.95 lakh). The Company makes this assessment each financial year through examination of the financial position of the related party and the market condition in which the related party operates.



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS-ON CONSOLIDATED BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

a. List of related parties

i. Entities over which the Company, subsidiary companies or key management personnel or their relatives, exercise significant influence

- Adela Buildcon Private Limited
- Amazon India Limited *
- Ashirwad Realtors Private Limited
- Baasima Buildcon Private Limited
- Baidehi Infrastructure Private Limited
- Balbina Real Estates Private Limited
- Charushila Buildwell Private Limited
- Congenial Real Estates Private Limited
- Cyanea Real Estate Private Limited
- Deborah Real Estate Private Limited
- Deleena Developers Private Limited
- Enormity Buildcon Private Limited
- Gauranga Realtors Private Limited
- Gauresh Buildwell Private Limited
- Homelife Real Estate Private Limited *
- Janak Finance & Leasing Private Limited
- Jodhpur Infrastructure Private Limited
- Madhukanta Real Estate Private Limited
- Magic Promoters Private Limited
- Mahanidhi Buildcon Private Limited
- Neha Infracon (India) Private Limited
- Noida Marketing Private Limited
- Parasnath And Associates Private Limited
- Parasnath Travels & Tours Private Limited
- Parsvnath Biotech Private Limited
- Parsvnath Cyber City Private Limited
- Parsvnath Dehradun Info Park Private Limited
- Parsvnath Developers (GMBT) Private Limited
- Parsvnath Developers (SBBT) Private Limited
- Parsvnath Gurgaon Info Park Private Limited
- Parsvnath Indore Info Park Private Limited
- Parsvnath Knowledge Park Private Limited
- Parsvnath Telecom Private Limited
- Parsvnath Sharmistha Realtors Private Limited
- Parsvnath Retail Limited
- Pearl Propmart Private Limited
- Pradeep Kumar Jain & Sons (HUF)
- Rangoli Buildcon Private Limited
- Sadgati Buildcon Private Limited
- Scorpio Realtors Private Limited
- Snigdha Buildwell Private Limited \$



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS-ON CONSOLIDATED BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

- Timebound Contracts Private Limited
- Vardaan Buildtech Private Limited \$
- Vasavi PDL Ventures Private Limited
- Dreamweaver Realtors Private Limited
- Digant Realtors Private Limited
- Madhulekha Developers Private Limited
- Sureshwar Properties Private Limited
- Parikrama Infrastructure Private Limited
- Prasadhi Developers Private Limited
- Prastut Real Estate Private Limited
- Springdale Realtors Private Limited
- Sedna Properties Private Limited
- Trishla Realtors Private Limited

* Associates of the Company

\$ Became subsidiary during the previous year

ii. Joint Ventures

- Ratan Parsvnath Developers (AOP) (Dissolved during the year)

iii. Entities which can exercise significant influence over subsidiaries/joint venture

- Green Destination Holding Limited (GDHL)
- Crimsonstar Ventures Limited, Cyprus (Upto 21 November, 2019)

iv. Key Management Personnel

- Mr. Pradeep Kumar Jain, Chairman
- Mr. Sanjeev Kumar Jain, Managing Director and CEO
- Dr. Rajeev Jain, Whole-time Director

v. Relatives of Key Management Personnel (with whom the Company had transactions)

- Mrs. Nutan Jain (Wife of Mr. Pradeep Kumar Jain, Chairman)

vi. Non-Executive and Independent Directors

- Mr. Ashok Kumar
- Dr. Pritam Singh (Deceased on 03.06.2020)
- Ms. Deepa Gupta
- Mr. Mahendra Nath Verma



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS-ON CONSOLIDATED BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Entities under significant influence	Key Management Personnel and their relatives	Entities exercise significant influence	(Rs. in lakhs) Total
Transactions / balances outstanding with related parties:				
(i) Transactions during the year				
Purchase of Investments / Shares				
Parasnath And Associates Private Limited	1.00	-	-	1.00
	0.50	-	-	0.50
	1.00	-	-	1.00
	0.50	-	-	0.50
Advance Repaid				
Time Bound Contract Private Limited	-	-	-	-
	0.90	-	-	0.90
Jodhpur Infrastructure Private Limited	0.15	-	-	0.15
	0.10	-	-	0.10
	0.15	-	-	0.15
	0.90	-	-	0.90
Sale of Plot				
Vasavi PDL Ventures Private Limited	10,239.30	-	-	10,239.30
	-	-	-	-
	10,239.30	-	-	10,239.30
	-	-	-	-
Advance paid for purchase of land / Property				
Gauranga Realtors Private Limited	15.75	-	-	15.75
	-	-	-	-
	15.75	-	-	15.75
	-	-	-	-
Sale of Investment / Shares				
Parasnath And Associates Private Limited	-	-	-	-
	51.50	-	-	51.50
	-	-	-	-
	51.50	-	-	51.50
Rent paid (Expense)				
Pradeep Kumar Jain	-	5.76	-	5.76
Nutan Jain	-	28.60	-	28.60
	-	41.77	-	41.77
Pradeep Kumar Jain & Sons (HUF)	6.48	-	-	6.48
	-	28.60	-	28.60
	6.48	47.53	-	54.01
Share of profit / (loss) from associates				
Amazon India Limited	(0.24)	-	-	(0.24)
	(0.16)	-	-	(0.16)
Home Life Real Estate Private Limited	0.22	-	-	0.22
	1.57	-	-	1.57



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS-ON CONSOLIDATED BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Entities under significant influence	Key Management Personnel and their relatives	Entities exercise significant influence	(Rs. in lakhs)
				Total
	(0.02)	-	-	(0.02)
	1.41	-	-	1.41
Sitting fees paid to directors				
Mr. Ashok Kumar	-	4.90	-	4.90
	-	4.80	-	4.80
Dr. Pritam Singh	-	-	-	0.00
	-	5.60	-	5.60
Ms. Deepra Gupta	-	4.90	-	4.90
	-	5.60	-	5.60
Mr. Mahendra Nath Verma	-	4.90	-	4.90
	-	5.60	-	5.60
	-	14.70	-	14.70
	-	21.60	-	21.60
(ii) Balances at the year end				
Security deposit (assets)				
Nutan Jain	-	11.36	-	11.36
	-	11.36	-	11.36
	-	11.36	-	11.36
	-	11.36	-	11.36
Trade / Other payables				
Nutan Jain	-	-	-	-
	-	5.58	-	5.58
	-	-	-	-
	-	5.58	-	5.58
Other Advances received				
Jodhpur Infrastructure Private Limited	11.92	-	-	11.92
	12.07	-	-	12.07
	11.92	-	-	11.92
	12.07	-	-	12.07
Advances for land purchase / Property				
Gauranga Realtors Private Limited	15.75	-	-	15.75
	-	-	-	-
	15.75	-	-	15.75
	-	-	-	-
Trade Receivable				
Vasavi PDL Ventures Private Limited	6,290.00	-	-	6,290.00
	-	-	-	-
	6,290.00	-	-	6,290.00
	-	-	-	-



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS-ON CONSOLIDATED BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Entities under significant influence	Key Management Personnel and their relatives	Entities exercise significant influence	(Rs. in lakhs) Total
Investments held (Equity Shares)				
Amazon India Limited	250.69	-	-	250.69
	250.93	-	-	250.93
Home Life Real Estate Private Limited	112.26	-	-	112.26
	112.04	-	-	112.04
Adela Buildcon Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Ashirwad Realtors Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Baasima Buildcon Private Limited	1.00	-	-	1.00
	1.00	-	-	1.00
Baidehi Infrastructure Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Balbina Real Estates Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Charushila Buildwell Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Congenial Real Estates Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Cyanea Real Estate Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Deborah Real Estate Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Deleena Developers Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Enormity Buildcon Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Gauranga Realtors Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Gauresh Buildwell Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Jodhpur Infrastructure Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Parsvnath Telecom Private Limited	51.50	-	-	51.50
	51.50	-	-	51.50
Madhulekha Developers Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Madhukanta Real Estate Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Magic Promoters Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Mahanidhi Buildcon Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Dreamweaver Realtors Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Sureshwar Properties Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Parsvnath Biotech Private Limited	2.50	-	-	2.50
	2.50	-	-	2.50
Parsvnath Cyber City Private Limited	1.00	-	-	1.00
	1.00	-	-	1.00
Parsvnath Dehradun Info Park Private Limited	2.50	-	-	2.50



PARSVNATH DEVELOPERS LIMITED
DISCLOSURE OF RELATED PARTY TRANSACTIONS-ON CONSOLIDATED BASIS
FOR THE YEAR ENDED 31 MARCH, 2021

Transaction / Outstanding Balances	Entities under significant influence	Key Management Personnel and their relatives	Entities exercise significant influence	(Rs. in lakhs)
				Total
	2.50	-	-	2.50
Parsvnath Developers (GMBT) Private Limited	2.50	-	-	2.50
	2.50	-	-	2.50
Parsvnath Developers (SBBT) Private Limited	2.00	-	-	2.00
	2.00	-	-	2.00
Parsvnath Gurgaon Info Park Private Limited	2.50	-	-	2.50
	2.50	-	-	2.50
Parsvnath Indore Info Park Private Limited	2.50	-	-	2.50
	2.50	-	-	2.50
Parsvnath Knowledge Park Private Limited	1.00	-	-	1.00
	1.00	-	-	1.00
Parsvnath Retail Limited	4.00	-	-	4.00
	4.00	-	-	4.00
Pearl Propmart Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Rangoli Buldcon Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Sadgati Buldcon Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Scorpio Realtors Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Parsvnath Sharmishtha Realtors Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Digant Realtors Private Limited	0.50	-	-	0.50
	0.50	-	-	0.50
Timebound Contracts Private Limited	5.00	-	-	5.00
	5.00	-	-	5.00
Vasavi PDL Ventures Private Limited	2.55	-	-	2.55
	-	-	-	-
	456.00	-	-	456.00
	453.47	-	-	453.47
Guarantee for loans				
Chairman and whole-time directors	-	1,46,233.79	-	1,46,233.79
	-	1,52,837.89	-	1,52,837.89
	-	1,46,233.79	-	1,46,233.79
	-	1,52,837.89	-	1,52,837.89

Note:

- Figures in italics represents figures as at and for the year ended 31 March, 2020.

Terms and conditions of transactions with related parties

All related party transactions entered during the year were in ordinary course of business and are on arm's length basis. For the year ended 31 March, 2021, the Group has not recorded any impairment of receivables from related parties (31 March, 2020 - Nil). The Company makes this assessment each financial year through examination of the financial position of the related party and the market condition in which the related party operates.

