

**AJR Infra and Tolling Limited**  
**(Formerly Gammon Infrastructure Projects Limited)**  
**CIN : L45203MH2001PLC131728**

Notes to standalone financial statements for the year ended March 31, 2025

a) **Details of related parties transactions for the period October 01, 2024 to Mar 31, 2025**

						Rs. In Lakhs
Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Total
<b>Dividend Received</b>	-	-	-	<b>308.16</b>	-	<b>308.16</b>
- Vizag Seaport Private Limited	-	-	-	308.16	-	308.16
<b>Rent Paid</b>	<b>0.60</b>	-	-	-	-	<b>0.60</b>
- Gammon India Limited	0.60	-	-	-	-	0.60
<b>Guarantee Commission income</b>	-	-	<b>264.42</b>	-	-	<b>264.42</b>
- Patna Highway Projects Ltd	-	-	207.39	-	-	207.39
- Sidhi Singrauli Road Projects Ltd	-	-	57.03	-	-	57.03
<b>Interest expenses / paid during the year</b>	-	-	<b>6.00</b>	-	-	<b>6.00</b>
- Indira Container Terminal Pvt Ltd	-	-	6.00	-	-	6.00
<b>Subscription to Compulsory Convertible Debenture</b>	-	-	<b>10,305.00</b>	-	-	10,305.00
- Sikkim Hydro Power Ventures Ltd	-	-	4,630.00	-	-	4,630.00
- Youngthang Power Ventures Ltd	-	-	5,675.00	-	-	5,675.00
<b>Provision for Impairment of Compulsory Convertible Debenture</b>	-	-	<b>10,305.00</b>	-	-	10,305.00
- Sikkim Hydro Power Ventures Ltd	-	-	4,630.00	-	-	4,630.00
- Youngthang Power Ventures Ltd	-	-	5,675.00	-	-	5,675.00
<b>Provision for Impairment of Investments</b>	-	-	<b>204.74</b>	-	-	<b>204.74</b>
- Tada Infra Development Company Limited	-	-	5.00	-	-	5.00
- Gammon Renewable Energy Infrastructure Limited	-	-	199.74	-	-	199.74
<b>Provision for ICD/ Current Account/ Other Balances</b>	-	-	<b>30.41</b>	-	-	<b>30.41</b>
- Birmitrapur Barkote Highway Pvt Limited	-	-	0.22	-	-	0.22
- Gammon Logistic Ltd	-	-	0.12	-	-	0.12
- Gammon Renewable Energy Infrastructure Limited	-	-	0.45	-	-	0.45
- Haryana Biomass Power Ltd	-	-	0.12	-	-	0.12
- Vijaywada Gundugolanu Road Project Pvt Ltd	-	-	0.01	-	-	0.01
- Gammon Seaport Infrastructure Limited	-	-	0.13	-	-	0.13
- Pravara Renewable Energy Limited	-	-	9.99	-	-	9.99
- Sikkim Hydro Power Ventures Ltd	-	-	5.00	-	-	5.00
- Segue Infrastructure Projects Pvt Ltd	-	-	14.13	-	-	14.13
- Tada Infra Development Company Limited	-	-	0.12	-	-	0.12
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	0.12	-	-	0.12
<b>Reversal of Provision for ICD/ Current Account/Investment / Other Balances during the year</b>	-	-	<b>563.34</b>	-	-	<b>563.34</b>
- Birmitrapur Barkote Highway Pvt Ltd	-	-	0.12	-	-	0.12
-Cochin Bridge Infrastructure Company Limited	-	-	259.07	-	-	259.07
- Gammon Logistic Ltd	-	-	0.12	-	-	0.12
- Gammon Projects Developers Limited	-	-	25.00	-	-	25.00
- Gammon Seaport Infrastructure Ltd	-	-	0.13	-	-	0.13
- Haryana Biomass Power Ltd	-	-	270.05	-	-	270.05
- Earthlink infrastructure Projects Pvt limited	-	-	1.00	-	-	1.00
- Sikkim Hydro Power Ventures Limited	-	-	5.00	-	-	5.00
- Chitoor Infra Company Pvt Ltd	-	-	1.00	-	-	1.00
- Segue Infrastructure Projects Pvt Ltd	-	-	1.59	-	-	1.59
- Tada Infra Development Co Ltd	-	-	0.12	-	-	0.12
- Gammon Road Infrastructure Ltd	-	-	0.13	-	-	0.13
<b>Provision for ICD / Current Account/ Other Balances payable during the year</b>	-	-	<b>58.73</b>	-	-	<b>58.73</b>
- Vijaywada Gundugolanu Road Project Pvt Ltd	-	-	58.73	-	-	58.73
<b>Director Sitting fees and Commission</b>	-	-	-	-	<b>11.00</b>	<b>11.00</b>
- Mahendra Kumar Agarwal	-	-	-	-	3.50	3.50
- Sunil Chhabaria	-	-	-	-	3.50	3.50
- Vinod B Sahai	-	-	-	-	3.50	3.50
- Ms Komal Goel	-	-	-	-	0.50	0.50
<b>Inter corporate Loans given to</b>	-	-	<b>20.60</b>	-	-	<b>20.60</b>
- Sikkim Hydro Power Ventures Limited	-	-	6.50	-	-	6.50
- Segue Infrastructure Projects Pvt Ltd	-	-	14.00	-	-	14.00
- Birmitrapur Barkote Highway Pvt Ltd	-	-	0.10	-	-	0.10
<b>Refund of inter corporate loans given</b>	-	-	<b>358.17</b>	-	-	<b>135.00</b>
- Haryana Biomass Power Ltd	-	-	0.70	-	-	0.70
- Indira Container Terminal Private Limited	-	-	222.47	-	-	222.47
- Ras Cities And Townships Pvt Ltd	-	-	135.00	-	-	135.00

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						Rs. In Lakhs
Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Total
<b>Expenses incurred/payments made by the Company on behalf of</b>	-	-	<b>775.15</b>	<b>66.66</b>	-	<b>841.81</b>
- Birmitrapur Barkote Highway Pvt Ltd	-	-	0.03	-	-	0.03
- Chitoor Infra Company Pvt Ltd	-	-	0.05	-	-	0.05
- Earthlink Infrastructure Projects Pvt Ltd	-	-	0.02	-	-	0.02
- Gammon Logistic Ltd	-	-	0.04	-	-	0.04
- Gammon Project Developers Ltd	-	-	-	-	-	-
- Gammon Renewable Energy Infrastructure Limited	-	-	0.61	-	-	0.61
- Gammon Road Infrastructure Ltd	-	-	0.03	-	-	0.03
- Gammon Seaport Infrastructure Ltd	-	-	0.03	-	-	0.03
- GIPL - GECPL JV	-	-	-	66.66	-	66.66
- Haryana Biomass Power Ltd	-	-	0.34	-	-	0.34
- Indira Container Terminal Pvt Ltd	-	-	748.88	-	-	748.88
- Marine Project Services Ltd	-	-	(0.00)	-	-	(0.00)
- Pravara Renewable Energy Ltd	-	-	10.00	-	-	10.00
- Ras Cities And Townships Pvt Ltd	-	-	0.69	-	-	0.69
- Sidhi Singrauli Road Projects Ltd	-	-	11.97	-	-	11.97
- Sikkim Hydro Power Ventures Ltd	-	-	0.94	-	-	0.94
- Tada Infra Development Company Limited	-	-	0.36	-	-	0.36
- Tidong Hydro Power Ltd	-	-	0.03	-	-	0.03
- Vijayawada Gundugolanu Road Project Pvt Ltd	-	-	0.02	-	-	0.02
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	0.12	-	-	0.12
- Youngthang Power Ventures Ltd	-	-	1.00	-	-	1.00
<b>Amount liquidated towards the above finance</b>	-	-	<b>677.24</b>	<b>129.28</b>	-	<b>806.52</b>
- Indira Container Terminal Pvt Ltd	-	-	673.38	-	-	673.38
- Birmitrapur Barkote Highway Pvt Ltd	-	-	0.03	-	-	0.03
- Chitoor Infra Company Pvt Ltd	-	-	0.06	-	-	0.06
- Earthlink Infrastructure Projects Pvt Ltd	-	-	0.02	-	-	0.02
- Gammon Logistic Ltd	-	-	0.04	-	-	0.04
- Gammon Project Developers Ltd	-	-	0.00	-	-	0.00
- Gammon Renewable Energy Infrastructure Limited	-	-	0.61	-	-	0.61
- Gammon Road Infrastructure Ltd	-	-	0.03	-	-	0.03
- Gammon Seaport Infrastructure Ltd	-	-	0.03	-	-	0.03
- Haryana Biomass Power Ltd	-	-	0.34	-	-	0.34
- Ras Cities And Townships Pvt Ltd	-	-	0.69	-	-	0.69
- Segue Infrastructure Projects Pvt Ltd	-	-	0.46	-	-	0.46
- Sidhi Singrauli Road Projects Ltd	-	-	0.68	-	-	0.68
- Sikkim Hydro Power Ventures Ltd	-	-	0.49	-	-	0.49
- Tada Infra Development Company Limited	-	-	0.36	-	-	0.36
- Tidong Hydro Power Ltd	-	-	0.03	-	-	0.03
- GIPL - GECPL JV	-	-	-	129.28	-	129.28
<b>Inter Corporate Deposits taken</b>	-	-	<b>1,130.00</b>	-	-	<b>1,130.00</b>
- Gammon Project Developers Ltd	-	-	1,130.00	-	-	1,130.00
<b>Refund of inter corporate deposit taken earlier</b>	-	-	<b>1,130.00</b>	<b>2,877.41</b>	-	<b>4,007.41</b>
- Gammon Project Developers Ltd	-	-	1,130.00	-	-	1,130.00
- Vizag Seaport Pvt Ltd	-	-	-	2,877.41	-	2,877.41
<b>Deposits - Controlling Interest - Refunded</b>	-	-	<b>3.00</b>	-	-	<b>3.00</b>
- Chitoor Infra Company Private Limited	-	-	1.00	-	-	1.00
- Earthlink infrastructure Projects Pvt limited	-	-	1.00	-	-	1.00
- Segue Infrastructure Projects Pvt Ltd	-	-	1.00	-	-	1.00

Transactions pertaining to contract revenue and contract expenses with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured . This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.