

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

Notes to standalone financial statements for the period October 01, 2022 to March 31, 2023

a) **Details of related parties transactions for the period October 01, 2022 to March 31, 2023**

Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Rs. In Lakhs
						Total
Rent Paid	0.60	-	-	-	-	0.60
- Gammon India Limited	0.60	-	-	-	-	0.60
Guarantee Commission income	-	-	284.39	-	-	284.39
- Patna Highway Projects Ltd	-	-	224.90	-	-	224.90
- Sidhi Singrauli Road Projects Ltd	-	-	59.49	-	-	59.49
Provision for Impairment of Investments	-	-	355.10	-	-	355.10
- Sikkim Hydro Power Ventures Limited	-	-	72.71	-	-	72.71
- Vijaywada Gundugolanu Road Project Pvt Ltd	-	-	282.39	-	-	282.39
Provision for ICD/ Current Account/ Other Balances	-	-	83,382.51	0.12	-	83,382.63
- Birmitrapur Barkote Highway Pvt Limited	-	-	0.77	-	-	0.77
- Earthlink Infrastructure Project Pvt Ltd	-	-	23.28	-	-	23.28
- Gammon Logistic Ltd	-	-	0.24	-	-	0.24
- Gammon Road Infrastructure Ltd	-	-	0.14	-	-	0.14
- GIPL - GIL JV	-	-	-	0.12	-	0.12
- Haryana Biomass Projects Ltd	-	-	0.14	-	-	0.14
- Gammon Seaport Infrastructure Limited	-	-	0.15	-	-	0.15
- Marine Projects Services Ltd	-	-	0.14	-	-	0.14
- Rajahmundry Godavari Bridge Limited	-	-	78,053.20	-	-	78,053.20
- Pravara Renewable Energy Limited	-	-	2,502.84	-	-	2,502.84
- Sikkim Hydro Power Ventures Limited	-	-	2,772.61	-	-	2,772.61
- Segue Infrastructure Projects Pvt Ltd	-	-	0.13	-	-	0.13
- Tidong Hydro Power Ltd	-	-	24.63	-	-	24.63
- Tada Infra Development Company Limited	-	-	3.85	-	-	3.85
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	0.38	-	-	0.38
Reversal of Provision for ICD/ Current Account/Investment / Other Balances during the year	-	-	126.63	214.40	-	341.02
- Rajahmundry Godavari Bridge Limited	-	-	46.10	-	-	46.10
- Sikkim Hydro Power Ventures Limited	-	-	63.42	-	-	63.42
- Gammon Projects Developers Limited	-	-	17.11	-	-	17.11
-Elgan India Martrade Private Limited	-	-	-	214.40	-	214.40
Write Back of ICD/ Current Account/Investment / Other Balances during the year	-	-	0.05	-	-	0.05
- Vizag Seaport Private Limited	-	-	0.05	-	-	0.05
Provision for ICD / Current Account/ Other Balances payable during the year	-	-	283.11	-	-	283.11

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

Notes to standalone financial statements for the period October 01, 2022 to March 31, 2023

a) **Details of related parties transactions for the period October 01, 2022 to March 31, 2023**

Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Rs. In Lakhs Total
- Vijaywada Gundugolanu Road Project Pvt Ltd	-	-	283.11	-	-	283.11
Director Sitting fees and Commission	-	-	-	-	6.00	6.00
- Homai A Daruwala	-	-	-	-	1.50	1.50
- Jaisingh Liladhar Ashar	-	-	-	-	1.00	1.00
Mahendra Kumar Agarwal	-	-	-	-	1.50	1.50
- Sunil Chhabaria	-	-	-	-	1.00	1.00
- Vinod B Sahai	-	-	-	-	1.00	1.00
Inter corporate loans given to	-	-	315.94	-	-	315.94
- Cochin Bridge Infrastructure Co Ltd	-	-	3.00	-	-	3.00
- Earthlink Infrastructure Project Pvt Ltd	-	-	23.00	-	-	23.00
- Ras Cities And Townships Pvt Ltd	-	-	60.00	-	-	60.00
- Sikkim Hydro Power Ventures Ltd	-	-	206.00	-	-	206.00
- Tidong Hydro Power Ltd	-	-	23.94	-	-	23.94
Refund of inter corporate loans given (Transaction Value)	-	-	888.10	-	-	888.10
- Gammon Renewable Energy Infrastructure Limited	-	-	304.10	-	-	304.10
- Cochin Bridge Infrastructure Co Ltd	-	-	3.00	-	-	3.00
- Gammon Projects Developers Limited	-	-	15.00	-	-	15.00
- Ras Cities And Townships Pvt Ltd	-	-	500.00	-	-	500.00
- Youngthang Power Ventures Ltd	-	-	66.00	-	-	66.00
Expenses incurred/payments made by the Company on behalf of	-	-	808.14	141.41	-	949.55
- Birmitrapur Barkote Highway Pvt Ltd	-	-	0.03	-	-	0.03
- Chitoor Infra Company Pvt Ltd	-	-	0.02	-	-	0.02
- Cochin Bridge Infrastructure Co Ltd	-	-	0.90	-	-	0.90
- Gammon Logistic Ltd	-	-	0.10	-	-	0.10
- Gammon Project Developers Ltd	-	-	0.03	-	-	0.03
- Gammon Renewable Energy Infrastructure Limited	-	-	0.37	-	-	0.37
- GIPL - GECPL JV	-	-	-	141.41	-	141.41
- Haryana Biomass Power Ltd	-	-	0.02	-	-	0.02
- Indira Container Terminal Pvt Ltd	-	-	604.82	-	-	604.82
- Marine Project Services Ltd	-	-	0.02	-	-	0.02
- Patna Highway Projects Ltd	-	-	3.32	-	-	3.32
- Pravara Renewable Energy Ltd	-	-	61.39	-	-	61.39
- Rajahmundry Godavari Bridge Ltd	-	-	7.24	-	-	7.24

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

Notes to standalone financial statements for the period October 01, 2022 to March 31, 2023

a) **Details of related parties transactions for the period October 01, 2022 to March 31, 2023**

Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Rs. In Lakhs
						Total
- Ras Cities And Townships Pvt Ltd	-	-	0.37	-	-	0.37
- Segue Infrastructure Projects Pvt Ltd	-	-	0.25	-	-	0.25
- Sidhi Singrauli Road Projects Ltd	-	-	89.26	-	-	89.26
- Sikkim Hydro Power Ventures Ltd	-	-	1.24	-	-	1.24
- Tada Infra Development Company Limited	-	-	3.73	-	-	3.73
- Tidong Hydro Power Ltd	-	-	0.57	-	-	0.57
- Vijayawada Gundugolanu Road Project Pvt Ltd	-	-	0.02	-	-	0.02
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	0.10	-	-	0.10
- Youngthang Power Ventures Ltd	-	-	34.29	-	-	34.29
- Earthlink Infrastructure Projects Pvt Ltd	-	-	0.01	-	-	0.01
- Gammon Road Infrastructure Ltd	-	-	0.02	-	-	0.02
- Gammon Seaport Infrastructure Ltd	-	-	0.02	-	-	0.02
Amount liquidated towards the above finance	-	-	614.69	597.19	-	1,211.88
- Indira Container Terminal Pvt Ltd	-	-	506.94	-	-	506.94
- Cochin Bridge Infrastructure Co Ltd	-	-	22.00	-	-	22.00
- Patna Highway Projects Ltd	-	-	2.99	-	-	2.99
- Pravara Renewable Energy Ltd	-	-	3.02	-	-	3.02
- Rajahmundry Godavari Bridge Ltd	-	-	6.04	-	-	6.04
- Sikkim Hydro Power Ventures Ltd	-	-	63.84	-	-	63.84
- Youngthang Power Ventures Ltd	-	-	9.85	-	-	9.85
- GIPL - GECPL JV	-	-	-	597.19	-	597.19
Inter corporate deposit taken	-	-	22.00	-	-	22.00
- Ras Cities And Townships Pvt Ltd	-	-	22.00	-	-	22.00
Refund of inter corporate deposit taken earlier	-	-	42.00	-	-	42.00
- Ras Cities And Townships Pvt Ltd	-	-	42.00	-	-	42.00
Interest expenses / paid during the year	-	-	2.99	-	-	2.99
- Indira Container Terminal Pvt Ltd	-	-	2.99	-	-	2.99
Corporate/ Counter Guarantee Outstanding	-	-	1,93,780.55	-	-	1,93,780.55
- Patna Highway Projects Ltd	-	-	1,08,600.00	-	-	1,08,600.00
- Sidhi Singrauli Road Projects Ltd	-	-	27,513.55	-	-	27,513.55
- Pravara Renewable Energy Ltd	-	-	19,167.00	-	-	19,167.00
- Vizag Seaport Pvt Ltd	-	-	35,000.00	-	-	35,000.00
- Indira Container Terminal Pvt Ltd	-	-	3,500.00	-	-	3,500.00

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

Notes to standalone financial statements for the period October 01, 2022 to March 31, 2023

a) **Details of related parties transactions for the period October 01, 2022 to March 31, 2023**

Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Rs. In Lakhs
						Total
Outstanding balances receivable (Trade Receivable)	-	-	465.28	-	-	465.28
- Sidhi Singrauli Road Projects Ltd	-	-	465.28	-	-	465.28
Outstanding balances receivable : Inter Corporate Deposits	-	-	37,371.78	-	-	37,371.78
- Cochin Bridge Infrastructure Co Ltd	-	-	904.79	-	-	904.79
- Earthlink infrastructure Projects Pvt limited	-	-	24.82	-	-	24.82
- Gammon Logistic Ltd	-	-	159.61	-	-	159.61
- Gammon Project Developers Ltd	-	-	63.79	-	-	63.79
- Gammon Seaport Infrastructure Limited	-	-	74.10	-	-	74.10
- Indira Container Terminal Pvt Ltd	-	-	3,722.47	-	-	3,722.47
- Patna Highway Projects Ltd	-	-	10,460.50	-	-	10,460.50
- Pravara Renewable Energy Ltd	-	-	2,444.48	-	-	2,444.48
- Ras Cities and Townships Private Limited	-	-	3,700.00	-	-	3,700.00
- Rajahmundry Godavari Bridge Ltd	-	-	2,212.75	-	-	2,212.75
- Segue Infrastructure Projects Ltd	-	-	2.50	-	-	2.50
- Sikkim Hydro Power Ventures Ltd	-	-	3,309.41	-	-	3,309.41
- Sidhi Singrauli Road Projects Ltd	-	-	3,527.16	-	-	3,527.16
- Tidong Hydro Power Ltd	-	-	181.17	-	-	181.17
- Youngthang Power Ventures Ltd	-	-	5,668.70	-	-	5,668.70
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	915.53	-	-	915.53
Provision for Inter Corporate Deposits/ICD - Balance	-	-	6,403.78	-	-	6,403.78
- Earthlink infrastructure Projects Pvt limited	-	-	24.82	-	-	24.82
- Gammon Logistic Ltd	-	-	159.61	-	-	159.61
- Gammon Project Developers Ltd	-	-	63.79	-	-	63.79
- Rajahmundry Godavari Bridge Ltd	-	-	2,212.75	-	-	2,212.75
- Gammon Seaport Infrastructure Limited	-	-	74.10	-	-	74.10
- Pravara Renewable Energy Ltd	-	-	2,444.48	-	-	2,444.48
- Segue Infrastructure Projects Ltd	-	-	2.50	-	-	2.50
- Sikkim Hydro Power Ventures Ltd	-	-	2,769.51	-	-	2,769.51
- Tidong Hydro Power Ltd	-	-	181.17	-	-	181.17
- Youngthang Power Ventures Ltd	-	-	915.53	-	-	915.53
Outstanding balances receivable : (Deposits - Controlling Interest)	-	-	2,714.90	-	-	2,714.90
- Chitoor Infra Company Private Limited	-	-	1.00	-	-	1.00
- Earthlink infrastructure Projects Pvt limited	-	-	1.00	-	-	1.00

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

Notes to standalone financial statements for the period October 01, 2022 to March 31, 2023

a) **Details of related parties transactions for the period October 01, 2022 to March 31, 2023**

Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Rs. In Lakhs
						Total
- Indira Container Terminal Pvt Ltd	-	-	2,640.72	-	-	2,640.72
- Segue Infrastructure Projects Pvt Ltd	-	-	1.00	-	-	1.00
- Tidong Hydro Power Ltd	-	-	71.18	-	-	71.18
Provision for Deposits - Controlling Interest - Balance	-	-	74.18	-	-	74.18
- 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
- Tidong Hydro Power Ltd	-	-	71.18	-	-	71.18
Outstanding balances : Investments in Subsidiaries / Associates / Joint Ventures	-	-	89,213.80	4,384.06	-	93,597.86
- Birmitrapur Barkote Highway Pvt Limited	-	-	1.00	-	-	1.00
- Cochin Bridge Infrastructure Company Ltd	-	-	671.73	-	-	671.73
- Earthlink infrastructure Projects Pvt limited (Through Gammon Projects Developers Limited)	-	-	342.54	-	-	342.54
- Gammon Logistics Ltd	-	-	255.00	-	-	255.00
- Gammon Project Developers Ltd	-	-	25.00	-	-	25.00
- Gammon Renewable Energy Infrastructure Ltd	-	-	199.74	-	-	199.74
- Gammon Road Infrastructure Ltd	-	-	92.67	-	-	92.67
- Gammon Seaport Infrastructure Ltd	-	-	5.00	-	-	5.00
- Haryana Biomass Power Ltd	-	-	269.35	-	-	269.35
- Indira Container Terminal Pvt Ltd	-	-	3,937.58	-	-	3,937.58
- Marine Projects Services Ltd	-	-	5.00	-	-	5.00
- Patna Highways Project Limited	-	-	11,387.62	-	-	11,387.62
- Pravara Renewable Energy Ltd	-	-	6,708.35	-	-	6,708.35
- Rajahmundry Godavari Bridge Ltd	-	-	27,628.75	-	-	27,628.75
- Sidhi Singrauli Road Projects Ltd	-	-	20,394.87	-	-	20,394.87
- Sikkim Hydro Power Ventures Ltd	-	-	6,273.59	-	-	6,273.59
- Tada Infra Development Co Ltd	-	-	5.00	-	-	5.00
- Vijayawada Gundugulanu Road Project Pvt Ltd	-	-	7,661.00	-	-	7,661.00
- Vizag Seaport Pvt Ltd	-	-	-	3,857.69	-	3,857.69
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	1,905.00	-	-	1,905.00
- Youngthang Power Ventures Ltd	-	-	1,445.00	-	-	1,445.00
- Modern Toll Roads Limited	-	-	-	2.45	-	2.45

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

Notes to standalone financial statements for the period October 01, 2022 to March 31, 2023

a) **Details of related parties transactions for the period October 01, 2022 to March 31, 2023**

Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Rs. In Lakhs
						Total
- Elgan India Martrade Private Limited	-	-	-	214.40	-	214.40
- ATSL Infrastructure Projects Limited	-	-	-	2.45	-	2.45
- Blue Water Iron Ore Terminal Private Limited	-	-	-	305.18	-	305.18
- SEZ Adityapur Limited	-	-	-	1.90	-	1.90
Provision for Investments - Balance	-	-	71,219.58	1,336.30	-	72,555.88
- Birmitrapur Barkote Highway Pvt Limited	-	-	1.00	-	-	1.00
- Gammon Logistics Ltd	-	-	255.00	-	-	255.00
- Gammon Project Developers Ltd	-	-	25.00	-	-	25.00
- Gammon Road Infrastructure Ltd	-	-	92.67	-	-	92.67
- Haryana Biomass Power Ltd	-	-	269.35	-	-	269.35
- Pravara Renewable Energy Ltd	-	-	6,708.35	-	-	6,708.35
- Rajahmundry Godavari Bridge Ltd	-	-	27,628.75	-	-	27,628.75
- Sidhi Singrauli Road Projects Ltd	-	-	20,394.87	-	-	20,394.87
- Sikkim Hydro Power Ventures Ltd	-	-	6,273.59	-	-	6,273.59
- Tada Infra Development Co Ltd	-	-	5.00	-	-	5.00
- Vijayawada Gundugulanu Road Project Pvt Ltd	-	-	7,661.00	-	-	7,661.00
- Vizag Seaport Pvt Ltd	-	-	-	809.93	-	809.93
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	1,905.00	-	-	1,905.00
- Modern Toll Roads Limited	-	-	-	2.45	-	2.45
- Elgan India Martrade Private Limited	-	-	-	214.40	-	214.40
- ATSL Infrastructure Projects Limited	-	-	-	2.45	-	2.45
- Blue Water Iron Ore Terminal Private Limited	-	-	-	305.18	-	305.18
- SEZ Adityapur Limited	-	-	-	1.90	-	1.90
Outstanding balances receivable : (Advance recoverable in cash or kind)	47.16	-	1,11,947.64	25.39	-	1,12,020.18
- Birmitrapur Barkote Highway Pvt Limited	-	-	0.77	-	-	0.77
- Chittoor Infra Company Private Limited	-	-	2.01	-	-	2.01
- GAMMON INDIA LTD	47.16	-	-	-	-	47.16
- Cochin Bridge Infrastructure Company Ltd	-	-	777.74	-	-	777.74
- Gammon Logistics Ltd	-	-	28.95	-	-	28.95
- Gammon Project Developers Ltd	-	-	0.03	-	-	0.03
- Gammon Renewable Energy Infrastructure Ltd	-	-	0.49	-	-	0.49
- Gammon Road Infrastructure Ltd	-	-	0.14	-	-	0.14
- Gammon Seaport Infrastructure Ltd	-	-	0.88	-	-	0.88

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

Notes to standalone financial statements for the period October 01, 2022 to March 31, 2023

a) **Details of related parties transactions for the period October 01, 2022 to March 31, 2023**

Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Rs. In Lakhs
						Total
- GIPL - GIL JV	-	-	-	25.39	-	25.39
- Haryana Biomass Power Ltd	-	-	0.14	-	-	0.14
- Marine Projects Services Ltd	-	-	0.14	-	-	0.14
- Pravara Renewable Energy Ltd	-	-	1,547.21	-	-	1,547.21
- Rajahmundry Godavari Bridge Ltd	-	-	78,350.36	-	-	78,350.36
- Ras Cities And Townships Pvt Ltd	-	-	0.39	-	-	0.39
- Segue Infrastructure Projects Pvt Ltd	-	-	1.81	-	-	1.81
- Sidhi Singrauli Road Projects Ltd	-	-	31,203.19	-	-	31,203.19
- Tada Infra Development Co Ltd	-	-	3.85	-	-	3.85
- Tidong Hydro Power Ltd	-	-	3.08	-	-	3.08
- Youngthang Power Ventures Ltd	-	-	24.25	-	-	24.25
- Earthlink infrastructure Projects Pvt limited	-	-	0.69	-	-	0.69
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	1.51	-	-	1.51
Providing for Outstanding Balance Receivable - Advance recoverable in cash or kind	-	-	1,10,832.02	25.39	-	1,10,857.41
- Birmirapur Barkote Highway Pvt Limited	-	-	0.77	-	-	0.77
- Gammon Logistics Ltd	-	-	28.95	-	-	28.95
- Gammon Project Developers Ltd	-	-	0.03	-	-	0.03
- Gammon Road Infrastructure Ltd	-	-	0.14	-	-	0.14
- Gammon Seaport Infrastructure Ltd	-	-	0.88	-	-	0.88
- GIPL - GIL JV	-	-	-	25.39	-	25.39
- Haryana Biomass Power Ltd	-	-	0.14	-	-	0.14
- Marine Projects Services Ltd	-	-	0.14	-	-	0.14
- Pravara Renewable Energy Ltd	-	-	1,547.21	-	-	1,547.21
- Segue Infrastructure Projects Pvt Ltd	-	-	1.81	-	-	1.81
- Rajahmundry Godavari Bridge Ltd	-	-	78,350.36	-	-	78,350.36
- Sidhi Singrauli Road Projects Ltd	-	-	30,892.45	-	-	30,892.45
- Tada Infra Development Co Ltd	-	-	3.85	-	-	3.85
- Tidong Hydro Power Ltd	-	-	3.08	-	-	3.08
- Earthlink infrastructure Projects Pvt limited	-	-	0.69	-	-	0.69
- Yamunanagar Panchkula Highway Pvt Ltd	-	-	1.51	-	-	1.51
Outstanding balances receivable : (Share Application Money Paid)	-	-	-	129.95	-	129.95
- Modern Toll Roads Limited	-	-	-	129.95	-	129.95
Outstanding Balances Payable-Others	-	-	13,895.15	1,049.38	-	14,944.53

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

Notes to standalone financial statements for the period October 01, 2022 to March 31, 2023

a) **Details of related parties transactions for the period October 01, 2022 to March 31, 2023**

Transactions	Entities Having Significant Influence	Holding Company	Subsidiaries	Associates / Joint Ventures & Partnerships	Key Management Personnel	Rs. In Lakhs
						Total
- Patna Highway Projects Ltd	-	-	553.48	-	-	553.48
- Modern Toll Road Ltd	-	-	-	265.20	-	265.20
- Chitoor Infra Company Private Limited	-	-	90.89	-	-	90.89
- Sidhi Singrauli Road Projects Ltd	-	-	12,416.38	-	-	12,416.38
- Vijayawada Gundugulanu Road Project Pvt Ltd	-	-	283.11	-	-	283.11
- GIPL - GECPL JV	-	-	-	784.18	-	784.18
- Indira Container Terminal Private Limited	-	-	551.29	-	-	551.29
Outstanding Balances Payable : Mobilisation Advance	-	-	927.76	-	-	927.76
- Sidhi Singrauli Road Projects Ltd	-	-	927.76	-	-	927.76
Outstanding Balances Payable : Inter-corporate Deposits from:	-	-	-	9,277.41	-	9,277.41
- Vizag Seaport Pvt Ltd	-	-	-	9,277.41	-	9,277.41

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.