

**Star Agriwarehousing and Collateral Management Limited**

**Notes to Restated Consolidated Financial Information**

(Currency : Indian Rupees in millions unless otherwise stated)

**39 Related party disclosures**

In accordance with the requirement of IND AS - 24 "Related Party Disclosures", following are the details of the transactions during the year with the related parties of the Group.

**(A) Related parties and nature of relationship :**

| Nature of relationship   | Name of the related Party                                       |                                |
|--|---|--------------------------------|
| A. Enterprises over which key management personnel or their relatives exercise significant influence and with whom transactions have taken place during the year | Shri Krishna Motor Company                                      |                                |
|  | Amit Industries   |                                |
|  | Uttam Agro Sales  |                                |
|  | Amit Gaurav & Co.   |                                |
|  | Parv Enterprises  |                                |
|  | Farmer Harvest (India) Private Limited                          |                                |
|  | Star Agribazaar Technology Limited (subsidiary till 31.03.2021) |                                |
|  | Sumitra Agro Industries   |                                |
|  | Sunprime Infratech Private Ltd                                  |                                |
|  | Morpawala Realcon Private Limited                               |                                |
|  | Sun Agro Corporation  |                                |
|  | Balaji Soya Proteins Private Limited                            |                                |
|  | Ram Chandra Mundawala & Sons                                    |                                |
|  | Bharat Jyoti Dairy Products Private Limited                     |                                |
|  | Abhi Enterprises  |                                |
|  | Blue Height Developers Pvt. Ltd.                                |                                |
|  | Aathesh Ventures Private Limited                                |                                |
|  | Goyal Agri Warehousing  |                                |
|  | Durga Fuel Industry   |                                |
|  | Khandelwal Commodities  |                                |
|  | Dwarkesh Finance Limited  |                                |
|  | Pramod Agarwal & Co.  |                                |
|  | B. Key management personnel                                     | Sureshchandra Goyal (Director) |
|  |   | Amith Agarwal (Director)       |
| Amit Goyal (Director)  |   |                                |
| Amit Khandelwal (Managing Director)  |   |                                |
| Anand Bangur (Director)  |   |                                |
| Sandeep Mishra (Director)  |   |                                |
| Kalpesh Ojha - Group CFO ( till date 24 November 2023)   |   |                                |
| Kunal Baradiya (CFO with effect from 22nd May 2024)  |   |                                |
| Vishnu Gupta - Chief Financial Officer ( w.e.f April 1, 2024)  |   |                                |
| Anjali Das- Group CFO (w.e.f. 28 March 2024)   |   |                                |
| Vaishali Gupta - Company Secretary   |   |                                |
| Nikita Shelke - Company Seceretary (Agriwise Finserv Limited)  |   |                                |
| Ramavtar Sharma - Company Secretary (w.e.f November 9,2023)  |   |                                |
| Sushil Saini- CFO with effect from 24th October, 2024  |   |                                |
| Sankari Muthuraj   |   |                                |
| C. Independent Directors   | Bibhuti Bhusan Pattanaik  |                                |
|  | Chandrashekhhar Guruswamy Aiyar                                 |                                |
|  | Mangala Radhakrishna Prabhu                                     |                                |
| D. Relative of key management personnel with whom transactions have taken place during the year.   | Shri Krishna Agarwal  |                                |
|  | Prakash Chand Vinod Kumar                                       |                                |
|  | Vinod Kumar Piyush Kumar  |                                |
|  | Purshottam Goyal  |                                |
|  | Vidhya Prakash Vinod Kumar                                      |                                |
|  | Devkinandan Bhagwati Prasad                                     |                                |
|  | Prashant Agarwal  |                                |
|  | Sharda Agrawal  |                                |
| Bindiya Goyal  |   |                                |
| Pramod Agarwal   |   |                                |
| Bharatkumar Shyamlal Goyal   |   |                                |
| Ram Chander Banarsi Das  |   |                                |

**Star Agriwarehousing and Collateral Management Limited**

**Notes to Restated Consolidated Financial Information**

(Currency : Indian Rupees in millions unless otherwise stated)

| (B) Details of related party transactions |  | Relationship | 30 June 2024  | 31 March 2024   | 31 March 2023 | 31 March 2022 |
|---|--|--------------|---------------|-----------------|---------------|---------------|
|   |  |              |               |                 |               |               |
| (i)                                       | <b>Sale of services</b>  |              |               |                 |               |               |
|   | Amit Gaurav & Co.  | A            | 0.39          | 2.54            | 0.92          | 1.16          |
|   | Parv Enterprises   | A            | 0.36          | 0.70            | 0.10          | 0.10          |
|   | Uttam Agro Sales   | A            | 0.23          | 0.33            | -             | -0.89         |
|   | Amit Industries  | A            | 0.25          | -               | 0.58          | -3.51         |
|   | Abhi Enterprises   | A            | 0.30          | 2.03            | 1.04          | 0.62          |
|   | Sun Agro Corporation   | A            | 0.08          | 0.27            | 5.97          | 2.02          |
|   | Balaji Soya Protein Pvt. Ltd.  | A            | 0.29          | 0.47            | 0.01          | -0.18         |
|   | Ram Chandra Mundawala & Sons   | A            | 0.40          | 0.77            | 1.03          | 0.72          |
|   | Durga Fuel Industry  | A            | -             | -               | -             | 0.30          |
|   | Bharat Jyoti Dairy Products Pvt. Ltd.  | A            | 0.07          | 1.15            | 0.77          | -             |
|   | Morpawala Realcon Private Limited  | A            | 0.02          | 0.70            | 0.22          | -             |
|   | Srikrishna Agarwal   | D            | -             | -               | 0.10          | 0.12          |
|   | Devkinandan Bhagwati Prasad  | D            | -             | -               | 0.04          | -             |
|   | Prakash Chand Vinod Kumar  | D            | 0.07          | 0.05            | 0.17          | 0.03          |
|   | Vinod Kumar Piyush Kumar   | D            | 0.13          | 0.01            | 0.23          | 0.58          |
|   | Ramchandra Banarsidas  | D            | 0.80          | -               | 1.00          | 1.43          |
|   | Vidhya Prakash Vinod Kumar   | D            | -             | 0.05            | 0.05          | 0.08          |
|   | Star Agribazaar Technology Limited   | A            | 0.02          | -               | -             | -             |
|   | Aathesh Venture Pvt. Ltd.  | A            | 2.19          | -               | -             | -             |
|   |  |              | <b>5.60</b>   | <b>9.07</b>     | <b>12.23</b>  | <b>2.58</b>   |
| (ii)                                      | <b>Sale of goods</b>   |              |               |                 |               |               |
|   | <b>Enterprises over which key management personnel or their relatives exercise significant influence</b> |              |               |                 |               |               |
|   | Sun Agro Corporation   | A            | -             | 46.90           | 3.35          | -             |
|   | Shri Krishna Agarwal   | D            | -             | 37.85           | -             | -             |
|   | Amit Gaurav & Company  | A            | -             | -               | 60.10         | -             |
|   | Aathesh Ventures Private Ltd   | A            | 131.81        | 35.93           | 241.34        | -             |
|   | Ram Chander Mundawala & Sons   | A            | 4.51          | 178.19          | -             | -             |
|   | Devkinandan Bhagwati Prasad  | D            | -             | -               | 0.04          | -             |
|   | Khandelwal Commodities   | A            | -             | -               | -             | 38.55         |
|   |  |              | <b>136.32</b> | <b>298.87</b>   | <b>304.83</b> | <b>38.55</b>  |
| (iii)                                     | <b>Purchase of goods/E-Market Service Expense/Stock Management Charges</b>                               |              |               |                 |               |               |
|   | <b>Enterprises over which key management personnel or their relatives exercise significant influence</b> |              |               |                 |               |               |
|   | Star Agribazaar Technology Limited   | A            | -0.52         | 76.03           | 155.48        | 128.71        |
|   | <b>Purchase of goods</b>   |              |               |                 |               |               |
|   | <b>Relative of key managerial persons</b>  |              |               |                 |               |               |
|   | FARMER HARVEST ( INDIA ) PRIVATE LIMITED   | A            | 64.82         | 1.21            | 157.27        | -             |
|   | Sun Agro Corporation   | A            | 21.57         | 0.51            | -             | 1.82          |
|   | Parv Enterprises   | A            | -             | 115.56          | -             | -             |
|   | Amit Gaurav & Company  | A            | -             | 184.04          | -             | -             |
|   | Aathesh Ventures Private Limited   | A            | 437.53        | 1,863.48        | -             | -             |
|   | Ram Chander Banarsi Dass   | D            | 35.97         | 165.21          | -             | -             |
|   | Ram Chander Mundawala & Sons   | A            | -             | 98.71           | -             | -             |
|   | Abhi Enterprises   | A            | -             | 112.20          | -             | -             |
|   | Devkinandan Bhagwati Prasad  | D            | -             | 0.64            | 0.09          | -             |
|   | Amit Industries  | A            | 1.56          | -               | -             | -             |
|   |  |              | <b>560.93</b> | <b>2,617.59</b> | <b>312.84</b> | <b>130.53</b> |

Star Agriwarehousing and Collateral Management Limited

Notes to Restated Consolidated Financial Information

(Currency : Indian Rupees in millions unless otherwise stated)

|   | Relationship | 30 June 2024 | 31 March 2024 | 31 March 2023 | 31 March 2022 |
|---|--------------|--------------|---------------|---------------|---------------|
| (iv) <b><u>Rent expense</u></b>               |              |              |               |               |               |
| <b>Key management personnel</b>               |              |              |               |               |               |
| Amit Goyal                                    | B            | 0.25         | 0.98          | 0.93          | 0.81          |
| Amith Agarwal                                 | B            | -            | -             | -             | 2.32          |
| Bindiya Goyal                                 | D            | 0.25         | 0.98          | 0.93          | 0.81          |
| Shri Krishna Agarwal                          | D            | 0.06         | 1.31          | 0.92          | 1.46          |
| Prashant Agarwal                              | D            | 0.12         | 0.83          | 1.85          | 1.66          |
| Pramod Agarwal                                | D            | 0.01         | 0.32          | 0.34          | 0.54          |
| Amit Gaurav & Co.                             | A            | 0.07         | 0.29          | 0.41          | 0.42          |
| Bharat Jyoti Dairy Products Private Limited   | A            | 0.76         | 7.03          | 5.89          | 4.84          |
| Goyal Agri warehousing                        | A            | 1.16         | 7.20          | 5.57          | 5.64          |
| Shri Krishna Motor Company                    | A            | -            | 3.75          | 3.75          | 4.11          |
| Balaji Soya Proteins Pvt. Ltd.                | A            | 0.05         | 0.52          | 0.28          | 0.39          |
| Morpawala Realcon Private Ltd                 | A            | 0.72         | 4.90          | 3.31          | 3.06          |
| FARMER HARVEST ( INDIA ) PRIVATE LIMITED      | A            | -            | -             | 1.21          | 1.82          |
| SUNPRIME INFRATECH PRIVATE LIMITED            | A            | 0.24         | 0.97          | 0.72          | -             |
| BHARATKUMAR SHYAMLAL GOYAL                    | D            | 0.10         | 0.38          | 0.34          | -             |
| SUMITRA AGRO INDUSTRIES                       | A            | -            | 0.08          | 0.31          | -             |
| Purushottam Goyal                             | D            | 0.04         | 0.26          | 0.25          | -             |
| Sun Agro Corporation                          | A            | 0.52         | 3.24          | 3.88          | 1.82          |
|   |              | <b>4.35</b>  | <b>33.04</b>  | <b>30.89</b>  | <b>29.70</b>  |
| <b><u>Miscellaneous Expenses</u></b>          |              |              |               |               |               |
| <b><u>Electricity Charges</u></b>             |              |              |               |               |               |
| Amit Gaurav & Co.                             | A            | <b>0.01</b>  | <b>0.08</b>   | -             | -             |
| <b><u>Repairs and maintenance- Others</u></b> |              |              |               |               |               |
| Sunprime Infratech Pvt Ltd.                   | A            | 0.02         | 0.06          | -             | -             |
|   |              | <b>0.03</b>  | <b>0.14</b>   | -             | -             |
| (v) <b><u>Managerial remuneration</u></b>     |              |              |               |               |               |
| <b>Key management personnel</b>               |              |              |               |               |               |
| Suresh Goyal                                  | B            | 1.32         | 5.29          | 5.29          | 5.29          |
| Amit Khandelwal                               | B            | 2.44         | 9.77          | 5.29          | 4.63          |
| Amit Goyal                                    | B            | -            | -             | -             | 0.66          |
| Amith Agarwal                                 | B            | 1.88         | 7.80          | 5.29          | 6.29          |
| Kalpesh Ojha                                  | B            | -            | 7.47          | 8.79          | 4.58          |
| Vaishali Gupta                                | B            | 0.19         | 0.87          | 0.67          | 0.62          |
| Anjali Das                                    | B            | 0.27         | 0.02          | -             | -             |
| Sankari Muthuraj                              | B            | -            | -             | -             | 1.09          |
| Vishnu Gupta                                  | B            | 0.86         | -             | -             | -             |
| Ramavtar Sharma                               | B            | 0.10         | -             | -             | -             |
| Nikita Shelke                                 | B            | -            | 0.68          | 0.72          | -             |
|   |              | <b>7.05</b>  | <b>31.90</b>  | <b>26.05</b>  | <b>23.16</b>  |

**Star Agriwarehousing and Collateral Management Limited**

**Notes to Restated Consolidated Financial Information**

(Currency : Indian Rupees in millions unless otherwise stated)

|  | Relationship | 30 June 2024 | 31 March 2024 | 31 March 2023 | 31 March 2022 |
|--|--------------|--------------|---------------|---------------|---------------|
| (vi) <b>Payments to Independent directors</b>  |              |              |               |               |               |
| <b>Professional Fee:</b>   |              |              |               |               |               |
| Chandrashekhhar Guruswamy Aiyar  | C            | 0.40         | 1.44          | 1.20          | 1.20          |
| Mangala Radhakrishna Prabhu  | C            | 0.40         | 1.31          | 1.58          | 1.05          |
| Bibhuti Bhushan Pattanaik  | C            | 0.40         | 1.08          | -             | -             |
|  |              | <b>1.20</b>  | <b>3.83</b>   | <b>2.78</b>   | <b>2.25</b>   |
| <b>Sitting Fees</b>  |              |              |               |               |               |
| Chandrashekhhar Guruswamy Aiyar  | C            | 0.14         | 0.34          | -             | -             |
| Mangala Radhakrishna Prabhu  | C            | 0.12         | 0.33          | -             | -             |
| Bibhuti Bhushan Pattanaik  | C            | 0.12         | 0.33          | -             | -             |
|  |              | <b>0.38</b>  | <b>1.00</b>   | -             | -             |
| <b>Legal and professional fees</b>   |              |              |               |               |               |
| Bibhuti Bhushan Pattanaik  | C            | 0.03         | 0.03          | -             | -             |
| Chandrashekhhar Guruswamy Aiyar  | C            | -            | 0.03          | -             | -             |
|  |              | <b>0.03</b>  | <b>0.06</b>   | -             | -             |
| <b>Travelling and conveyance</b>   |              |              |               |               |               |
| Bibhuti Bhushan Pattanaik  | C            | 0.01         | 0.02          | -             | -             |
|  |              | <b>0.01</b>  | <b>0.02</b>   | -             | -             |
| <b>Miscellaneous expenses</b>  |              |              |               |               |               |
| Bibhuti Bhushan Pattanaik  | C            | -            | 0.01          | -             | -             |
|  |              | -            | <b>0.01</b>   | -             | -             |
| (vii) <b>Loan given</b>  |              |              |               |               |               |
| Pramod Agarwal   | D            | -            | -             | -             | 10.34         |
|  |              | -            | -             | -             | <b>10.34</b>  |
| (viii) <b>Loan repayment</b>   |              |              |               |               |               |
| Shri Krishna Motor Company   | A            | -            | -             | -             | 18.99         |
| Pramod Agarwal   | D            | -            | -             | -             | 51.17         |
|  |              | -            | -             | -             | <b>70.16</b>  |
| (ix) <b>Interest received</b>  |              |              |               |               |               |
| Shri Krishna Motor Company   | A            | -            | -             | -             | 6.18          |
| Pramod Agarwal   | D            | -            | -             | -             | 1.02          |
|  |              | -            | -             | -             | <b>7.20</b>   |
| (x) <b>Interest income</b>   |              |              |               |               |               |
| <b>Enterprises over which key management personnel or their relatives exercise significant influence</b> |              |              |               |               |               |
| Star Agribazaar Technology Limited   | A            | -            | -             | -             | 12.58         |
|  |              | -            | -             | -             | <b>12.58</b>  |

**Star Agriwarehousing and Collateral Management Limited**

**Notes to Restated Consolidated Financial Information**

(Currency : Indian Rupees in millions unless otherwise stated)

| <b>(C) Outstanding balances</b>             |                     | <b>30 June 2024</b> | <b>31 March 2024</b> | <b>31 March 2023</b> | <b>31 March 2022</b> |
|---|---------------------|---------------------|----------------------|----------------------|----------------------|
|   | <b>Relationship</b> |                     |                      |                      |                      |
| <b>(i) Trade payables</b>                   |                     |                     |                      |                      |                      |
| <b>Key management personnel</b>             |                     |                     |                      |                      |                      |
| Amith Agarwal                               | B                   | -                   | -                    | -                    | 0.46                 |
| Sureshchandra Goyal                         | B                   | -                   | 0.18                 | 0.17                 | -                    |
| Amit Goyal                                  | B                   | -                   | -                    | -                    | 2.39                 |
| Amit Khandelwal                             | B                   | -                   | 0.56                 | 0.31                 | 0.17                 |
| Prashant Agarwal                            | D                   | -                   | -                    | 0.58                 | 0.01                 |
| Bindiya Goyal                               | D                   | -                   | -                    | -                    | 0.70                 |
| Purshottam Goyal                            | D                   | 0.02                | 0.02                 | 0.04                 | 0.02                 |
| Pramod Agarwal & Co.                        | A                   | -                   | -                    | 1.32                 | 1.44                 |
| Farmer Harvest (India) Private Limited      | A                   | 0.54                | 0.54                 | -                    | -                    |
| Vinod Kumar Piyush Kumar                    | D                   | -                   | -                    | -                    | 0.02                 |
| Amit Gaurav & Co.                           | A                   | -                   | -                    | 0.01                 | -                    |
| Sun Agro Corporation                        | A                   | 0.38                | -                    | 0.53                 | 0.12                 |
| Morpawala Realcon Private Ltd               | A                   | 0.40                | 0.44                 | 0.06                 | 0.06                 |
| Bharat Jyoti Dairy Products Private Limited | A                   | 0.46                | 0.50                 | 1.36                 | 0.50                 |
| Goyal Agri warehousing                      | A                   | -                   | -                    | -                    | 0.09                 |
| Shri Krishna Motor Company                  | A                   | 0.03                | -                    | -                    | -                    |
| Balaji Soya Protein Pvt. Ltd                | A                   | 0.04                | 0.01                 | -                    | 0.05                 |
| SUNPRIME INFRATECH PRIVATE LIMITED          | A                   | -                   | -                    | 0.04                 | -                    |
| SUMITRA AGRO INDUSTRIES                     | A                   | -                   | -                    | 0.02                 | -                    |
| Amit Industries                             | A                   | 0.12                | -                    | -                    | -                    |
| <b>Independent Directors</b>                |                     |                     |                      |                      |                      |
| Chandrashekhar Guruswamy Aiyar              | C                   | -                   | 0.05                 | -                    | 0.28                 |
| Mangala Radhakrishna Prabhu                 | C                   | -                   | 0.05                 | -                    | 0.15                 |
| Bibhuti Bhushan Pattanaik                   | C                   | -                   | 0.30                 | -                    | -                    |
|   |                     | <b>1.99</b>         | <b>2.65</b>          | <b>4.44</b>          | <b>6.46</b>          |
| <b>(ii) Trade and unbilled receivables</b>  |                     |                     |                      |                      |                      |
| <b>Relative of key management personnel</b> |                     |                     |                      |                      |                      |
| Shri Krishna Agarwal                        | D                   | 0.02                | 10.27                | 0.01                 | -                    |
| Vinod Kumar Piyush Kumar                    | D                   | 0.07                | 0.05                 | 0.01                 | -                    |
| Amit Industries                             | A                   | 0.25                | -                    | 0.98                 | -                    |
| Sun Agro Corporation                        | A                   | 0.07                | -                    | 0.02                 | 0.13                 |
| Aathesh Ventures Private Ltd                | A                   | 37.30               | 25.05                | -                    | -                    |
| Uttam Agro Sales                            | A                   | 0.27                | 0.32                 | 2.22                 | 2.22                 |
| Amit Gaurav & Co.                           | A                   | 1.91                | 16.71                | 0.31                 | 0.04                 |
| Ramchandra Mundawala & Sons                 | A                   | 0.43                | 0.97                 | 0.20                 | -                    |
| Abhi Enterprises                            | A                   | 2.35                | 2.20                 | 0.18                 | 0.03                 |
| Balaji Soya Protiens Pvt. Ltd               | A                   | 0.55                | 0.24                 | 1.26                 | 1.26                 |
| Prakash Chand Vinod Kumar                   | D                   | 0.13                | 0.06                 | 0.02                 | -                    |
| Parv Enterprises                            | A                   | 0.99                | 0.63                 | 0.02                 | -                    |
| Morpawala Realcon Private Limited           | A                   | 0.65                | 0.63                 | -                    | -                    |
| Bharat Jyoti Dairy product Ltd.             | A                   | 0.08                | -                    | -                    | -                    |
| Devkinandan Bagwati Prasad                  | D                   | -                   | -                    | 0.17                 | 0.17                 |
|   |                     | <b>45.05</b>        | <b>57.13</b>         | <b>5.40</b>          | <b>3.85</b>          |

Star Agriwarehousing and Collateral Management Limited

Notes to Restated Consolidated Financial Information

(Currency : Indian Rupees in millions unless otherwise stated)

| (C)    | Outstanding balances (Continued)   | Relationship | 30 June 2024  | 31 March 2024   | 31 March 2023   | 31 March 2022 |
|--------|--|--------------|---------------|-----------------|-----------------|---------------|
| (iii)  | <b>Advance from Customer</b>   |              |               |                 |                 |               |
|        | <b>Relative of key management personnel</b>  |              |               |                 |                 |               |
|        | Ramchandra Banarsidass   | D            | 0.75          | 1.55            | 5.53            | 8.23          |
|        | Sun Agro Corporation   | A            | -             | 0.02            | -               | 0.10          |
|        | Balaji Soya Proteins Pvt. Ltd.   | A            | -             | -               | -               | 0.21          |
|        | Shri Krishna Motor Company   | A            | 0.15          | 0.15            | -               | 0.15          |
|        | Sharda Agarwal   | D            | 0.50          | 0.50            | 0.50            | 0.50          |
|        | Amit Gaurav & Co.  | A            | -             | -               | 15.70           | -             |
|        |  |              | <b>1.40</b>   | <b>2.22</b>     | <b>21.73</b>    | <b>9.19</b>   |
| (iv)   | <b>Advance to Vendor</b>   |              |               |                 |                 |               |
|        | Farmer Harvest (India) Private Limited   | A            | 15.05         | 79.30           | 31.20           | 76.37         |
|        | Shri Krishna Agarwal   | D            | 7.59          | 6.82            | 4.26            | 2.54          |
|        | Amit Gaurav & Co.  | A            | 8.14          | 7.14            | -               | -             |
|        | Aathesh Ventures Private Ltd   | A            | 500.16        | 322.75          | -               | -             |
|        | Ram Chander Mundawala & Sons   | A            | 128.62        | 70.28           | -               | -             |
|        | Ram Chander Banarsi Dass   | D            | 33.81         | 8.80            | -               | -             |
|        | Parv Enterprises   | A            | 26.84         | 26.82           | -               | -             |
|        | Abhi Enterprises   | A            | 30.87         | 0.90            | -               | -             |
|        | Prashant Agarwal   | D            | 0.50          | 0.27            | -               | 0.01          |
|        | Pramod Agarwal   | D            | 1.88          | 1.89            | -               | -             |
|        | StarAgribazaar Technology Limited  | A            | 158.34        | 162.95          | 35.79           | 4.01          |
|        | Sureshchandra Goyal  | B            | 0.18          | -               | -               | -             |
|        | Sun Agro Corporation   | A            | 34.64         | -               | -               | -             |
|        | Amit Khandelwal  | B            | 0.40          | -               | -               | -             |
|        | Chandrashekhar Guruswamy Aiyar   | C            | 0.05          | -               | -               | -             |
|        | Vinod Kumar Piyush Kumar   | D            | 15.45         | -               | -               | -             |
|        | Shri Krishna Motor Company   | A            | -             | -               | -               | 2.75          |
|        |  |              | <b>962.52</b> | <b>687.92</b>   | <b>71.25</b>    | <b>85.68</b>  |
| (v)    | <b>Advance to Employees</b>  |              |               |                 |                 |               |
|        | Amith Agarwal  | B            | -             | 2.50            | 0.90            | -             |
|        | Vishnu Gupta   | B            | -             | -               | 0.50            | -             |
|        |  |              | <b>-</b>      | <b>2.50</b>     | <b>1.40</b>     | <b>-</b>      |
| (vi)   | <b>Interest receivable</b>   |              |               |                 |                 |               |
|        | Farmer Harvest (India) Private Limited   | A            | -             | 8.32            | 8.32            | 8.32          |
|        | Blue Height Developers Private Limited   | A            | -             | 11.30           | 11.30           | 11.30         |
|        |  |              | <b>-</b>      | <b>19.62</b>    | <b>19.62</b>    | <b>19.62</b>  |
| (vii)  | <b>Guarantees given on behalf of Group</b>   |              |               |                 |                 |               |
|        | Suresh Goyal /Amith Agarwal /Amit Khandelwal/Amit Goyal  | B            | 650.00        | 1,461.70        | 1,381.24        | 692.34        |
|        |  |              | <b>650.00</b> | <b>1,461.70</b> | <b>1,381.24</b> | <b>692.34</b> |
| (viii) | <b>Other current assets (Interest receivable/ Accrued interest on loans given)</b>                       |              |               |                 |                 |               |
|        | <b>Enterprises over which key management personnel or their relatives exercise significant influence</b> |              |               |                 |                 |               |
|        | Shri Krishna Motor Company   | A            | -             | -               | -               | 0.10          |
|        |  |              | <b>-</b>      | <b>-</b>        | <b>-</b>        | <b>0.10</b>   |
| (ix)   | <b>Security Deposit</b>  |              |               |                 |                 |               |
|        | Shri Krishna Motor Company   | A            | 1.80          | 1.80            | 1.80            | 1.80          |
|        |  |              | <b>1.80</b>   | <b>1.80</b>     | <b>1.80</b>     | <b>1.80</b>   |
| (x)    | <b>Capital Advance</b>   |              |               |                 |                 |               |
|        | Blue Height Developers Pvt Ltd   | A            | 49.52         | 49.52           | 79.52           | 79.52         |
|        |  |              | <b>49.52</b>  | <b>49.52</b>    | <b>79.52</b>    | <b>79.52</b>  |