

Ref No: APSEZL/SECT/2020-21/43

June 2, 2020

BSE Limited

Floor 25, P J Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 532921

National Stock Exchange of India Limited

Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Scrip Code: ADANIPOINTS

Sub: Disclosure of Related Party Transactions under regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached disclosure of the Related Party Transactions on a consolidated basis, drawn in accordance with the applicable accounting standards for the half year ended March 31, 2020 in prescribed format.

The above disclosure is being uploaded on the website of the Company.

Kindly take the same on your record.

Thanking you,

Yours faithfully

For Adani Ports and Special Economic Zone Limited



Kamlesh Bhagia
Company Secretary



Encl: a/a

ADANI PORTS AND SPECIAL ECONOMIC ZONE LIMITED

Related Party Disclosure for Adani Ports And Special Economic Zone Limited on a consolidated basis - Half Year Ended March 31, 2020

Related parties with whom transactions have taken place.

Joint Venture Entities	Adani International Container Terminal Private Limited
	Adani CMA Mundra Terminal Private Limited
	Adani NYK Auto Logistics Solutions Private Limited
	Adani Total Private Limited ("ATPL") (w.e.f December 31, 2019)
	Dhamra LNG Terminal Private Limited (Subsidiary of ATPL) (w.e.f December 31, 2019)
Key Management Personnel and their relatives	Mr. Gautam S. Adani - Chairman and Managing Director
	Mr. Rajesh S. Adani - Director and Brother of Mr. Gautam S. Adani
	Mr. Karan G. Adani - Chief Executive Officer and son of Mr. Gautam S. Adani
	Dr. Malay Mahadevia, Wholetime Director
	Prof. G. Raghuram - Non-Executive Director
	Ms. Radhika Haribhakti - Non-Executive Director (Upto March 31, 2020)
	Mr. Mukesh Kumar - Non-Executive Director
	Ms. Nirupama Rao - Non-Executive Director
	Mr. Bharat Sheth - Non-Executive Director (w.e.f October 15, 2019)
	Mr. Gopal Krishna Pillai - Non-Executive Director
	Mr. Deepak Maheshwari - Chief Financial Officer
Kamlesh Bhagia - Company Secretary	
Entities over which (i) Key Management Personnel and their relatives & (ii) entities having significant influence over the Company have control or are under significant influence through voting powers	Abbot Point Port Holdings Pte Limited, Singapore
	Adani Foundation
	Adani Properties Private Limited
	Delhi Golf Link Properties Private Limited
	Adani Townships and Real Estate Company Private Limited
	Mundra Port Pty Limited, Australia
	Adani Infrastructure and Developers Private Limited
	Adani Mundra SEZ Infrastructure Private Limited
	Shanti Builders
	Adani Bunkering Private Limited
	Adani Enterprises Limited
	Adani Green Energy Limited
	Adani Green Energy (UP) Limited
	Adani Gas Limited
	Adani Trading Service LLP
	Adani Global FZE
	Adani Infra (India) Limited
	Adani Road Transport Limited
	Adani Infrastructure Management Services Limited
	Adani Power Dahej Limited
	Adani Power (Mundra) Limited
	Adani Power Limited
	Adani Power Maharashtra Limited
	Maharashtra Eastern Grid Power Transmission Company Limited
	Adani Power Rajasthan Limited
	Adani Wilmar Limited
	Kutch Power Generation Limited
	Belvedere Golf and Country Club Private Limited
	Vishakha Renewable Private Limited
	Adani-Elbit Advanced Systems India Limited
	Sunanda Agri Trade Private Limited
	Adani Skill Development Centre
	Adani Electricity Mumbai Limited
	Shantigram Estate Management Private Limited
	Adani Global Pte Limited, Singapore
	Adani Renewable Energy (KA) Limited
	Parampujya Solar Energy Private Limited
	Golden Valley Agrotech Private Limited
	Wardha Solar (Maharashtra) Private Limited
	Adani Finserve Private Limited
	Vishakha Solar Films Private Limited
	Adani Estate Management Private Limited
	Adani Power (Jharkhand) Limited
	Mundra LPG Terminal Private Limited
	Adani Dhamra LPG Terminal Private Limited
	Talabira (Odisha) Mining Private Limited
	Adani Institute for Education and Research
Shantigram Utility Services Private Limited	
Adani Capital Private Limited	
Adani Renewable Energy (RJ) Limited	
Adani Sportsline Private Limited	
Raigarh Energy Generation Limited	
Prayatna Developers Private Limited	



ADANI PORTS AND SPECIAL ECONOMIC ZONE LIMITED

Related Party Disclosure for Adani Ports And Special Economic Zone Limited on a consolidated basis - Half Year Ended March 31, 2020

Related parties with whom transactions have taken place.

Entities over which (i) Key Management Personnel and their relatives & (ii) entities having significant influence over the Company have control or are under significant influence through voting powers	Udupi Power Corporation Limited
	North West Rail Pty Limited
	Mundra Synenergy Limited
	Raipur Energen Limited
	Prayagraj Water Private Limited
	Adani Cementation Limited
	Mundra Solar PV Limited
	Mundra Solar Technopark Private Limited



ADANI PORTS AND SPECIAL ECONOMIC ZONE LIMITED

Aggregate of transactions for the half year ended March 31, 2020 and balances thereof with these parties have been given below

(A) Transactions during half year ended March 31, 2020 with Related Parties

₹ In Crore

Sr. No	Particulars	With Joint Ventures	With Other Parties*	Key Management Personnel and their relatives
1	Income from Port Services / Other Operating Income	227.21	561.89	-
2	Sale of Non Financial Assets	-	386.87	-
3	Lease including Infrastructure Usage Income/ Upfront Premium (Includes Reversal)	4.92	66.51	-
4	Interest Income on loans/ deposits/deferred accounts receivable	48.26	35.90	-
5	Purchase of Spares and consumables, Power & Fuel	0.02	50.17	-
6	Recovery of expenses (Reimbursement)	41.67	-*	-
7	Services Availed (including reimbursement of expenses)	2.70	64.66	-
8	Rent charges paid	-	4.60	-
9	Sales of Scrap and other Miscellaneous Income	2.58	24.64	-
10	Loans Given	100.00	-	-
11	Loans Received back	125.00	1.50	-
12	Advance / Deposit Received Back	137.43	-*	-
13	Donation	-	49.61	-
14	Purchase of Property/Assets/Land use rights	-	19.84	-
15	Remuneration	-	-	6.71
16	Commission to Directors	-	-	0.50
17	Commission to Non-Executive Directors	-	-	0.40
18	Sitting Fees	-	-	0.18
19	Corporate Guarantee Given	USD 120.35 Mn	-	-

* Figures being nullified on conversion to ₹ In Crore.

(B) Balances with Related Parties as at March 31, 2020

₹ In Crore

Sr. No	Particulars	With Joint Ventures	With Other Parties*	Key Management Personnel and their relatives
1	Trade Receivable (net of bills discounted)	149.93	918.57	-
2	Loans	1,332.37	1.85	-
3	Capital Advances	0.09	21.99	-
4	Trade Payable (including provisions)	2.64	52.52	-
5	Advances and Deposits from Customer/ Sale of Assets	4.04	11.48	-
6	Other Financial & Non-Financial Assets	180.83	874.08	-
7	Other Financial & Non-Financial Liabilities	343.59	53.42	-
8	Corporate Guarantee	USD 102.40 Mn	-	-

* Entities over which (i) Key Management Personnel and their relatives & (ii) entities having significant influence over the Company have control or are under significant influence through voting powers.

Notes:

a) The Group has allowed some of its joint venture entities and other group company to avail non fund based facilities out of its credit facilities. The aggregate of such transaction amounts to ₹ 859.59 crore.

b) Pass through transactions/payable relating to railway freight, water front charges and other payable to third parties have not been considered for the purpose of related party disclosure.

c) Other Financial & Non-Financial Assets does not include present value of future lease receivable amounting to ₹ 1,107.98 crore accounted as per Ind AS 116 / Ind AS 17 - Leases.

