

**ADANI ENTERPRISES LIMITED****Consolidated Transaction with Related Parties for the half year ended 30th September, 2021**

Disclosure of transactions with Related Parties, as required by Ind AS 24 "Related Party Disclosures" is as below.

**(i) Name of Related Parties & Description of Relationship****(A) Controlling Entity :**

Shantilal Bhudhermal Adani Family Trust (SBAFT)

**(B) Jointly Controlled Entities :**

1	Adani Wilmar Ltd (Consolidated)	7	Carmichael Rail Network Holdings Pty Ltd
2	Adani Global Resources Pte Ltd	8	Carmichael Rail Network Pty Ltd
3	Adani Total LNG Singapore Pte Ltd	9	Carmichael Rail Network Trust
4	Jhar Mining Infra Pvt Ltd	10	Carmichael Rail Asset Holdings Trust
5	Mundra Solar Technopark Pvt Ltd	11	Carmichael Rail Development Company Pty Ltd
6	AdaniConnex Pvt Ltd	12	Adani Wilmar Pte Ltd (Consolidated) (upto 30th June, 2021)

**(C) Associates with whom transactions done during the period :**

1	Vishakha Industries	3	Adani Solar USA Inc (upto 31st May, 2021)
2	Adani Solar USA LLC (upto 31st May, 2021)	4	Navi Mumbai International Airport Pvt Ltd (upto 12th July, 2021)

**(D) Key Management Personnel :**

1	Mr. Gautam S. Adani, Chairman	4	Mr. Vinay Prakash, Director
2	Mr. Rajesh S. Adani, Managing Director	5	Mr. Jugeshinder Singh, CFO
3	Mr. Pranav V. Adani, Director	6	Mr. Jatin Jalundhwala, Company Secretary & Joint President (Legal)

**(E) Non Executive Directors :**

1	Mr. Hemant Nerurkar	3	Mrs. Vijaylaxmi Joshi
2	Mr. V. Subramanian	4	Mr. Narendra Mairpady

**(F) Entities over which (A) or (D) above have significant influence with whom transactions done during the period :**

1	Abbot Point Port Holding Pte Ltd	43	Adani Total Gas Ltd
2	Adani Abbot Point Company Pty Ltd	44	Adani Total Pvt Ltd
3	Adani Australia Coal Terminal Holdings Pty L	45	Adani Township and Real Estate Company Pvt Ltd
4	Adani Australia Coal Terminal Pty Ltd	46	Adani Vizhinjam Port Pvt Ltd
5	Adani Australia Company Pty Ltd	47	Adani Warehousing Services Pvt Ltd
6	Adani Australia Holding Trust	48	Adani Wind Energy (Gujarat) Pvt Ltd
7	Adani Brahma Synergy Pvt Ltd	49	Alluvial Mineral Resources Pvt Ltd
8	Adani Electricity Mumbai Ltd	50	Alluvial Natural Resources Pvt Ltd
9	Adani Estate Management Pvt Ltd	51	Belvedere Golf and Country Club Pvt Ltd
10	Adani Foundation	52	Bowen Rail Company Pty Ltd (upto 13th July, 2021)
11	Adani Wind Energy Kutchh One Limited	53	Carmichael Rail Holdings Pty Ltd
12	Adani Green Energy (Tamilnadu) Ltd	54	Carmichael Rail Network Holdings Trust
13	Adani Green Energy (UP) Ltd	55	Carmichael Rail Operations Holding Pty Ltd
14	Adani Wind Energy Kutchh Five Ltd	56	Carmichael Rail Operations Trust
15	Adani Green Energy Ltd	57	Carmichael Rail Pty Ltd
16	Adani Green Energy Pte Ltd	58	Carmichael Rail Operation Holdings Pty Ltd
17	Adani Hazira Port Ltd	59	Dighi Port Ltd
18	Adani Hospitals Mundra Pvt Ltd	60	Kamuthi Solar Power Ltd
19	Adani Hybrid Energy Jaisalmer One Ltd	61	Karnavati Aviation Pvt Ltd
20	Adani Infra (India) Ltd	62	Maharashtra Eastern Grid Power Transmission Company Ltd
21	Adani Infrastructure and Developers Pvt Ltd	63	Marine Infrastructure Developer Pvt Ltd
22	Adani Infrastructure Management Services L	64	MPSEZ Utilities Ltd
23	Adani Institute for Education and Research	65	Mundra Port Holdings Pte Ltd
24	Adani Kandla Bulk Terminal Pvt Ltd	66	North Queensland Export Terminal Pty Ltd
25	Adani Krishnapatnam Port Ltd	67	Northwest Rail Pty Ltd
26	Adani Logistics Ltd	68	NQXT Port Pty Ltd
27	Adani Logistics Services Pvt Ltd	69	Parampujya Solar Energy Pvt Ltd
28	Adani M2K Project LLP	70	Prayatna Developers Pvt Ltd
29	Adani Murmugao Port Terminal Pvt Ltd	71	Queensland Tug Services Pty Ltd
30	Adani Petronet (Dahej) Port Pvt Ltd	72	Raigarh Energy Generation Ltd
31	Adani Ports and Special Economic Zone Ltd	73	Raipur Energen Ltd
32	Adani Power (Mundra) Ltd	74	Sarguja Rail Corridor Pvt Ltd
33	Adani Power Ltd	75	Shanti Sagar International Dredging Ltd
34	Adani Power Maharashtra Ltd	76	Shantigram Utility Services Pvt Ltd
35	Adani Power Rajasthan Ltd	77	Sunbourne Developers Pvt Ltd
36	Adani Properties Pvt Ltd	78	The Adani Harbour Services Ltd
37	Adani Rail Infra Pvt Ltd	79	The Dhamra Port Company Ltd
38	Adani Renewable Energy (RJ) Ltd	80	Udupi Power Corporation Ltd
39	Adani Renewable Energy Holding Four Ltd	81	Vishakha Renewables Pvt Ltd
40	Adani Renewable Energy Holding One Ltd	82	Vishakha Solar Films Pvt Ltd
41	Adani Skill Development Center	83	Wardha Solar (Maharashtra) Pvt Ltd
42	Adani Solar Energy Jodhpur Two Ltd		

(ii) **Nature and Volume of Transaction with Related Parties**  
(Transactions below ` 50,000/- denoted as 0.00)

(` In Crores)

Sr. No.	Nature of Transaction	Jointly Controlled Entities	Associates	Other Related Parties*	Key Management Personnel & Non-Executive Directors
1	Sale of Goods	13.68	-	674.21	-
2	Purchase of Goods	-	-	1,654.89	-
3	Rendering of Services (incl. reimbursement of expenses)	9.55	-	196.20	-
4	Services Availed (incl. reimbursement of expenses)	9.44	-	673.19	-
5	Interest Income	19.08	0.77	54.61	-
6	Interest Expense	3.75	-	379.02	-
7	Rent Income	0.19	-	1.24	-
8	Rent Expense	-	-	6.41	-
9	Donation	-	-	0.49	-
10	Discount Given on Prompt Payment of Bills	-	-	10.98	-
11	Short Term Benefits	-	-	-	26.13
12	Commission to Non-Executive Directors	-	-	-	0.40
13	Directors Sitting Fees	-	-	-	0.09
14	Purchase of Assets	-	0.55	2.18	-
15	Borrowings (Loan Taken)	1,409.98	-	6,628.31	-
16	Borrowings (Loan Repaid)	885.54	-	2,742.22	-
17	Loans Given	1,291.87	-	4,873.17	-
18	Loans Received back	3,053.81	213.11	888.75	-
19	Purchase or Subscription of Investments	97.00	-	0.04	-
20	Sale or Redemption of Investments	88.82	-	-	-
21	Transfer-out of Employee Liabilities	0.08	-	1.30	-
22	Transfer-in of Employee Liabilities	0.23	-	2.76	-
23	Transfer-in of Employee Loans and Advances	-	-	0.02	-

(iii) **Closing Balances with Related Parties**  
 (Balances below ₹ 50,000/- denoted as 0.00)

( ₹ In Crores)

Sr. No.	Nature of Closing Balance	Jointly Controlled Entities	Associates	Other Related Parties*	Key Management Personnel & Non-Executive Directors
24	Non-Current Loans	778.73	-	3,611.02	-
25	Current Loans	1,091.21	14.57	7.81	-
26	Trade Receivables	1.61	-	473.77	-
27	Trade Payables	1.42	0.42	1,137.64	-
28	Short Term Borrowings	582.48	-	1,073.47	-
29	Long Term Borrowings	-	-	7,198.20	-
30	Other Current Assets	-	-	77.78	-
31	Other Current Liabilities	55.70	-	436.51	-
32	Other Non Current Financial Assets	-	-	737.93	-
33	Other Current Financial Assets	11.98	-	179.38	-
34	Other Current Financial Liabilities	0.99	-	517.29	-
35	Guarantee & Collateral Securities	-	-	2,528.57	-

\* Entities over which Controlling Entity or Key Management Personnel has significant influence.

**Terms & Conditions for Related Party Transactions :**

- Transactions with Related Parties are shown net of taxes.
- The Company's material related party transactions and outstanding balances are with related parties with whom the Company routinely enters into transactions in the ordinary course of business.