

**SRP Prosperita Hotel Ventures Limited**

Notes to Financial Statements for year ended March 31, 2025

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

**30 Related Party Disclosure:****a) List of Related Parties;**

| Sl No. | Name of the Related Parties                              | Nature of Relation Ship                   |
|--------|--|---|
| 1      | Brigade Enterprises Limited ("BEL")                      | Ultimate Holding Company                  |
| 2      | Brigade Hotel Ventures Limited ("BHVL")                  | Holding Company                           |
| 3      | Ms. Nirupa Shankar                                       | Directors                                 |
| 4      | Mr. Vineet Verma   |   |
| 5      | Mr. Badri Palaniappan                                    |   |
| 6      | Ms. Visalakshi   |   |
| 7      | Ms Susan Mathew  |   |
| 8      | Mr Bijou Kurien  |   |
| 9      | Mr. Sanjeev Sridharan                                    |   |
| 10     | Mr Ananda Natarajan                                      | Chief Financial Officer                   |
| 11     | Ms Akanksha Bijawat                                      | Company Secretary                         |
| 12     | WTC Trades & Projects Private Limited ("WTC")            | Fellow Subsidiary company                 |
| 13     | Brigade Tetrarch Private Limited ("BTPL")                |   |
| 14     | Brigade Properties Private Limited ("BPPL")              |   |
| 15     | BCV Developers Private Limited ("BDPL")                  |   |
| 16     | Brigade Hospitality Services Limited ("BHSL")            |   |
| 17     | Brigade Estates & Projects Private Limited ("BEPPL")     |   |
| 18     | Brigade (Gujarat) Projects Private Limited ("BGPPL")     |   |
| 19     | Celebrations Private Limited ("CPL")                     |   |
| 20     | Augusta Club Private Limited ("ACPL")                    |   |
| 21     | Brigade Innovations LLP ("BILLP")                        |   |
| 22     | Tetrarch Developers Limited ("TDL")                      |   |
| 23     | Vibrancy Real Estates Pvt Ltd ("VREPL")                  |   |
| 24     | Venusta Ventures Pvt Ltd ("VVPL")                        |   |
| 25     | Propel Capital Ventures LLP ("PCVLLP")                   |   |
| 26     | BCV Real Estates Private Limited ("BDPL")                |   |
| 27     | Tandem Allied Services Pvt Ltd ("TASPL")                 |   |
| 28     | Tetrarch Real Estates Private Limited ("TREPL")          |   |
| 29     | Brigade Flexible Office Space Pvt Ltd ("BFOSPL")         |   |
| 30     | Perungudi Real Estates Private Limited ("PREPL")         |   |
| 31     | Brigade Infrastructure & Power Private Limited ("BIPPL") |   |
| 32     | Mysore Holdings Private Limited ("MHPL")                 |   |
| 33     | Brigade HRC LLP  |   |
| 34     | Ananthay Properties Private Limited                      |   |
| 35     | Mysore Projects Private Limited ("MPPL")                 |   |
| 36     | Zoiros Projects Pvt Ltd ("ZPPL")                         | Joint Venture of Ultimate Holding Company |
| 37     | Subramanian Engineering Limited ("SEL")                  | Companies with Common Director            |
| 38     | SRP Gears Pvt Ltd ("SRP Gears")                          |   |

4

**SRP Prosperita Hotel Ventures Limited**

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(All amounts in Indian Rupees Lakhs, except as otherwise stated)

**b) Transactions with related parties:**

|                                   |                       | (Rs.)                   |                         |
|-----------------------------------|-----------------------|-------------------------|-------------------------|
| Particulars                       | Company               | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
| Sale of Service/Material          | BEL                   | 31                      | 6                       |
| Sale of Service/Material          | BHSL                  | 7                       | 5                       |
| Reimbursement of Expenses         |                       | 4                       | 2                       |
| Reimbursement of Expenses         |                       | 13                      | 12                      |
| Interest on NCD                   |                       | 0                       | 0                       |
| Redemption of NCD                 |                       | 258                     | -                       |
| Notional Interest on NCD          | BHVL                  | 37                      | 34                      |
| Security Deposit on Rent Received |                       | 1                       | -                       |
| Rent Received                     |                       | 1                       | -                       |
| Purchase of Service/Material      |                       | -                       | 15                      |
| Sale of Service/Material          | WTC                   | 5                       | 0                       |
| Sale of Service/Material          | PREPL                 | 2                       | 4                       |
| Sale of Service/Material          |                       | 10                      | 9                       |
| Reimbursement of Expenses         |                       | 4                       | 3                       |
| Interest on NCD                   |                       | 0                       | 0                       |
| Redemption of NCD                 |                       | 54                      | -                       |
| Notional Interest on NCD          |                       | 15                      | 14                      |
| Sale of Service/Material          | SRP Gears             | 0                       | 0                       |
| Sale of Service/Material          | Mr. Badri Palaniappan | 0                       | 0                       |
| Sitting Fees                      | Ms Susan Mathew       | 2                       | 1                       |
| Sitting Fees                      | Mr. Bijou Kurien      | 0                       | -                       |
| Sitting Fees                      | Mr. Sanjeev Sridharan | 0                       | -                       |

**c) Balance outstanding at the end of the period:**

| Particulars  | Company              | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--|----------------------|-------------------------|-------------------------|
| CCPS   | BHVL                 | 3,244                   | 3,244                   |
| Debt component of compound financial instruments (NCD) |                      | 93                      | 313                     |
| Security Deposit Payable                               |                      | 1                       | -                       |
| Outstanding Payable                                    |                      | 2                       | 1                       |
| CCPS   |                      | 150                     | 150                     |
| Outstanding Receivable                                 | BEL                  | 18                      | 4                       |
| CCPS   |                      | 200                     | 200                     |
| Debt component of compound financial instruments (NCD) |                      | 92                      | 131                     |
| Outstanding Receivable                                 |                      | 2                       | 4                       |
| Outstanding Receivable                                 | SRP Gears            | -                       | 0                       |
| Outstanding Receivable                                 | PREPL                | 2                       | -                       |
| Outstanding Receivable                                 | WTC                  | 4                       | -                       |
| Outstanding Receivable                                 | Mr Badri Palaniappan | -                       | 0                       |

**Notes:**

1. The related party transactions are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the period/year end are unsecured and settlement occurs in cash. There have been no guarantees provided or received for any related party receivable or payable.
2. In respect of the transactions with the related parties, the Company has complied with the provisions of Section 188 of the Companies Act, 2013 where applicable, and the details have been disclosed above, as required by the applicable accounting standards. The provisions of Section 177 are not applicable to the Company.

4

9