

June 25, 2021

BSE Limited

Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street
Mumbai-400 001

National Stock Exchange of India Limited

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

Dear Sirs,

Sub: Disclosure under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In terms of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith disclosure of Related Parties transactions on standalone and consolidated basis for the year ended 31st March, 2021.

Kindly take the same on your records.

Thanking you,

Yours Faithfully,
For Zuari Agro Chemicals Limited



Vijayamahantesh Khannur
Company Secretary

Encl: As above

Zuari Agro Chemicals Limited

Notes to standalone financial statements for the year ended 31 March 2021

34. Related party transactions

In accordance with the requirements of Ind AS - 24 'Related Party Disclosures', names of the related parties, related party relationship, transactions and outstanding balances including commitments where control exists and with whom transactions have taken place during reported periods are:

(i) Subsidiaries of the Company

- 1) Mangalore Chemicals and Fertilisers Limited
- 2) Adventz Trading DMCC
- 3) Zuari Farmhub Limited (ZFL) (w.e.f. 23 March 2020)

(ii) Joint ventures of the Company

- 1) Zuari Maroc Phosphates Private Limited
- 2) Paradeep Phosphates Limited (PPL) – Subsidiary of Zuari Maroc Phosphates Private Limited

(iii) Key Management Personnel of the Company

- 1) Mr. Saroj Kumar Poddar - Chairman
- 2) Mr. Sunil Sethy - Managing Director (upto 31 July, 2020)
- 3) Mr. Nitin M. Katak - Executive Director (w.e.f 3 September 2020)
- 4) Mr. N. Suresh Krishnan - Non-Executive Director
- 5) Mr. Akshay Poddar - Non-Executive Director
- 6) Mr. Marco Wadia - Independent Director
- 7) Mr. Gopal Krishna Pillai – Independent Director (upto 31 March 2020)
- 8) Mr. J.N. Godbole – Independent Director (upto 17 February 2020)
- 9) Ms. Kiran Dhingra - Independent Director (upto 31 March, 2021)
- 10) Mr. Dipankar Chatterji - Independent Director (w.e.f 14 February 2020)
- 11) Mr. L.M.Chandrasekaran - Independent Director (w.e.f 27 June, 2020)
- 12) Mr. Sandeep Agrawal - Chief Financial Officer (w.e.f 1 July, 2016 upto 11 April, 2019)
- 13) Mr. Samrat Sen - Chief Financial Officer (w.e.f. 12 April 2019 up to 14 December 2019)
- 14) Mr. Raj Kumar Gupta - Chief Financial Officer (w.e.f. 5 February 2020)
- 15) Mr. R.Y. Patil - Vice President and Company Secretary (up to 31 March 2020)
- 16) Mr. Vijayamahantesh Khannur - Company Secretary (w.e.f. 1 April 2020)

(iv) Parties having significant influence

- 1) Zuari Global Limited
- 2) Indian Furniture Products Limited (IFPL)
- 3) Forte Furniture Products (India) Private Limited (Joint Venture of Zuari Global Limited)
- 4) Simon India Limited
- 5) Zuari Management Services Limited
- 6) Zuari Infraworld India Limited
- 7) Zuari Finserv Limited
- 8) Zuari Investments Limited
- 9) Gobind Sugar Mills Limited (subsidiary of Zuari Investment Limited)
- 10) Zuari Indian Oil Tanking Private Limited (Joint Venture of Zuari Global Limited)

(v) Details of Post Employment Benefit Plans managed through separate trusts (para 9 (b) (v) of Ind AS 24)

- 1) Zuari Industries Limited Employee Provident Fund
- 2) Zuari Industries Limited Senior Staff Superannuation Fund
- 3) Zuari Industries Limited Non Management Employees Pension Fund
- 4) Zuari Industries Limited Gratuity Fund

Zuari Agro Chemicals Limited

Notes to standalone financial statements for the year ended 31 March 2021

Following transactions were carried out with related parties in the ordinary course of business for the year ended :- #

(INR in lakhs)

S. No	Transaction details	31 March 2021				31 March 2020			
		Subsidiaries	Joint Ventures	Enterprises having Significant Influence	Key Management Personnel	Subsidiaries	Joint Ventures	Enterprises having Significant Influence	Key Management Personnel
1	Expenses incurred on their behalf								
	- Paradeep Phosphates Limited	-	16.79	-	-	-	42.08	-	-
	- Gobind Sugar Mills Limited	-	-	-	-	-	-	6.34	-
	- Mangalore Chemicals and Fertilizers Limited	11.50	-	-	-	10.71	-	-	-
	- Zuari Indian Oil Tanking Private Limited	-	-	1.03	-	-	-	-	-
	- Zuari Global Limited	-	-	1.24	-	-	-	0.67	-
	- Zuari Farmhub Limited	1,641.91	-	-	-	21.89	-	-	-
2	Expenses incurred on our behalf								
	- Paradeep Phosphates Limited	-	0.77	-	-	-	-	-	-
	- Mangalore Chemicals and Fertilizers Limited	0.16	-	-	-	0.43	-	-	-
3	Service charges paid								
	- Zuari Management Services Limited	-	-	567.29	-	-	-	920.22	-
	- Zuari Finserv Limited	-	-	10.01	-	-	-	0.53	-
	- Zuari Global Limited	-	-	71.25	-	-	-	-	-
4	Other Income								
	- Paradeep Phosphates Limited	-	480.58	-	-	-	283.06	-	-
5	Transfer of employee benefits								
	- Paradeep Phosphates Limited	-	7.77	-	-	-	8.84	-	-
	- Zuari Management Services Limited	-	-	0.19	-	-	-	-	-
6	Purchase of traded goods								
	- Paradeep Phosphates Limited	-	-	-	-	-	1,751.99	-	-
	- Mangalore Chemicals and Fertilizers Limited	-	-	-	-	2,849.43	-	-	-
	- Adventz Trading DMCC	-	-	-	-	45.84	-	-	-
7	Purchase of raw materials								
	- Paradeep Phosphates Limited	-	47,123.01	-	-	-	6,131.46	-	-
8	Rebate received on purchase of traded goods								
	- Mangalore Chemicals and Fertilizers Limited	-	-	-	-	196.75	-	-	-
	- Paradeep Phosphates Limited	-	-	-	-	-	83.20	-	-
9	Rebate received on purchase of Raw Material								
	- Paradeep Phosphates Limited	-	1,340.24	-	-	-	436.29	-	-

10	Sale of finished goods								
	- Gobind Sugar Mills Limited	-	-	-	-	-	-	93.15	-
	- Paradeep Phosphates Limited	-	29,881.19	-	-	-	9,337.82	-	-
	- Zuari Farmhub Limited	4,885.97	-	-	-	-	-	-	-
11	Rebate/Despatch/Dem paid on Sales of traded goods								
	- Mangalore Chemicals and Fertilizers Limited	-	-	-	-	577.50	-	-	-
	- Paradeep Phosphates Limited	-	798.72	-	-	-	-	-	-
12	Purchase of fixed assets								
	- Indian Furniture Products Limited	-	-	-	-	-	-	107.78	-
	- Forte Furniture Products (India) Private Limited	-	-	-	-	-	-	0.96	-
13	Other expenses								
	- Zuari Global Limited	-	-	1,186.20	-	-	-	200.21	-
14	Interest paid								
	- Paradeep Phosphates Limited (net of reversal of INR 1,971.44 lakhs (31 March 2020: INR Nil)	-	(1,971.44)	-	-	-	2,730.14	-	-
	- Mangalore Chemicals and Fertilizers Limited	1,183.00	-	-	-	1,121.67	-	-	-
15	Interest income on loan/ deposit/ trade receivable/Debentures								
	- Gobind Sugar Mills Limited (net of reversal of INR Nil (31 March 2020: INR 55.08 lakhs)	-	-	-	-	-	-	(55.08)	-
	- Adventz Trading DMCC	25.71	-	-	-	24.97	-	-	-
	- Zuari Farmhub Limited	4.36	-	-	-	-	-	-	-
16	Service income received								
	- Paradeep Phosphates Limited	-	-	-	-	-	162.58	-	-
	- Zuari Global Limited	-	-	-	-	-	-	2.50	-
17	Inter corporate deposits								
	- Zuari Global Limited	-	-	7,450.00	-	-	-	22,550.00	-
	- Zuari Management Services Limited	-	-	4,550.00	-	-	-	4,800.00	-
18	Interest paid on Inter corporate deposits								
	- Zuari Global Limited	-	-	4,012.01	-	-	-	1,509.80	-
	- Zuari Management Services Limited	-	-	1,047.45	-	-	-	411.88	-
19	Rent paid								
	- Zuari Global Limited	-	-	50.04	-	-	-	48.39	-
	- Zuari Infraworld India Limited	-	-	43.87	-	-	-	42.94	-
	- Gobind Sugar Mills Limited	-	-	1.00	-	-	-	2.40	-

20	Advance to Employee								
	- Mr. Sunil Sethy	-	-	-	-	-	-	-	81.00
21	Director Depsoit								
	- Zuari Global Limited	-	-	1.00	-	-	-	-	-
22	Dividend received								
	- Mangalore Chemicals and Fertilizers Limited	320.14	-	-	-	640.28	-	-	-
	- Zuari Maroc Phosphate Private Limited	-	-	-	-	-	2,247.70	-	-
23	Investment in equity shared								
	- Zuari Farmhub Limited	-	-	-	-	1.00	-	-	-
24	Proceeds from slump sale								
	- Zuari Farmhub Limited	-	-	-	-	78,556.00	-	-	-
25	Investment in compulsory convertible debentures (CCD)								
	- Zuari Farmhub Limited	-	-	-	-	43,556.00	-	-	-
26	Contribution to gratuity fund								
		-	-	4.35	-	-	-	4.92	-
27	Contribution to superannuation fund								
		-	-	113.53	-	-	-	134.85	-
28	Contribution to provident fund (including employees contribution)								
		-	-	613.16	-	-	-	852.25	-
29	Contribution to contributory pension fund (including employees								
		-	-	71.80	-	-	-	82.73	-

*includes INR Nil (31 March 2020: INR Nil) paid to the Company (Refer Note 6B)

Terms and conditions of transactions with related parties

The transactions of sale and purchases with related parties are made on terms equivalent to those prevailing in arm's length transactions. The outstanding balances at the year end of trading activities are generally unsecured. Interest is charged as per terms of the contract with the related parties which is at arm's length. The net outstanding balances are settled generally in cash.

There have been no guarantees provided or received for any related party receivables or payables.

For the year ended 31 March 2021, the Company has not recorded any impairment of receivables relating to amounts owed by related parties (31 March 2020: INR Nil).

Compensation of key management personnel of the Company**

	31 March 2021	31 March 2020
	(INR in lakhs)	(INR in lakhs)
Short-term employee benefits	164.07	147.45
Retirement benefits	7.48	6.12
Sitting Fee	32.55	40.00
Total compensation paid to key management personnel	204.10	193.57

**The amount disclosed above are the amounts recognised during the reporting period related to key management personnel. As the liabilities for the gratuity and compensated absence is provide on an actuarial basis for the Company as a whole, the amount pertaining to the key management personnel is not ascertainable and therefore not included above.

Above figures includes amount related to discontinued operations.

Zuari Agro Chemicals Limited

Notes to standalone financial statements for the year ended 31 March 2021

Balance Outstanding as on: #

(INR in lakhs)

S. No	Particulars	31 March 2021				31 March 2020			
		Subsidiaries	Joint Ventures	Enterprises having Significant Influence	Key Management Personnel	Subsidiaries	Joint Ventures	Enterprises having Significant Influence	Key Management Personnel
1	Loan given :								
	- Adventz Trading DMCC	192.08	-	-	-	198.79	-	-	-
2	Trade payables :								
	- Mangalore Chemicals and Fertilizers Limited	8,050.07	-	-	-	8,019.72	-	-	-
	- Paradeep Phosphates Limited	-	51,008.52	-	-	-	34,154.41	-	-
	- Zuari Global Limited	-	-	89.31	-	-	-	45.80	-
	- Zuari Finserv Limited	-	-	11.30	-	-	-	0.13	-
	- Zuari Management Services Limited	-	-	11.58	-	-	-	-	-
	- Zuari Infraworld India Limited	-	-	4.71	-	-	-	-	-
3	Interest payable :								
	- Mangalore Chemicals and Fertilizers Limited	2,815.50	-	-	-	1,632.50	-	-	-
	- Paradeep Phosphates Limited	-	2,364.29	-	-	-	4,335.74	-	-
	- Zuari Global Limited	-	-	645.08	-	-	-	-	-
	- Zuari Management Services Limited	-	-	143.24	-	-	-	-	-
4	Trade receivable/ Other receivable :								
	- Gobind Sugar Mills Limited	-	-	145.97	-	-	-	146.89	-
	- Zuari Management Services Limited	-	-	-	-	-	-	0.50	-
	- Zuari Farmhub Limited	36,744.97	-	-	-	35,021.89	-	-	-
5	Interest accrued/received on loan/deposit/ trade receivable :								
	- Paradeep Phosphates Limited	-	-	-	-	-	247.78	-	-
	- Adventz Trading DMCC	87.12	-	-	-	61.28	-	-	-
6	Security deposits given :								
	- Zuari Infraworld India Limited	-	-	29.33	-	-	-	29.33	-

Zuari Agro Chemicals Limited

Notes to standalone financial statements for the year ended 31 March 2021

Balance Outstanding as on: #

(INR in lakhs)

S. No	Particulars	31 March 2021				31 March 2020			
		Subsidiaries	Joint Ventures	Enterprises having Significant Influence	Key Management Personnel	Subsidiaries	Joint Ventures	Enterprises having Significant Influence	Key Management Personnel
7	Advance given for income tax liability :								
	- Zuari Global Limited	-	-	522.15	-	-	-	1,708.35	-
8	Advance to Employee								
	- Mr. Sunil Sethy	-	-	-	81.00	-	-	-	81.00
9	Inter corporate deposits								
	- Zuari Global Limited	-	-	30,000.00	-	-	-	22,550.00	-
	- Zuari Management Services Limited	-	-	9,350.00	-	-	-	4,800.00	-
10	Advance from customers								
	- Mangalore Chemicals and Fertilizers Limited	1,980.00	-	-	-	1,980.00	-	-	-
11	Trade deposite received :								
	- Gobind Sugar Mills Limited	-	-	0.50	-	-	-	0.50	-
12	Gratuity fund balance :								
		-	-	1,329.27	-	-	-	1,573.85	-
13	Provident fund balance* :								
		-	-	12,564.24	-	-	-	13,283.42	-

*Includes amount contributed by Zuari Global Limited (related party of the Company).

Above figures are related to Continued and Discontinued operations.

33. Related party transactions

In accordance with the requirements of Ind AS - 24 'Related Party Disclosures', names of the related parties, related party relationship, transactions and outstanding balances including commitments where control exists and with whom transactions have taken place during reported periods are:

(i) Joint ventures of the Group

- 1) Zuari Maroc Phosphates Private Limited
- 2) Paradeep Phosphates Limited – Subsidiary of Zuari Maroc Phosphates Private Limited

(ii) Key management personnel of the Group

- 1) Mr. Saroj Kumar Poddar - Chairman
- 2) Mr. Sunil Sethy - Managing Director (upto July 31, 2020)
- 3) Mr. Nitin M. Kantak - Executive Director (w.e.f 3 September 2020)
- 4) Mr. N. Suresh Krishnan – Non-Executive Director
- 5) Mr. Akshay Poddar - Non-Executive Director
- 6) Mr. Marco Wadia - Independent Director
- 7) Mr. Gopal Krishna Pillai – Independent Director (upto 31 March 2020)
- 8) Mr. J.N. Godbole – Independent Director (upto 17 February 2020)
- 9) Ms. Kiran Dhingra - Independent Director (upto 31 March, 2021)
- 10) Mr. Dipankar Chatterji - Independent Director (w.e.f 14 February 2020)
- 11) Mr. L.M.Chandrasekaran - Independent Director (w.e.f 27 June, 2020)
- 12) Mr. Sandeep Agrawal - Chief Financial Officer (upto 11 April 2019)
- 13) Mr. Samrat Sen - Chief Financial Officer (w.e.f. 12 April 2019 upto 14 December 2019)
- 14) Mr. Raj Kumar Gupta - Chief Financial Officer (w.e.f. 5 February 2020)
- 15) Mr. R.Y. Patil - Vice President and Company Secretary (upto 31 March 2020)
- 16) Mr. Vijayamahantesh Khannur, Company Secretary (w.e.f. 1 April 2020)

(iii) Parties having significant influence

- 1) Zuari Global Limited
- 2) Indian Furniture Products Limited (IFPL)
- 3) Forte Furniture Products (India) Private Limited (Joint Venture of Zuari Global Limited)
- 4) Simon India Limited
- 5) Zuari Management Services Limited
- 6) Zuari Infraworld India Limited
- 7) Zuari Finserv Limited
- 8) Zuari Investments Limited
- 9) Gobind Sugar Mills Limited (subsidiary of Zuari Investments Limited)
- 10) Zuari Indian Oil Tanking Private Limited (Joint Venture of Zuari Global Limited)

(iv) Details of Post employment benefit plans managed through separate trusts (para 9 (b) (v) of Ind AS 24)

- 1) Zuari Industries Limited Employee Provident Fund
- 2) Zuari Industries Limited Senior Staff Superannuation Fund
- 3) Zuari Industries Limited Non Management Employees Pension Fund
- 4) Zuari Industries Limited Gratuity Fund
- 5) MCF Ltd Employees Gratuity Fund Trust ("MCF Gratuity Trust")
- 6) MCF Ltd Employees Superannuation Trust ("MCF Superannuation Trust")

Following transactions were carried out amongst the related parties in the ordinary course of business for the year ended :-#

(INR in lakhs)

Sr. No	Transaction details	31 March 2021			31 March 2020		
		Joint Ventures	Enterprises having Significant Influence	Key Management Personnel	Joint Ventures	Enterprises having Significant Influence	Key Management Personnel
1	Expenses Incurred on their behalf						
	- Paradeep Phosphates Limited	29.66	-	-	58.95	-	-
	- Gobind Sugar Mills Limited	-	-	-	-	6.34	-
	- Zuari Global Limited	-	1.24	-	-	0.67	-
	- Zuari Indian Oil Tanking Private Limited	-	1.03	-	-	-	-
2	Expenses incurred on our behalf						
	- Paradeep Phosphates Limited	0.90	-	-	-	-	-
3	Service charges paid						
	- Zuari Management Services Limited	-	1,203.28	-	-	1,044.63	-
	- Zuari Finserv Limited	-	10.01	-	-	0.53	-
	- Zuari Global Limited	-	71.25	-	-	-	-
4	Other Income						
	- Paradeep Phosphates Limited	480.58	-	-	283.06	-	-
5	Transfer of employee benefits						
	- Paradeep Phosphates Limited	7.77	-	-	8.84	-	-
	- Zuari Management Services Limited	-	0.19	-	-	-	-
6	Purchase of traded goods						
	- Paradeep Phosphates Limited	3,365.52	-	-	1,751.99	-	-
7	Purchase of raw materials						
	- Paradeep Phosphates Limited	47,123.01	-	-	6,131.46	-	-
8	Rebate received on purchase of traded goods						
	- Paradeep Phosphates Limited	-	-	-	83.20	-	-
9	Rebate received on purchase of Raw Material						
	- Paradeep Phosphates Limited	1,340.24	-	-	436.29	-	-
10	Sale of finished goods						
	- Gobind Sugar Mills Limited	-	-	-	-	93.15	-
	- Paradeep Phosphates Limited	30,223.87	-	-	9,800.96	-	-
11	Rebate/Despatch/Dem paid on Sales of traded goods						
	- Paradeep Phosphates Limited	798.72	-	-	-	-	-
12	Purchase of fixed assets						
	- Indian Furniture Products Limited	-	-	-	-	107.78	-
	- Forte Furniture Products (India) Private Limited	-	-	-	-	0.96	-
13	Other expenses						
	- Indian Furniture Products Limited	-	-	-	-	200.21	-
	- Zuari Global Limited	-	1,186.20	-	-	-	-
14	Purchase of Interiors						
	- Indian Furniture Products Limited	-	340.01	-	-	-	-
15	Interest paid						
	- Paradeep Phosphates Limited (net of reversal of INR 1,971.44 lakhs (31 March 2020: INR Nil))	(1,964.59)	-	-	2,730.14	-	-
16	Interest income on loan/ deposit/ trade receivable						
	- Gobind Sugar Mills Limited (net of reversal of INR Nil (31 March 2020: INR 55.08 lakhs))	-	-	-	-	(55.08)	-
	- Paradeep Phosphates Limited	-	-	-	63.25	-	-
17	Service income received						
	- Paradeep Phosphates Limited	-	-	-	162.58	-	-
	- Zuari Global Limited	-	-	-	-	2.50	-
18	Inter corporate deposits						
	- Zuari Global Limited	-	7,450.00	-	-	22,550.00	-
	- Zuari Management Services Limited	-	4,550.00	-	-	4,800.00	-
19	Interest paid on Inter corporate deposits						
	- Zuari Global Limited	-	4,012.01	-	-	1,509.80	-
	- Zuari Management Services Limited	-	1,047.45	-	-	411.88	-

Following transactions were carried out amongst the related parties in the ordinary course of business for the year ended :-#

Sr. No	Transaction details	31 March 2021			31 March 2020		
		Joint Ventures	Enterprises having Significant Influence	Key Management Personnel	(INR in lakhs)		
					Joint Ventures	Enterprises having Significant Influence	Key Management Personnel
20	Rent paid						
	- Zuari Global Limited	-	50.04	-	-	48.39	-
	- Zuari Infracore India Limited	-	51.16	-	-	42.94	-
	- Gobind Sugar Mills Limited	-	2.30	-	-	2.40	-
21	Advance to Employee						
	- Mr. Sunil Sethy	-	-	-	-	-	81.00
22	Director Depsolt						
	- Zuari Global Limited	-	1.00	-	-	-	-
23	Dividend received						
	- Zuari Maroc Phosphate Private Limited	-	-	-	2,247.70	-	-
24	Dividend paid						
	- Mr. Akshay Poddar	-	-	5.55	-	-	2.51
25	Contribution to Gratuity Fund	-	612.98	-	-	260.57	-
26	Contribution to Superannuation Fund	-	207.87	-	-	243.99	-
27	Contribution to Provident Fund (including employees contribution)	-	613.16	-	-	852.25	-
28	Contribution to Contributory Pension Fund (including employees contribution)	-	71.80	-	-	82.73	-

Terms and conditions of transactions with related parties

The transactions of sale and purchases with related parties are made on terms equivalent to those prevailing in arm's length transactions. The outstanding balances at the year end of trading activities are generally unsecured. Interest is charged as per terms of the contract with the related parties which is at arm's length. The net outstanding balances are settled generally in cash.

There have been no guarantees provided or received for any related party receivables or payables.

For the period ended 31 March 2021, the Group has not recorded any impairment of receivables relating to amounts owed by related parties (31 March 2020: INR Nil).

Compensation of key management personnel of the Parent Company*

	31 March 2021	31 March 2020
	(INR in lakhs)	(INR in lakhs)
Short-term employee benefits	598.06	526.51
Retirement benefits	7.48	6.12
Sitting Fee	41.40	48.70
Total compensation paid to key management personnel	646.94	581.33

*The amount disclosed above are the amounts recognised during the reporting period related to key management personnel. As the liabilities for the gratuity and compensated absences are provide on an actuarial basis for the Group as a whole, the amount pertaining to the key management personnel is not ascertainable and therefore not included above.

Above figures includes amount related to discontinued operations of Parent Company.

Balance Outstanding as on: #

(INR in lakhs)

Sr. No	Transaction details	31 March 2021					
		Joint Ventures	Enterprises having Significant Influence	Key management personnel	Joint Ventures	Enterprises having Significant Influence	Key management personnel
1	Trade payables :						
	- Zuari Management Services Limited	-	91.29	-	-	-	-
	- Zuari Infracore India Limited	-	7.29	-	-	-	-
	- Paradeep Phosphates Limited	51,763.95	-	-	34,818.96	-	-
	- Zuari Global Limited	-	89.31	-	-	45.80	-
	- Zuari Finserv Limited	-	11.30	-	-	0.13	-
	- Zuari Investments Limited	-	0.21	-	-	-	-
	- Gobind Sugar Mills Limited	-	1.30	-	-	-	-
2	Trade receivable/ Other receivable :						
	- Gobind Sugar Mills Limited	-	145.97	-	-	146.89	-
	- Paradeep Phosphates Limited	-	-	-	1.80	-	-
	- Zuari Management Services Limited	-	-	-	-	0.50	-
3	Interest accrued/received on loan/deposit/ trade receivable :						
	- Paradeep Phosphates Limited	-	-	-	254.80	-	-
4	Capital advance :						
	- Zuari Global Limited (Advance for purchase of Land)	-	3,209.13	-	-	3,209.13	-
	- Indian Furniture Products Limited	-	287.44	-	-	477.10	-
5	Security deposits given :						
	- Zuari Infracore India Limited	-	29.33	-	-	29.33	-
6	Advance given for Income tax liability :						
	- Zuari Global Limited	-	522.15	-	-	1,708.35	-
7	Advance to Employee:						
	- Mr. Sunil Sethy	-	-	81.00	-	-	81.00
8	Inter corporate deposits:						
	- Zuari Global Limited	-	30,000.00	-	-	22,550.00	-
	- Zuari Management Services Limited	-	9,350.00	-	-	4,800.00	-
9	Trade deposit received :						
	- Gobind Sugar Mills Limited	-	0.50	-	-	0.50	-
10	Interest payable :						
	- Paradeep Phosphates Limited	2,364.29	-	-	4,335.74	-	-
	- Zuari Global Limited	-	645.08	-	-	-	-
	- Zuari Management Services Limited	-	143.24	-	-	-	-
11	Gratuity fund balance :						
		-	1,933.86	-	-	1,915.80	-
12	Provident fund balance* :						
		-	12,564.23	-	-	13,283.42	-

*Includes amount contributed by Zuari Global Limited (related party of the Parent Company).

Above figures are related to Continued and Discontinued operations of Parent Company.