Notes to standalone financial statements for the year ended March 31, 2023 (continued)

(all amounts in ₹ millions unless otherwise stated)

41 Related party transactions

Joint venture company

(i) Names of related parties and description of relationship:

Enterprises where control exists

Holding company JV Holding Private Limited

Intermediate holding company Embassy Property Developments Private Limited (upto April 1, 2020)

Subsidiary companies Ardor Projects Private Limited Birch Real Estate Private Limited

Basal Projects Private Limited Cohort Projects Private Limited

Embassy East Business Parks Private Limited Embassy Infra Developers Private Limited

Embassy One Commercial Property Developments Private Limited

Embassy Orange Developers Private Limited Embassy Realty Ventures Private Limited

Logus Projects Private Limited

RGE Constructions & Developments Private Limited

Saphire Realtors Private Limited Summit Developments Private Limited Vigor Developments Private Limited Embassy One Developers Private Limited

Investment in partnership firm / consortium Embassy Investment MGT Services LLP

Grove Ventures

(ii) Other related parties with whom transactions have taken place during the year

 $1. \ Enterprises owned or significantly influenced by \quad Lounge \ Hospitality \ LLP$ individuals having substantial voting interest and their relatives

OMR Investments LLP

2. Enterprises owned or significantly influenced

Babbler Marketing Private Limited

by holding or ultimate holding company

Bangalore Paints Private Limited

Embassy Real Estate Developments and Services Private Limited Embassy Property Developments Private Limited (from April 1, 2020)

Embassy Services Private Limited Embassy Inn Private Limited Embassy Interiors Private Limited

Embassy Office Parks Management Private Limited

Quadron Business Parks Private Limited Udhyaman Investments Private Limited We Work India Management Private Limited

3. Key management personnel Rajesh Ramchand Bajaj

P.R. Ramakrishnan

Karan Virwani (w.e.f 18/12/2020) Aditya Virwani (w.e.f 18/12/2020)

4. Key management personnel of holding company Narpat Singh Choraria

5.Relative of Key management personnel of above Manisha Rajesh Bajaj

Anmol Rajesh Bajaj Jitu Family Trust

Notes to standalone financial statements for the year ended March 31, 2023 (continued) (all amounts in ₹ millions unless otherwise stated)

(iii) Details of related party transactions during the year

Particulars	Party name	Year ended March 31, 2023	Period ender September 30, 2022
Proceeds from sale of land and properties	Udhyaman Investments Private Limited		
under construction	Manisha Rajesh Bajaj		
	Anmol Rajesh Bajaj		
	Rajesh Bajaj Embassy Infra Developers Private Limited		
Facility rental	Embassy Knowledge Infra Projects Private Limited	12.00	6.00
Other operating income			
Brokerage income	Narpat Singh Choraria		
Business consultancy fees income	RGE Constructions and Developments Private Limited Grove Ventures	9.65	5.52
Reimbursement others	Grove Ventures Embassy Infra Developers Private Limited	34.40 24.37	-
		24.37	
Interest Income	Embassy Property Developments Private Limited Embassy One Developers Private Limited	7.92	3.95
	Embassy Columbia Asia Pacific Private Limited	20.13	8.72
Profit on sale of investments	Embassy Realty Ventures Private Limited	_	
Profit on sale of investment property	Embassy Columbia Asia Pacific Private Limited	301.51	301.51
	•		
Dividend income	Embassy Infra Developers Private Limited Grove Ventures	28.96 28.96	
	Grove ventures	28.90	·
Share of profit and loss from partnership firm	Grove Ventures	50.14	
Finance Cost	Embassy East Business Parks Private Limited		
Finance Cost	Basal Projects Private Limited	33.98	35.11
	Embassy One Developers Private Limited	70.18	16.91
Advertisement & business promotion expenses	JV Holdings Private Limited	191.17	99.04
Auvertisement & business promotion expenses	Lounge Hospitality LLP	11.08	-
	Manyata Promoters Private Limited	0.29	0.11
	Next Level Experiences LLP Quadron Business Park Private Limited	0.11 0.31	0.08 0.07
Marketing Expenses	Embassy Property Developments Private Limited	2.24	2.24
Software and internet usage charges	Embassy Property Developments Private Limited	9.07	4.34
	JV Holdings Private Limited	0.75	0.19
Repairs and maintenance	Embassy Services Private Limited Embassy Interiors Private Limited	30.43 17.74	167.63
	Lounge Hospitality LLP	17.74	38.85
	Babbler Marketing Pvt Ltd	1.22	0.00
	Bangalore Paints Private Limited	0.57	-0.05
	Basal Projects Private Limited	47.93	-4.18
Security Charges	Paledium Security Services LLP	1.53	-
Rent	Embassy Property Developments Private Limited We Work India Management Private Limited	25.33	12.67
Guarantee Expense	JV Holdings Private Limited	12.95	6.43
	Embassy Property Developments Private Limited	16.61	11.69
	OMR Investments LLP	12.95	6.43
	Udhyaman Investments Private Limited	16.61	11.69
	Embassy Infra Developers Private Limited Grove Ventures	29.46 29.46	11.69 11.69
Duoisat Cost		34.86	21.40
Project Cost	Babbler Marketing Private Limited Technique Control Facility Management Private Limited	0.63	0.63
	Bangalore Paints Private Limited	35.21	22.25
Raimburgament of project cost and expenses	Embassy Infra Developers Private Limited Embassy Property Developments Private Limited	-	
Reimbursement of project cost and expenses	Embassy Property Developments Private Limited	-	-
Reimbursement of Insurance Charges	Embassy Office Parks Management Private Limited	-	-
Travel and conveyance expenses	Embassy Office Parks Management Private Limited	0.11	0.11

Notes to standalone financial statements for the year ended March 31, 2023 (continued) (all amounts in ₹ millions unless otherwise stated)

$(iii) \qquad \textbf{Details of related party transactions during the year (continued)}$

Inclusive prices Inclusive prices Development Prices Limited Development Limited Development Prices Limited Development Prices Limited Development Prices Limited Development Development Development Prices Limited Development Development Development Development Development Development Development Development Developm	Particulars		Year ended March 31, 2023	Period ended September 30, 2022
Embasy Property Developments Private Limited We Work Indiage Private Limited We Work Indiage Private Limited RCC Constructions and Developments Private Limited RCC RCC Constructions and Developments Private Limited RCC RCC Constructions and Developments Private Limited RCC RCC Constructions Private Limited RCC RCC RCC Constructions Private Limited RCC RCC RCC RCC RCC RCC RCC RCC RCC RC	Other reimbursements			
We Work heals Management Private Limited Wil Hollings Protect Limited Wil Hollings Protect Limited Parkense Mil Rose Developments Private Limited Rose Developments Private Limited Uniforment Private Limited Embassy Protective Developments Private Limited (purchase of stake in Embassy Protective Private Limited (purchase of stake in Private Limited Embassy Protective Private Limited (purchase of stake in Private Developments Private Limited (purchase of stake in BRIC C			0.01	0.01
Process of Investment Process		* * * *		
Part				
Converted Protect Limited Converted Limite		•		
Part		RGE Constructions and Developments Private Limited		
Many part				
Purchase of Investments Purchase of Inve				
Purchase of Investments Embassy Designents Private Limited (purchase of stake in Clare) Embassy Oregotry Developments Private Limited (purchase of stake in Embassy Clare) Embassy Oregotry Developments Private Limited (purchase of stake in Embassy Clare) Embassy Oregotry Developments Private Limited (purchase of stake in Embassy Clare) Embassy Oregotry Developments Private Limited (purchase of stake in Embassy Clare) Embassy Oregotry Developments Private Limited (purchase of stake in Clare) Embassy Oregotry Developments Private Limited (purchase of stake in Clare) Embassy Oregotry Developments Private Limited (purchase of stake in Clare) Embassy Oregotry Developments Private Limited (purchase of stake in Clare) Embassy Clare) Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Oregotry Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Oregotry Neurolassi of stake in Embassy Oregotry Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Oregotry Neurolassi of stake in Embassy Oregotry Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Oregotry Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Embassy Clare Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Embassy Clare Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Embassy Clare Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Embassy Clare Developments Private Limited (purchase of stake in Embassy Oregotry Developments Private Limited) Embassy Clare Developments Private Limited (Sale of stakes in RGE) Develop		-		
Private (Investments Private (Inmited) Pri			6.74	1.12
Embasy Property Developments Private Limited (purchase of shares of Embasy Conge Developors Private Limited (purchase of stake in Embasy Conge Developors Private Limited (purchase of stake in Embasy Private Private Limited (purchase of stake in Embasy One Developers Private Limited (purchase of stake in Embasy One Develo	Purchase of Investments	Embassy Buildcon LLP (purchase of shares of Embassy Realty Ventures	-	-
Embasy Property Development Private Limited (purchase of stake in Embasy Property Developments Private Limited (purchase of stake in Private Limited (purchase of purchase (purchase purchase) (purchase purchase) (purchase purchase purchas				
Embassy Property Developments Private Limited (purchase of stake in Voger Developments Private Limited) Embassy Property Developments Private Limited (purchase of stake in Logar Property Developments Private Limited) Embassy Property Developments Private Limited (purchase of stake in Logar Property Developments Private Limited) Embassy Limited - Enginy shares and all series of Compulsority convenitive debentures of the Limited (purchase of stake in Embassy One Developers Private Limited (purchase of stake in Embassy One Developers Private Limited (sale of stake in RDE) Sale of Investments Sale of Investments Embassy Really Ventures Private Limited (sale of stake in RDE) Constructions Provate Limited - Enginy shares, OREO Data of PCCDy Embassy Really Ventures Private Limited (sale of stake in RDE) Constructions Provate Limited - Enginy shares, OREO Data of PCCDy Embassy Really Ventures Private Limited (sale of shares in India Bulls Real Estate Limited) Embassy Coulmbia Pacific ASL Private Limited Sale of Investment in Joint Venture Embassy Coulmbia Pacific ASL Private Limited The Proceeds from Sale of Investment Property Embassy Coulmbia Pacific ASL Private Limited Sale of Investment in Joint Venture Embassy Coulmbia Pacific ASL Private Limited Embassy Coulmbia Pacific ASL Private Limited Sale Development Private Limited Embassy Coulmbia Pacific ASL Private Limited Sale Development Private L			-	-
Embassy Property Developments Private Limited (purchase of stake in Cigor Developments Private Limited) Cigor Developments Private Limited (purchase of stake in Logas Project Private Limited) Cigor Private Limited (purchase of stake in Logas Project Private Limited) Cigor Private Limited (purchase of stake in Infoasor One Embassy Infoato (purchase of stake in Infoasor One Computation) Conservation of Computation (purchase of stake in Infoator One Computation) Conservation (Computation) Conservation (Conservation (Conservation Private Limited) Conservation (Conservation (Conservation (Conservation)) Conservation (Conservation) Conservation (Conser		Embassy Property Developments Private Limited (purchase of stake in		
Final Project Private Limited Final Elimited Final		Embassy Investment MGT Services LLP)	-	-
Embassy Property Developments Private Limited (purchase of stake in Course Private Limited (purchase of stake in Embassy One Developers Private Limited (purchase of stake in Embassy One Developers Private Limited (purchase of stake in Embassy One Developers Private Limited Embassy States and all series of Compulsorily conventible declarations Course Cour				
Logus Projects Private Limited Jurchase of stake in Embasy One Developers Private Limited Jurchase of stake in Embasy One Developers Private Limited Jurchase of stake in Embasy One Developers Private Limited Jurchase of Stake in Embasy One Developers Private Limited Jurchase of Stake in Embasy One Down Jurchase Stake of Investments Down Jurchase Stake During Jurchase Stake of Stake in RGE Down Jurchase Stake Limited Down Jurchase Stake During Jurchase Limited Down Jurchase Development Private Limited Down Jurchase Development Private Limited Down Jurchase Development Private Limited Down Jurchase Limited Down Jurchase Development Private Limited Down Jurchase Down Jurchase Down Jurchase Down Jurchase Down Jurchase Do		Vigor Developments Private Limited)	-	-
Embassy In Private Limited (querbase of stake in Embassy One Developers Private Limited - Equity shares and all series of Compulsority Constructions Private Limited - Equity shares and all series of Compulsority Constructions Private Limited - Equity shares, ORCDs and FCCDs)			-	-
Sale of Investments in Joint Venture in				
Name of CCDs Imbassy Really Ventures Private Limited (Sale of stake in RGE Constructions Constructions Private Limited (Sale of stake in RGE Constructions Constructions Constructions Constructions Constructions Constructions Constructions Construction		Developers Private Limited - Equity shares and all series of Compulsorily	-	-
Sale of Investments Embassy Realty Ventures Private Limited (Sale of stake in RGE Real Estate Limited) 1 2 3 <td></td> <td></td> <td></td> <td></td>				
Constructions Private Limited - Equity shares, ORCDs and FCCDs			-	-
Real Estate Limited)	Sale of Investments		-	-
Investment in Joint Venture Embassy Coulmbia Pacific ASL Private Limited 33.051 Investment in Joint Venture Embassy Coulmbia Pacific ASL Private Limited 217.041 Proceeds from Sale of Investment Property Embassy Coulmbia Pacific ASL Private Limited 34.58 Contribution to Partner's Capital Account Embassy Investment Management Services LLP 34.77 Contribution to Partner's Current Account Grove Ventures 47.77 Revenue from operations - share of profit/loss) Embassy Investment Management Services LLP 37.77 Coreventures 57.77 Coreve Ventures 57.77 Coreventures 57.77 Coreventur			-	-
Investment in Joint Venture Embassy Coulmbia Pacific ASL Private Limited 217.041 187.2911 Proceeds from Sale of Investment Property Embassy Coulmbia Pacific ASL Private Limited 345.8 345.8 Contribution to Partner's Capital Account Embassy Investment Management Services LLP 747.73 14.55 Grove Ventures (937.91) (44.57) Revenue from operations - share of profit/ (loss) Embassy Investment Management Services LLP (937.91) (44.57) Revenue from operations - share of profit/ (loss) Embassy Investment Management Services LLP (937.91) (44.57) Revenue from operations - share of profit/ (loss) Embassy Investment Management Services LLP (937.91) (44.57) Revenue from operations - share of profit/ (loss) Embassy Investment Management Services LLP (937.91) (44.57) Revenue from operations - share of profit/ (loss) Embassy Investment Management Services LLP (937.91) (44.57) (4	Issuance of CCDs	OMR Investments LLP	-	-
Proceeds from Sale of Investment Property Embassy Coulmbia Pacific ASL Private Limited 345.8 345.8 Contribution to Partner's Capital Account Embassy Investment Management Services LLP 747.73 14.55 (70 ove Ventures 93.79) 14.55 (70 over Ventures 9	Investment in Joint Venture	Embassy Coulmbia Pacific ASL Private Limited	33.051	33.05137
Contribution to Partner's Capital Account Embassy Investment Management Services LLP 747.73 14.55 Contribution to Partner's Current Account 6 mbassy Investment Management Services LLP 747.73 14.55 Contribution to Partner's Current Account 6 mbassy Investment Management Services LLP 747.73 14.55 Core Ventures 750 150 150 150 150 150 150 150 150 150 1	Investment in Joint Venture	Embassy Coulmbia Pacific ASL Private Limited	217.041	187.2911
Contribution to Partner's Current Account Embassy Investment Management Services LLP (937.91) (44.57) (44.	Proceeds from Sale of Investment Property	Embassy Coulmbia Pacific ASL Private Limited	345.8	345.8
Conversion of Profit / Class Cl	Contribution to Partner's Capital Account	Embassy Investment Management Services LLP	-	
Revenue from operations - share of profit/(loss) in partnership firm Grove Ventures Grove Ventures 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05 10.04 10.05	Contribution to Partner's Current Account	Embassy Investment Management Services LLP	747.73	14.55
In partnership firm Grove Ventures 50.14 Loan given/(repaid) N Holdings Private Limited RGE Constructions & Developments Private Limited REmbassy Columbia Pacific ASL Private Limited REmbassy Last Business Parks Private Limited Rembassy East Business Parks Private Limited Rembassy One Developments Private L		Grove Ventures	(937.91)	(44.57)
Loan given/(repaid) NV Holdings Private Limited		Embassy Investment Management Services LLP	(38.93)	-
RGE Constructions & Developments Private Limited (53.80) Summit Developments Private Limited (53.80) Embassy Columbia Pacific ASL Private Limited (0.22) Embassy East Business Parks Private Limited (1,854.94) Vigor Developments Private Limited (1,21.12) Loan (taken)/repaid to borrower Udhyaman Investments Private Limited (2,559.81) Embassy One Developments Private Limited (2,559.81) Embassy One Developments Private Limited (2,63.80) Embassy One Developments Private Limited (3.3.59) Embassy One Developments Private Limited (1,64.80) Embassy Inn Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited (Inter-Corporate Investments Private Limited (Inter-Corporate Investments Private Limited (Inter-Corporate Investments Private Limi		Grove Ventures	50.14	-
Summit Developments Private Limited (0.22) Embassy Columbia Pacific ASL Private Limited (0.22) Embassy East Business Parks Private Limited (1.854.94) Vigor Developments Private Limited (1.2.12) Loan (taken)/repaid to borrower Udhyaman Investments Private Limited (2.559.81) Embassy One Developments Private Limited (1.2.12) Loan taken over under Business Transfer Agreement Embassy Inn Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Other non-financial liabilities - Advance received for land acquisition Embassy Orange Developers Private Limited (4.109.45) Embassy Knowledge Infra Projects Private Limited (700.28) Novation of Borrowings Embassy East Business Parks Private Limited (700.28) Embassy East Business Parks Private Limited (700.28) Embassy East Business Parks Private Limited (700.28)	Loan given/(repaid)	JV Holdings Private Limited	(19.87)	
Embassy Columbia Pacific ASL Private Limited (0.22) Embassy East Business Parks Private Limited 12.12 Loan (taken)/repaid to borrower Udhyaman Investments Private Limited 2,559.81 2,537.34 Embassy One Developments Private Limited 2,559.81 2,537.34 Embassy One Developments Private Limited 3.33.59 (26.08) Loan taken over under Business Transfer Agreement Embassy Inn Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) - Other non-financial liabilities - Advance received for land acquisition Embassy Orange Developers Private Limited (4,109.45) Embassy Knowledge Infra Projects Private Limited (700.28) (1,000.00) Novation of Borrowings Embassy East Business Parks Private Limited (700.28) - Embassy East Business Parks		RGE Constructions & Developments Private Limited		
Embassy East Business Parks Private Limited 1,854.94 Vigor Developments Private Limited 12.12 Loan (taken)/repaid to borrower Udhyaman Investments Private Limited 2,559.81 2,537.34 Embassy One Developments Private Limited 5,579.34 3,359 (26.08) Loan taken over under Business Transfer Agreement Embassy Inn Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Other non-financial liabilities - Advance received for land acquisition Embassy Crange Developers Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Embassy East Business Parks Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Embassy Crange Developers Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Embassy Fast Business Parks Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Embassy Fast Business Parks Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Embassy Fast Business Parks Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Embassy Fast Business Parks Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Embassy Fast Business Parks Private Limited (Inter-Corporate deposit with Udhyaman Investments Pri		•	, ,	
Loan (taken)/repaid to borrowerUdhyaman Investments Private Limited12.12Loan (taken)/repaid to borrowerUdhyaman Investments Private Limited2,559.812,537.34Summit Developments Private LimitedEmbassy One Developers Private Limited33.59(26.08)Loan taken over under Business Transfer AgreementEmbassy Inn Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited)-Other non-financial liabilities - Advance received for land acquisitionEmbassy East Business Parks Private Limited-Embassy Orange Developers Private Limited(4,109.45)(4,109.45)Embassy Knowledge Infra Projects Private Limited(700.28)(1,000.00)Novation of BorrowingsEmbassy East Business Parks Private Limited		•		
Loan (taken)/repaid to borrower Udhyaman Investments Private Limited 2,559.81 2,537.34 Summit Developments Private Limited 33.59 (26.08) Loan taken over under Business Transfer Agreement Embassy Inn Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited)		· ·		
Summit Developments Private Limited 5. Embassy One Developers Private Limited 33.59 (26.08) Loan taken over under Business Transfer Agreement Embassy Inn Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) 7. Other non-financial liabilities - Advance received for land acquisition Embassy Orange Developers Private Limited (4,109.45) (4,109.45) (1,000.00) Embassy Knowledge Infra Projects Private Limited (700.28) (1,000.00) Novation of Borrowings Embassy Earts Business Parks Private Limited 5.				
Loan taken over under Business Transfer AgreementEmbassy One Developers Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited)33.59(26.08)Other non-financial liabilities - Advance received for land acquisitionEmbassy East Business Parks Private Limited-Embassy Orange Developers Private Limited(4,109.45)(4,109.45)Embassy Knowledge Infra Projects Private Limited(700.28)(1,000.00)Novation of BorrowingsEmbassy East Business Parks Private Limited	Loan (taken)/repaid to borrower		2,559.81	2,537.34
Loan taken over under Business Transfer Agreement Embassy Inn Private Limited (Inter-Corporate deposit with Udhyaman Investments Private Limited) Chter non-financial liabilities - Advance received for land acquisition Embassy East Business Parks Private Limited Embassy Orange Developers Private Limited Embassy Knowledge Infra Projects Private Limited (700.28) (1,000.09) Novation of Borrowings Embassy East Business Parks Private Limited (2,109.45) (3,109.45) (4,109.45) (4,109.45) (4,109.45)		•	33 59	(26.08)
Other non-financial liabilities - Advance received for land acquisition Embassy East Business Parks Private Limited - Embassy Orange Developers Private Limited (4,109.45) (4,109.45) Embassy Knowledge Infra Projects Private Limited (700.28) (1,000.00) Novation of Borrowings Embassy East Business Parks Private Limited - -		Embassy Inn Private Limited (Inter-Corporate deposit with Udhyaman	33.37	(20.00)
received for land acquisition Embassy Orange Developers Private Limited (4,109.45) (4,109.45) Embassy Knowledge Infra Projects Private Limited (700.28) (1,000.09) Novation of Borrowings Embassy Easts Business Parks Private Limited - -		,	-	
Embassy Knowledge Infra Projects Private Limited (700.28) (1,000.00) Novation of Borrowings Embassy East Business Parks Private Limited	received for land acquisition		,	
			* * * * * * * * * * * * * * * * * * * *	
	Novation of Borrowings	Embassy East Business Parks Private Limited	_	_
	ē .	•	-	-

Notes to standalone financial statements for the year ended March 31, 2023 (continued) (all amounts in ₹ millions unless otherwise stated)

Udhyaman Investments Private Limited (Net off Asset & Liabilities) **Business Transfer Agreement**

Vigor Developments Private Limited (Net off Asset & Liabilities)

Amount outstanding as at the balance sheet date:

Particulars		Year ended	Period ended
		March 31, 2023	September 30, 2022
Other non-current assets - Capital advances			
others	Babbler Marketing Private Limited	0.72	0.00
Trade receivables	Udhyaman Investments Private Limited	0.01	0.00
	Embassy Infra Developers Private Limited	1,038.94	1,126.84
	Embassy Knowledge Infrastructure Projects Private Limited	14.17	8.00
	RGE Constructions & Developments Private Limited	13.46	13.47
	Vigor Developments Private Limited	95.62	-
	Jitendra Virwani	0.00	0.00
	Anmol Rajesh Bajaj	58.99	58.99
	Rajesh Bajaj	(0.27)	(0.27)
	Narpat Singh Choraria	(0.25)	7.81
	Jitu Family Trust	(6.38)	25.22
	Ardor Projects Private Limited	0.01	0.07
urrent Loans - Inter corporate deposit	JV Holdings Private Limited	-	
	RGE Constructions & Developments Private Limited	2,292.12	2,118.37
	Summit Developments Private Limited	128.60	201.10
	Embassy Columbia Pacific ASL Private Limited	0.00	
	Embassy Orange Developers Private Limited	1,020.59	637.97509
	Embassy East Business Parks Private Limited	2,164.17	1,098.23
	Vigor Developments Private Limited	12.12	-
Current Other financial assets - Interest	Embassy Property Developments Private Limited		
ccrued and not due	RGE Constructions and Developments Private Limited	455.09	455.09
	Embassy One Developers Private Limited	11.72	9.0
	Embassy Columbia Pacific ASL Private Limited	18.11	8.72
urrent Account Balance with Partnership	Fush and Louis to and Management Combined LLD		
irm	Embassy Investment Management Services LLP	49.60	49.60
Current Account Balance with Partnership	Grove Ventures	99.00	99.00
irm	Embassy Investment Management Services LLP	751.01	17.83
	Grove Ventures	(228.14)	665.19
urrent Other financial assets - Receivable			
owards sale of Shares/Debentures	Embassy Realty Ventures Private Limited	125.35	144.75
	Logus Projects Private Limited	1,000.12	999.94
	Vigor Developments Private Limited	83.51	84.76
Current Other financial assets - Project surplu	ıs		
eceivable	Grove Ventures	767.32	817.451668
urrent Other financial assets - other receivab	ole		
rom related parties	Embassy Infra Developers Private Limited	-	3.62
	Embassy Realty Ventures Private Limited	0.04	
	Embassy Office Opprtunities Fund	1.39	
	Squadron Developers Private Limited	0.01	
	EPDPL Co-Living Operations Private Limited	-	1.50
	Embassy Investment Management Services LLP	-	1.39
	Vigor Developments Private Limited	-	0.00
	Embassy One Commercial Property Developments Private Limited	-	0.11
	Embassy Real Estate Development Private Limited	0.96	0.96
	Embassy Orange Developers Private Limited	-	1.00
14h	Embassy Columbia Pacific ASL Private Limited	0.43	
Other current assets - Advance for supply of oods and rendering of services	Babbler Marketing Private Limited	23.44	36.24
	Bangalore Paints Private Limited	9.90	23.05
	Embassy Interiors Private Limited	8.93	_5.05
	Embassy Columbia Pacific ASL Private Limited	0.43	
	We Work India Management Private Limited	-	0.02
	Embassy Services Private Limited	-	0.11
	Technique Control Facility Management Private Limited		0.06
	JV Holdings Private Limited		15.33
	9		10.00

Notes to standalone financial statements for the year ended March 31, 2023 (continued) (all amounts in ₹ millions unless otherwise stated)

Unbilled Revenue	Grove Ventures	45.76	5.52
	Embassy Infra Developers Private Limited	25.68	
Non current Borrowings - Liability component			
of Optionally convertible debentures	Embassy Property Developments Private Limited	4666.635	4913.25
Current Borrowings	Udhyaman Investments Private Limited	-	
	Basal Projects Private Limited	617.77	565.10
	Embassy One Developers Private Limited	1,023.72	1,083.39
	Summit Developments Private Limited	-	

Notes to standalone financial statements for the year ended March 31, 2023 (continued) (all amounts in ₹ millions unless otherwise stated)

(iv) Amount outstanding as at the balance sheet date: (continued)

Particulars		Year ended March 31, 2023	Period ende September 30, 202
Trade payables	Embassy Services Private Limited	482.51	536.47
F	Embassy Interiors Private Limited	12.56	2.47
	Lounge Hospitality LLP	19.65	41.16
	JV Holdings Private Limited	45.44	74.59
	Technique Control Facility Management Private Limited	1.09	_
	Basal Projects Private Limited	0.06	42.46
	Embassy Property Developments Private Limited	-	
	We Work India Management Private Limited	12.65	_
	Embassy Office Parks Management Services Private Limited	1.37	1.37
	Quadron Business Park Private Limited	0.15	0.07
	Embassy Infra Developers Private Limited	139.18	-
	RGE Constructions and Developments Private Limited	0.05	0.05
	Manyata Promoters Private Limited	0.48	-
	-		
	Next Level Experiences LLP	0.16	0.08
	Babbler Marketing Private Limited	18.74	23.12
	Bangalore Paints Private Limited	13.25	13.69
	Paledium Security Services LLP	0.99	1.83
Other financial Liabilities - Interest accrued bu	ıt		
not due	Basal Projects Private Limited	31.07	17.3
	Embassy One Developers Private Limited	63.17	35.5
Other financial Liabilities - Payable for			
ourchase of stake/investment	Embassy Inn Private Limited	-	1.50
Other financial Liabilities - Other payables	Embassy Property Developers Private Limited	8,833.68	4,575.60
Current and non-current	Embassy Infra Developers Private Limited	_	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Udhyaman Investments Private Limited	_	
	Embassy One Commercial Private Limited		0.1:
		-	0.0
	Saphire Realtors Private Limited	-	
	Ardor Projects Private Limited	-	0.0
	Basal Projects Private Limited	0.06	0.00
	Birch Real Estate Private Limited	0.06	0.06
Other non-financial liabilities - Advance			
received for land acquisition	Embassy East Business Parks Private Limited	8394.12	8394.1
	Embassy Orange Developers Private Limited	4109.45	4109.4
	Embassy Knowledge Infra Projects Private Limited	700.28	1,000.0
24h &			
Other non-financial liabilities - Advance received from customers	Narpat Singh Chorari	-	0.15
Outstanding value of security received (refer note 1 below)	Embassy Property Developments Private Limited		
O	WWW.11 No. 1. 1. 1. 1.	-	
Outstanding value of security and guarantee received (refer note 2 below)	JV Holdings Private Limited		
received (refer note 2 below)	Embassy Property Development Private Limited		
	Embassy Infra Developers Private Limited	Loan outstanding ₹	Loan outstanding ₹
	Udhyaman Investments Private Limited	1635.00 millions	1635.00 millions
	Grove Ventures		
	OMR Investments LLP		
Outstanding value of security and guarantee	Endown Donate Development Drivet Limited		
received (refer note 3 below)	Embassy Property Development Private Limited	5. 1	B. 1
	Embassy Infra Developers Private Limited	Debenture outstanding ₹ 9,450 millions	Debenture outstanding ₹ 9,450 millions
	Udhyaman Investments Private Limited	9,450 minions	9,430 IIIIIIOIIS
	Grove Ventures		
Outstanding value of security and guarantee			
received (refer note 4 below)	Embassy Property Development Private Limited		
	Udhyaman Investments Private Limited	_	
		_	
Outstanding value of security and guarantee	Grove Ventures	-	
Outstanding value of security and guarantee given (refer note 5 below)			
siren (refer note 3 below)	Embassy Property Development Private Limited	-	
Other equity component of compulsority			
Other equity component of compulsorily convertible debentures	OMR Investments LLP	682.24	682.24