JINDAL

JINDAL SAW LTD.

June 18, 2021

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga Building Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Stock code: 500378

National Stock Exchange of India Limited,
Listing Department,
Exchange Plaza,
Bandra Kurla Complex
Bandra (East)
Mumbai – 400 051
Stock code: JINDALSAW

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

Dear Sir,

With reference regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached disclosure of Related Party Transactions on a consolidated basis, in the format specified in the accounting standards for the half year ended 31st March, 2021.

This is for your information and record please.

Yours faithfully,
For Jindal Saw Limited,

JINDAL SAW LIMITED * NEW DELHI *

Sunil K. Jain
Company Secretary
FCS- 3056

Encl.: as above

51 Related party transactions

In accordance with the requirements of IND AS 24, on Related Party Disclosures, name of the related party, related party relationship, transactions and outstanding balances including commitments where control exits and with whom transactions have taken place during reported periods (including transactions with respect to discontinued operations), are provided below:

Related party name and relationship

1. Key Management Personnel

S. No.	Name	Designation
1	Mr. Prithavi Raj Jindal	Chairman-Non Executive Director
2	Ms. Sminu Jindal	Managing Director
3	Ms. Shradha Jatia	Non Executive Director
4	Ms. Tripti Arya	Non Executive Director
5	Mr. Neeraj Kumar	Group CEO & Whole-time Director
6	Mr. Hawa Singh Chaudhary	Whole-time Director
7	Dr. Raj Kamal Agarwal	Independent Director*
8	Mr. Ravinder Nath Leekha	Independent Director*
9	Mr. Abhiram Tayal	Independent Director*
10	Mr. Ajit Kumar Hazarika	Independent Director*
11	Mr. Girish Sharma	Independent Director*
12	Mr. Sanjeev Shankar	Independent Director*
13	Dr. Vinita Jha	Independent Director*
14	Mr. O P Sharma	Chief Operating Officer (Large Dia Pipe- SBU)
15	Dr. Dharmendra Gupta	President & Unit Head
16	Mr. Dinesh Chandra Sinha	President & SBU Head
17	Mr. Sunil K. Jain	Company Secretary
18	Mr. Narendra Mantri	President Commercial & CFO
19	Mr. V. Rajasekaran	Senior Vice President-Operations

*Independent directors are included only for the purpose of compliance with definition of key management personnel given under IND AS 24.

2. Entities where control exist - direct and indirect subsidiaries:

S. No.	Name of the entity	Principal place of operation / Country of incorporation	Principal Activities	% Shareholding / Voting Power	
				As at March 31, 2021	As at March 31, 2020
	Direct Subsidiaries				
1	Jindal ITF Limited	India	Waterborne transportation	51%	51%
2	IUP Jindal Metals & Alloys Limited	India	Precision Stainless steel strips	80.71%	80.71%
3	S. V. Trading Limited	Nevis	Investment holding	100%	100%
4	Quality Iron and Steel Limited	India	Investment holding	100%	100%
5	Ralael Holdings Limited	Cyprus	Investment holding	100%	100%
6	Jindal Saw Holdings FZE	UAE	Investment holding	100%	100%
7	Greenray Holdings Limited	UK	Investment holding	100%	100%
8	Jindal Tubular (India) Limited	India	Steel Pipe manufacturing	100%	100%
9	JITF Shipyards Limited	India	Inland shipping	100%	100%
10	Jindal Quality Tubular Limited	India	Steel Pipe manufacturing	67%	67%
	Indirect Subsidiaries				
1	Jindal Saw USA, LLC	USA	Pipes for oil and gas	100%	100%
2	Jindal Saw Middle East FZC	UAE	Ductile Iron Pipe and Fittings manufacturing	100%	82%
3	Derwent Sand SARL	Algeria	Trading of pipes	99.62%	99.62%
4	Jindal Saw Gulf L.L.C.	UAE	Ductile Iron Pipe and Fittings	49%	40.18%
5	Jindal International FZE	UAE	Investment holding	100%	100%
6	Jindal Intellicom Limited	India	BPO and Call centre	98.78%	98.78%
7	iCom Analytics Limited	India	Call Centre and advisory	98.78%	98.78%
8	Jindal X LLC (w.e.f. January 6, 2020)	USA	Call Centre and advisory	98.78%	98.78%
9	World Transload & Logistics LLC	USA	Investment holding	100%	100%
10	5101 Boone LLP	USA	Property holding	100%	100%
11	Tube Technologies INC	USA	Pipes for oil and gas	100%	100%
12	Helical Anchors INC	USA	Helical anchor manufacturing	100%	100%
13	Boone Real Property Holding LLC	USA	Property holding	100%	100%
14	Drill Pipe International LLC	USA	Tools and fittings	100%	100%
15	Sulog Transshipment Services Limited	India	Transloading in deep sea	51%	51%

JINDAL SAW LIMITED NEW DELHI

3. Entities where key management personnel and their relatives exercise significant influence:

S. No.	Name of the entity	S. No.	Name of the entity
1	Abhinandan Investments Limited	38	JSW Power Trading Company Limited
2	Bir Plantation Private Limited	39	JSW Steel Coated Products Limited
3	Colorado Trading Company Limited	40	JSW Steel Limited
4	Amba River Coke Limited	41	JITF Urban Infrastructure Services Limited
5	Divino Multiventures Private Limited	42	Maa Bhagwati Travels
6	Gagan Trading company Limited	43	Mansarover Investments Limited
7	Estrela Investments Company Limited	44	Nalwa Investment Limited
8	Four Seasons Investments Limited	45	Nalwa Sons Investments Limited
9	Hexa Securities and Finance Company Limited	46	OPJ Trading Private Limited
10	Hexa Tradex Limited	47	P. R. Jindal HUF
11	Jindal Equipment Leasing and Consultancy Services Li	48	Naveen Jindal HUF
12	Jindal Industries Private Limited	49	R. K. Jindal & sons HUF
13	Jindal Stainless (Hisar) Limited	50	Rohit Tower Building Limited
14	Jindal Stainless Limited	51	S. K. Jindal & sons HUF
15	Jindal Steel & Power Limited	52	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)
16	Jindal Systems Private Limited	53	Stainless Investments Limited
17	Jindal Tubular USA, LLC	54	Virtuous Tradecorp Private Limited
18	JITF Commodity Tradex Limited	55	Mendeza Holdings Limited
19	JITF Urban Infrastructure Limited	56	Nacho Investments Limited
20	Ms. Sminu Jindal Charitable Trust	57	Timarpur- Okhla Waste Management Company Private Limited
21	Raj West Power Limited	58	Jindal Urban Waste Management (Guntur) Limited
22	Templar Investments Limited	59	JSW Green Energy Limited
23	Sathi International FZE	60	Sigmatech Inc.
24	Jindal Rail Infrastructure Limited	61	Amtrex Trading Company Private Limited
25	JSL Lifestyle Limited	62	Anbeeco Investment Limited
26	JSL Limited	63	Quality Stainless Private Limited
27	Jindal Saw Italia S.P.A.	64	Quality Foils (India) Private Limited
28	Jindal Power Limited	65	AB Travels
29	JITF Urban Waste Management (Bhatinda) Limited	66	JSW Energy Limited
30	Bhuj Polymers Private Limited	67	Jindal Pipe USA Inc.
31	JITF Urban Waste Management (Jalandhar) Limited	68	Systran Multiventures Private Limited
32	Ever Plus Securities & Finance Limited	69	Brahmputra Capital and Financial Company Limited
33	Renuka Financial Services Limited	70	Goswamis Credit & Investment Limited
34	JITF Water Infrastructure Limited	71	International Investments Limited FZC
35	JSW Projects Limited	72	Shalimar Paints limited
36	Jindal Industries Limited	73	Jindal Pipe Industries
37	JWIL Infra Limited	74	JITF Infralogistics LTD

4. Relatives of key management personnel where transactions have taken place:

S. No.	Name of Relatives	Relationship
1	Ms. Savitri Devi Jindal	Mother of Mr. Prithavi Raj Jindal
2	Mr. Ratan Jindal	Brother of Mr. Prithavi Raj Jindal
3	Mr. Sajjan Jindal	Brother of Mr. Prithavi Raj Jindal
4	Mr. Naveen Jindal	Brother of Mr. Prithavi Raj Jindal
5	Ms. Arti Jindal	Wife of Mr. Prithavi Raj Jindal
6	Mr. Indresh Batra	Husband of Ms. Sminu Jindal
7	Ms. Madhulika Jain	Wife of Mr. Sunil K. Jain
8	Ms. Sangita Mantri	Wife of Mr. Narender Mantri
9	Mr. Mukesh Chandra Sinha	Brother of Dinesh Chandra Sinha
10	Mr. Randhir Singh Chaudhary	Brother of Hawa Singh Chaudhary
11	Mr. Vinay Chaudhary	Son of Hawa Singh Chaudhary
12	Ms. Bimla Chaudhary	Wife of Hawa Singh Chaudhary

5. Associate

S. No.	Name of the entity	Principal place of operation / Country of Incorporation	Principal Activities	% Shareholding / Voting Power As at March 31, 2021	% Shareholding / Voting Power As at March 31, 2020
1	Jindal Fittings Limited	India	Ductile iron fittings manufacturing	36%	36%

6. Joint Ventures

S. No.	Name of the entity	Principal place of operation / Country of Incorporation	Principal Activities	% Shareholding / Voting Power As at March 31, 2021	% Shareholding / Voting Power As at March 31, 2020
1	Jindal MMG LLC	USA	Call Centre and advisory	50.00%	50.00%

7. Trust under common control

S. No.	Name of the entity	Principal place of operation / Country of Incorporation	Principal Activities
1	Jindal Saw Employees Group Gratuity Scheme	India	Employee gratuity trust
2	JITF Waterways Limited Employee group gratuity trust	India	Employee gratuity trust
3	IUP Jindal Metal & Alloys Limited Employee Group Gratuity Scheme	India	Employee gratuity trust
4	JITF Shipyards Limited Employee Group Gratuity trust	India	Employee gratuity trust
5	Jindal ITF Limited Employee Group Gratuity Assurance Scheme	India	Employee gratuity trust
6	Jindal Saw Employee Welfare Trust	India	Post employment benefit plan

JINDAL SAW LIMITED * NEW DELHI *

Key Management Personnel Compensation:

(₹ lakhs)

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
Short-Term benefits *	1,917.14	2,012.72
Post-Employment benefits	-	-
- Defined contribution plan $ #	181.15	154.72
- Defined benefit plan #	-	-
Other long-term benefits	-	-
Share-based payment	-	-
Dividend paid	3.04	2.59
Total	**2,101.33**	**2,170.03**

(₹ lakhs)

Name	Year ended March 31, 2021	Year ended March 31, 2020
Ms. Sminu Jindal	262.05	277.44
Mr. Neeraj Kumar	672.79	731.24
Mr. O. P. Sharma	225.59	222.39
Dr. Dharmendra Gupta	256.89	232.52
Others	684.01	706.44
	2,101.33	**2,170.03**

* Including exgratia, sitting fee, commission and value of perquisites where value cannot determined, the valuation as per income tax being considered.

The liability for gratuity and leave encashment are provided on actuarial basis for the Company as a whole. Accordingly amounts accrued pertaining to key managerial personnel are not included above.

$ Including PF, leave encashment paid and any other benefit.



Jindal Saw Limited
Notes to Consolidated Financial Statements

(` lakhs)

S. No.	Particulars	Associate/ Joint ventures		Key Management Personnel (KMP), their relatives and Enterprises over which KMP and their relatives having significant influence	
S. No.		H2 2020-21	Year ended March 31, 2021	H2 2020-21	Year ended March 31, 2021
A	**Transactions**				
1	**Sale of goods/services**				
	Jindal Stainless (Hisar) Limited	-	-	1,471.68	2,164.29
	Jindal Fittings Limited	56.23	130.63	-	-
	Jindal Steel & Power Limited	-	-	95.69	116.06
	JSW Steel Limited	-	-	4,087.94	6,288.53
	Jindal Industries Private Limited	-	-	73.13	78.64
	Jindal Rail Infrastructure Limited	-	-	0.46	0.54
	Jindal Tubular USA, LLC	-	-	82.85	82.85
	JWIL Infra Limited	-	-	21,300.18	31,132.88
	Jindal Urban Waste Management (Guntur) Limited	-	-	0.07	0.07
	Jindal Saw Italia S.P.A.	-	-	5,255.39	8,013.44
	JITF Urban Infrastructure Limited	-	-	1,188.58	1,615.60
	JITF Urban Waste Management Limited	-	-	-	-
	JSW Energy Limited	-	-	-	-
	Jindal MMG LLC	148.72	267.61	-	-
	Jindal Urban Waste Management (Visakhapatnam) Limited	-	-	28.23	57.62
	JITF Water Infrastructure Limited	-	-	24.01	105.12
	Jindal Pipe USA Inc.	-	-	11,098.31	11,286.91
	Bhuj Polymers Private Limited	-	-	2,577.82	2,577.82
	Hexa Tradex Limited	-	-	0.09	0.09
	Jindal Pipe Industries	-	-	19.67	19.67
	JSW Projects Limited	-	-	10.54	10.54
	Timarpur okhla waste management company	-	-	1.28	1.28
2	**Purchase of Raw Materials/Consumables/Services**				
	Jindal Industries Private Limited	-	-	96.62	123.85
	Jindal Stainless (Hisar) Limited	-	-	16,114.73	21,435.99
	Jindal Fittings Limited	74.56	75.41	-	-
	Jindal Stainless Limited	-	-	9,537.11	12,112.10
	Jindal Steel & Power Limited	-	-	70,698.42	86,363.80
	Jindal Systems Private Limited	-	-	146.71	299.75
	JSW Power Trading Company limited	-	-	-	105.76
	JSW Steel Coated Products Limited	-	-	66.95	79.17
	JSW Steel Limited	-	-	73,421.75	1,13,253.77
	Quality Foils (India) Private Limited	-	-	-	-
	Quality Stainless Private Limited	-	-	-	-
	JITF Commodity Tradex Limited	-	-	11,175.55	16,192.06
	JSL Lifestyle Limited	-	-	27.99	31.25
	Maa Bhagwati Travels	-	-	2.35	4.70
	Ms. Madhulika Jain	-	-	4.48	8.96
	Ms. Sangita Mantri	-	-	4.48	8.96
	Jindal Tubular USA, LLC	-	-	-	-
	Jindal Power Limited	-	-	18.99	43.79
	Bhuj Polymers Private Limited	-	-	3,278.99	3,445.32
	Hexa Tradex Limited	-	-	0.77	0.77
	JITF Urban Infrastructure Limited	-	-	5,217.71	5,217.71
	Shalimar Paints limited	-	-	5.15	5.58
	JITF Urban Infrastructure Services Limited	-	-	10,684.90	10,684.90
	Jindal Saw Italia S.P.A.	-	-	3.57	3.57
3	**Purchase of Capital Items**				
	Jindal Industries Private Limited	-	-	47.14	47.14
	Jindal Steel & Power Limited	-	-	471.47	705.04
	Jindal Systems Private Limited	-	-	34.08	235.48
	JSW Steel Coated Products Limited	-	-	212.73	295.75
	JSW Steel Limited	-	-	35.58	103.43
	Jindal Fittings Limited	-	-	-	-
	Jindal Saw Italia S.P.A.	-	-	217.75	217.75
	Bhuj Polymers Private Limited	-	-	29.60	29.60
4	**Contribution towards gratuity fund**				
	Jindal Saw Employees Group Gratuity Scheme	-	-	-	1449.42
	IUP Jindal Metals & Alloys Limited Employee Group Gratuity Scheme	-	-	75.03	75.03
5	**Dividend Paid**				
	Four Seasons Investments Limited	-	-	-	870.61
	Gagan Trading company Limited	-	-	-	4.20
	Mr. Indresh Batra	-	-	-	15.00
	Mr. Naveen Jindal	-	-	-	4.37
	Mr. Ratan Jindal	-	-	-	1.52
	Mr. Sajjan Jindal	-	-	0.01	0.01
	Ms. Arti Jindal	-	-	-	81.20
	Ms. Savitri Devi Jindal	-	-	-	2.08
	Ms. Shradha Jatia	-	-	1.50	1.50
	Nalwa Sons Investments Limited	-	-	-	1,071.00

JINDAL SAW LIMITED * NEW DELHI *

Jindal Saw Limited
Notes to Consolidated Financial Statements

(₹ lakhs)

S. No.	Particulars	Associate/ Joint ventures		Key Management Personnel (KMP), their relatives and Enterprises over which KMP and their relatives having significant influence	
S. No.		H2 2020-21	Year ended March 31, 2021	H2 2020-21	Year ended March 31, 2021
	OPJ Trading Private Limited	-	-	-	155.49
	P. R. Jindal HUF	-	-	-	0.43
	R. K. Jindal & sons HUF	-	-	-	1.63
	S. K. Jindal & sons HUF	-	-	-	0.43
	Virtuous Tradecorp Private Limited	-	-	-	58.33
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	-	746.99
	Divino Multiventures Private Limited	-	-	-	106.91
	Estrela Investments Company Limited	-	-	-	37.55
	Mr. Vinay Chaudhary	-	-	-	0.01
	Ms. Bimla Chaudhary	-	-	-	0.04
	Nacho Investments Limited	-	-	-	36.50
	Sigmatech Inc.	-	-	-	602.40
	Naveen Jindal HUF	-	-	-	0.13
	Templar Investments Limited	-	-	-	37.13
	JSL Limited	-	-	-	41.42
	Mendeza Holdings Limited	-	-	-	36.65
	Amtrex Trading Company Private Limited	-	-	0.07	0.12
	Mr. Abhyuday Jindal	-	-	-	70.07
	Ms. Deepika Jindal	-	-	-	31.49
	Systran Multiventures Private Limited	-	-	-	4.09
	Ms. Urvi Jindal	-	-	-	0.60
6	**Remuneration Paid**				
	Mr. Mukesh Chandra Sinha	-	-	11.72	20.94
	Mr. Randhir Singh Chaudhary	-	-	5.74	9.61
7	**Expenses incurred by others and reimbursed**				
	Bir Plantation Private Limited	-	-	-	1.94
	Jindal Stainless Limited	-	-	34.70	88.30
	Jindal Systems Private Limited	-	-	2.95	3.27
	JSW Steel Limited	-	-	4.51	9.96
	Rohit Tower Building Limited	-	-	45.15	55.40
	Jindal Fittings Limited	17.07	17.07	-	-
	Jindal Tubular USA, LLC	-	-	-	-
	Jindal Saw Employee Welfare Society	-	-	6.35	6.35
	Mr. Narendra Mantri	-	-	0.04	0.04
	Bhuj Polymers Private Limited	-	-	6.86	6.86
8	**Expenses incurred and recovered**				
	Hexa Securities and Finance Company Limited	-	-	1.90	3.79
	Hexa Tradex Limited	-	-	10.50	21.00
	Jindal Fittings Limited	1,985.17	2,033.30	-	-
	JSW Steel Limited	-	-	-	0.24
	Jindal Steel & Power Limited	-	-	-	6.74
	Jindal Systems Private Limited	-	-	0.89	1.91
	Rohit Tower Building Limited	-	-	-	-
	JITF Urban Infrastructure Limited	-	-	1.57	6.74
	Jindal Rail Infrastructure Limited	-	-	1.31	3.70
	Jindal Tubular USA, LLC	-	-	1,202.81	1,202.81
	JWIL Infra Limited	-	-	7.64	23.72
	Bhuj Polymers Private Limited	-	-	0.65	1.48
	Jindal Pipe USA Inc.	-	-	4,920.84	4,920.84
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	9.37	18.74
9	**Interest expense**				
	JSW Steel Limited	-	-	2,313.05	4,445.71
	Quality Foils (India) Private Limited	-	-	-	-
	Jindal Stainless Limited	-	-	2.41	2.41
	Anbeeco Investment Limited	-	-	2.70	10.33
	Jindal Stainless (Hisar) Limited	-	-	74.31	74.31
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	4.80	28.86
10	**Interest Income**				
	Jindal Rail Infrastructure Limited	-	-	42.24	84.27
	JITF Urban Infrastructure Limited	-	-	211.77	424.16
	JITF Urban Infrastructure Services Limited	-	-	1,267.30	2,541.56
	Jindal Saw Italia S.P.A.	-	-	73.24	142.51
	Jindal Tubular USA, LLC	-	-	-	-
	Jindal Stainless (Hisar) Limited	-	-	-	-
	JITF Urban Waste Management (Bhatinda) Limited	-	-	2.35	4.71
	JITF Urban Waste Management (Jalandhar) Limited	-	-	6.49	13.02
	JITF Commodity Tradex Limited	-	-	307.91	1,010.81
	Jindal Stainless Limited	-	-	-	-
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	2,978.35	5,807.57
	Jindal Pipe USA Inc.	-	-	358.70	358.70
11	**Issue of shares/debentures/Conversion**				
	Non Cumulative Compulsorily convertible Preference share (CCPS) of Jindal Quality Tubular Limited issued/conversion to Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	-	-

JINDAL SAW LIMITED * NEW DELHI *

Jindal Saw Limited
Notes to Consolidated Financial Statements

(` lakhs)

S. No.	Particulars	Associate/ Joint ventures		Key Management Personnel (KMP), their relatives and Enterprises over which KMP and their relatives having significant influence	
S. No.		H2 2020-21	Year ended March 31, 2021	H2 2020-21	Year ended March 31, 2021
12	**Loan given during the year**				
	Jindal MMG LLC	-	-	-	-
	JITF Urban Infrastructure Services Limited	-	-	-	-
	JITF Urban Waste Management (Bhatinda) Limited	-	-	-	-
	JITF Urban Waste Management (Jalandhar) Limited	-	-	-	-
	JITF Urban Infrastructure Limited	-	-	80.00	80.00
	Jindal Rail Infrastructure Limited	-	-	80.00	80.00
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	-	2,000.00
13	**Loan recovered during the year**				
	JITF Urban Infrastructure Services Limited	-	-	-	-
	Mr. Narendra Mantri	-	-	34.50	34.50
	Jindal Rail Infrastructure Limited	-	-	80.00	80.00
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	2,256.28	2,256.28
14	**Loan repaid during the year**				
	Anbeeco Investment Limited	-	-	-	-
15	**Loan taken during the year**				
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	1,170.00	1,170.00
16	**Rent expense**				
	Bir Plantation Private Limited	-	-	3.54	7.08
	JSW Steel Limited	-	-	0.03	0.07
	Rohit Tower Building Limited	-	-	15.00	30.00
	Mr. Prithavi Raj Jindal	-	-	-	1.50
17	**Rent Income**				
	Abhinandan Investments Limited	-	-	0.07	0.14
	Hexa Tradex Limited	-	-	0.09	0.28
	Jindal Equipment Leasing and Consultancy Services Limited	-	-	0.07	0.14
	Mansarover Investments Limited	-	-	0.07	0.14
	Nalwa Investment Limited	-	-	0.07	0.14
	Stainless Investments Limited	-	-	0.07	0.14
	Brahmputra Capital and Financial Company Limited	-	-	0.07	0.14
	Ever Plus Securities & Finance Limited	-	-	0.07	0.14
	Goswamis Credit & Investment Limited	-	-	0.07	0.14
	Renuka Financial Services Limited	-	-	0.07	0.14
	JITF Infralogistics Limited		-	0.14	0.14
18	**Sale of capital items**				
	Jindal Tubular USA, LLC	-	-	-	-
19	**Donation made during the year**				
	Ms. Sminu Jindal Charitable Trust	-	-	45.25	45.25
20	**Guarantee Commission Income**				
	Jindal Saw Italia S.P.A.	-	-	4.86	14.09
21	**Advance received during the year**				
	Jindal Stainless (Hisar) Limited	-	-	27.31	57.30
	JSW Steel Limited	-	-	-	-
	Jindal Steel & Power Limited	-	-	-	1.69
	Jindal Pipe USA Inc.		-	360.12	360.12
22	**Advance given during the year**				
	JITF Commodity Tradex Limited	-	-	-	-
	JSL Lifestyle Limited	-	-	-	-
	JSW Power Trading Company Limited	-	-	-	-
	JSW Steel Limited	-	-	-	-
	JSW Steel Coated Products Limited	-	-	-	-
	Jindal Steel & Power Limited	-	-	-	-
23	**Advance repaid during the year**				
	Hexa Tradex Limited	-	-	-	-
24	**Security deposit given**				
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	1,408.00	8,328.00
	Rohit Tower Building Limited	-	-	282.00	282.00
25	**Security deposit recovered during the year**				
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	14,753.00	16,653.00
26	**Repayment of Lease Obligations**			-	
	Jindal Fittings Limited	1,220.12	2,481.54	-	-
27	**Provision for investment/share application money/loan**				
	Jindal Saw Italia S.P.A.	-	-	-	-
B	**Outstanding balances**				
1	**Advances Recoverable**				
	Jindal Stainless Limited	-	-	62.18	62.18
	Jindal Steel & Power Limited	-	-	1,242.07	1,242.07
	JSW Steel Coated Products Limited	-	-	90.63	90.63
	JSW Steel Limited	-	-	254.45	254.45

JINDAL SAW LIMITED * NEW DELHI *

Jindal Saw Limited
Notes to Consolidated Financial Statements

(₹ lakhs)

S. No.	Particulars	Associate/ Joint ventures		Key Management Personnel (KMP), their relatives and Enterprises over which KMP and their relatives having significant influence	
S. No.		H2 2020-21	Year ended March 31, 2021	H2 2020-21	Year ended March 31, 2021
	Hexa Securities and Finance Company Limited	-	-	-	-
	Jindal Tubular USA, LLC	-	-	-	-
	JSW Power Trading Company Limited	-	-	6.68	6.68
	JSL Lifestyle Limited	-	-	2.24	2.24
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	-	-
	Hexa Tradex Limited	-	-	-	-
	Jindal Stainless (Hisar) Limited	-	-	57.30	57.30
	JITF Commodity Tradex Limited	-	-	-	-
	Mr. Dinesh Chandra Sinha	-	-	-	-
	Mr. Narendra Mantri	-	-	0.03	0.03
	Mr. Neeraj Kumar	-	-	1.07	1.07
	JITF Urban Infrastructure Services Limited	-	-	0.46	0.46
	Jindal Industries Private Limited	-	-	1.47	1.47
2	**Corporate Guarantees outstanding #**				
	Jindal Rail Infrastructure Limited	-	-	-	-
	Jindal Saw Italia S.P.A.	-	-	3,687.28	3,687.28
	JITF Urban Waste Management (Bhatinda) Limited	-	-	1,159.41	1,159.41
	Timarpur- Okhla Waste Management Company Private Limited	-	-	235.86	235.86
	# Guarantees amount disclosed to the extent of outstanding loan amount.				
3	**Loan payable**				
	Sathi International FZE	-	-	-	-
	International Investments Limited FZC	-	-	55,513.45	55,513.45
	Anbeeco Investment Limited	-	-	1,935.53	1,935.53
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	1,170.00	1,170.00
4	**Loans recoverable**				
	Jindal Rail Infrastructure Limited	-	-	823.07	823.07
	JITF Urban Infrastructure Limited	-	-	4,237.81	4,237.81
	JITF Urban Infrastructure Services Limited	-	-	25,370.39	25,370.39
	Jindal Saw Italia S.P.A.	-	-	4,360.46	4,360.46
	Jindal MMG LLC	409.42	409.42	-	-
	JITF Urban Waste Management (Bhatinda) Limited	-	-	46.26	46.26
	JITF Urban Waste Management (Jalandhar) Limited	-	-	127.81	127.81
	Mr. Narendra Mantri	-	-	31.00	31.00
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	538.03	538.03
5	**Payables**				
	Jindal Fittings Limited	89.70	89.70	-	-
	JSW Steel Coated Products Limited	-	-	0.21	0.21
	Jindal Industries Private Limited	-	-	1.40	1.40
	Jindal Stainless (Hisar) Limited	-	-	681.83	681.83
	Jindal Stainless Limited	-	-	13.82	13.82
	Jindal Steel & Power Limited	-	-	62.86	62.86
	Jindal Systems Private Limited	-	-	24.32	24.32
	JSW Steel Limited	-	-	2,208.98	2,208.98
	Maa Bhagwati Travels	-	-	0.39	0.39
	Rohit Tower Building Limited	-	-	7.24	7.24
	Jindal Saw Italia S.P.A.	-	-	30.73	30.73
	Mr. Abhiram Tayal	-	-	1.85	1.85
	Mr. Girish Sharma	-	-	2.13	2.13
	Mr. Ravinder Nath Leekha	-	-	1.85	1.85
	Bir Plantation Private Limited	-	-	0.09	0.09
	Dr. Raj Kamal Agarwal	-	-	3.05	3.05
	Mr. Ajit Kumar Hazarika	-	-	1.85	1.85
	Jindal Power Limited	-	-	14.45	14.45
	Dr. Vinita Jha	-	-	1.85	1.85
	Jindal Tubular USA, LLC	-	-	4.39	4.39
	JITF Urban Infrastructure Services Limited	-	-	-	-
	Mr. Sanjeev Shankar	-	-	2.13	2.13
	Mr. Sunil Kumar Jain	-	-	0.06	0.06
	Jindal Pipe USA Inc.	-	-	354.92	354.92
	JSW Projects Limited	-	-	13.14	13.14
	Bhuj Polymers Private Limited	-	-	97.57	97.57
	Hexa Tradex Limited	-	-	0.12	0.12
	Jindal SAW Employee Welfare Society	-	-	0.47	0.47
	Shalimar Paints Limited	-	-	1.16	1.16
6	**Receivables**				
	Jindal Saw Italia S.P.A.	-	-	2,946.21	2,946.21
	Jindal Industries Private Limited	-	-	13.37	13.37
	Jindal Stainless (Hisar) Limited	-	-	133.96	133.96
	Jindal Steel & Power Limited	-	-	49.22	49.22
	Quality Stainless Private Limited	-	-	-	-
	JSW Steel Limited	-	-	243.24	243.24
	Jindal Systems Private Limited	-	-	1.56	1.56
	Jindal Rail Infrastructure Limited	-	-	3.39	3.39
	Jindal Urban Waste Management (Guntur) Limited	-	-	23.77	23.77
	JWIL Infra Limited	-	-	11,455.68	11,455.68



Jindal Saw Limited
Notes to Consolidated Financial Statements

(₹ lakhs)

S. No.	Particulars	Associate/ Joint ventures		Key Management Personnel (KMP), their relatives and Enterprises over which KMP and their relatives having significant influence	
S. No.		H2 2020-21	Year ended March 31, 2021	H2 2020-21	Year ended March 31, 2021
	JWIL Infra Limited (Escrow A/C)	-	-	386.64	386.64
	Jindal Tubular USA, LLC	-	-	141.10	141.10
	JITF Urban Infrastructure Limited	-	-	1,001.05	1,001.05
	JITF Urban Waste Management Limited	-	-	-	-
	Mansarover Investments Limited	-	-	-	-
	Rohit Tower Building Limited	-	-	-	-
	Jindal MMG LLC	76.38	76.38	-	-
	Jindal Pipe USA Inc.	-	-	9,850.32	9,850.32
	Jindal Urban Waste Management (Visakhapatnam) Limited	-	-	23.73	23.73
	JITF Water Infrastructure Limited	-	-	105.12	105.12
	Bhuj Polymers Private Limited	-	-	1,398.38	1,398.38
	JITF Infralogistics Limited	-	-	0.01	0.01
	JSW Projects Limited	-	-	0.02	0.02
	Jindal Stainless Limited	-	-	0.03	0.03
7	**Security Deposit Payable**				
	Jindal Industries Private Limited	-	-	9.32	9.32
	Jindal Steel & Power Limited	-	-	2,941.00	2,941.00
8	**Security Deposit Receivable**				
	Bir Plantation Private Limited	-	-	100.00	100.00
	JSW Steel Limited	-	-	500.00	500.00
	Bhuj Polymers Private Limited	-	-	-	-
	Jindal Stainless (Hisar) Limited	-	-	-	-
	Jindal Stainless Limited	-	-	850.00	850.00
	JSW Power Trading Company Limited	-	-	4.63	4.63
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	44,331.48	44,331.48
	Rohit Tower Building Limited	-	-	282.00	282.00
9	**Interest Payable**				
	Siddeshwari Tradex Private Limited (Pursuant to scheme of Merger)	-	-	0.37	0.37
10	**Lease liabilities (at amortised cost)**				
	Jindal Fittings Limited	8,201.55	8,201.55	-	-

Terms and conditions of transactions with related parties
All related party transactions entered during the year were in ordinary course of the business and are on arm length basis. All outstanding receivable balances are unsecured and repayable in cash.

