

**MPS Limited**  
**Related Party Transaction Details**  
**For the year ended March 2020**

**Related party transactions**

The related parties as per the terms of Ind AS-24, "Related Party Disclosures", (specified under section 133 of the Companies Act, 2013) are disclosed below:-

**A Names of related parties and description of relationship:**

S.No.	Description of relationship	Names of related parties
1	Holding Company	ADI BPO Services Limited
2	Subsidiary Company	MPS North America LLC MPS Interactive Systems Limited (w.e.f 10 May 2018) TOPSIM GmbH (w.e.f 2 July 2018) MPS Europa AG (w.e.f 5 July 2018)
3	Company Under Common Control	ADI Media Private Limited Nishith Arora Family Trust (w.e.f 27 February 2020) Neha Family Trust (w.e.f 27 February 2020)
4	Key management personnel (KMP)	Mr. Nishith Arora, Non-Executive Chairman Mr. Rahul Arora, Managing Director w.e.f 12 August 2018 (Chief Executive Officer and Whole Time Director till 11 August 2018) Ms. Yamini Tandon, Non- Executive Director Mr. D E Udwadia, Non-Executive Director (till 29 March 2019) Mr. Vijay Sood, Non-Executive Director (till 25 January 2020) Mr. Ambarish Raghuvanshi, Non-Executive Director w.e.f 01 May 2018 and till 27 January 2020 Mr. Sunil Shah, Non-Executive Director (Additional Director) w.e.f 11 December 2018 and till 31 July 2019 Ms. Jayantika Dave, Non-Executive Director (Additional Director) w.e.f 30 October 2019 Ms. Achal Khanna, Non-Executive Director (Additional Director) w.e.f 30 October 2019 Mr. Ajay Mankotia, Non-Executive Director (Additional Director) w.e.f. 29 January 2020 Dr. Piyush Kumar Rastogi, Non-Executive Director (Additional Director) w.e.f. 29 January 2020 Mr. Sunit Malhotra, CFO & Company Secretary and Director of the holding company w.e.f 28 March 2019 Ms. Gagan Sahni Tyagi, Director of holding company Ms. Pooja Singh, Director of the holding company till 1 August 2019
5	Firm in which KMP is a partner	M/s Udwadia & Co. M/s Ajay Mankotia Associates

**B Transactions during the year**

S.N.	Description of transactions:	Name of related party	Relationship	INR in Laacs	
				Year ended 31 March 2020	Year ended 31 March 2019
1	<b>Rentals paid</b>	ADI BPO Services Limited ADI Media Private Limited	Holding Company Company Under Common Control	184.23 5.28	160.20 5.28
2	<b>Infrastructure charges</b>	ADI BPO Services Limited	Holding Company	51.60	51.60
3	<b>Reimbursement of expenses-paid</b>	ADI BPO Services Limited ADI Media Private Limited TOPSIM GmbH MPS Europa AG MPS North America LLC	Holding Company Company Under Common Control Subsidiary Company Subsidiary Company Subsidiary Company	54.31 3.67 - - 2.45	128.48 4.01 1.41 9.70 -
4	<b>Reimbursement of expenses-received</b>	MPS Interactive Systems Limited	Subsidiary Company	38.65	0.36
5	<b>Rendering of services</b>	MPS North America LLC TOPSIM GmbH	Subsidiary Company Subsidiary Company	1,466.56 -	1,500.68 32.70
6	<b>Interest Income on Loan</b>	MPS Interactive Systems Limited	Subsidiary Company	190.51	152.78
7	<b>Dividend Income on Preference Shares</b>	MPS Interactive Systems Limited	Subsidiary Company	176.00	-
8	<b>Sale of Property, Plant and Equipment</b>	MPS North America LLC	Subsidiary Company	-	0.32
9	<b>Purchase of Property, Plant and Equipment</b>	MPS Interactive Systems Limited	Subsidiary Company	6.51	22.74
10	<b>Investment in Equity Shares</b>	MPS Interactive Systems Limited TOPSIM GmbH MPS Europa AG	Subsidiary Company Subsidiary Company Subsidiary Company	- - -	6,200.00 599.18 810.39

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**For the year ended March 2020**

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S.N.	Description of transactions:	Name of related party	Relationship	INR in Lacs	
				Year ended 31 March 2020	Year ended 31 March 2019
11	<b>Investment in Preference Shares</b>	MPS Interactive Systems Limited	Subsidiary Company	-	2,200.00
12	<b>Loan given</b>	MPS Interactive Systems Limited	Subsidiary Company	-	2,300.00
13	<b>Repayment of Loan</b>	MPS Interactive Systems Limited	Subsidiary Company	247.40	-
14	<b>Remuneration</b>				
(i)	<b>Short-term employee benefits</b>	Mr. Rahul Arora	KMP	249.27	228.44
		Mr. Sunit Malhotra	KMP	63.57	63.44
		Ms. Gagan Sahni Tyagi	KMP	20.72	18.31
		Ms. Pooja Singh	KMP	6.53	18.76
(ii)	<b>Post-employment benefits</b>	Mr. Sunit Malhotra	KMP	1.33	2.24
		Ms. Gagan Sahni Tyagi	KMP	0.97	0.29
		Ms. Pooja Singh	KMP	0.32	0.76
15	<b>Director Sitting Fees</b>	Mr. D E Udawadia	KMP	-	10.20
		Mr. Vijay Sood	KMP	5.40	13.60
		Mr. Ambarish Raghuvanshi	KMP	5.40	8.40
		Mr. Sunil Shah	KMP	1.60	1.40
		Ms. Jayantika Dave	KMP	2.60	-
		Ms. Achal Khanna	KMP	2.00	-
		Mr. Ajay Mankotia	KMP	2.20	-
		Dr. Piyush Kumar Rastogi	KMP	2.20	-
16	<b>Commission</b>	Mr. D E Udawadia	KMP	-	14.12
		Mr. Vijay Sood	KMP	-	19.16
		Mr. Ambarish Raghuvanshi	KMP	-	11.10
		Mr. Sunil Shah	KMP	-	2.02
17	<b>Professional services rendered</b>	M/s Udawadia & Co.	Firm in which KMP is a partner	-	0.57

C	Balances at the year end	Name of related party	Relationship	INR in Lacs	
				As at 31 March 2020	As at 31 March 2019
1	Security deposit placed	ADI BPO Services Limited	Holding Company	70.34	65.55
		ADI Media Private Limited	Company Under Common Control	0.77	0.72
2	Prepayment rent	ADI BPO Services Limited	Holding Company	26.22	31.48
		ADI Media Private Limited	Company Under Common Control	0.11	0.15
3	Trade receivables	MPS North America LLC	Subsidiary Company	208.14	298.72
		TOPSIM GmbH	Subsidiary Company	35.33	32.29
4	Trade payables	ADI BPO Services Limited	Holding Company	1.31	1.27
		ADI Media Private Limited	Company Under Common Control	0.30	-
5	Payables on purchase of fixed assets	MPS Interactive Systems Limited	Subsidiary Company	-	0.32
6	Other receivables	MPS North America LLC	Subsidiary Company	-	0.15
		MPS Interactive Systems Limited	Subsidiary Company	-	0.43
7	Interest accrued on deposits	MPS Interactive Systems Limited	Subsidiary Company	39.26	48.60
8	Projected benefit obligation	Mr. Sunit Malhotra	KMP	11.08	9.48
		Ms. Gagan Sahni Tyagi	KMP	3.03	2.00
		Ms. Pooja Singh	KMP	-	2.32

**Notes:**

- 1 No amount has been written off / written back during the year in respect of dues from / to related parties.