

# Price Waterhouse LLP

Chartered Accountants

The Board of Directors  
SBI Macquarie Infrastructure Trustee Private Limited  
92, Level 9, North Avenue,  
Maker Maxity, Bandra Kurla Complex,  
Mumbai 400 051

## Report on special purpose financial statements

1. This report is issued in accordance with the terms of our agreement dated April 12, 2023.
2. We have audited the accompanying special purpose financial statements of SBI Macquarie Infrastructure Trustee Private Limited (the "Company") which comprise the Balance Sheet as at March 31, 2023 and Profit and Loss Account for the year ended on that date (together called "Annexure 1"), Annexures 2 to 28, (except Annexure 18 as it is not applicable to the company) and Annexures CF1 to CF5 ("Reporting Package") which we have initialled under reference to this report.

## Management's Responsibility for the Reporting Package

3. Management is responsible for the preparation of this Reporting Package in accordance with basis set out in Annexure D to the instructions dated March 13, 2023 received by the Company from the State Bank of India via email dated March 13, 2023 to the extent considered relevant by it for the purpose for which this Reporting Package has been prepared. The responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of Reporting Package that are free from material misstatement, whether due to fraud or error.

## Auditors' Responsibility

4. Our responsibility is to express an opinion on this Reporting Package based on our audit. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Reporting Package is free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Reporting Package. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the Reporting Package in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the Reporting Package.
6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Price Waterhouse LLP, Nesco IT Building III, 8th Floor, Nesco IT Park, Nesco Complex, Gate No. 3, Western Express Highway, Goregaon East, Mumbai - 400 063  
T: +91 (22) 61198000, F: +91 (22) 61198799

Registered office and Head office: Plot No. 56 & 57, Block DN, Sector-V, Salt Lake, Kolkata - 700 091

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAS - 3673) with effect from April 22, 2020. Post its conversion to Price Waterhouse LLP, its ICAI registration number is (FRN 301112E/E300264) (ICAI registration number before conversion was 301112E)

# Price Waterhouse LLP

Chartered Accountants

## Opinion

7. Based on our audit, we report that:

- a. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- b. The Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of account;
- c. In our opinion and to the best of our information and according to the explanations given to us, the Reporting Package, fairly present, in all material respects, in conformity with the accounting policies as set out in Annexure D to the instructions dated March 13, 2023 received by the Company from State Bank of India:
  - (i) in the case of the Balance Sheet, the state of affairs of the Company as at March 31, 2023; and
  - (ii) in the case of the Profit and Loss Account, the loss for the year ended on that date.

## Emphasis of Matter – Basis of Preparation

8. We draw attention that Reporting Package are not the statutory financial statements of the Company, and are not intended to, and do not, comply with the disclosure provisions applicable to statutory financial statements prepared under the Companies Act, 2013, as those are considered irrelevant by the Management and the intended users of the Reporting Package for the purposes for which those have been prepared.
9. We draw your attention to the preparation of the financial statement on realisable value basis given the Company's intention to initiate the winding up activities as soon as practicable.

Our opinion is not modified in respect of these matter.

## Other Matter

10. The Reporting Package dealt with by this report, have been prepared for the express purpose of preparation of consolidated financial statements of State Bank of India pursuant to the instructions dated March 13, 2023 received by the Company from the State Bank of India via email dated March 13, 2023.
11. The Company has prepared a separate set of financial statements for the year ended March 31, 2023 in accordance with the Companies (Indian Accounting Standard) Rule, 2015, on which we issues an unmodified opinion vide a separate auditors' report to the shareholders of the Company dated April 24, 2023.

Our opinion is not modified in respect of these matter.



# Price Waterhouse LLP

Chartered Accountants

## Restriction on Use

12. Our obligations in respect of this report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this report, will extend any duty of care we may have in our capacity as auditors of any financial statements of the Company.
13. This report is addressed to the Board of Directors of the Company and has been prepared for and only for the purposes set out in paragraph 10 above. This report is shared with State Bank of India and its auditors K. C. Mehta & Co LLP, for information purposes only and we to the fullest extent possible under the law neither accept nor assume any duty, responsibility or liability to them or to any third parties to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Price Waterhouse LLP  
Firm Registration No.301112E/E300264  
Chartered Accountants



Kapil Gupta  
Partner  
Membership No. 127417  
UDIN: 23127417BGZZGN8897

Place: Mumbai  
Date: April 24, 2023

## Reclassification of Assets as per CFS Format as on 31.03.2023

As per CFS format		As per Sbi JV BS format		R. in thousands					
A	Amount as per Subsidiary/VV BS format	Note 4 Income Tax Assets	Note 6 Trade receivables	Note 7 Cash and cash equivalents	Note 8 Other Current Assets	***	***	Total	
<b>SCH-6</b>	<b>CASH AND BALANCES WITH RESERVE BANK OF INDIA</b>	188	158	138	91			2,019	
1	Cash in hand (including Reserve Bank of India and all)								
2	Balance with Reserve Bank of India in Current Account								
3	Balance with Reserve Bank of India in Other Account								
	<b>Schedule 6 Total</b>								
<b>SCH-7</b>	<b>BALANCES WITH BANKS &amp; MONEY AT CALL &amp; SHORT NOTICE</b>								
4	Balance with banks								
5	(a) In Current Account								
6	(b) In Other Deposit Accounts			1,382				1,382	
7	Money at call and short notice								
8	(a) With banks								
9	(b) With other institutions								
	<b>Outside India</b>								
10	In Current Account								
11	In Other Deposit Accounts								
12	Money at call and short notice								
	<b>Schedule 7 Total</b>			1,382.00				1,382	
<b>SCH-8</b>	<b>INVESTMENTS</b>								
	<b>Investment in India in</b>								
13	(i) Government Securities								
14	(ii) Other Approved Securities								
15	(iii) Shares								
16	(iv) Debentures and Bonds								
17	(v) Group Subsidiaries and/or joint ventures (e.g. SBI Foundations)								
18	(vi) Group Associates								
19	(vii) Others (Units of mutual funds etc.)								
	<b>Investment outside India in</b>								
20	(i) Government Securities (including local authorities)								
21	(ii) Other Approved Securities								
22	(iii) Shares								
23	(iv) Debentures and Bonds								
24	(v) Group Subsidiaries and/or joint ventures abroad (e.g. State Bank of India Services Limited, Prad)								
25	(vi) Group Associates								
26	(vii) Others (Units of mutual funds etc.)								
	<b>Schedule 8 Total</b>								
<b>SCH-9</b>	<b>ADVANCES</b>								
27	(i) Bills purchased and discounted								
28	(ii) Cash Credits Overdrafts and loans repayable on demand								
29	(iii) Term Loans								
	<b>Schedule 9 Total</b>								
<b>SCH-10</b>	<b>FIXED ASSETS</b>								
30	Plant and machinery								
31	Other Fixed Assets (including furniture and fixtures)								
32	Other Fixed Assets (including land and buildings)								
33	Capital Work-in-progress (including leased Assets not of Investments)								
	<b>Schedule 10 Total</b>								
<b>SCH-11</b>	<b>OTHER ASSETS</b>								
34	Goodwill								
35	Intangible Assets								
36	Other Assets (including tax deducted at source (TDS))								
37	Other Assets (including tax deducted at source (TDS))								
38	Stationery & Stamps								
39	Prepaid expenses								
40	Deferred tax asset								
41	Deposits placed with NBFI/Other NBFI etc. for meeting shortfall in								
42	Deposits placed with NBFI/Other NBFI etc. for meeting shortfall in								
43	Other Assets (including tax deducted at source (TDS))								
44	Other Assets (including tax deducted at source (TDS))								
45	Other Assets (including tax deducted at source (TDS))								
	<b>Schedule 11 Total</b>								
<b>Total Assets (SCH 6 + SCH 7 + SCH 8 + SCH 9 + SCH 10 + SCH 11)</b>		188.00	158.00	1,382.00	91.00			2,019	
<b>Total Liabilities (SCH 6 + SCH 7 + SCH 8 + SCH 9 + SCH 10 + SCH 11)</b>		188.00	158.00	1,382.00	91.00			2,019	

Other Fixed Assets include tax deducted at source (TDS) on interest income.

Note: \*\*\* Please indicate the note number and description of assets as per the BS of the NISJV

Managerial Director, NISJV

Managerial Director, NISJV

Statutory Auditors

Price Waterhouse LLP  
Chartered Accountants  
FRN 307122/E300264  
Mumbai

As per Schedule IV - BS format		Note 9 Trade Payables - Sub 10 Other financial liabilities	Note 11 Paying Share Capital	Note 12 Other Liabilities	***	Total Liability
A.	As per CTR format	Payables - Sub 10 Other financial liabilities				
1	Amount as per Schedule IV - BS format	213				
2	Equity Share Capital					
3	1 Paid up Equity Share Capital					
4	Schedule 1 Total	566.00		1240		1806
5	RESERVEES & SUBORDINATES					
6	1 Statutory Reserves					
7	2 Capital Reserves					
8	3 Share Premium					
9	4 Investment Fluctuation Reserve					
10	5 General Reserve					
11	6 Special Reserve - Trade Term Reserve					
12	7 Reserve to meet Liabilities - ASBA					
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**Note:** Please indicate the non-

the number and description of items as per the PS of the NBS/W

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## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

## Reclassification of Income Items as per CFS Format for FY 2022-23

(Rs. in thousands)

As per Sub./JV P&L format		As per the P&L a/c of the subsidiary / joint venture				Total
Assets as per CFS format		Note 13 Revenue from Operations	Note 14 Other Income Please see Note	***	***	
A	As per the subsidiary/JV's P&L a/c					700
Sch 13	INTEREST EARNED	700	0			700
1	Interest / discount on advances/ bills					-
2	Income on investments (including dividend)					-
3	Interest on balances with Reserve Bank of India and other inter-bank funds					-
4	Others including interest on deposits placed for meeting shortfall in priority sector lending		0			-
	Schedule 13 : Total of items 1 to 4 above)	-	-	-	-	-
Sch 14	OTHER INCOME					-
5	Commission, exchange and brokerage					-
6	a) Profit on sale of investments					-
	b) Loss on sale of investments					-
7	a) Profit on revaluation of investments					-
	b) Loss on revaluation of investments					-
8	a) Profit on sale of land, buildings and other assets					-
	b) Loss on sale of land, buildings and other assets					-
9	a) Profit on sale of leased assets					-
	b) Loss on sale of leased assets					-
10	a) Profit on exchange transactions					-
	b) Loss on exchange transactions					-
11	Income earned by way of dividends, etc. from group subsidiaries / joint ventures and/or group associates abroad/in India (e.g. DEHL, CCL, etc.)					-
12	a) Lease finance income					-
	b) Lease management fee					-
	c) Overdue charges					-
	d) Interest on lease rent receivables					-
13	Credit Card membership/ service fees					-
14	Life Insurance Premium (net)					-
15	General Insurance Premium (net)					-
16	Share of earnings from associates					-
17	Recoveries made in write-off non-performing accounts					-
18	Miscellaneous income	700				700
Sch 14	Schedule 14 Total (Total of items 5 to 18 above)	700	-	-	-	700
B	Total Income (Sch 13 + Sch 14) (to tally with the amount in row A above)	700	-	-	-	700

Managing Director/CEO/CFO

Note: \*\*\* Please indicate the note number and description of item as per the P&amp;L a/c of the NBS/JV

Statutory Auditors



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

## Reclassification of Expenses as per CFS Format for FY 2022-23

(Rs. in thousands)

As per CFS format	As per Sub/IV BS format		As per the P&L a/c of the subsidiary/joint venture		Total
	As per the subsidiary/IV's P&L a/c	Note 15 Other Expenses	Note 16 Tax Expense	***	
A	As per the subsidiary/IV's P&L a/c				
Sch 15	INTEREST EXPENDED	828			828
1	Interest on deposits		0		-
2	Interest on Reserve Bank of India/ Inter-bank borrowings				-
3	Others				-
Sch 16	Schedule 15 Total : Total of items 1 to 3 above)	-	-	-	-
	OPERATING EXPENSES				
4	Payments to and provisions for employees				-
5	Rent, taxes and lighting	126			126
6	Printing & Stationery				-
7	Advertisement and publicity				-
8	Depreciation on fixed assets other than leased assets				-
9	Depreciation on leased assets				-
10	Directors' fees, allowances and expenses				-
11	Auditors' fees and expenses (including branch auditors' fees and expenses)	155			155
12	Law charges				-
13	Postages, telegrams, telephones, etc.				-
14	Repairs and maintenance				-
15	Insurance Expenses	367			367
16	Amortisation of Goodwill, if any				-
17	Other Operating Expenses relating to Credit Card Operations				-
18	Other Operating Expenses relating to Life Insurance				-
19	Other Operating Expenses relating to General Insurance	180			180
20	Other Expenditure	828			828
Sch 16	Schedule 16 Total: Total of items 4 to 19 above)		-	-	
	PROVISIONS & CONTINGENCIES				
21	Provision for Income Tax (Current tax)		0		-
22	Provision for Income Tax (Deferred tax)				-
23	Write - Back of Provision for Income Tax of earlier years				-
24	Provision for other taxes				-
25	Provision for Standard Assets including provision for unhedged foreign currency exposure				-
26	Provision for NPAs				-
27	Provision for Restructured Assets				-
28	Provision for investments in India				-
29	Provision for investments outside India				-
30	Provision for RRBS/Subsidiaries/Joint Ventures				-
31	Provision on other assets				-
32	Other Provisions (Please Specify)				-
33	Other Provisions (Please specify)				-
34	Other Provisions (Please specify)				-
	Total: Total of items 20 to 33 above)		-	-	-
	Total - Expenditure (Sch 15 + Sch 16 + Sch "Provision & Contingencies")		-	-	-
B	(to tally with the amount in row A above)	828		-	828

Managing Director/CEO/FO

Statutory Auditors

Note: \*\*\* Please indicate the note number and description of item as per the P&amp;L a/c of the NBS/IV

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## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

## Reclassification of Contingent Liabilities as on 31.03.2023

(Rs. in thousands)

S. No.	Description of contingent liability	Amount
	<b>Amount as per Subsidiary/JV's BS format</b>	
I	Claims against the entity not acknowledged as debts	0
II	Income Tax , Service Tax and other Statutory & Regulatory Demands / liabilities (net -off provisions)	0
III	Liability for partly paid investments / Venture Funds	0
IV	Liability on account of outstanding forward exchange contracts	0
V (a)	Guarantees given on behalf of constituents in India	0
V (b)	Guarantees given on behalf of constituents outside India	0
VI	Acceptances, endorsements and other obligations ##	0
VII	Notional amount of outstanding Derivative contracts other-than Forward exchange contracts	0
VIII	Other items for which the entity is contingently liable (including undrawn partial credit enhancement facilities and When Issued (WI) Securities. - undrawn partial credit enhancement facilities - when Issued (WI) Securities - Others	0 0 0
IX	<b>TOTAL (of item I to VIII above)</b>	-

## this item will include bills accepted by the entity on behalf of its customers.

Managing Director/CEO/CFO

Statutory Auditors





## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

(Rs. in thousands)

## Balance Sheet as at 31.03.2023

Capital and Liabilities	Sch No.	As at 31st March 2023	As at 31st March 2022
Equity Share Capital	1	566	566
Reserves and Surplus	2		
Balance brought forward (as at 01.04.2022 / 01.04.2021)		1,368	1,361
Add / (Less) :			
Addition in Share Premium		-	-
Profit/(Loss) during the year		(128)	7
Dividend and Tax on Dividend			
Other Adjustments (Pl. specify)			
Other Adjustments (Pl. specify)			
Other Adjustments (Pl. specify)			
Other Adjustments (Pl. specify)			
Other Adjustments (Pl. specify)			
Balance carried over as at 31.03.2023 / 31.03.2022		1,240	1,368
Deposits	3	-	-
Borrowings (including AT 1, Tier II & Subordinated Debts)	4	-	-
Other Liabilities and Provisions	5	213	222
<b>TOTAL</b>		<b>2,019</b>	<b>2,156</b>

Assets	Sch No.	As at 31st March 2023	As at 31st March 2022
Cash and Balances with Reserve Bank of India	6	-	-
Balances with banks and money at call & short notice	7	1,582	1,788
Gross value of Investments	8	-	-
Aggregate of Provisions / Depreciation as at 31.03.2023		-	-
Carrying Value as at 31.03.2023		-	-
Net Advances	9	-	-
Fixed Assets	10	-	-
Other Assets	11	437	368
<b>TOTAL</b>		<b>2,019</b>	<b>2,156</b>

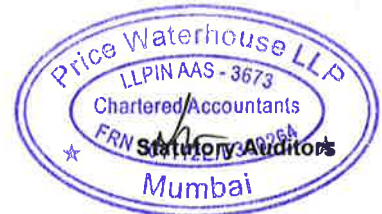
Contingent Liabilities	12	-	-
Bills for Collection		-	-



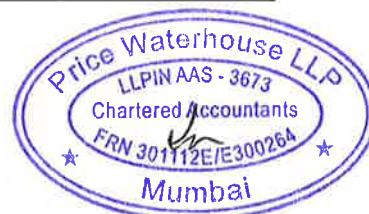
**Profit and Loss Account for the year ended 31.03.2023**

<b>I. INCOME</b>		<b>Sch No.</b>	<b>31st March 2023</b>	<b>31st March 2022</b>
<b>Interest Earned</b>	<b>13</b>			
a) Interest/discount on advances/bills			-	-
b) Income on Investments (including dividend)			-	-
c) Interest on balances with RBI and other inter bank funds			-	-
d) Others			-	1
<b>Other Income</b>	<b>14</b>		700	700
<b>Total Income</b>			<b>700</b>	<b>701</b>
<b>II. EXPENDITURE</b>		<b>Sch No.</b>	<b>31st March 2023</b>	<b>31st March 2022</b>
<b>Interest expended</b>	<b>15</b>		-	-
<b>Operating expenses</b>	<b>16</b>			
a) Payment to and provisions for employees			-	-
b) Depreciation on fixed assets (including Leased Assets)			-	-
c) Other Operating Expenses			828	692
<b>Total Expenses (excluding provisions and contingencies)</b>			<b>828</b>	<b>692</b>
<b>III. Operating Profit</b>			<b>128</b>	<b>9</b>
Provisions (other than tax) and contingencies (net of write-back)			-	-
Profit or (loss) from ordinary activities before tax			128	9
Exceptional & Extraordinary items				
Profit or (loss) before tax			128	9
Tax Expense			-	2
Net Profit / (Loss) for the year			(128)	7
Add: Brought forward Profit / (Loss) as at 01.04.2022 / 01.04.2021			1,368	1,361
<b>TOTAL</b>			<b>1,240</b>	<b>1,368</b>
<b>IV. APPROPRIATIONS</b>				
Transfer to Statutory Reserves				
Transfer to Capital Reserves				
Transfer to Investment Reserves				
Transfer to Investment Fluctuation Reserves				
Transfer to Revenue & Other Reserves				
Transfer to Reserves u/s 36(1)(viii) of I.T. Act				
Transfer to Debenture Redemption Reserve				
Other Adjustments (Pl. specify)				
Other Adjustments (Pl. specify)				
Final Dividend				
Interim Dividend				
Tax on Final Dividend				
Tax on Interim Dividend				
Balance carried to Balance Sheet			1,240	1,368
<b>Total</b>			<b>1,240</b>	<b>1,368</b>

**Managing Director/CEO/CFO**



	B	C	D	E
2				Annexure 2
3		<b>SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED</b>		
4				(Rs. in thousands)
5				
6		<b>Particulars</b>	<b>As at 31st March 2023</b>	<b>As at 31st March 2022</b>
7				
8		<b>SCHEDULE 1 - EQUITY SHARE CAPITAL</b>		
9				
10		Authorised Equity Share Capital - 62,500 shares of Rs. 10/- each	625	625
11				
12		Issued, Subscribed and Paid-up Equity Share Capital - 56,580 equity shares of Rs. 10/- each	566	566
13				
14		( Previous year 56,580 equity shares of Rs. 10/- each )		
15				
16		<b>TOTAL</b>	<b>566</b>	<b>566</b>
17				
18				
19				
20		<b>SCHEDULE 2 - RESERVES &amp; SURPLUS</b>		
21				
22	I.	<b>Statutory Reserves</b>		
23		Opening Balance	-	
24		Additions during the year		
25		Deductions during the year		
26		<b>Total I</b>	<b>-</b>	<b>-</b>
27	II.	<b>Capital Reserves</b>		
28		Opening Balance	-	
29		Additions during the year		
30		Deductions during the year		
31		<b>Total II</b>	<b>-</b>	<b>-</b>
32	III.	<b>Share Premium</b>		
33		Opening Balance	-	
34		Additions during the year		
35		Deductions during the year		
36		<b>Total III</b>	<b>-</b>	<b>-</b>
37	IV.	<b>Investment Fluctuation Reserve</b>		
38		Opening Balance	-	
39		Additions during the year		
40		Deductions during the year		
41		<b>Total IV</b>	<b>-</b>	<b>-</b>
42	V.	<b>Investment Reserve</b>		
43		Opening Balance	-	
44		Additions during the year		
45		Deductions during the year		
46		<b>Total V</b>	<b>-</b>	<b>-</b>
47	VI.	<b>Foreign Currency Translation Reserve</b>		
48		Opening Balance	-	
49		Additions during the year		
50		Deductions during the year		
51		<b>Total VI</b>	<b>-</b>	<b>-</b>
52	VII.	<b>Revaluation Reserve on Fixed Assets</b>		
53		Opening Balance	-	
54		Additions during the year		
55		Deductions during the year		
56		<b>Total VII</b>	<b>-</b>	<b>-</b>
57	VIII.	<b>Revenue and Other Reserves</b>		
58		Opening Balance	-	
59		Additions during the year		
60		Deductions during the year		
61		<b>Total VIII</b>	<b>-</b>	<b>-</b>
62	IX.	<b>Reserves under sec. 36(1)(viii) of Income Tax Act, 1961</b>		
63		Opening Balance	-	
64		Additions during the year		
65		Deductions during the year		
66		<b>Total IX</b>	<b>-</b>	<b>-</b>
67	X.	<b>Debenture Redemption Reserve</b>		
68		Opening Balance	-	
69		Additions during the year		
70		Deductions during the year		
71		<b>Total X</b>	<b>-</b>	<b>-</b>
72				
73	XI.	<b>Balance in Profit and Loss Account</b>	1,240	1,368
74				
75		<b>GRAND TOTAL (I+II+III+IV+V+VI+VII+VIII+IX+X+XI)</b>	<b>1,240</b>	<b>1,368</b>
76				
77				



	B	C	D	E
3		<b>SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED</b>		
4				(Rs. in thousands)
5				
6		<b>Particulars</b>	<b>As at 31st March 2023</b>	<b>As at 31st March 2022</b>
78				
79		<b>SCHEDULE 3 - DEPOSITS</b>		
80	A.	I. Demand Deposits		
81		(i) From Banks		
82		(ii) From Others		
83				
84		II. Savings Bank Deposits		
85				
86		III. Term Deposits		
87		(i) From Banks		
88		(ii) From Others		
89				
90		<b>Total</b>		
91				
92	B.	I. Deposits of Branches in India		
93		II. Deposits of Branches outside India		
94				
95				
96				
97		<b>SCHEDULE 4 - BORROWINGS</b>		
98	I.	Borrowings in India		
99		(i) Reserve Bank of India		
100		(ii) Other Banks		
101		(iii) Other institutions and agencies		
102		(iv) Innovative Perpetual Debt Instruments (IPDI) - AT-I Bonds		
103		(v) Subordinated Debts and Bonds - Tier - II:		
104		- Bonds		
105		- Debentures		
106		(vi) Bonds and Debentures (other than Capital Instruments reported in (iv) & (v) above):		
107		- Bonds		
108		- Debentures		
109		(vii) Redeemable Cumulative Preference Shares (RCPS)		
110		<b>Total I</b>		
111	II.	Borrowings outside India		
112		(i) Borrowings and Refinance outside India		
113		- From banks		
114		- From other institutions and agencies		
115		(ii) Innovative Perpetual Debt Instruments (AT-I Bonds)		
116		(iii) Subordinated Debts and Bonds (Tier - II):		
117		- Bonds		
118		- Debentures		
119		(iv) Bonds and Debentures (other than Capital Instruments reported in (ii) & (iii) above):		
120		- Bonds		
121		- Debentures		
122		(v) Redeemable Cumulative Preference Shares (RCPS)		
123		<b>Total II</b>		
124		<b>GRAND TOTAL (I+II)</b>		
125				
126		Secured Borrowings included in I & II above		
127				
128		<b>Breakup of Borrowings (In India and Outside India) based on residual maturity</b>		
129		- more than one year		
130		- less than or equal to one year		
131		<b>Total</b>		
132				
133				
134				
135		<b>SCHEDULE 5 - OTHER LIABILITIES &amp; PROVISIONS</b>		
136	I.	Bills payable		
137	II.	Inter Bank adjustments		
138	III.	Inter - Office adjustments (net)		
139	IV.	Interest accrued		
140	V.	Deferred Tax Liabilities		
141	VI.	Income Tax Provisions / Liabilities (Not) (i.e. other than Deferred Tax, TDS & TCS Liabilities)		
142	VII.	Liabilities relating to Policyholders in Insurance Business		
143	VIII.	Provision for Standard Assets including provision for unhedged foreign currency exposure		
144	IX.	Others (including provisions)	213	222
145		<b>Total</b>	213	222





	B	C	D	E
3		<b>SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED</b>		
4				(Rs. in thousands)
5				
6		<b>Particulars</b>	<b>As at 31st March 2023</b>	<b>As at 31st March 2022</b>
147				
148				
149		<b>SCHEDULE 6 - CASH AND BALANCES WITH RESERVE</b>		
150		<b>BANK OF INDIA</b>		
151	I	Cash in hand (including foreign currency notes and gold)		
152	II	Balances with Reserve Bank of India		
153	(i)	In Current Account		
154	(ii)	In Other Accounts		
155		<b>Total</b>		
156				
157				
158				
159		<b>SCHEDULE 7 - BALANCES WITH BANKS &amp; MONEY AT CALL &amp; SHORT NOTICE</b>		
160	I	In India		
161	(i)	Balances with banks		
162	(a)	In Current Account	1,582	1,788
163	(b)	In Other Deposit Accounts		
164	(ii)	Money at call and short notice		
165	(a)	With banks		
166	(b)	With Other Institutions		
167				
168		<b>TOTAL I</b>	<b>1,582</b>	<b>1,788</b>
169	II	Outside India		
170	(i)	In Current Account		
171	(ii)	In Other Deposit Accounts		
172	(iii)	Money at call and short notice		
173				
174		<b>TOTAL II</b>	<b>-</b>	<b>-</b>
175				
176		<b>GRAND TOTAL</b>	<b>1,582</b>	<b>1,788</b>
177		<b>(I and II)</b>		
178				
179				
180				
181		<b>SCHEDULE 8 - INVESTMENTS</b>		
182	I	Investment in India in:		
183	(i)	Government Securities		
184	(ii)	Other Approved Securities		
185	(iii)	Shares		
186	(iv)	Debentures and Bonds		
187	(v)	Group Subsidiaries and/or Joint ventures (e.g. SBI Foundation)		
188	(vi)	Group Associates		
189	(vii)	Others (Units of mutual funds etc.)		
190				
191		<b>TOTAL I</b>	<b>-</b>	<b>-</b>
192	II	Investment Outside India in:		
193	(i)	Government Securities (including local authorities)		
194	(ii)	Other Approved Securities		
195	(iii)	Shares		
196	(iv)	Debentures and Bonds		
197	(v)	Group Subsidiaries and/or Joint ventures abroad (e.g. State Bank of India Servicos Limitada, Brazil)		
198	(vi)	Group Associates		
199	(vii)	Others (Units of mutual funds etc.)		
200				
201		<b>TOTAL II</b>	<b>-</b>	<b>-</b>
202				
203		<b>GRAND TOTAL</b>	<b>-</b>	<b>-</b>
204		<b>(I and II)</b>		
205	III	Investment in India in:		
206	(i)	Gross Value of Investments		
207	(ii)	Aggregate of Provisions / Depreciation		
208	(iii)	Net Investments (vide I above)		
209				
210	IV	Investment Outside India in:		
211	(i)	Gross Value of Investments		
212	(ii)	Aggregate of Provisions / Depreciation		
213	(iii)	Net Investments (vide II above)		
214				
215		<b>GRAND TOTAL</b>	<b>-</b>	<b>-</b>
216		<b>(III and IV)</b>		





	B	C	D	E
3		<b>SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED</b>		
4				(Rs. in thousands)
5				
6		<b>Particulars</b>	<b>As at 31st March 2023</b>	<b>As at 31st March 2022</b>
217				
218				
219				
220		<b>SCHEDULE 9 - ADVANCES</b>		
221	A	(I) Bills purchased and discounted		
222		(II) Cash Credits, Overdrafts and Loans repayable on demand		
223		(III) Term Loans		
224		<b>Total (A)</b>	-	-
225	B	(I) Secured against Book Debts		
226		(II) Secured by tangible assets (excluding advances against Book Debts)		
227		(III) Covered by Bank/Government Guarantees		
228		(IV) Unsecured		
229		<b>Total (B)</b>	-	-
230				
231	C	(I) Advances in India		
232		(i) Priority Sector		
233		(ii) Public Sector		
234		(iii) Banks		
235		(iv) Others		
236		<b>Sub Total (C.I)</b>	-	-
237		(II) Advances outside India		
238		(i) Due from banks		
239		(ii) Due from others		
240		(a) Bills purchased and discounted		
241		(b) Syndicated loans		
242		(c) Others		
243		<b>Sub Total (C.II)</b>	-	-
244				
245		<b>Total C = (C.I+ C.II)</b>	-	-
246				
247		NOTE: Total of A - Total of B - Total of C		
248				
249				
250				
251		<b>SCHEDULE 10 - FIXED ASSETS</b>		
252	I	<b>Premises</b>		
253		At cost as on 31st March of the preceding year		
254		Additions during the year		
255		Deductions during the year		
256		Accumulated Depreciation to date		
257		<b>TOTAL I</b>	-	-
258				
259	IA	<b>Premises under construction</b>		
260				
261	II	<b>Other Fixed Assets (including furniture and fixtures) #</b>		
262		At cost as on 31st March of the preceding year		
263		Additions during the year		
264		Deductions during the year		
265		Accumulated Depreciation to date		
266		<b>TOTAL II</b>	-	-
267				
268	IIA	<b>Other Fixed Assets (including furniture and fixtures) under construction</b>		
269				
270	III	<b>Leased Assets (including assets taken on Finance lease)</b>		
271		At cost as on 31st March of the preceding year		
272		Additions during the year		
273		Deductions during the year		
274		Accumulated Depreciation to date		
275		<b>SUB-TOTAL III</b>	-	-
276		Add/ (Less): Lease Adjustments and Provisions		
277		<b>TOTAL III</b>	-	-
278				
279	IV	<b>Capital Work-in-progress (including Leased Assets) net of Provisions</b>		
280				
281		<b>GRAND TOTAL (I+IA+II+IIA+III+IIIA+IV)</b>	-	-
282	#	Other Fixed Assets includes Leased-hold improvement/development on operating leases		
283				



	B	C	D	E
3		<b>SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED</b>		
4				(Rs. in thousands)
5				
6		<b>Particulars</b>	<b>As at 31st March 2023</b>	<b>As at 31st March 2022</b>
284				
285				
286		<b>SCHEDULE 11 - OTHER ASSETS</b>		
287	I	Inter bank adjustments		
288	II	Inter - Office adjustments (net)		
289	III	Interest accrued		
290	IV	Tax paid in advance / tax deducted at source (Net)	188	118
291	V	Stationery & Stamps		
292	VI	Non-banking assets acquired in satisfaction of claims		
293	VII	Deferred tax asset		
294	VIII	Deposits placed with NABARD/SIDBI/NHB etc. for meeting shortfall in priority sector lending (e.g. RIDF, etc.)		
295	IX	Others excluding Intangible Assets	249	250
296	X	Intangible Assets		
297		(a) Deferred Revenue Expenditure		
298		(b) MAT Credit Balance		
299		(c) Other Intangible Assets (pl. specify)		
300		(d) Other Intangible Assets (pl. specify)		
301		<b>TOTAL</b>	<b>437</b>	<b>368</b>
302				
303				
304				
305		<b>SCHEDULE 12 - CONTINGENT LIABILITIES</b>		
306	I	Claims against the entity not acknowledged as debts		
307	II	Income Tax, Service Tax and other Statutory & Regulatory Demands / liabilities (net -off provisions)		
308	III	Liability for partly paid investments / Venture Funds		
309	IV	Liability on account of outstanding forward exchange contracts		
310	V	Guarantees given on behalf of constituents		
311		(a) In India		
312		(b) Outside India		
313	VI	Acceptances, endorsements and other obligations		
314	VII	Notional amount for outstanding Derivative contracts other than Forward exchange contracts		
315	VIII	Other items for which the entity is contingently liable (including undrawn partial credit enhancement facilities and When Issued (WI) Securities)		
316		- undrawn partial credit enhancement facilities		
317		- when Issued (WI) Securities		
318		- Others		
319		<b>TOTAL</b>	<b>-</b>	<b>-</b>
320				
321				
322		<b>Bills for collection</b>		
323				



	B	C	D	E
3		<b>SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED</b>		
4				(Rs. in thousands)
5				
6		<b>Particulars</b>	<b>As at 31st March 2023</b>	<b>As at 31st March 2022</b>
			<b>For the year ended</b>	<b>For the year ended</b>
			<b>31st March 2023</b>	<b>31st March 2022</b>
324				
325		<b>SCHEDULE 13 - INTEREST EARNED</b>		
326	I	Interest / discount on advances/ bills		
327	II	Income on Investments (including dividend)		
328	III	Interest on balances with Reserve Bank of India and other inter-bank funds		
329	IV	Others including interest on deposits placed for meeting shortfall in priority sector lending		1
330		<b>TOTAL</b>		<b>1</b>
331				
332				
333				
334		<b>SCHEDULE 14 - OTHER INCOME</b>		
335	I	Commission, exchange and brokerage		
336	II	a) Profit on sale of investments		
337		b) Loss on sale of investments		
338	III	a) Profit on revaluation of investments		
339		b) Loss on revaluation of investments		
340	IV	a) Profit on sale of land, buildings and other assets		
341		b) Loss on sale of land, buildings and other assets		
342	V	a) Profit on sale of leased assets		
343		b) Loss on sale of leased assets		
344	VI	a) Profit on exchange transactions		
345		b) Loss on exchange transactions		
346	VII	Income earned by way of dividends, etc., from group subsidiaries / joint ventures and/or group associates abroad/in India (e.g. DFHI, CCH, etc.)		
347	VIII	a) Lease finance income		
348		b) Lease management fee		
349		c) Overdue charges		
350		d) Interest on lease rent receivables		
351	IX	Credit Card membership/ service fees		
352	X	Life Insurance Premium (net)		
353	XI	General Insurance Premium (net)		
354	XII	Share of earnings from associates		
355	XIII	Recoveries made in write-off non-performing accounts		
356	XIV	Miscellaneous income	700	700
357				

*[Handwritten signature]*



	B	C	D	E
3		<b>SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED</b>		
4				(Rs. in thousands)
5				
6		<b>Particulars</b>	<b>As at 31st March 2023</b>	<b>As at 31st March 2022</b>
338		<b>TOTAL</b>	<b>700</b>	<b>700</b>
359				
360				
361				
362		<b>SCHEDULE 15 - INTEREST EXPENDED</b>		
363	I	Interest on deposits		
364	II	Interest on Reserve Bank of India/ Inter-bank borrowings		
365	III	Others		
366		<b>TOTAL</b>	<b>-</b>	<b>-</b>
367				
368				
369				
370		<b>SCHEDULE 16 - OPERATING EXPENSES</b>		
371	I	Payments to and provisions for employees		
372	II	Rent, taxes and lighting	126	104
373	III	Printing & Stationery		
374	IV	Advertisement and publicity		
375	V	Depreciation on		
376	(a)	Fixed Assets other than Leased Assets		
377	(b)	Leased Assets		
378	VI	Directors' fees, allowances and expenses		
379	VII	Auditors' fees and expenses (including branch auditors' fees and expenses)	155	162
380	VIII	Law charges		
381	IX	Postages, Telegrams, Telephones, etc.		
382	X	Repairs and maintenance		
383	XI	Insurance Expenses	367	367
384	XII	Amortisation of Goodwill, if any		
385	XIII	Other Operating Expenses relating to Credit Card Operations		
386	XIV	Other Operating Expenses relating to Life Insurance		
387	XV	Other Operating Expenses relating to General Insurance		
388	XVI	Other Expenditure	180	59
389				
390		<b>TOTAL</b>	<b>828</b>	<b>692</b>
391				
392				
393				
394				
395				
396		<b>SCHEDULE : PROVISIONS &amp; CONTINGENCIES (charged off to P &amp; L a/c)</b>		
397		Provision for Income Tax (Current tax)	-	2
398		Provision for Income Tax (Deferred tax)		
399		Write - Back of Provision for Income Tax of earlier years		
400		Provision for other taxes		
401		Provision for Standard Assets including provision for unhedged foreign currency exposure		
402		Provision for NPAs		
403		Provision for Restructured Assets		
404		Provision for investments in India		
405		Provision for investments outside India		
406		Provision for RRBs/Subsidiaries/Joint Ventures		
407		Provision on other assets		
408		Other Provisions (Please Specify)		
409		Other Provisions (Please specify)		
410		Other Provisions (Please specify)		
411				
412		<b>Total Provisions &amp; Contingencies</b>	<b>-</b>	<b>2</b>
413				
414				
415				
416				
417				
418				
419				
420		<b>Managing Director/CEO/CFO</b>	<b>Statutory Auditors</b>	<b>Mumbai</b>

## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

## Balance Sheet As at 31st March 2023

(Rs. in thousands)

	As per Financials (column 1)	Adjustment due to Non-uniform Accounting Policy (column 2)	Total
<b>I. Capital and Liabilities</b>			
1. Equity Share Capital	566	-	566
2. Reserves and Surplus			
Balance brought forward (as at 01.04.2022)	1,368	-	1,368
Add / (Less):			
Addition in Share Premium	-	-	-
Profit/(Loss) for the year 01.04.2022 to 31.03.2023	128	-	128
Dividend and Tax on Dividend	-	-	-
Other Adjustments (Pl. specify)	-	-	-
Other Adjustments (Pl. specify)	-	-	-
Other Adjustments (Pl. specify)	-	-	-
Other Adjustments (Pl. specify)	-	-	-
Other Adjustments (Pl. specify)	-	-	-
Balance carried over as at 31.03.2023	1,240	-	1,240
3. Deposits	-	-	-
4. Borrowings (including Tier I, Tier II & Subordinated Debts)	-	-	-
5. Other Liabilities and Provisions	213	-	213
<b>TOTAL</b>	<b>2,019</b>	<b>-</b>	<b>2,019</b>

(Rs. in thousands)

	As per Financials (column 1)	Adjustment due to Non-uniform Accounting Policy (column 2)	Total
<b>II. Assets</b>			
6. Cash and Balances with Reserve Bank of India	-	-	-
7. Balances with banks and money at call & short notice	1,582	-	1,582
8. Investments			
Gross Value of Investments as at 31.03.2023	-	-	-
Aggregate of Provisions / Depreciation as at 31.03.2023	-	-	-
Carrying Value as at 31.03.2023	-	-	-
9. Net Advances	-	-	-
10. Fixed Assets	-	-	-
11. Other Assets	437	-	437
<b>TOTAL</b>	<b>2,019</b>	<b>-</b>	<b>2,019</b>

Contingent Liabilities	-	-	-
Bills for Collection	-	-	-

## Profit and Loss account for the year ended 31.03.2023

(Rs. in thousands)

	As per Financials (column 1)	Adjustment due to Non-uniform Accounting Policy (column 2)	Total
<b>A. INCOME</b>			
1. Interest Earned			
a) Interest/discount on advances/bills	-	-	-
b) Income on Investments (including dividend)	-	-	-
c) Interest on balances with RBI and other inter bank funds	-	-	-
d) Others	-	-	-
2. Other Income	700	-	700
<b>TOTAL</b>	<b>700</b>	<b>-</b>	<b>700</b>
<b>B. EXPENDITURE</b>			
1. Interest Expended	-	-	-
2. Operating Expenses			
a) Payment to and provisions for employees	-	-	-
b) Depreciation on fixed assets (including Leased Assets)	-	-	-
c) Other Operating Expenses	828	-	828
3. Total Expenses (excluding provisions and contingencies)	828	-	828
4. Operating Profit	(128)	-	(128)
5. Provisions (other than tax) and contingencies (net of write-back)	-	-	-
6. Profit or (loss) from ordinary activities before tax	(128)	-	(128)
7. Exceptional & Extraordinary items	-	-	-
8. Profit or (loss) before tax	(128)	-	(128)
9. Tax Expense	-	-	-
10. Profit or (loss) after tax	(128)	-	(128)
11. Profit brought forward (as at 1st April 2022)	1,368	-	1,368
12. Appropriations (if any)	-	-	-
13. Balance Carried over to balance sheet As at 31st March 2023	1,240	-	1,240

## NOTE:

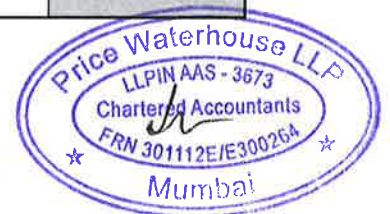
Certified that figures in column 2 has been arrived at in line with the Accounting Policies followed by the State Bank of India Group (SBI Group).

  
Managing Director/CEO/CFO





SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED			Annexure 4
			(Rs. in thousands)
As at 31st March 2023			
Particulars	As per Financials (column 1)	Adjustment due to Non-uniform Accounting Policy (column 2)	Total
<b>SCHEDULE 1 - EQUITY SHARE CAPITAL</b>			
Authorised Equity Share Capital - 62,500 shares of Rs. 10/- each	625		625
Issued, Subscribed and Paid-up Equity Share Capital - 56,580 equity shares of Rs. 10/- each	566		566
( Previous year 56,580 equity shares of Rs. 10/- each )			
<b>TOTAL</b>	<b>566</b>	<b>-</b>	<b>566</b>
<b>SCHEDULE 2 - RESERVES &amp; SURPLUS</b>			
<b>I. Statutory Reserves</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total I</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>II. Capital Reserves</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total II</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>III. Share Premium</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total III</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IV. Investment Fluctuation Reserve</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total IV</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>V. Investment Reserve</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total V</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VI. Foreign Currency Translation Reserve</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total VI</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII. Revaluation Reserve on Fixed Assets</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total VII</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VIII. Revenue and Other Reserves</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total VIII</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IX. Reserves under Sec. 36(1)(viii) of Income Tax Act, 1961</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total IX</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>X. Debenture Redemption Reserve</b>			
Opening Balance	-	-	-
Additions during the year	-	-	-
Deductions during the year	-	-	-
<b>Total X</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XI. Balance in Profit and Loss Account</b>	<b>1,240</b>		<b>1,240</b>
<b>GRAND TOTAL</b>	<b>1,240</b>	<b>-</b>	<b>1,240</b>
<b>(I+II+III+IV+V+VI+VII+VIII+IX+X+XI)</b>	<b>1,240</b>	<b>-</b>	<b>1,240</b>

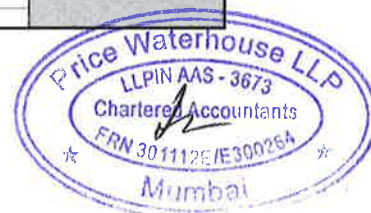


**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED**

(Rs. in thousands)

As at 31st March 2023

Particulars	As per Financials (column 1)	Adjustment due to Non- uniform Accounting Policy (column 2)	Total
<b>SCHEDULE 3 - DEPOSITS</b>			
<b>A. I. Demand Deposits</b>			
(i) From Banks	-	-	-
(ii) From Others	-	-	-
<b>II. Savings Bank Deposits</b>	-	-	-
<b>III. Term Deposits</b>			
(i) From Banks	-	-	-
(ii) From Others	-	-	-
<b>Total</b>	-	-	-
<b>B. I. Deposits of Branches in India</b>	-	-	-
<b>II. Deposits of Branches outside India</b>	-	-	-
<b>SCHEDULE 4 - BORROWINGS</b>			
<b>I. Borrowings in India</b>			
(i) Reserve Bank of India	-	-	-
(ii) Other Banks	-	-	-
(iii) Other institutions and agencies	-	-	-
(iv) Innovative Perpetual Debt Instruments (IPDI) - AT-1 Bonds	-	-	-
(v) Subordinated Debts and Bonds - Tier - II:	-	-	-
- Bonds	-	-	-
- Debentures	-	-	-
(vi) Bonds and Debentures (other than Capital Instruments reported in (iv) & (v) above):	-	-	-
- Bonds	-	-	-
- Debentures	-	-	-
(vii) Redeemable Cumulative Preference Shares (RCPS)	-	-	-
<b>Total I</b>	-	-	-
<b>II. Borrowings outside India</b>			
(i) Borrowings and Refinance outside India	-	-	-
- From banks	-	-	-
- From other institutions and agencies	-	-	-
(ii) Innovative Perpetual Debt Instruments (AT-1 Bonds)	-	-	-
(iii) Subordinated Debts and Bonds (Tier - II):	-	-	-
- Bonds	-	-	-
- Debentures	-	-	-
(iv) Bonds and Debentures (other than Capital Instruments reported in (ii) & (iii) above):	-	-	-
- Bonds	-	-	-
- Debentures	-	-	-
(v) Redeemable Cumulative Preference Shares (RCPS)	-	-	-
<b>Total II</b>	-	-	-
<b>GRAND TOTAL (I+II)</b>	-	-	-
Secured Borrowings included in I & II above	-	-	-
<b>Breakup of Borrowings (In India and Outside India) based on residual maturity</b>			
- more than one year	-	-	-
- less than or equal to one year	-	-	-
<b>Total</b>	-	-	-
<b>SCHEDULE 5 - OTHER LIABILITIES &amp; PROVISIONS</b>			
<b>I. Bills payable</b>	-	-	-
<b>II. Inter Bank adjustments</b>	-	-	-
<b>III. Inter - Office adjustments (net)</b>	-	-	-
<b>IV. Interest accrued</b>	-	-	-
<b>V. Deferred Tax Liabilities</b>	-	-	-
<b>Income Tax Provisions / Liabilities (Net) (i.e. other than Deferred Tax, TDS &amp; TCS Liabilities)</b>	-	-	-
<b>VI. Liabilities relating to Policyholders in Insurance Business</b>	-	-	-
<b>Provision for Standard Assets including provision for unhedged foreign currency exposure</b>	-	-	-
<b>VIII. Others (including provisions)</b>	213	-	213
<b>Total</b>	213	-	213

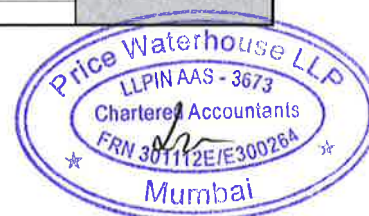


**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED**

				(Rs. in thousands)
				As at 31st March 2023
	Particulars	As per Financials (column 1)	Adjustment due to Non- uniform Accounting Policy (column 2)	Total
<b><u>SCHEDULE 6 - CASH AND BALANCES WITH RESERVE BANK OF INDIA</u></b>				
I	Cash in hand (including foreign currency notes and gold)	-		-
II	Balances with Reserve Bank of India			
	(i) In Current Account	-		-
	(ii) In Other Accounts	-		-
	<b>Total</b>	-		-
<b><u>SCHEDULE 7 - BALANCES WITH BANKS &amp; MONEY AT CALL &amp; SHORT NOTICE</u></b>				
I	In India			
	(i) Balances with banks			
	(a) In Current Account	1,582		1,582
	(b) In Other Deposit Accounts	-		-
	(ii) Money at call and short notice			
	(a) With banks	-		-
	(b) With Other Institutions	-		-
	<b>TOTAL I</b>	1,582		1,582
II	Outside India			
	(i) In Current Account	-		-
	(ii) In Other Deposit Accounts	-		-
	(iii) Money at call and short notice	-		-
	<b>TOTAL II</b>	-		-
	<b>GRAND TOTAL (I and II)</b>	1,582		1,582
<b><u>SCHEDULE 8 - INVESTMENTS</u></b>				
I	Investment in India in			
	(i) Government Securities	-		-
	(ii) Other Approved Securities	-		-
	(iii) Shares	-		-
	(iv) Debentures and Bonds	-		-
	(v) Group Subsidiaries and/or Joint ventures (e.g. SBI Foundation)	-		-
	(vi) Group Associates	-		-
	(vii) Others (Units of mutual funds etc.)	-		-
	<b>TOTAL I</b>	-		-
II	Investment Outside India in			
	(i) Government Securities (including local authorities)	-		-
	(ii) Other Approved Securities	-		-
	(iii) Shares	-		-
	(iv) Debentures and Bonds	-		-
	(v) Group Subsidiaries and/or Joint ventures abroad (e.g. State Bank of India Servicos Limitada, Brazil)	-		-
	(vi) Group Associates	-		-
	(vii) Others (Units of mutual funds etc.)	-		-
	<b>TOTAL II</b>	-		-
	<b>GRAND TOTAL (I and II)</b>	-		-
III	Investment in India in			
	(i) Gross Value of Investments	-		-
	(ii) Aggregate of Provisions / Depreciation	-		-
	(iii) Net Investments (vide I above)	-		-
IV	Investment Outside India in			
	(i) Gross Value of Investments	-		-
	(ii) Aggregate of Provisions / Depreciation	-		-
	(iii) Net Investments (vide II above)	-		-
	<b>GRAND TOTAL (III and IV)</b>	-		-



SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED				
			(Rs. in thousands)	
			As at 31st March 2023	
	Particulars	As per Financials (column 1)	Adjustment due to Non-uniform Accounting Policy (column 2)	Total
<b>SCHEDULE 9 - ADVANCES</b>				
A	(I) Bills purchased and discounted	-	-	-
	(II) Cash Credits, Overdrafts and Loans repayable on demand	-	-	-
	(III) Term Loans	-	-	-
	<b>Total (A)</b>	-	-	-
B	(I) Secured against Book Debts	-	-	-
	(II) Secured by tangible assets (excluding advances against Book Debts)	-	-	-
	(III) Covered by Bank/Government Guarantees	-	-	-
	(IV) Unsecured	-	-	-
	<b>Total (B)</b>	-	-	-
C	(I) Advances in India	-	-	-
	(i) Priority Sector	-	-	-
	(ii) Public Sector	-	-	-
	(iii) Banks	-	-	-
	(iv) Others	-	-	-
	<b>Sub Total (C.I)</b>	-	-	-
	(II) Advances outside India	-	-	-
	(i) Due from banks	-	-	-
	(ii) Due from others	-	-	-
	(a) Bills purchased and discounted	-	-	-
	(b) Syndicated loans	-	-	-
	(c) Others	-	-	-
	<b>Sub Total (C.II)</b>	-	-	-
	<b>Total C = (C.I+ C.II)</b>	-	-	-
NOTE: Total of A - Total of B - Total of C				
<b>SCHEDULE 10 - FIXED ASSETS</b>				
I	<b>Premises</b>	-	-	-
	At cost as on 31st March of the preceding year	-	-	-
	Additions during the year	-	-	-
	Deductions during the year	-	-	-
	Accumulated Depreciation to date	-	-	-
	<b>TOTAL I</b>	-	-	-
IA	<b>Premises under construction</b>	-	-	-
II	<b>Other Fixed Assets (including furniture and fixtures) #</b>	-	-	-
	At cost as on 31st March of the preceding year	-	-	-
	Additions during the year	-	-	-
	Deductions during the year	-	-	-
	Accumulated Depreciation to date	-	-	-
	<b>TOTAL II</b>	-	-	-
IIA	<b>Other Fixed Assets (including furniture and fixtures) under construction</b>	-	-	-
III	<b>Leased Assets (including assets taken on Finance lease)</b>	-	-	-
	At cost as on 31st March of the preceding year	-	-	-
	Additions during the year	-	-	-
	Deductions during the year	-	-	-
	Accumulated Depreciation to date	-	-	-
	<b>SUB-TOTAL III</b>	-	-	-
	Add/ (Less): Lease Adjustments and Provisions	-	-	-
	<b>TOTAL III</b>	-	-	-
IV	<b>Capital Work-in-progress (including Leased Assets) net of Provisions</b>	-	-	-
	<b>GRAND TOTAL (I+IA+II+IIA+III+IIIA+IV)</b>	-	-	-
Other Fixed Assets includes Leased-hold improvement/development on operating leases				



SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED				
				(Rs. in thousands)
As at 31st March 2023				
	Particulars	As per Financials (column 1)	Adjustment due to Non- uniform Accounting Policy (column 2)	Total
<b>SCHEDULE 11 - OTHER ASSETS</b>				
I	Inter bank adjustments	-	-	-
II	Inter - Office adjustments (net)	-	-	-
III	Interest accrued	-	-	-
IV	Tax paid in advance / tax deducted at source (Net)	188	-	188
V	Stationery & Stamps	-	-	-
VI	Non-banking assets acquired in satisfaction of claims	-	-	-
VII	Deferred tax asset	-	-	-
	Deposits placed with NABARD/SIDBI/NHB etc. for meeting shortfall in priority sector lending (e.g. RIDF, etc.)	-	-	-
VIII		-	-	-
IX	Others excluding Intangible Assets	249	-	249
X	Intangible Assets	-	-	-
	(a) Deferred Revenue Expenditure	-	-	-
	(b) MAT Credit Balance	-	-	-
	(c) Other Intangible Assets (pl. specify)	-	-	-
	(d) Other Intangible Assets (pl. specify)	-	-	-
	<b>TOTAL</b>	<b>437</b>	<b>-</b>	<b>437</b>
<b>SCHEDULE 12 - CONTINGENT LIABILITIES</b>				
I	Claims against the entity not acknowledged as debts	-	-	-
	Income Tax, Service Tax and other Statutory &	-	-	-
II	Regulatory Demands / liabilities (net -off provisions)	-	-	-
III	Liability for partly paid investments / Venture Funds	-	-	-
	Liability on account of outstanding forward exchange contracts	-	-	-
IV	contracts	-	-	-
V	Guarantees given on behalf of constituents	-	-	-
	(a) In India	-	-	-
	(b) Outside India	-	-	-
VI	Acceptances, endorsements and other obligations	-	-	-
	Notional amount for outstanding Derivative contracts	-	-	-
VII	other-than Forward exchange contracts	-	-	-
	Other items for which the entity is contingently liable (including undrawn partial credit enhancement facilities and When Issued (WI) Securities	-	-	-
VIII		-	-	-
	- undrawn partial credit enhancement facilities	-	-	-
	- when Issued (WI) Securities	-	-	-
	- Others	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Bills for collection</b>	<b>-</b>	<b>-</b>	<b>-</b>

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SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED			
			(Rs. in thousands)
		As at 31st March 2023	
Particulars	As per Financials (column 1)	Adjustment due to Non- uniform Accounting Policy (column 2)	Total
<b>SCHEDULE 13 - INTEREST EARNED</b>			
For the year ended 31st March 2023			
I Interest / discount on advances/ bills	-	-	-
II Income on Investments (including dividend)	-	-	-
III Interest on balances with Reserve Bank of India and other inter-bank funds	-	-	-
IV Others including interest on deposits placed for meeting shortfall in priority sector lending	-	-	-
<b>TOTAL</b>	-	-	-
<b>SCHEDULE 14 - OTHER INCOME</b>			
I Commission, exchange and brokerage	-	-	-
II a) Profit on sale of investments	-	-	-
b) Loss on sale of investments	-	-	-
III a) Profit on revaluation of investments	-	-	-
b) Loss on revaluation of investments	-	-	-
IV a) Profit on sale of land, buildings and other assets	-	-	-
b) Loss on sale of land, buildings and other assets	-	-	-
V a) Profit on sale of leased assets	-	-	-
b) Loss on sale of leased assets	-	-	-
VI a) Profit on exchange transactions	-	-	-
b) Loss on exchange transactions	-	-	-
Income earned by way of dividends, etc, from group subsidiaries / joint ventures and/or group associates abroad/in India (e.g. DFHI, CCIL etc.)	-	-	-
VII a) Lease finance income	-	-	-
b) Lease management fee	-	-	-
c) Overdue charges	-	-	-
d) Interest on lease rent receivables	-	-	-
IX Credit Card membership/ service fees	-	-	-
X Life Insurance Premium (net)	-	-	-
XI General Insurance Premium (net)	-	-	-
XII Share of earnings from associates	-	-	-
XIII Recoveries made in write-off non-performing accounts	-	-	-
XIV Miscellaneous income	700	-	700
<b>TOTAL</b>	700	-	700
<b>SCHEDULE 15 - INTEREST EXPENDED</b>			
I Interest on deposits	-	-	-
II Interest on Reserve Bank of India/ Inter-bank borrowings	-	-	-
III Others	-	-	-
<b>TOTAL</b>	-	-	-



SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED			
			(Rs. in thousands)
As at 31st March 2023			
Particulars	As per Financials (column 1)	Adjustment due to Non- uniform Accounting Policy (column 2)	Total
<b>SCHEDULE 16 - OPERATING EXPENSES</b>			
I Payments to and provisions for employees	-	-	-
II Rent, taxes and lighting	126	-	126
III Printing & Stationery	-	-	-
IV Advertisement and publicity	-	-	-
V Depreciation on	-	-	-
(a) Fixed Assets other than Leased Assets	-	-	-
(b) Leased Assets	-	-	-
VI Directors' fees, allowances and expenses	-	-	-
Auditors' fees and expenses (including branch auditors' fees and expenses)	155	-	155
VIII Law charges	-	-	-
IX Postages, Telegrams, Telephones, etc.	-	-	-
X Repairs and maintenance	-	-	-
XI Insurance Expenses	367	-	367
XII Amortisation of Goodwill, if any	-	-	-
Other Operating Expenses relating to Credit Card	-	-	-
XIII Operations	-	-	-
XIV Other Operating Expenses relating to Life Insurance	-	-	-
XV Other Operating Expenses relating to General Insurance	-	-	-
XVI Other Expenditure	180	-	180
<b>TOTAL</b>	<b>828</b>	<b>-</b>	<b>828</b>
<b>SCHEDULE : PROVISIONS &amp; CONTINGENCIES (charged off to P &amp; L a/c)</b>			
Provision for Income Tax (Current tax)	-	-	-
Provision for Income Tax (Deferred tax)	-	-	-
Write - Back of Provision for Income Tax of earlier years	-	-	-
Provision for other taxes	-	-	-
Provision for Standard Assets including provision for unhedged foreign currency exposure	-	-	-
Provision for NPAs	-	-	-
Provision for Restructured Assets	-	-	-
Provision for investments in India	-	-	-
Provision for investments outside India	-	-	-
Provision for RRBs/Subsidiaries/Joint Ventures	-	-	-
Provision on other assets	-	-	-
Other Provisions (Please Specify)	-	-	-
Other Provisions (Please specify)	-	-	-
Other Provisions (Please specify)	-	-	-
<b>Total Provisions &amp; Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NOTE:</b>			
Certified that figures in column 2 has been arrived at in line with the Accounting Policies followed by the State Bank of India Group (SBI Group).			
Managing Director/CEO/CFO		Statutory Auditors	



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

(Rs. in thousands)

	As per Financials (column 1)	Adjustment due to Non-uniform Accounting Policy (column 2)	Total = Col 1 + Col 2
<b>ADVANCES</b>			
Gross Advances	-	-	-
Less:			
(i) Interest Income Derecognised on NPA	-	-	-
(ii) Misc. Income Derecognised on NPA (if any)	-	-	-
(iii) Provision held for NPA Accounts	-	-	-
(iv) Floating Provision	-	-	-
(v) Provision for restructured accounts classified as NPAs	-	-	-
(vi) Provision for restructured accounts classified as standard assets	-	-	-
(vii) Other deductions (pl. Specify)	-	-	-
(viii) Other deductions (pl. Specify)	-	-	-
<b>Net Advances</b>	-	-	-

Working for Calculation of NPA & Standard Assets Provision

(This working is applicable only for SBI Global Factors Ltd., SBI Cards & Payment Services Pvt Ltd and SBI Life Insurance Co. Ltd.)

		Gross Advances*	Provision for NPA	Provision for Standard assets
	<b>(A) Valuation as per Subsidiary's policy</b>			
a.	0 to 90 days overdue - Standard Advances	-	-	-
b.	0 to 90 days overdue - Restructured Advances classified as NPA	-	-	-
c.	91 - 180 days overdue (i.e. above 3 months to upto 6 months)	-	-	-
d.	Sub - Standard Assets	-	-	-
e.	Doubtful Assets	-	-	-
f.	Loss Assets	-	-	-
	<b>Total</b>	-	-	-
	<b>(B) Valuation as per SBI policy</b>			
a.	0 to 90 days overdue - Standard Advances	-	-	-
b.	0 to 90 days overdue - Restructured Advances classified as NPA	-	-	-
c.	91 - 180 days overdue (i.e. above 3 months to upto 6 months) - Secured Portion of Substandard Assets	-	-	-
d.	91 - 180 days overdue (i.e. above 3 months to upto 6 months) - Unsecured Portion of Substandard Assets	-	-	-
e.	Sub - Standard Assets (excluding b. & c.)	-	-	-
f.	Doubtful Assets	-	-	-
g.	Loss Assets	-	-	-
	<b>Total</b>	-	-	-

\* Gross advances shown above are after netting off Income derecognised on NPA customers.

Certified that figures in column 2 has been arrived at in line with the Accounting Policies followed by the State Bank of India Group (SBI Group).

Managing Director/CEO/CFO

Statutory Auditors



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

Intra-group Assets as on 31st March 2023

Annexure 6

(Rs. in thousands)

Sr. No	Name of the Counter party	Balances with Banks in Current Accounts (Sch 7)	Balances with Banks in other deposit accounts (Sch 7)	Money at Call & Short Notice (Sch 7)	Bills Purchased & discounted (Sch 9) #	Cash Credits/ Current Accounts/ Overdrafts - Debit Balances (Sch 9)	Demand Loans (Sch 9)	Term Loans (Sch 9)	Other Assets- interest accrued (sch 11)	Other Assets- Others (Net of Provisions (if any)) (sch 11)	Total
1	SBI Capital Markets Ltd.	1	0	0	0	0	0	0	0	0	0
2	SBI CAP Securities Ltd.	0	0	0	0	0	0	0	0	0	0
3	SBI CAP Trustee Company Ltd	0	0	0	0	0	0	0	0	0	0
4	SBI CAP Ventures Ltd	0	0	0	0	0	0	0	0	0	0
5	SBI DFH Ltd	0	0	0	0	0	0	0	0	0	0
6	SBI Payment Services Pvt Ltd	0	0	0	0	0	0	0	0	0	0
7	SBI Mutual Fund Trustee Company Pvt Ltd @@@	0	0	0	0	0	0	0	0	0	0
8	SBI Global Factors Ltd	0	0	0	0	0	0	0	0	0	0
9	SBI Pension Funds Pvt Ltd	0	0	0	0	0	0	0	0	0	0
10	Ltd	0	0	0	0	0	0	0	0	0	0
11	SBI General Insurance Company Ltd	0	0	0	0	0	0	0	0	0	0
12	SBI Cards and Payment Services Limited	0	0	0	0	0	0	0	0	0	0
13	SBI Life Insurance Company Limited	0	0	0	0	0	0	0	0	0	0
14	SBI Infra Management Solutions Private Limited	0	0	0	0	0	0	0	0	0	0
15	State Bank Operations Support Services Pvt Ltd	0	0	0	0	0	0	0	0	0	0
16	SBI Funds Management Ltd @@@	0	0	0	0	0	0	0	0	0	0
17	SBI Funds Management (International) Pvt. Ltd @@@	0	0	0	0	0	0	0	0	0	0
18	SBI CAP (Singapore) Ltd	0	0	0	0	0	0	0	0	0	0
19	Nepal SBI Merchant Banking Ltd	0	0	0	0	0	0	0	0	0	0
20	State Bank of India (California)	0	0	0	0	0	0	0	0	0	0
21	SBI Canada Bank	0	0	0	0	0	0	0	0	0	0
22	SBI (Mauritius) Ltd	0	0	0	0	0	0	0	0	0	0
23	Commercial Indo Bank Ltc. Moscow	0	0	0	0	0	0	0	0	0	0
24	PT Bank SBI Indonesia	0	0	0	0	0	0	0	0	0	0
25	Nepal SBI Bank Ltd	0	0	0	0	0	0	0	0	0	0
26	State Bank of India Servicios Limitada, Brazil	0	0	0	0	0	0	0	0	0	0
27	State Bank of India (UK) Limited	0	0	0	0	0	0	0	0	0	0
28	SBI - Foreign Offices	-	-	-	-	-	-	-	-	-	-
	Please select from the list										
	Please select from the list										
29	SBI - Domestic Offices	1,582,00	-	-	-	-	-	-	-	-	1,582
	SBI - CAG CENTRAL	1,582	-	-	-	-	-	-	-	-	1,582
	Please select from the list										
	Please select from the list										
	<b>TOTAL</b>	<b>1,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,582</b>

Note:

- @@@ bills negotiated against Letters of Credit for elimination of intra group contingent liabilities.
- @@ Balances with "SBI Mutual Fund" SHOULD NOT be reported as intra group balances.
- Investment in CDs & CPs are reported at carrying value, hence interest / discount accrued on CDs & CPs should not be reported in column "Other Assets - Interest accrued (sch 11).
- Inter-bank/company balances between group entities are required to be reconciled on an ongoing basis and all outstanding un-reconciled balances should be less than 90 days old.

## We confirm that:

- there is no outstanding unreconciled entries which originated prior to 31st December 2022. A Nil report in Annexure 10 is submitted
- The details of unreconciled entries originated prior to 31st December 2022 (if any) are furnished in annexure 10

Managing Director/CEO/CFO





(Rs. in thousands)

S. No	Name of the Counter party	Demand Deposits - Current Account / Cash Credit Balances (Sch 3)	Time Deposits (Sch 3)	Secured Borrowings (Sch 3)	Other Unsecured Borrowings (excluding Commercial Papers (CPs) and Debentures) (Sch 3)	Innovative Perpetual Debt Instruments - AT-1 Bonds (Sch 4)	Subordinated Debts - Tier II (Sch 4) #	Subordinated Bonds - Tier II Bonds (Sch 4)	Commercial Papers and Certificate of Deposits (Sch 4)	Bonds which are NOT considered as AT-1 Bonds (Sch 4)	Debentures which are NOT considered as AT-1 Subordinated Debts (Sch 4)	Other Liabilities - Interest accrued (Sch 5)	Other liabilities (Sch 5) (Please specify)	Total
1	SBI Capital Markets Ltd	1	2	3	4	5	6	7	8	9	10	11	12	13
2	SBI CAP Securities Ltd					0	0	0	0	0	0	0	0	-
3	SBI CAP Finance Company Ltd					0	0	0	0	0	0	0	0	-
4	SBI CAP Venture Ltd					0	0	0	0	0	0	0	0	-
5	SBI DREIT Ltd					0	0	0	0	0	0	0	0	-
6	SBI Financial Services Pvt Ltd					0	0	0	0	0	0	0	0	-
7	SBI Mutual Fund Trustee Company Pvt Ltd (2020)					0	0	0	0	0	0	0	0	-
8	SBI Global Treasury Ltd					0	0	0	0	0	0	0	0	-
9	SBI Treasury Ltd Pvt Ltd					0	0	0	0	0	0	0	0	-
10	SBI SGI Global Securities Services Pvt Ltd					0	0	0	0	0	0	0	0	-
11	SBI General Insurance Company Ltd					0	0	0	0	0	0	0	0	-
12	SBI Capital and Payment Services Limited					0	0	0	0	0	0	0	0	-
13	SBI Life Insurance Company Limited					0	0	0	0	0	0	0	0	-
14	SBI India Management Solutions Private Limited					0	0	0	0	0	0	0	0	-
15	State Bank Operations Support Services Pvt Ltd					0	0	0	0	0	0	0	0	-
16	SBI Funds Management Ltd (2016)					0	0	0	0	0	0	0	0	-
17	SBI Funds Management (International) Pvt. Ltd (2020)					0	0	0	0	0	0	0	0	-
18	SBI CAP (Singapore) Ltd					0	0	0	0	0	0	0	0	-
19	Nepal SBI Merchant Banking Ltd					0	0	0	0	0	0	0	0	-
20	State Bank of India (California)					0	0	0	0	0	0	0	0	-
21	SBI Canada Bank					0	0	0	0	0	0	0	0	-
22	SBI Mauritius Ltd					0	0	0	0	0	0	0	0	-
23	Commercial Inds Bank Ltd, Moscow					0	0	0	0	0	0	0	0	-
24	PT Bank SBI Indonesia					0	0	0	0	0	0	0	0	-
25	Nepal SBI Bank Ltd					0	0	0	0	0	0	0	0	-
26	State Bank of India Services Limited, Brazil					0	0	0	0	0	0	0	0	-
27	State Bank of India (UK) Limited					0	0	0	0	0	0	0	0	-
28	SBI - Foreign Offices					-	-	-	-	-	-	-	-	-
	Please select from the list													
	Please select from the list													
29	SBI - Domestic Offices					-	-	-	-	-	-	-	-	-
	Please select from the list													
	Please select from the list													
	Please select from the list													
	<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

Note:

1. 2020 Balances with "SBI Mutual Fund" should NOT be reported as intra group balances

2. # Debentures which are considered as Subordinated Debts are to be reported under the head "Subordinated Debts - Tier II (Sch 4)"

3. Intra-bank/company balances between group entities are required to be reconciled on an ongoing basis and all outstanding un-reconciled balances should be less than 90 days old

We confirm that

(a) There is no outstanding un-reconciled entries which originated prior to 31st December 2022. A Nil report in Annexure 10 is submitted

(b) The details of un-reconciled entries originated prior to 31st December 2022 (if any) are furnished in annexure 10

Managing Director/CEO/CFO





**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED**

Intra-group Contingent Liabilities as on 31st March 2023

Annexure 8

(Rs. in thousands)

S. No.	Name of the Counter party	Claims against the entity not acknowledged as debts	Liability on account of outstanding forward exchange contracts	Guarantees given on behalf of constituents	Acceptances, endorsements and other obligations	Notional amount for outstanding derivative contracts other than forward exchange contracts	Other items for which the entity is contingently liable	Total
		1	2	3	4	5	6	7
1	SBI Capital Markets Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
2	SBI CAP Securities Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
3	SBI CAP Trustee Company Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
4	SBI CAP Ventures Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
5	SBI DFHI Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
6	SBI Payment Services Pvt Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
7	SBI Mutual Fund Trustee Company Pvt. Ltd (@@)	0.00	0.00	0.00	0.00	0.00	0.00	-
8	SBI Global Factors Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
9	SBI Pension Funds Pvt Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
10	SBI-SG Global Securities Services Pvt. Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
11	SBI General Insurance Company Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
12	SBI Cards and Payment Services Limited	0.00	0.00	0.00	0.00	0.00	0.00	-
13	SBI Life Insurance Company Limited	0.00	0.00	0.00	0.00	0.00	0.00	-
14	SBI Infra Management Solutions Private Limited	0.00	0.00	0.00	0.00	0.00	0.00	-
15	State Bank Operations Support Services Pvt. Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
16	SBI Funds Management Ltd (@@)	0.00	0.00	0.00	0.00	0.00	0.00	-
17	SBI Funds Management (International) Pvt. Ltd (@@)	0.00	0.00	0.00	0.00	0.00	0.00	-
18	SBI CAP (Singapore) Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
19	Nepal SBI Merchant Banking Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
20	State Bank of India (California)	0.00	0.00	0.00	0.00	0.00	0.00	-
21	SBI Canada Bank	0.00	0.00	0.00	0.00	0.00	0.00	-
22	SBI (Mauritius) Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
23	Commercial Indo Bank Llc. Moscow	0.00	0.00	0.00	0.00	0.00	0.00	-
24	PT Bank SBI Indonesia	0.00	0.00	0.00	0.00	0.00	0.00	-
25	Nepal SBI Bank Ltd	0.00	0.00	0.00	0.00	0.00	0.00	-
26	State Bank of India Services Limiteda, Brazil	0.00	0.00	0.00	0.00	0.00	0.00	-
27	State Bank of India (UK) Limited	0.00	0.00	0.00	0.00	0.00	0.00	-
28	SBI- Foreign Offices	-	-	-	-	-	-	-
	Please select from the list							
	Please select from the list							
	Please select from the list							
29	SBI- Domestic Offices	-	-	-	-	-	-	-
	Please select from the list							
	Please select from the list							
	Please select from the list							
	<b>TOTAL</b>	-	-	-	-	-	-	-

Note: 1 @@ Balances with "SBI Mutual Fund" SHOULD NOT be reported as intra group balances.

**We confirm that:**

- (a) there is no outstanding unreconciled entries which originated prior to 31st December 2022. A Nil report in Annexure 10 is submitted.  
(b) The details of unreconciled entries originated prior to 31st December 2022 (if any) are furnished in annexure 10.

Managing Director/CEO/CFO



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

Intra-group Income for the period 1st April 2022 to 31st March 2023

Annexure 9

(Rs. in thousands)

S. No.	Name of the Counter Party	Interest / Discount on Advances/ Bills (Sch. 13)	Income on investments (Sch. 13)	Interest on Bank Balances and money at call & short notice (Sch. 13)	Other Interest (Sch. 13)	Commission, Exchange & Brokerage (Sch. 14)	Profit/ (Loss) on sale of Investments (Sch. 14)	Profit/ (Loss) on sale of land/buildings and other assets (Sch. 14)	Income from Finance Lease (Sch. 14)	Insurance Premium Income (act) # (Sch. 14)	Misc Income (Sch. 14)	Income earned by way of dividends	Total
1	SBI Capital Markets Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
2	SBI CAP Securities Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
3	SBI CAP Finance Company Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
4	SBI CAP Finance Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
5	SBI DEHL Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
6	SBI Personal Services Pvt. Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
7	SBI Mutual Fund Trustee Company Pvt. Ltd (2/2)	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
8	SBI Global Factors Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
9	SBI Pension Funds Pvt. Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
10	SBI/SG Global Securities Services Pvt. Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
11	SBI General Insurance Company Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
12	SBI Card and Payment Services Limited	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
13	SBI Life Insurance Company Limited	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
14	SBI Infra Management Solutions Private Limited	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
15	State Bank Operations Support Services Pvt. Ltd.	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
16	SBI Funds Management (International) Pvt. Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
17	SBI CAP Securities Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
18	SBI CAP (Singapore) Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
19	Nepal SBI Merchant Banking Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
20	State Bank of India (California)	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
21	SBI Canada Bank	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
22	SBI (Mauritius) Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
23	Commercial Indo Bank L.C. Moscow	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
24	PT Bank SBI Indonesia	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
25	Nepal SBI Bank Ltd	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
26	State Bank of India Services Limiteda Brazil	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
27	State Bank of India (UK) Limited	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
28	SBI - Foreign Offices	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
	Please refer from the list												
	Please refer from the list												
	Please refer from the list												
29	SBI - Domestic Offices	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
	SBI - CAG CENTRAL	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	-	-
	Please refer from the list												
	Please refer from the list												
	<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-

Note:

1. Income from transactions with "SBI Mutual Fund" SHOULD NOT be reported as intra group transactions.

2. Only SBI Life Ins Co Ltd &amp; SBI General Ins Co Ltd has to report those Insurance Premium Income (net of reinsurance premium) under this head for which Counter Party is the Beneficiary of the policy. Insurance Premium Income, where the premium is recovered by the Interest Income on Bills purchased &amp; discounted under LC issued by group entities is not a intra group income.

We confirm that

(a) there is no outstanding unrecorded entries which originated prior to 31st December 2022. A Nil report in Annexure 10 is submitted.

(b) The details of unrecorded entries originated prior to 31st December 2022 (if any) are furnished in annexure 10.

Managing Director



**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED**

Intra-group Expenses for the period 1st April 2022 to 31st March 2023

Annexure 10

(Rs. in thousands)

S. No.	Name of the Counter party	Interest expenses on deposits (Sch.15)	Interest expenses on A.T-1 (TPP) Bonds (Sch.15)	Interest expenses on Subordinated Debts and Tier - II Bonds (Sch.15)	Interest expenses on other borrowings (Sch.15)	Other Interest expenses (Sch.15)	Payment to and provisions for employees # (Sch.16)	Rent, Taxes & Lighting (Sch.16)	Insurance Expenses (Sch.16)	Other Expenditure (Sch.16)	Total
1	SBI Capital Markets Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	SBI CAP Securities Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	SBI CAP Trustee Company Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	SBI CAP Ventures Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	SBI DFH Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	SBI Payment Services Pvt. Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	SBI Mutual Fund Trustee Company Pvt. Ltd @@@	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	SBI Global Factors Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SBI Pension Funds Pvt. Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	SBI-SG Global Securities Services Pvt. Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	SBI General Insurance Company Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	SBI Cards and Payment Services Limited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	SBI Life Insurance Company Limited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	SBI Infra Management Solutions Private Limited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	State Bank Operations Support Services Pvt. Ltd.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	SBI Funds Management Ltd @@@	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	SBI Funds Management (International) Pvt. Ltd @@@	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	SBI CAP (Singapore) Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Nepal SBI Merchant Banking Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	State Bank of India (California)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	SBI Canada Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	SBI (Mauritius) Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Commercial Indo Bank Llc, Moscow	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	PT Bank SBI Indonesia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Nepal SBI Bank Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	State Bank of India Services Limitada, Brazil	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	State Bank of India (UK) Limited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	SBI - Foreign Offices	-	-	-	-	-	-	-	-	-	-
	Please select from the list										
	Please select from the list										
	Please select from the list										
29	SBI - Domestic Offices	-	-	-	-	-	-	-	-	-	-
	SBI - CAG CENTRAL										1.00
	Please select from the list										1.00
	Please select from the list										
	<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	<b>1</b>

Note: 1. a/g, Amount related to SBI Mutual Fund, SHOULD NOT be reported against these entities.

2. Salary, allowances and other benefits in respect of those employees, who are on deputation from group entities and their payments are made directly to the group entities and not to the individual employees.

**We confirm that**

- (a) there is no outstanding unreconciled entries which originated prior to 31st December 2022. A Nil report in Annexure 10 is submitted.
- (b) The details of unreconciled entries originated prior to 31st December 2022 (if any) are furnished in annexure 10.

Managing Director/CEO/CFO



Statutory Auditors





# SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

Details of unreconciled entries as on 31st March 2023 which originated prior to 31st December 2022

Annexure 11

(Rs. in thousands)

S. No.	Name of the Counter party	(Rs. in thousands)		Date of origination	Name of the Account head under which it is accounted For example - Balances with Banks in Current Accounts (Sch 7)	Amount of Provision held for Debit Entries	Reason for unreconciliation and / or Reason for not having any provision for unreconciled debit entries
		Debit	Credit				
1	SBI Capital Markets Ltd	0.00	0.00			0.00	
2	SBI CAP Securities Ltd	0.00	0.00			0.00	
3	SBI CAP Trustee Company Ltd	0.00	0.00			0.00	
4	SBI CAP Ventures Ltd	0.00	0.00			0.00	
5	SBI DFHI Ltd	0.00	0.00			0.00	
6	SBI Payment Services Pvt Ltd	0.00	0.00			0.00	
7	SBI Mutual Fund Trustee Company Pvt Ltd @@@	0.00	0.00			0.00	
8	SBI Global Factors Ltd	0.00	0.00			0.00	
9	SBI Pension Funds Pvt Ltd	0.00	0.00			0.00	
10	SBI-SG Global Securities Services Pvt Ltd	0.00	0.00			0.00	
11	SBI General Insurance Company Ltd	0.00	0.00			0.00	
12	SBI Cards and Payment Services Limited	0.00	0.00			0.00	
13	SBI Life Insurance Company Limited	0.00	0.00			0.00	
14	SBI Infra Management Solutions Private Limited	0.00	0.00			0.00	
15	State Bank Operations Support Services Pvt Ltd	0.00	0.00			0.00	
16	SBI Funds Management Ltd @@@	0.00	0.00			0.00	
17	SBI Funds Management (International) Pvt Ltd @@@	0.00	0.00			0.00	
18	SBI CAP (Singapore) Ltd	0.00	0.00			0.00	
19	Nepal SBI Merchant Banking Ltd	0.00	0.00			0.00	
20	State Bank of India (California)	0.00	0.00			0.00	
21	SBI Canada Bank	0.00	0.00			0.00	
22	SBI (Mauritius) Ltd	0.00	0.00			0.00	
23	Commercial Indo Bank Llc, Moscow	0.00	0.00			0.00	
24	PT Bank SBI Indonesia	0.00	0.00			0.00	
25	Nepal SBI Bank Ltd	0.00	0.00			0.00	
26	State Bank of India Services Limited, Brazil	0.00	0.00			0.00	
27	State Bank of India (UK) Limited	0.00	0.00			0.00	
28	SBI- Foreign Offices	-	-			-	
	Please select from the list						
	Please select from the list						
	Please select from the list						
29	SBI- Domestic Offices	-	-			-	
	SBI - CAG CENTRAL						
	Please select from the list						
	Please select from the list						
	TOTAL	-	-			-	

Note:

- Please provide the entry wise details for each counter party
- In case there is nothing to report in this annexure then please submit it as NIL.

Managing Director/CE/CFO





**Computation of unrealized gains/ losses on intra-group sale / purchase of securities & other equipments**

## (Rs. in thousands)

**Note :-**

## 2 Plea

## (Rs. in thousands)

**Note :-**

4 SBI

## (Rs. in thousands)

17

## (Rs. in thousands)

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\* *Nei Sic*

**Managing Director/CEO/CHRO**

### Seminars Audio-tapes

## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

Details of Investments in State Bank Group as at 31.03.2023

Annexure 13

Sl. No.	Name of Investee	Equity share capital	Face Value as at 31.03.2023	IPD1 (AT I) and Subordinated Debts & Bonds (Tier II)			Category under which it has been included in Sch. 8 (Please select from drop-down box)	Investment in Debentures/Bonds/ Preference Shares/ CD's/ CP's (Other than IPD1 (AT I) and Subordinated Debts & Bonds (Tier II))			Category under which it has been included in Sch. 8 (Please select from drop-down box)
				Investment in Innovative Debt Instruments (IPD1 - AT I Bonds)	Investments in Subordinated Debentures (Tier II)	Investments in Subordinated Bonds (Tier II)		Carrying Value as at 31.03.2023	Bonds	Preference Shares/ CD's/ CP's	
1	State Bank of India	0	0	0	0	0	0	0	0	0	0
2	SBI Capital Markets Ltd.	0	0	0	0	0	0	0	0	0	0
3	SBI CAP Securities Ltd.	0	0	0	0	0	0	0	0	0	0
4	SBI CAP Tranche Company Ltd.	0	0	0	0	0	0	0	0	0	0
5	SBI CAP Ventures Ltd.	0	0	0	0	0	0	0	0	0	0
6	SBI CAP Singapore Ltd.	0	0	0	0	0	0	0	0	0	0
7	SBI DPH Ltd.	0	0	0	0	0	0	0	0	0	0
8	SBI Payment Services Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
9	SBI Mutual Fund Tranche Company Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
10	SBI Global Factors Ltd.	0	0	0	0	0	0	0	0	0	0
11	SBI Pension Funds Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
12	SBI - SC Global Securities Services Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
13	SBI Card & Payment Services Ltd.	0	0	0	0	0	0	0	0	0	0
14	SBI Life Insurance Company Limited	0	0	0	0	0	0	0	0	0	0
15	SBI General Insurance Company Ltd.	0	0	0	0	0	0	0	0	0	0
16	SBI Fintech Management (Pvt) Ltd.	0	0	0	0	0	0	0	0	0	0
17	SBI Fintech Management Solutions Private Limited	0	0	0	0	0	0	0	0	0	0
18	State Bank Operations Support Services Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
19	SBI Fintech Management (International) Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
20	State Bank of India (California)	0	0	0	0	0	0	0	0	0	0
21	SBI Canada Bank	0	0	0	0	0	0	0	0	0	0
22	SBI Mauritius Ltd.	0	0	0	0	0	0	0	0	0	0
23	Commercial Indus Bank Lk. Monaco	0	0	0	0	0	0	0	0	0	0
24	PT Bank SBI Indonesia	0	0	0	0	0	0	0	0	0	0
25	Nepal SBI Bank Ltd.	0	0	0	0	0	0	0	0	0	0
26	Nepal SBI Merchant Banking Ltd.	0	0	0	0	0	0	0	0	0	0
27	State Bank of India Services Limited, Brazil	0	0	0	0	0	0	0	0	0	0
28	State Bank of India (UK) Limited	0	0	0	0	0	0	0	0	0	0
29	C Fidec Technologies Ltd.	0	0	0	0	0	0	0	0	0	0
30	SBI Macquarie Infrastructure Management Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
31	SBI Macquarie Infrastructure Trustee Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
32	Macquarie SBI Infrastructure Mgmt Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
33	Macquarie SBI Infrastructure Trustee Ltd.	0	0	0	0	0	0	0	0	0	0
34	Omni-India Joint Investment Fund Mgmt. Company Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
35	Omni-India Joint Investment Fund Trustee Company Pvt. Ltd.	0	0	0	0	0	0	0	0	0	0
36	Jio Payments Bank Ltd.	0	0	0	0	0	0	0	0	0	0
37	SBI Foundation	0	0	0	0	0	0	0	0	0	0
38	Any other Subsidiary/ JV (please specify)	0	0	0	0	0	0	0	0	0	0
39	Any other Subsidiary/ JV (please specify)	0	0	0	0	0	0	0	0	0	0
40	Total	0	0	0	0	0	0	0	0	0	0

Majumdar, Director/CEO/CFO



# SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

Data requirement for Identification of "Associates" for AS 23 as at 31.03.2023

Table I

(Rs. in thousands)

Sr.No.	Name of the entity	Face Value of Share Capital allotted to the Subsidiary/JV	% Stake	Cost	Carrying value as per audited BS	
					31.03.2023	31.03.2022
A	B	C	D	E	F	G
1	The Clearing Corporation of India Ltd.	0	0	0	0	0
2	Bank of Bhutan Ltd.	0	0	0	0	0
3	Yes Bank Ltd.	0	0	0	0	0
4	Regional Rural Banks	0	0	0	0	0
5	Any other entity in which your investment exceeds 20 % (please indicate the name of each such entity separately)	0	0	0	0	0
TOTAL					0	0

Table II

If there are any investment in shares in entities which should be classified as an "Associates" in term of Accounting Standard 23, other than those acquired and held exclusively with a view to its subsequent disposal in the near future, please list all such investments individually in the following format. (Please note that this list should not include entities listed in Table I above.)

(Rs. in thousands)

Sr.No.	Name of the entity	Face Value of Share Capital allotted to the Subsidiary/JV	% Stake	Cost	Carrying value as per audited BS	
					31.03.2023	31.03.2022
		0	0	0	0	0
1	Investec Capital Services (India) Private Limited	0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
TOTAL					0	0

Managing Director/CEO/CFO



## Annexure 15

## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

## Details of Equity Share Capital as at 31.03.2023

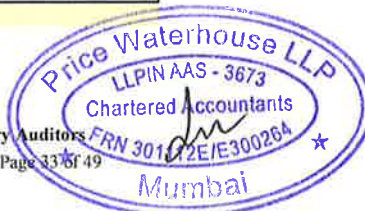
(Rs. in thousands)

Sr. No.	Name of the Shareholder	Face Value of Equity Share Capital allotted
1	State Bank of India	255
2	SBI Capital Markets Ltd.	
3	SBICAP Securities Ltd	
4	SBICAP Trustee Company Ltd	
5	SBICAP Ventures Ltd	
6	SBICAP (Singapore) Ltd.	
7	SBI DFHI Ltd	
8	SBI Payment Services Pvt. Ltd	
9	SBI Mutual Fund Trustee Company Pvt. Ltd	
10	SBI Global Factors Ltd.	
11	SBI Pension Funds Pvt Ltd	
12	SBI - SG Global Securities Services Pvt. Ltd.	
13	SBI Cards & Payment Services Ltd	
14	SBI Life Insurance Company Limited	
15	SBI General Insurance Company Ltd	
16	SBI Funds Management (Pvt) Ltd	
17	SBI Infra Management Solutions Private Limited	
18	State Bank Operations Support Services Pvt. Ltd.	
19	SBI Funds Management (International) Pvt. Ltd	
20	State Bank of India (California)	
21	SBI Canada Bank	
22	SBI (Mauritius) Ltd.	
23	Commercial Indo Bank Llc , Moscow	
24	PT Bank SBI Indonesia	
25	Nepal SBI Bank Ltd	
26	Nepal SBI Merchant Banking Ltd.	
27	State Bank of India Servicos Limitada, Brazil	
28	State Bank of India (UK) Limited	
29	C Edge Technologies Ltd	
30	SBI Macquarie Infrastructure Management Pvt Ltd	
31	SBI Macquarie Infrastructure Trustee Pvt. Ltd	
32	Macquarie SBI Infrastructure Mgmt Pte. Ltd	
33	Macquarie SBI Infrastructure Trustee Ltd	
34	Oman-India Joint Investment Fund Mgmt. Company Pvt.Ltd.	
35	Oman-India Joint Investment Fund Trustee Company Pvt. Ltd.	
36	Jio Payments Bank Ltd.	
	Sub-Total	255
	Other Shareholders	311
	Grand Total (to tally with Sch. 1 of the BS)	566

Managing Director/CEO/CFO

Statutory Auditors

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**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED****Table 1****Details of Deferred Taxes as at 31.03.2023**

(Rs. in thousands)

S. No.	Particulars	31.03.2023	31.03.2022
<b>A.</b>	<b>Deferred Tax Assets</b>		
1	Provision for long term Employee Benefits (e.g. Pension, Gratuity, Leave Encashment, Sick Leave, LFC, HTC etc.)	0	0
2	Depreciation on fixed assets	0	0
3	Provision on non-performing advances	0	0
4	Depreciation / Amortisation on investment	0	0
5	On Accumulated Losses	0	0
6	Provision on Standard Advances	0	0
7	Others (Please specify)	0	0
8	Others (Please specify)	0	0
		0	0
		0	0
	<b>Total (DTA)</b>	<b>0</b>	<b>0</b>
<b>B</b>	<b>Deferred Tax Liabilities</b>		
1	Depreciation on fixed assets	0	0
2	Interest accrued on investment securities	0	0
3	Depreciation / Amortisation on investment	0	0
4	Others (Please specify)	0	0
5	Others (Please specify)	0	0
6	Others (Please specify)	0	0
	<b>Total (DTL)</b>	<b>0</b>	<b>0</b>
<b>C</b>	<b>Net DTA/ DTL (A - B)</b>	<b>0</b>	<b>0</b>
<b>D</b>	<b>Charge/ Credit to P&amp;L on account of deferred tax during FY 2022-23</b>	<b>0</b>	
	<b>(Column 2 minus Column 1 of Row C above)</b>		

The Net DTA/ DTL should tally with the relative amount in the Balance Sheet.

The amount in Row D should tally with the deferred tax amount in the P&amp;L during the year





**Managing Director/CEO/CFO**



**Statutory Auditors**

## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

## Supplementary information for FY 2022-23

**Table 1:** (Rs. in thousands)

	Amount
<b>a. Issuance of Bonds and Debentures (if any) during the year</b>	
- Innovative Perpetual Debt Instruments (AT - I Bonds)	0
- Subordinated Debts and Bonds (Tier II)	0
<b>b. Repayment of Bonds and Debentures (if any) during the year</b>	
- Innovative Perpetual Debt Instruments (AT - I Bonds)	0
- Subordinated Debts and Bonds (Tier II)	0
<b>c. Interest Expenses booked on Bonds and Debentures during the year</b>	
- Innovative Perpetual Debt Instruments (AT - I Bonds)	0
- Subordinated Debts and Bonds (Tier II)	0
<b>d. Dividend received from Group Subsidiaries (e.g. DFHL etc.) during the year</b>	
- Final Dividend for FY 2021-22	0
- Interim Dividend for FY 2022-23	0
<b>e. Dividend received from Group Associates (e.g. CCIL etc.) during the year</b>	
- Final Dividend for FY 2021-22	0
- Interim Dividend for FY 2022-23	0
<b>f. Market Value of Investments in Government Securities in India as at 31.03.2023</b>	0
<b>g. Market Value of Total Investments as at 31.03.2023</b>	0
<b>h. Gross Non-Performing Investments as at 31.03.2023</b>	0
<b>i. Net Non-Performing Investments as at 31.03.2023</b>	0
<b>j. Outstanding unsecured guarantees as at 31.03.2023</b>	0
<b>k. Dividend including Dividend Tax paid during the year</b>	
- Final Dividend including Dividend Tax for FY 2021-22	0
- Interim Dividend including Dividend Tax for FY 2022-23	0
<b>l. Direct Taxes paid during the year</b>	70
<b>m. Interest paid on Bonds and Debentures during the year</b>	
- Innovative Perpetual Debt Instruments (AT-I Bonds)	0
- Subordinated Debts and Bonds (Tier II)	0
<b>n. Gross NPAs As at 31st March 2023</b>	0
<b>o. Gross Advances As at 31st March 2023</b>	0
<b>p. Net NPAs As at 31st March 2023</b>	0
<b>q. Net Advances As at 31st March 2023</b>	0
<b>r. Advances Under Collection Account(AUCA) a/cs As at 31st March 2023</b>	0
<b>s. Provision Coverage Ratio (PCR) excluding AUCA As at 31st March 2023</b>	
<b>t. Provision Coverage Ratio (PCR) including AUCA As at 31st March 2023</b>	

**Table 2:** (Rs. in thousands)

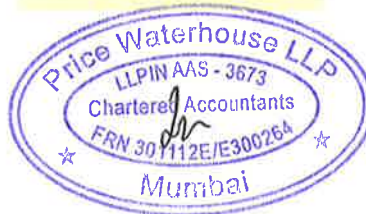
Floating Provisions for NPAs	2022-23	2021-22
i) Provisions held as at 01.04.2022/01.04.2021	0	0
ii) Provision made during the year	0	0
iii) Provisions utilized during the year	0	0
iv) Reversed during the year	0	0
v) Provisions held as at 31.03.2023/31.03.2022 [(i)+(ii)-(iii)-(iv)]	0	0

**Table 3:** (Rs. in thousands)

Movement of provisions against contingent liabilities	2022-23	2021-22
i) Provisions held as at 01.04.2022/01.04.2021	0	0
ii) Provision made during the year	0	0
iii) Provisions utilized during the year	0	0
iv) Reversed during the year	0	0
v) Provisions held as at 31.03.2023/31.03.2022 [(i)+(ii)-(iii)-(iv)]	0	0

**Table 4:**  
Break-up of Advances (Net) as at 31.03.2023 (Rs. in thousands)

Particulars	Advances in India	Advances Outside India	Total
<b>SCHEDULE 2 - ADVANCES</b>			
(I) Bills purchased and discounted	-	-	-
(II) Cash Credits, Overdrafts and Loans repayable on demand	-	-	-
(III) Term Loans	-	-	-
<b>TOTAL</b>	-	-	-



**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED**

Supplementary information for FY 2022-23

**Table 5:**  
**Break-up of Investment (Net) as at 31.03.2023**

(Rs. in thousands)							
Particulars	Held to Maturity (HTM)		Available for sale (AFS)		Held for Trading (HFT)		Total
	Gross Amount	Aggregate of Provisions / Depreciation	Gross Amount	Aggregate of Provisions / Depreciation	Gross Amount	Aggregate of Provisions / Depreciation	
<b>I - Investments in India in</b>							
(i) Government Securities	-	-	-	-	-	-	-
(ii) Other Approved Securities	-	-	-	-	-	-	-
(iii) Shares	-	-	-	-	-	-	-
(iv) Debentures and Bonds	-	-	-	-	-	-	-
(v) Group Subsidiaries and/or Joint ventures (e.g. SJF Foundation)	-	-	-	-	-	-	-
(vi) Group Associates	-	-	-	-	-	-	-
(vii) Others (Units of mutual funds etc.)	-	-	-	-	-	-	-
<b>TOTAL I</b>	-	-	-	-	-	-	-
<b>II - Investments outside India in</b>							
(i) Government Securities (including local authorities)	-	-	-	-	-	-	-
(ii) Other Approved Securities	-	-	-	-	-	-	-
(iii) Shares	-	-	-	-	-	-	-
(iv) Debentures and Bonds	-	-	-	-	-	-	-
(v) Group Subsidiaries and/or Joint ventures abroad (e.g. State Bank of India Services Limitada, Brazil)	-	-	-	-	-	-	-
(vi) Group Associates	-	-	-	-	-	-	-
(vii) Others (Units of mutual funds etc.)	-	-	-	-	-	-	-
<b>TOTAL II</b>	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	-	-	-	-	-	-	-
(I and II)							

Table 6: Previous Period Regrouping

If there is any regrouping in the line item of Balance Sheet and P&L Account, please provide the details of the same in the following table:-

[illegible]

Table 7:

**Whether any material adjustment is made in Results/Net Profit in March 2023 quarter which pertains to earlier periods**

No

If Yes, , please fill the following table

Details of the Adjustment		Impact on P&L
		0
		0
		0
		0
	<b>Total</b>	0

**Managing Director/CEO/CFO**



**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED**

Annexure 18

**SEGMENTAL REPORTING AS PER ACCOUNTING STANDARD 17 (FY 2022-23)**

(Rs. in thousands)

Sr. No.	Particular	Treasury Operations	Corporate/Wholesale Banking Operations	Retail Banking Operations		Other Banking Operations	Eliminations	Total
				Digital Banking Operations	Other Retail Banking Operations			
		(A)	(B)	(C)-1	(C)-2	(D)	(E)	(F)
<b>1</b>	<b>Revenue</b>							
a	Revenue including Inter Segment Revenue	-	-	-	-	-	XXXXX	-
b	Less : Inter Segment Revenue	-	-	-	-	-	XXXXX	-
c	Add : Unallocated Revenue	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
d	Revenue from External Customers	-	-	-	-	-	XXXXX	-
<b>2</b>	<b>Result</b>							
a	Segment Result	-	-	-	-	-	XXXXX	-
b	Provisions & Contingencies other than Provision for taxes	-	-	-	-	-	XXXXX	-
c	Segment Result after provision & contingencies and before provisions for taxes	-	-	-	-	-	XXXXX	-
d	Unallocated Income (+) / Expenses (-) - net	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
e	Profit Before Taxes	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
f	Provision for Taxes (i.e. current tax + deferred tax + Write Back of Provision for Income Tax of earlier years + other taxes)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
g	Extra ordinary Profit/(Loss)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
h	Net Profit (e - f +/- g)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
<b>3</b>	<b>Segment Assets</b>	-	-	-	-	-	XXXXX	-
4	Unallocated Corporate Assets	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
5	Total Assets (3 + 4)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
<b>6</b>	<b>Segment Liabilities</b>	-	-	-	-	-	XXXXX	-
7	Unallocated Corporate Liabilities	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-
8	Capital Employed (5-6-7)	-	-	-	-	-	XXXXX	-
9	Total Liabilities (6+7+8)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-

**Additional Information:**

	Treasury Operations	Corporate/Wholesale Banking Operations	Retail Banking Operations		Other Banking Operations	Unallocated	Total
			Digital Banking Operations	Other Retail Banking Operations			
	(A)	(B)	(C)-1	(C)-2	(D)	(E)	(F)
Capital Expenditure incurred for the period	-	-	-	-	-	-	-
Depreciation on fixed Assets provided for the period	-	-	-	-	-	-	-

**Notes :**

- Amount reported under Item 1(a) should match with the amount mention in published Segment Results.
- Total of Item 1(b) should match with the amount mention in published Segment Results.
- Item 1(d) should tally with the total of Schedule 13 and 14.
- Profit Before Taxes (Sr. No. 2 (e)) should be equal to Net Profit plus Provisions for Taxes.
- Net Profit (Sr. No. 2 (h)) Should tally with the amount of Net Profit/ (Loss) reported in the P&L account.
- Total Assets & Total Liabilities (Sr. No. 5 & 9) should tally with the Balance Sheet total.
- Capital Employed (Sr. No. 8) should tally with total of Schedule 1 and 2.
- Deposits placed in lieu of shortfall in priority sector lending targets, interest income and interest accrued on these deposits are to be reported under "Retail Banking Operations".
- Digital Banking Operations includes banking products acquired by Digital Banking Units (DBUs) or existing digital banking products (Refer RBI circular 07.04.2022).

Managing Director/CEO/CFO





## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

Data requirements for Related Party Disclosures As at 31st March 2023 (Balance Sheet Items)

## A. Outstanding As at 31st March 2023

Name of Related Party	Deposits	Borrowings	Other Liabilities	Balances with banks	Money at call	Investments	Advances	Other Assets	Non-fund commitments (LCs/ BGs)
C-Edge Technologies Ltd	0	0	0	0	0	0	0	0	0
SBI Macquarie Infrastructure Management Pvt. Ltd	0	0	0	0	0	0	0	158	0
SBI Macquarie Infrastructure Trustee Pvt. Ltd	0	0	0	0	0	0	0	0	0
Macquarie SBI Infrastructure Management Pte. Ltd	0	0	0	0	0	0	0	0	0
Macquarie SBI Infrastructure Trustee Ltd	0	0	0	0	0	0	0	0	0
Oman India Joint Investment Fund - Management Company Pvt. Ltd	0	0	0	0	0	0	0	0	0
Oman India Joint Investment Fund - Trustee Company Pvt. Ltd	0	0	0	0	0	0	0	0	0
Indo Payments Bank Limited	0	0	0	0	0	0	0	0	0
Bank of Baroda Ltd	0	0	0	0	0	0	0	0	0
SBI Home Finance Ltd	0	0	0	0	0	0	0	0	0
Yes Bank Limited	0	0	0	0	0	0	0	0	0
The Clearing Corporation of India Ltd	0	0	0	0	0	0	0	0	0
Investec Capital Services (India) Private Limited	0	0	0	0	0	0	0	0	0
Shri Dinesh Kumar Khara, Chairman	0	0	0	0	0	0	0	0	0
Shri Challa Sreenivasulu Setty, Managing Director	0	0	0	0	0	0	0	0	0
Shri Swaminathan Janakiraman, Managing Director	0	0	0	0	0	0	0	0	0
Shri Ashwin Kumar Tewari, Managing Director	0	0	0	0	0	0	0	0	0
Shri Abir Kumar Choudhary, Managing Director	0	0	0	0	0	0	0	0	0
Relatives of Chairman/ Managing Directors	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158</b>	<b>0</b>

(Rs. in thousands)

## B. Maximum Outstanding during the period 1st April 2022 to 31st March 2023

Name of Related Party	Deposits	Borrowings	Other Liabilities	Balances with banks	Money at call	Investments	Advances	Other Assets	Non-fund commitments (LCs/ BGs)
C-Edge Technologies Ltd	0	0	0	0	0	0	0	0	0
SBI Macquarie Infrastructure Management Pvt. Ltd	0	0	421	0	0	0	0	158	0
SBI Macquarie Infrastructure Trustee Pvt. Ltd	0	0	0	0	0	0	0	0	0
Macquarie SBI Infrastructure Management Pte. Ltd	0	0	0	0	0	0	0	0	0
Macquarie SBI Infrastructure Trustee Ltd	0	0	0	0	0	0	0	0	0
Oman India Joint Investment Fund - Management Company Pvt. Ltd	0	0	0	0	0	0	0	0	0
Oman India Joint Investment Fund - Trustee Company Pvt. Ltd	0	0	0	0	0	0	0	0	0
Indo Payments Bank Limited	0	0	0	0	0	0	0	0	0
Bank of Baroda Ltd	0	0	0	0	0	0	0	0	0
SBI Home Finance Ltd	0	0	0	0	0	0	0	0	0
Yes Bank Limited	0	0	0	0	0	0	0	0	0
The Clearing Corporation of India Ltd	0	0	0	0	0	0	0	0	0
Investec Capital Services (India) Private Limited	0	0	0	0	0	0	0	0	0
Shri Dinesh Kumar Khara, Chairman	0	0	0	0	0	0	0	0	0
Shri Challa Sreenivasulu Setty, Managing Director	0	0	0	0	0	0	0	0	0
Shri Ashwin Kumar Tewari, Managing Director	0	0	0	0	0	0	0	0	0
Shri Abir Kumar Choudhary, Managing Director (w.e.f 07/06/2022)	0	0	0	0	0	0	0	0	0
Relatives of Chairman/ Managing Directors	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158</b>	<b>0</b>

(Rs. in thousands)



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

Data requirements for Related Party Disclosures for the period 1st April 2022 to 31st March 2023 (P&amp;L Items)

Name of Related Party	Interest income	Profit/ (Loss) on sale of land/ buildings and other assets	Income earned by way of dividends	Other Income	Interest Expenditure	Other Expenditure
C-Edge Technologies Ltd.	0	0	0	0	0	0
SBI Macquarie Infrastructure Management Pvt. Ltd.	0	0	0	700	0	0
SBI Macquarie Infrastructure Trustee Pvt. Ltd.	0	0	0	0	0	0
Macquarie SBI Infrastructure Management Pte. Ltd.	0	0	0	0	0	0
Macquarie SBI Infrastructure Trustee Ltd.	0	0	0	0	0	0
Oman India Joint Investment Fund - Management Company Pvt. Ltd.	0	0	0	0	0	0
Oman India Joint Investment Fund - Trustee Company Pvt. Ltd.	0	0	0	0	0	0
Jio Payments Bank Limited	0	0	0	0	0	0
Bank of Bhutan Ltd.	0	0	0	0	0	0
SBI Home Finance Ltd.	0	0	0	0	0	0
Yes Bank Limited	0	0	0	0	0	0
The Clearing Corporation of India Ltd.	0	0	0	0	0	0
Investec Capital Services (India) Private Limited	0	0	0	0	0	0
Shri Dinesh Kumar Khara, Chairman	0	0	0	0	0	0
Shri Challa Sreenivasulu Setty, Managing Director	0	0	0	0	0	0
Shri Ashwani Bhatia, Managing Director (upto 31.05.2022)	0	0	0	0	0	0
Shri Swaminathan Janakraman, Managing Director	0	0	0	0	0	0
Shri Ashwini Kumar Tewari, Managing Director	0	0	0	0	0	0
Shri Alok Kumar Choudhary, Managing Director (w.e.f. 07.06.2022)	0	0	0	0	0	0
Relatives of Chairman/ Managing Directors	0	0	0	0	0	0
<b>T O T A L</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>0</b>

(Rs. in thousands)

Managing Director/CEO/CFO



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

Data requirements for Related Party Disclosures for the period 1st October 2022 to 31st March 2023 (P&amp;L Items)

Name of Related Party	Interest income	Profit/ (Loss) on sale of land/ buildings and other assets	Income earned by way of dividends	Other Income	Interest Expenditure	Other Expenditure
C-Edge Technologies Ltd.	0	0	0	0	0	0
SBI Macquarie Infrastructure Management Pvt. Ltd.	0	0	0	350	0	0
SBI Macquarie Infrastructure Trustee Pvt. Ltd.	0	0	0	0	0	0
Macquarie SBI Infrastructure Management Pte. Ltd.	0	0	0	0	0	0
Macquarie SBI Infrastructure Trustee Ltd.	0	0	0	0	0	0
Oman India Joint Investment Fund - Management Company Pvt. Ltd.	0	0	0	0	0	0
Oman India Joint Investment Fund - Trustee Company Pvt. Ltd.	0	0	0	0	0	0
Jio Payments Bank Limited	0	0	0	0	0	0
Bank of Bhutan Ltd.	0	0	0	0	0	0
SBI Home Finance Ltd.	0	0	0	0	0	0
Yes Bank Limited	0	0	0	0	0	0
The Clearing Corporation of India Ltd.	0	0	0	0	0	0
Investec Capital Services (India) Private Limited	0	0	0	0	0	0
Shri Dinesh Kumar Khara, Chairman	0	0	0	0	0	0
Shri Challa Sreenivasulu Setty, Managing Director	0	0	0	0	0	0
Shri Swaminathan Janakiraman, Managing Director	0	0	0	0	0	0
Shri Ashwini Kumar Tewari, Managing Director	0	0	0	0	0	0
Shri Alok Kumar Choudhary, Managing Director	0	0	0	0	0	0
Relatives of Chairman/ Managing Directors	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>0</b>

(Rs. in thousands)

Managing Director/CEO/CFO



Statutory Auditors



**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED**

**Data requirements for Related Party Disclosures (Management Contracts) for the period  
1st April 2022 to 31st March 2023**

(Rs. in thousands)

<b>Name of Related Party</b>	<b>Description of any Management Contract/ agreement entered into with the related party</b>	<b>Amount</b>
C-Edge Technologies Ltd.		0
SBI Macquarie Infrastructure Management Pvt. Ltd.	SBI Macquarie Infrastructure Trustee Pvt. Ltd.	700
SBI Macquarie Infrastructure Trustee Pvt. Ltd.		0
Macquarie SBI Infrastructure Management Pte. Ltd.		0
Macquarie SBI Infrastructure Trustee Ltd.		0
Oman India Joint Investment Fund - Management Company Pvt. Ltd.		0
Oman India Joint Investment Fund - Trustee Company Pvt. Ltd.		0
Jio Payments Bank Limited		0
Bank of Bhutan Ltd.		0
SBI Home Finance Ltd.		0
Yes Bank Limited		0
The Clearing Corporation of India Ltd.		0
Investec Capital Services (India) Private Limited		0
Shri Dinesh Kumar Khara, Chairman		0
Shri Challa Sreenivasulu Setty, Managing Director		0
Shri Ashwani Bhatia, Managing Director (upto 31.05.2022)		0
Shri Swaminathan Janakiraman, Managing Director		0
Shri Ashwini Kumar Tewari, Managing Director		0
Shri Alok Kumar Choudhary, Managing Director (w.e.f. 07.06.2022)		0
Relatives of Chairman/ Managing Directors		0
<b>TOTAL</b>		<b>700</b>

  
Managing Director/CEO/CFO





## Annexure 23

**Data Requirement for Related Party Transactions as at / for the period 1st October 2022 to 31st March 2023 as per SEBI Format - Balance Sheet items and P&L items**

(Rs. in thousands)

[illegible]

**Note :-**

1. Please provide the Sub-Type of related party transaction for each related party transaction.
2. Amount and related party transactions given in CFS annexure no. 19 and 21 should match with this annexure.

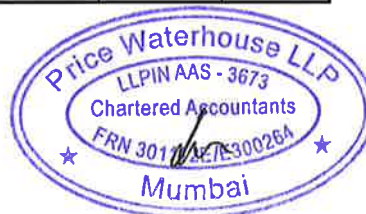
Managing Director/CEO/CFO



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

## DISCLOSURE REQUIREMENTS IN RESPECT OF EMPLOYEE BENEFIT PLANS FOR THE YEAR ENDED 31ST MARCH 2023

I DEFINED BENEFIT OBLIGATIONS		(Rs. in thousands)		
		PENSION PLAN	GRATUITY	Any other plan
<b>A</b>	<b>Change in the Present value of the Defined Benefit Obligation</b>			
a	Opening Defined Benefit Obligation as at 1st April*	0	0	0
b	Current Service Cost	0	0	0
c	Interest Cost	0	0	0
d	Past Service Cost (Vested Benefit)	0	0	0
e	Actuarial Losses/(Gains)	0	0	0
f	Benefits Paid	0	0	0
g	Closing Defined Benefit Obligation as at 31st March	0	0	0
<b>B</b>	<b>Change in Plan Assets</b>			
a	Opening Fair Value of Plan Assets as at 1st April	0	0	0
b	Expected Return on Plan Assets	0	0	0
c	Contributions by Employer	0	0	0
d	Benefits Paid	0	0	0
e	Actuarial Gains/(Losses)	0	0	0
f	Closing Fair Value of Plan assets as at 31st March	0	0	0
<b>C</b>	<b>Reconciliation of present value of obligations and fair value of plan assets</b>			
a	Present value of funded obligations as at 31st March	0	0	0
b	Fair Value of Plan assets as at 31st March	0	0	0
c	Deficit/(Surplus) (a - b)	0	0	0
d	Unrecognised Past Service Cost (Vested)	0	0	0
e	Amount not recognised as asset because of limit in paragraph 59(b) of AS 15	0	0	0
f	Net Liability (Asset) (c - d - e)	0	0	0
<b>D</b>	<b>Experience Adjustment on Plan Assets</b>	0	0	0
<b>E</b>	<b>Experience Adjustment on Plan Liabilities</b>	0	0	0
<b>F</b>	<b>Net Cost Recognised in the Profit &amp; Loss Account</b>			
a	Current Service Cost	0	0	0
b	Interest Cost	0	0	0
c	Expected Return on Plan Assets	0	0	0
d	Past Service Cost (Amortised) Recognised	0	0	0
e	Past Service Cost (Vested Benefits) Recognised	0	0	0
f	Net Actuarial Losses (Gains) recognised during the year	0	0	0
g	Total Costs of Defined Benefits Plans included in Schedule 16 (Payment to and Provisions for Employees)	0	0	0
<b>G</b>	<b>Reconciliation of Expected Return and actual return on Plan Assets</b>			
a	Expected Return on Plan Assets	0	0	0
b	Actuarial Gain/(Loss) on Plan Assets	0	0	0
c	Actual Return on Plan Assets	0	0	0
<b>H</b>	<b>Reconciliation of Opening &amp; Closing Net Liability (Asset) recognised in Bal Sheet</b>			
a	Opening Net Liability/(Asset) as at 1st April	0	0	0
b	Expenses as recognised in P&L	0	0	0
c	Employer's Contribution	0	0	0
d	Past Service Cost	0	0	0
e	Net Liability/Asset recognised in Balance Sheet as at 31st March	0	0	0
<b>I</b>	<b>Expected contribution in the next financial year (i.e. FY 2023-24)</b>			



**J Particulars of Investments under Plan Assets of Gratuity Fund, Pension Fund and any other plan as at 31st March**

Category of assets	Pension Fund		Gratuity Fund		Any other plan	
	Amount	% of Plan Assets	Amount	% of Plan Assets	Amount	% of Plan Assets
Central Government Securities	0		0		0	
State Government Securities	0		0		0	
PSU Bonds	0		0		0	
Other Bonds	0		0		0	
FDR/TDR of Banks	0		0		0	
Special Deposits	0		0		0	
Bank A/c	0		0		0	
Insurer Managed Schemes	0		0		0	
Others (e.g. Interest accrued, Mutual Fund etc)	0		0		0	
<b>Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**K Out of above following Investments are made in State Bank Group(State Bank and its subsidiaries/joint Ventures)**

Category of assets	Pension Fund		Gratuity Fund		Any other plan	
	Amount	% of Plan Assets	Amount	% of Plan Assets	Amount	% of Plan Assets
Bonds	0		0		0	
Bank Deposits	0		0		0	
FDR/TDR of Banks	0		0		0	
Insurer Managed Schemes	0		0		0	
Others (e.g. Interest accrued, Mutual Fund etc)	0		0		0	
<b>Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

**L Principal Actuarial Assumptions**

Particulars	Pension Fund
	Current Year
Discount Rate	0.00%
Expected Rate of Return on Plan Assets	0.00%
Attrition Rate	0.00%
Salary Escalation	0.00%
Any other material assumption	0.00%

Gratuity Fund
Current Year
0.00%
0.00%
0.00%
0.00%
0.00%

Any other plan
Current Year
0.00%
0.00%
0.00%
0.00%
0.00%

**II Particulars about expense recognised in P&L a/c in respect of Defined Contribution Plans**

Name of the defined contribution plan	Amount debited to P&L in 2022-23
Employer's Contribution towards Employees Provident Fund	0
Employer's Contribution towards National Pension System	0
Employee Pension Scheme under PF Act	0
Employer's Contribution towards ESIC	0
Other Plans (if any, please specify)	0
Other Plans (if any, please specify)	0
Other Plans (if any, please specify)	0
<b>Total</b>	<b>0</b>

**III Particulars about expense recognised in P&L a/c in respect of Other Long Term Employee Benefits**

Name of the long term employee benefit	Amount debited to P&L in 2022-23
Privilege Leave (Encashment) including Leave encashment at the time of retirement	0
Leave Travel / Fare and Home Travel / Fare Concession (Encashment/Availment)	0
Sick Leave	0
Silver jubilee/Long Term Service Award	0
Resettlement expenses on Superannuation	0
Casual Leave	0
Retirement Award	0
Others (please specify)	0
Others (please specify)	0
Others (please specify)	0
<b>Total</b>	<b>0</b>

Managing Director/CEO/CFO

Price Waterhouse LLP  
LLPIN AAS - 3673  
Chartered Accountants  
FRN 301118/12-200264  
Statutory Auditors Mumbai

## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

## DISCLOSURE REQUIREMENTS IN RESPECT OF EMPLOYEE BENEFIT PLANS FOR THE YEAR ENDED 31ST MARCH 2023

The following tables sets out the status of Provident Fund / Accumulated Compensated Absences (Privilege Leave) as per actuarial valuation by the Independent Actuary appointed by entity.

## IV DEFINED BENEFIT OBLIGATIONS

(Rs. in thousands)

		Provident Fund	Accumulated Compensated Absences (Privilege Leave)
<b>A</b>	<b>Change in the Present value of the Defined Benefit Obligation</b>		
a	Opening Defined Benefit Obligation as at 1st April*	0	0
b	Current Service Cost	0	0
c	Interest Cost	0	0
d	Employee Contribution (including VPF)	0	
e	Actuarial Losses /(Gains)	0	0
f	Benefits Paid	0	0
g	Closing Defined Benefit Obligation as at 31st March	0	0
<b>B</b>	<b>Change in Plan Assets</b>		
a	Opening Fair Value of Plan Assets as at 1st April	0	
b	Expected Return on Plan Assets	0	
c	Contributions	0	
d	Benefits Paid	0	
e	Actuarial Gains /(Losses) on plan Assets	0	
f	Closing Fair Value of Plan assets as at 31st March	0	0
<b>C</b>	<b>Reconciliation of present value of obligations and fair value of plan assets</b>		
a	Present value of funded obligations as at 31st March	0	
b	Fair Value of Plan assets as at 31st March	0	
c	Deficit/(Surplus) (a - b)	0	
d	Net Asset not recognised in Balance Sheet	0	0
<b>D</b>	<b>Net Cost Recognised in the Profit and Loss Account</b>		
a	Current Service Cost	0	0
b	Interest Cost	0	0
c	Actuarial (Gains)/Losses		0
d	Expected Return on Plan Assets	0	
e	Interest Shortfall reversed	0	
f	Total Costs of Defined Benefits Plans included in Schedule 16 (Payment to and Provisions for Employees)	0	0
<b>E</b>	<b>Reconciliation of Opening &amp; Closing Net Liability (Asset) recognised in Bal Sheet</b>		
a	Opening Net Liability as at 1st April	0	0
b	Expenses as above	0	0
c	Employer's Contribution	0	0
d	Benefits paid by the employer directly		0
e	Net Liability/Asset recognised in Balance Sheet as at 31st March	0	0





**F Particulars of Investments under Plan Assets of Provident Fund as at 31st March**

	Provident Fund	
Category of assets	Amount	% of Plan Assets
Central Government Securities	0	
State Government Securities	0	
PSU Bonds	0	
Other Bonds	0	
FDR/TDR of Banks	0	
Special Deposits	0	
Bank A/c	0	
Insurer Managed Schemes	0	
Others (e.g. Interest accrued, Mutual Fund etc)	0	
<b>Total</b>	<b>0</b>	<b>0.00</b>

**G Out of above following Investments are made in State Bank Group(State Bank and its subsidiaries/joint Ventures)**

	Provident Fund	
Category of assets	Amount	% of Plan Assets
Bonds	0	
Bank Deposits	0	
FDR/TDR of Banks	0	
Insurer Managed Schemes	0	
Others (e.g. Interest accrued, Mutual Fund etc)	0	
<b>Total</b>	<b>0</b>	<b>0.00</b>

**H Principal Actuarial Assumptions**

Particulars	Provident Fund	Accumulated Compensated Absences (Privilege Leave)
Discount Rate	0.00%	0.00%
Guaranteed Return	0.00%	0.00%
Attrition Rate	0.00%	0.00%
Salary Escalation	0.00%	0.00%
Any other material assumption	0.00%	0.00%

Managing Director/CEO/CFO



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

PREMISES TAKEN ON RENT/LEASE BY THE SUBSIDIARY / JOINT VENTURE (IN RESPECT OF UNEXPIRED LEASE ONLY)  
 CARE: INCLUDE PREMISES TAKEN ON RENT IN THE NAME OF SUBSIDIARY / JOINT VENTURE FOR STAFF RESIDENCE  
 As at 31.03.2023

(Rs. in thousands)

Type of Lease	Amount of lease charges/ rent debited to charges account during the year 2022-23	Rent propose/likely to be paid by the Subsidiary / Joint Venture			Whether renewable at the option of the Subsidiary / Joint Venture (Yes / No)	Total no. of Unexpired Lease Agreements
		Total Rent Payable during 2023-2024	Total Rent Payable during 2024-2025 to 2027-2028	Total Rent Payable from 2028-2029 onwards		
1	2	3	4	5	6	7
Cancellable		0	0	0	0	0
Non - Cancellable	-	0	0	0	0	0
Total	-	-	-	-		

Managing Director/CEO/CFO

Example for filling up the form -

Statutory Auditors



Type of Lease	Amount of lease charges/ rent debited to charges account during the year 2022-23	Rent propose/likely to be paid by the Subsidiary / Joint Venture			Whether renewable at the option of the Subsidiary / Joint Venture (Yes / No)	Total no. of Unexpired Lease Agreements
		Total Rent Payable during 2023-2024	Total Rent Payable during 2024-2025 to 2027-2028	Total Rent Payable from 2028-2029 onwards		
1	2	3	4	5	6	7
Cancellable	2400000	2400000	9600000	4000000	Yes	240
Non - Cancellable	300000	300000	1200000	500000	No	60
Total	2700000	2700000	10800000	4500000		300



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

PREMISES GIVEN ON RENT/LEASE BY THE SUBSIDIARY / JOINT VENTURE (IN RESPECT OF UNEXPIRED LEASE  
CARE: DO NOT INCLUDE PREMISES ALLOTTED TO STAFF FOR THEIR RESIDENCE

As at 31.03.2023

(Rs. in thousands)

Type of Lease	Proportionate Original cost of such premises	Proportionate accumulated depreciation of such premises upto 31.03.2023	Depreciation of such premises for the year ended 31.03.2023	Rent to be received by the Subsidiary / Joint Venture			Amount of disputed rent, if any, recognised as income
				Total Rent receivable during 2023-2024	Total Rent receivable during 2024-2025 to 2027-2028	Total Rent receivable from 2028-2029 onwards	
1	2	3	4	5	6	7	8
Cancellable	0	0	0	0	0	0	0
Non - Cancellable	0	0	0	0	0	0	0

Managing Director/CEO/CFO

Statutory Auditors

Example for filing up the form-

Type of Lease	Proportionate Original cost of such premises	Proportionate accumulated depreciation of such premises upto 31.03.2023	Depreciation of such premises for the year ended 31.03.2023	Rent to be received by the Subsidiary / Joint Venture			Amount of disputed rent, if any, recognised as income
				Total Rent receivable during 2023-2024	Total Rent receivable during 2024-2025 to 2027-2028	Total Rent receivable from 2028-2029 onwards	
1	2	3	4	5	6	7	8
Cancellable	5000000	4200000	80000	1200000	4800000	1200000	0
Non - Cancellable	5000	4200	80	1200	4800	1200	0



## SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED

PREMISES TAKEN ON RENT/LEASE BY THE SUBSIDIARY (DATA REQUIRED IN RESPECT OF EXPIRED LEASE AS AT 31.03.2023)

CARE: INCLUDE PREMISES TAKEN ON RENT IN THE NAME OF SUBSIDIARY FOR STAFF RESIDENCE

POSITION AS AT 31-Mar-23

(Rs. in thousands)

Branch code	Premises	Date of Expiry of the rent/lease agreement	Rent being paid per month	Whether landlord has formally requested for increase (Yes/No)	Rent Demanded by Landlord- per month	Rent proposed/likely to be proposed by the subsidiary / JV	Diff (Rent proposed by subsidiary / JV minus current rent)	Date from which increased rent is likely to be effective	No. of Months	Total provision required	Provision, if any, already held	Additional Provision required
1	2	3	4	5	6	7	8=7-4	9	10	11=10x8	12	13=11-12
			0.00		0.00	0.00	0			0	0	0
			0.00		0.00	0.00	0			0	0	0
			0.00		0.00	0.00	0			0	0	0
			0.00		0.00	0.00	0			0	0	0

Managing Director/CEO/CFO

Statutory Auditors



Example- for filling the form

Branch code	Premises	Date of Expiry of the rent/lease agreement	Rent being paid per month	Whether landlord has formally requested for increase (Yes/No)	Rent Demanded by Landlord- per month	Rent proposed/likely to be proposed by the subsidiary / JV	Diff (Rent proposed by subsidiary / JV minus current rent)	Date from which increased rent is likely to be effective	No. of Months	Total provision required	Provision, if any, already held	Additional Provision required
1	2	3	4	5	6	7	8=7-4	9	10	11=10x8	12	13=11-12
101	Branch's premises	31-Dec-2020	100,000	Yes	200,000	200,000	100,000	31-Dec-2020	27.00	2700000	0	2700000
102	ATM's premises	31-Dec-2020	25,000	No	25,000	25,000	0	31-Dec-2020	27.00	0	0	0





**SBI MACQUARIE INFRASTRUCTURE TRUSTEE PRIVATE LIMITED**  
**Reconciliation of Equity as per Ind AS and IGAAP**

(Rs in '000)

Particulars	As at 31 March 2023
Total Equity (shareholders' funds) as per Ind AS	1,806
Fair valuations of investments	-
Tax effects of adjustments	-
Total adjustments to equity	-
Total Equity as per IGAAP	1,806

**Reconciliation of Profits as per Ind AS and IGAAP**

(Rs in '000)

Particulars	31 Mar 23	31 Mar 22
Profit/ Profit & Loss balance as per Ind AS after tax	(128)	7
Less: Fair valuations of investments	-	-
Add: Deferred tax impact on above	-	-
Total	-	-
Profit/ Profit & Loss balance as per IGAAP	(128)	7

