Notes to standalone financial statements for the year ended March 31, 2018

5. Investments (Contd.)

Extent of equity interest in subsidiaries, joint venture and associates

| Name and Country of Incorporation | % of equity interest | % of equity interest | | |
|--|----------------------------|----------------------|--|--|
| | March 31, 2018 March 31, 2 | 2017 | | |
| a. Subsidiaries | | | | |
| UPL Corporation Limited (formerly known as Bio-Win Corporation | 100% | 00% | | |
| Ltd), Mauritius" | | | | |
| Advanta Holdings B.V., Netherlands | 100% | 00% | | |
| PT Advanta Indonesia | 100% | 00% | | |
| SWAL Corporation Limited, India | 100% | 00% | | |
| Advanta Seed International, Mauritius | 100% | 00% | | |
| Agrinet Solutions Limited, India | 50% | 50% | | |
| Shroffs United Chemicals Limited, India | 100% | 00% | | |
| United Phosphorus (India) LLP | 95% | 95% | | |
| United Phosphorus (Global) LLP, India | 95% | 95% | | |
| b. Associates | | | | |
| Chemiesynth (Vapi) Limited, India | 30% | 30% | | |
| Kerala Enviro Infrastructure Limited, India | 28% | 28% | | |
| Weather Risk Management Services Pvt Ltd, India | 27% | 27% | | |

6. Loans INR Crores

| | | Non-current | | Current | |
|-----|--|----------------|----------------|----------------|----------------|
| | | March 31, 2018 | March 31, 2017 | March 31, 2018 | March 31, 2017 |
| (A) | Security Deposit | | | | |
| a. | Unsecured, Considered good | | | | |
| | - to related parties (refer note 36) | 15 | 5 | - | - |
| | - to other than related parties | 59 | 74 | - | - |
| b. | Unsecured, Considered doubtful | 2 | 2 | - | - |
| | Less: Allowance for doubtful security deposit | (2) | (2) | - | - |
| | | 74 | 79 | - | - |
| (B) | Loans and Advances to related parties (refer note 32 and 36) | | | | |
| a. | Unsecured, Considered good | 831 | 859 | 98 | 127 |
| | | 831 | 859 | 98 | 127 |
| (C) | Loans to employees | | | | |
| а. | Unsecured, Considered good | - | 3 | 7 | 1 |
| | | - | 3 | 7 | 1 |
| (D) | Sundry loans | | | | |
| | Unsecured, Considered doubtful | 2 | 2 | - | - |
| | Less: Allowance for doubtful sundry loans | (2) | (2) | - | - |
| | Total loans | 905 | 941 | 105 | 128 |

Loans and receivables are non-derivative financial assets which generate a fixed or variable interest income for the Company.