



SRL:SEC:SE:2024-25/20

May 10, 2024

National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No. C/1, G-Block Bandra-Kurla Complex Bandra (East),

Mumbai – 400 051
(Symbol: SPENCERS)

Dear Sir/Madam,

BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai – 400 001
(Scrip Code: 542337)

<u>Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the SEBI Listing Obligations and Disclosure Requirements Regulations, 2015 ("Listing Regulations")</u>

Pursuant to regulation 23(9) of Listing Regulations, please find enclosed disclosure of Related Party Transactions of the Company for the half year ended on March 31, 2024 in the required format.

You are requested to take the aforementioned information on record and oblige.

Thanking you.

Yours faithfully, For Spencer's Retail Limited

Vikash Kumar Agarwal
Company Secretary & Compliance Officer

Encl: As above

Spencer's Retail Limited

			Disclosure	<u>Spencer's Retail Li</u> of Related Party Transactions for th		nd March 21	2024									(Rs. in Lakhs)	
	Details of the pa	nrty Details of the cour	To related Farty Fransactions for the	ie nan year enu	eu March 51, 2	In case m	onies are	Additional disc	losure	of re	related party transactions - applicable only in case the						
SI. No.	(listed entity/ Details of the counterparty						due to eit	her party	In case any	financ	ial	Deta	ils of loans, i	rporate	deposits,		
	Name	PA N Name	Relationship of the PA counterparty with the N listed entity or its	Type of related party transaction	Value of the related party transaction as provided by the audit	Value of transaction during the reporting period	Opening Balance	Closing Balance	Nature of indebtedness (loans / Issuance of debt/any other etc)	Cost	Ten ure	corporate	Interest Rate (%)		Secure	Purpose for which the funds will be utilised by the ultimate	
			subsidiary		committee							deposit / investment)			ured	recipient of funds (end usage)	
1	Spencer's Retail Limited	ATK Mohun Bagan Private Limited	Entity under common control	Sales of Goods / Gift Cards	25.00	2.35	1.23	-	-	-	-	-	-	-	-	-	
2	Spencer's Retail	A., Dan Bain Cafe India Limited	Entity under common	Recovery of Expenses Incurred	20.00 50.00	-	-	-	-	-	-	-	-	-	-	-	
2	Limited	Au Bon Pain Cafe India Limited	control	Balance written off TOTAL	70.00	-	-	-	-	-	-	-	-	-	-	-	
				Sales of Goods / Gift Cards	30.00	-	-	-	-	-	-	-	-	-	-	-	
	Spencer's Retail	Bowlopedia Restaurants India	Entity under common	Purchase of Goods / Returns of	5.00	-	-	-	-	-	-	-	-	-	-	-	
3	Limited	Limited	control	Recovery of Expenses Incurred	5.00	-	-	-	-	-	-	-	-	-	-	-	
				Balance written off	20.00		-	-	-	-	-	-	-	-	-	-	
				TOTAL	60.00	200.40	-	-	-	-	-	-	-	-	-	-	
				Rendering of Services Reimbursement of Expenses	1,500.00 30.00	388.48 0.58	-	-	-	-	-	-	-	-	-	-	
	Spencer's Retail Limited	CESC Limited	Entity under common control	Sales of Goods / Gift Cards	700.00	303.12	2.75	491.94	_	-	-	-	-	-	-	_	
4				Receiving of services	500.00	220.73	29.80	1.24	-	-	-	-	-	-	-	-	
				Remittances	700.00	14.11	256.23	-	-	-	-	-	-	-	-	-	
				Security Deposit Receivable	70.00	0.76	28.50	27.74	-	-	-	-	-	-	-	-	
5	Spencer's Retail Limited	Duncan Brothers & Co. Limited	Entity under common control	TOTAL Expenses incurred	3,500.00 30.00	927.78 2.35	-	-	-	-	-	-	-	-	-	-	
6	Spencer's Retail Limited	Firstsource Solutions Limited	Entity under common control	Reimbursement of Expenses	25.00	-	-	-	-	-	-	-	-	-	-	-	
7	Spencer's Retail Limited	Great Wholesale Club Limited - Gratuity Trust	Entity under common control	Contribution of Gratuity fund	720.00	111.09	1.79	1.72	-	-	-	-	-	-	-	-	
	Spencer's Retail Limited Guiltf		Entity under common control	Sales of Goods / Gift Cards	600.00	8.34	-	0.28	-	-	-	-	-	-	-	-	
8		Guiltfree Industries Limited			600.00	156.91	81.37	96.38									
				Rendering of Services TOTAL	600.00 1,800.00	69.06 234.31	-	-	-	-	-	-	-	-	-	-	
9	Spencer's Retail Limited	Haldia Energy Limited	Entity under common control	Sales of Goods / Gift Cards	84.00	13.50		0.04	-	-	-	-	-	-	-	-	
				Purchase of Goods/Rendering Service	25.00	2.13	0.66	0.76	-	-	-	-	-	-	-	-	
10	Spencer's Retail Limited	Herbolab India Private Limited	Entity under common control	Sales of Goods / Gift Cards	10.00	2.11	0.00	0.35									
	Limited			TOTAL	35.00	4.24	-	-									
				Inter Company Deposit	5,000.00 60.00	0.00	2500.00	-	_	-	_	_	_	-	_	_	
11	Spencer's Retail Limited	Integrated Coal Mining Limited	Entity under commor control	Sales of Goods / Gift Cards Interest on Inter Company Deposit	100.00	39.97	-	-	-		-	-	-			-	
				TOTAL	5,160.00	39.97	-	-									
12	Spencer's Retail Limited	Kolkata Games and Sports Private Limited	Entity under common control	Sales of Goods / Gift Cards	70.00	-	-	-	-	-	-	-	-	-	-	-	
13	Spencer's Retail Limited	Noida Power Company Limited	Entity under common control	Sales of Goods / Gift Cards	25.00	20.49	-	-	-	-	-	-	-	-	-	-	
14	Spencer's Retail Limited	Open Media Network Pvt Ltd	Entity under common control	Purchase of Goods	20.00	0.44	0.42	0.86	-	-	-	-	-	-	-	-	
	Spencer's Retail Limited	PCBL Limited (Formerly known as Phillips Carbon Black Limited)	Entity under common control	Receiving of services	10.00	3.14	-	0.72									
15				Sales of Service Reimbursement of Expenses	10.00 10.00	-	3.19	5.04									
				Sales of Goods / Gift Cards	100.00	24.41	0.67	5.04	-	-	-	-	-	-	-	-	
				TOTAL	130.00	27.55	-	-									
16	Spencer's Retail Limited	PCBL (TN) Limited	Entity under common control	Sales of Goods / Gift Cards	100.00	61.38	-	-	-	-	-	-	-	-	-	-	
				Sales of Goods / Gift Cards	250.00	3.38	0.22	0.42	-	-	-	-	-	-	-	-	
17	Spencer's Retail	Quest Properties India Limited	Entity under common	Rent Expenses Security Deposit Receivables	1,500.00 150.00	703.45	77.35 114.12	48.09 114.12	-	-	-	-	-	-	-	-	
•	Limited		control	TOTAL TOTAL	1,900.00	706.83	114.12	- 114.12	-	-	-	-	-	-	-	-	

				6 1 60 1 (6)6 6 1	25.00							I				
10	Spencer's Retail	RPG Power Trading Company	Entity under common	Entity under common Sales of Goods / Gift Cards 36.00		-	-	-	-	-	-	-				
18	Limited	Limited	control	Letter of Comfort	25,000.00	15,100.00	-	-								
				TOTAL	25,036.00	15,100.00	-	-								
	Spencer's Retail Limited RPG Resources Private Limited		Entity under common	Sales of Goods / Gift Cards	25.00	1.59	-	-	-	-	-	-	-	-	-	-
19		RPG Resources Private Limited	control	License fees	70.00	37.40	27.50	-	-	-	-	-	-	-	-	-
	Limited		Control	TOTAL	95.00	38.99	-	-	-	-	-	-	-	-	-	-
				Purchase of Goods	300.00	-	35.86	17.10	-		-	-	-	-	-	-
20	Spencer's Retail	Commence to die Discite d	Entity under common	Rendering of Services	300.00	-	-	-	-	-	-	-	-	-	-	-
20	Limited	Saregama India Limited	control	Sales of Goods / Gift Cards	110.00	-	-	-								
				TOTAL	710.00	-	-	-	-	-	-	-	-	-	-	-
				Receiving of Services	120.00	-	_	_	_	_	-	_	_	-	-	_
21	Spencer's Retail	Woodlands Multispeciality Hospital	Entity under common	Sales of Goods / Gift Cards	80.00	27.57	0.68	1.89	_	_	-	_	_	-	_	_
21	Limited	Limited	control			27.57 27.57	-		-	-	-	_	_	+-		
				TOTAL	200.00	27.57	-	-	-		-	-	-	-	-	
				Investment in Equity Shares	7,000.00	4,500.00	-	-	-	-	-	Investment	N.A.	N.A.	N.A.	General Business Purposes
				Purchase of Goods	1,000.00	154.59	-	68.14	-	-	-	-	-	-	-	-
				Purchase of Asset	100.00	-	_	-								+
					3,000.00	45.50	_	-	_	_	-	_	_	-	_	_
				Sale of Goods/Gift Cards					-		-	-	-	-	-	
				Sale of Asset	100.00	-	-	-								
	Spencer's Retail			Recovery of Expenses	1,000.00	30.55	-	-	-	-	-	-	-	-	-	-
22	Limited	Natures Basket Limited	Subsidary Company	Remittances of Collection	800.00	6.78	-	-	-	-	-	-	-	-	-	-
	Lillited			Rent paid	1,000.00	28.38	505.16	-	-	-	-	-	-	-	-	-
				Rent received	1,000.00	33.87	-	-	-	-	-	-	-	-	-	-
				Interest on ICD	100.00	-	-	-	-	-	-	_	_	-	-	-
				Receiving of services	500.00	1.70	-	-	_	_	-	_	_	-	-	-
				Royalty Paid	400.00	-	_	-	_	_		_	_	-		
														_		
				Security Deposit Receivable	700.00	-	-	-		-	-	-	-	-	-	-
				Letter of Comfort	4,000.00	-	-	-	-	-	-	-	-	-	-	-
				TOTAL	20,700.00	4,801.37	-	-	-	-	-	-	-	-	-	-
	Spencer's Retail Limited			Investment in Equity Shares	1200.00	-	-	-		-	-	-	-	-	-	-
		Omnipresent Retail India Private Limited	Subsidary Company	Commission Paid & Other	4850.00	1,307.95	450.36	633.96	-	-	-	-	-	-	-	-
				Recovery & Reimbursement												
23					2450.00	205.36	-	-	-	-	-	-	-	-	-	-
23				Expenses	2450.00											
				Reimbursement of income	1500.00	-	-	-	-	_	-	_	_	-	_	_
				received												
				TOTAL	10,000.00	1513.31	-	-	-	-	-	-	-	-	-	-
	Spencer's Retail		Entity under commo	Purchase of goods or Services	10.00	-	-	-								
24	Limited	RPSG SPORTS PVT LTD	control	Sales of Goods / Gift Cards/Services	50.00	5.28	3.71	3.99	-	-	-	-	-	-	-	-
25	Spencer's Retail Limited	RPSG VENTURES LTD	Entity under common control	Sales of Goods / Gift Cards	5.00	-	-	-	-	-	-	-	-	-	-	-
26	Spencer's Retail Limited	Eminent Electricity Distribution Limited	Entity under common control	Sales of Goods / Gift Cards	5.00	-	-	-	-	-	-	-	-	-	-	
27	Spencer's Retail	RP Sanjiv Goenka Group CSR Trust		Sales of Goods/Gift Cards	30.00	0.60	1.16	1.10							1	
	Limited	(RP Goenka International School)	control	Reimbursement of Expenses	10.00	1.01	-	-								
28	Spencer's Retail	International Management	Entity under common	Sales of Goods/Gift Cards	30.00	-	-									
20	Limited	Institute (IMI)	control	Expenses incurred	600.00	507.14	-	0.26								
	Commend Comm			Short term employee benefits*		162.39	-	-								
30	Spencer's Retail	Mr. Anuj Singh	Key Managerial Personnel	Retirement Benefits *	Not applicable	14.85	-	-								
	Limited	/ tildj Siligii		Reimbursements of Expenses *		10.44	-	_								
							-	-	_	_	-	_	_	-	-	_
24	Spencer's Retail	Ma Dahul Nauali	Key Managerial Personnel	Short term employee benefits*	Nat and Park	81.19					_			_		
31	Limited	Mr. Rahul Nayak		Retirement Benefits *	Not applicable	5.44	-	-	-	-	-	-	-	-	-	-
			Reimbursements of Expenses *		0.00	-	-	-	-	-	-	-	-	-	-	
	Spencer's Retail Limited		Key Managerial	Short term employee benefits*		14.23	-	-								
33		Mr. Vikash Kumar Agarwal		Retirement Benefits *	Not applicable	4.08	-	-								
	Limitea		Personnel	Reimbursements of Expenses *		8.16	-	-								
				Short term employee benefits*		32.68	-	-	-	-	-	-	-	-	-	-
34	Spencer's Retail	Mr.Neelesh Bothra	Key Managerial Personnel	Retirement Benefits *	Not applicable		_	-	-	_	-	_	_	-	-	_
54	Limited			Reimbursements of Expenses *	applicable	0.29	-	-	-	-	-	_	-	-	-	_
	Cananani- Ditil		. crocimei	neimbursements of expenses *		0.29	-	-	-		-	<u> </u>	_	+-	+ -	+
35	Spencer's Retail Limited	Mr. Pratip Chaudhuri	Independent Director	Sitting fees *	Not applicable	4.00	-	-	-	-	-	-	-	-	-	-
36	Spencer's Retail Limited	Mr.Debanjan Mandal	Independent Director	Sitting fees *	Not applicable	4.00	-	-	-	-	-	-	-	-	-	-
37	Spencer's Retail Limited	Ms.Rekha Sethi	Independent Director	Sitting fees *	Not applicable	2.50	-	-	-	-	-	-	-	-	-	-

38	Spencer's Retail Limited	Dr.Sanjiv Goenka	Non-Executive Director	Sitting fees *	Not applicable	0.00	-	-		-	-	-	-	-	-	
39	Spencer's Retail Limited	Mr.Shashwat Goenka	Non-Executive Director	Sitting fees *	Not applicable	5.00	-	-	- -	-	-	-	-	-	-	
40	Spencer's Retail Limited	Mr.Utsav Parekh	Independent Director	Sitting fees *	Not applicable	5.50	-	-		-	-	-	-	-	-	
*As per ap	*As per approval of Board/Shareholders															