

SRL:SEC:SE:2023-24/63

November 8, 2023

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)

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

Dear Sir/Madam,

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

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 September 30, 2023 in the required format.

This is for your kind information and record.

Thanking you.

Yours faithfully,
For Spencer's Retail Limited

Vikash Kumar Agarwal
Company Secretary & Compliance Officer

Encl: As above

Spencer's Retail Limited

Regd. Office: Duncan House, 31, Netaji Subhas Road, Kolkata-700 001
Corp. Office: RPSG House, 2/4 Judges Court Road, Kolkata-700 027
Tel: +91 33 2487 1091 Web: www.spencersretail.com
CIN: L74999WB2017PLC219355

Spencer's Retail Limited

Disclosure of Related Party Transactions for the half year ended September 30, 2023

(Rs. in Lakhs)

Details of the party (listed entity/ subsidiary) entering into the			Details of the counterparty			Value of the related party transaction as provided by the audit committee		Value of transaction during the reporting period		In case monies are due to either party		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter- In case any financial indebtedness is						
Sl. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction			Opening Balance	Closing Balance	Nature of indebtedness (loans / Issuance of debt/any other etc)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured/ Unsecured	Purpose for which the funds will be utilised by the ultimate 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	2.76	-	1.23	-	-	-	-	-	-	-	-
2	Spencer's Retail Limited		Au Bon Pain Cafe India Limited		Entity under common control	Recovery of Expenses Incurred	20.00	-	-	-	-	-	-	-	-	-	-	-
						Balance written off	50.00	-	-	-	-	-	-	-	-	-	-	-
						TOTAL	70.00	-	-	-	-	-	-	-	-	-	-	-
3	Spencer's Retail Limited		Bowlpedia Restaurants India Limited		Entity under common control	Sales of Goods / Gift Cards	30.00	-	1.70	-	-	-	-	-	-	-	-	-
						Purchase of Goods / Returns of Stock in trade	5.00	-	-	-	-	-	-	-	-	-	-	-
						Recovery of Expenses Incurred	5.00	-	-	-	-	-	-	-	-	-	-	-
						Balance written off	20.00	-	-	-	-	-	-	-	-	-	-	-
						TOTAL	60.00	-	-	-	-	-	-	-	-	-	-	-
4	Spencer's Retail Limited		CESC Limited		Entity under common control	Rendering of Services	1,500.00	472.00	-	-	-	-	-	-	-	-	-	-
						Reimbursement of Expenses	30.00	-	-	-	-	-	-	-	-	-	-	-
						Sales of Goods / Gift Cards	700.00	261.11	10.32	2.75	-	-	-	-	-	-	-	-
						Receiving of services	500.00	209.67	-	29.80	-	-	-	-	-	-	-	-
						Remittances	700.00	66.50	115.99	256.23	-	-	-	-	-	-	-	-
						Security Deposit Receivable	70.00	0.76	28.35	28.50	-	-	-	-	-	-	-	-
						TOTAL	3,500.00	1,010.03	-	-	-	-	-	-	-	-	-	-
5	Spencer's Retail Limited		Duncan Brothers & Co. Limited		Entity under common control	Expenses incurred	30.00	-	-	-	-	-	-	-	-	-	-	-
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	70.00	1.79	1.79	-	-	-	-	-	-	-	-
						Sales of Goods / Gift Cards	600.00	-	0.54	-	-	-	-	-	-	-	-	-
8	Spencer's Retail Limited		Gulftree Industries Limited		Entity under common control	Purchase of Goods	600.00	113.01	23.65	81.37	-	-	-	-	-	-	-	-
						Rendering of Services	600.00	43.43	-	-	-	-	-	-	-	-	-	-
						TOTAL	1,800.00	156.98	-	-	-	-	-	-	-	-	-	-
9	Spencer's Retail Limited		Haldia Energy Limited		Entity under common control	Sales of Goods / Gift Cards	84.00	1.45	-	-	-	-	-	-	-	-	-	-
10	Spencer's Retail Limited		Herbolab India Private Limited		Entity under common control	Purchase of Goods/Rendering Services	25.00	0.66	-	0.66	-	-	-	-	-	-	-	-
11	Spencer's Retail Limited		Integrated Coal Mining Limited		Entity under common control	Inter Company Deposit	5,000.00	2500.00	-	2500.00	-	-	-	-	-	-	-	-
						Sales of Goods / Gift Cards	60.00	0.00	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
14	Spencer's Retail Limited		Open Media Network Pvt Ltd		Entity under common control	Purchase of Goods	20.00	0.13	0.28	0.42	-	-	-	-	-	-	-	-
						Receiving of services	5.00	2.52	-	-	-	-	-	-	-	-	-	-
15	Spencer's Retail Limited		PCBL Limited (Formerly known as Phillips Carbon Black Limited)		Entity under common control	Sales of Service	10.00	1.56	-	-	-	-	-	-	-	-	-	-
						Reimbursement of Expenses	10.00	0.89	-	3.19	-	-	-	-	-	-	-	-
16	Spencer's Retail Limited		PCBL (TN) Limited		Entity under common control	Sales of Goods / Gift Cards	100.00	15.55	1.32	0.67	-	-	-	-	-	-	-	-
						Sales of Goods / Gift Cards	25.00	-	-	-	-	-	-	-	-	-	-	-
						Sales of Goods / Gift Cards	250.00	0.50	-	0.22	-	-	-	-	-	-	-	-
17	Spencer's Retail Limited		Quest Properties India Limited		Entity under common control	Rent Expenses	1,200.00	692.82	0.05	77.35	-	-	-	-	-	-	-	-
						Security Deposit Receivables	150.00	2.76	118.27	114.12	-	-	-	-	-	-	-	-
						TOTAL	1,600.00	696.08	-	-	-	-	-	-	-	-	-	-
18	Spencer's Retail Limited		RPG Power Trading Company Limited		Entity under common control	Sales of Goods / Gift Cards	36.00	-	-	-	-	-	-	-	-	-	-	-
19	Spencer's Retail Limited		RPG Resources Private Limited		Entity under common control	Sales of Goods / Gift Cards	25.00	-	-	-	-	-	-	-	-	-	-	-
						License fees	50.00	27.50	-	27.50	-	-	-	-	-	-	-	-
						TOTAL	75.00	27.50	-	-	-	-	-	-	-	-	-	-
20	Spencer's Retail Limited		Saregama India Limited		Entity under common control	Purchase of Goods	300.00	29.44	20.69	35.86	-	-	-	-	-	-	-	-
						Rendering of Services	300.00	3.13	-	-	-	-	-	-	-	-	-	-
						Sales of Goods / Gift Cards	110.00	-	-	-	-	-	-	-	-	-	-	-
						TOTAL	710.00	32.57	-	-	-	-	-	-	-	-	-	-
21	Spencer's Retail Limited		Woodlands Multispeciality Hospital Limited		Entity under common control	Receiving of Services	120.00	0.17	-	-	-	-	-	-	-	-	-	-
						Sales of Goods / Gift Cards	80.00	16.94	1.28	0.68	-	-	-	-	-	-	-	-
						TOTAL	200.00	17.12	-	-	-	-	-	-	-	-	-	-
						Investment in Equity Shares	4,500.00	2,310.00	-	-	Investment	N.A.		N.A.	N.A.		General Business Purposes	
						Purchase of Goods	1,000.00	45.67	-	-	-	-	-	-	-	-	-	-
						Sale of Goods/Gift Cards	3,000.00	71.87	-	-	-	-	-	-	-	-	-	-
						Recovery of Expenses	1,000.00	30.55	-	-	-	-	-	-	-	-	-	-
						Remittances of Collection	800.00	10.17	-	-	-	-	-	-	-	-	-	-
22	Spencer's Retail Limited		Natures Basket Limited		Subsidiary Company	Rent paid	1,000.00	24.39	92.51	505.16	-	-	-	-	-	-	-	-
						Rent received	1,000.00	33.87	-	-	-	-	-	-	-	-	-	-
						Interest on ICD	100.00	-	-	-	-	-	-	-	-	-	-	-
						Receiving of services	500.00	-	-	-	-	-	-	-	-	-	-	-
						Royalty Paid	400.00	-	-	-	-	-	-	-	-	-	-	-
						Security Deposit Receivable	700.00	31.20	-	-	-	-	-	-	-	-	-	-
						Letter of Comfort	4,000.00	-	-	-	-	-	-	-	-	-	-	-
						TOTAL	18,000.00	2557.72	-	-	-	-	-	-	-	-	-	-
23	Spencer's Retail Limited		Omnipresent Retail India Private Limited		Subsidiary Company	Investment in Equity Shares	1200.00	-	-	-	-	-	-	-	-	-	-	-
						Commission Paid & Other	4850.00	1,372.34	518.61	450.36	-	-	-	-	-	-	-	-
						Recovery & Reimbursement Expenses	2450.00	283.74	-	-	-	-	-	-	-	-	-	-
						Reimbursement of Income received	1500.00	-	-	-	-	-	-	-	-	-	-	-
						TOTAL	10,000.00	1656.08	-	-	-	-	-	-	-	-	-	-
24	Spencer's Retail Limited		RPSG SPORTS PVT LTD		Entity under common control	Purchase of goods or Services	10.00	2.20	-	-	-	-	-	-	-	-	-	-
25	Spencer's Retail Limited		RPSG VENTURES LTD		Entity under common control	Sales of Goods / Gift Cards/Services	50.00	13.80	11.87	3.71	-	-	-	-	-	-	-	-
26	Spencer's Retail Limited		Eminent Electricity Distribution Limited		Entity under common control	Sales of Goods / Gift Cards	5.00	-	-	-	-	-	-	-	-	-	-	-
27	Spencer's Retail Limited		RP Sanjiv Goenka Group CSR Trust (RP Goenka International School)		Entity under common control	Sales of Goods/Gift Cards	30.00	1.41	-	1.16	-	-	-	-	-	-	-	-
28	Spencer's Retail Limited		International Manaaement Institute (IMI)		Entity under common control	Reimbursement of Expenses	10.00	0.99	-	-	-	-	-	-	-	-	-	-
						Sales of Goods/Gift Cards	30.00	6.79	-	-	-	-	-	-	-	-	-	-
30	Spencer's Retail Limited		Mr. Anuj Singh		Key Managerial Personnel	Short term employee benefits*	-	212.02	-	-	-	-	-	-	-	-	-	-
						Retirement Benefits *	-	9.36	-	-	-	-	-	-	-	-	-	-
						Reimbursements of Expenses *	-	0.00	-	-	-	-	-	-	-	-	-	-
31	Spencer's Retail Limited		Mr. Rahul Nayak		Key Managerial Personnel	Short term employee benefits*	-	87.79	-	-	-	-	-	-	-	-	-	-
						Retirement Benefits *	-	3.38	-	-	-	-	-	-	-	-	-	-
						Reimbursements of Expenses *	-	6.00	-	-	-	-	-	-	-	-	-	-
33	Spencer's Retail Limited		Mr. Vikash Kumar Agarwal		Key Managerial Personnel	Short term employee benefits*	-	16.21	-	-	-	-	-	-	-	-	-	-
						Retirement Benefits *	-	1.32	-	-	-	-	-	-	-	-	-	-
						Reimbursements of Expenses *	-	0.00	-	-	-	-	-	-	-	-	-	-
34	Spencer's Retail Limited		Mr.Neelsh Bothra		Key Managerial Personnel	Short term employee benefits*	-	64.65	-	-	-	-	-	-	-	-	-	-
						Retirement Benefits *	-	2.83	-	-	-	-	-	-	-	-	-	-
						Reimbursements of Expenses *	-	4.40	-	-	-	-	-	-	-	-	-	-
35	Spencer's Retail Limited		Mr. Pratip Chaudhuri		Independent Director	Sitting fees *	-	3.00	-	-	-	-	-	-	-	-	-	-
36	Spencer's Retail Limited		Mr.Debanjan Mandal		Independent Director	Sitting fees *	-	2.00	-	-	-	-	-	-	-	-	-	-
37	Spencer's Retail Limited		Ms.Rekha Sethi		Independent Director													

*As per approval of Board/Shareholders