



SRL:SEC:SE:2024-25/70

November 6, 2024

National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No. C/1, G-Block Bandra-Kurla Complex Bandra (East), <u>Mumbai – 400 051</u> **(Symbol: SPENCERS)** BSE Limited Phiroze Jeejeebhoy Tower Dalal Street <u>Mumbai – 400 001</u> (Scrip Code: 542337)

Dear Sir/Madam,

<u>Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the SEBI</u> <u>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 September 30, 2024 in the required format.

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

Thanking you.

Yours faithfully, For Spencer's Retail Limited

Navin Kumar Rathi 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

$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$				Disclosure of	<u>Spencer's retain Limited</u> osure of Related Party Transactions for the half year ended September 30, 2024	iteo If year ended Sep	otember 30	2024								(Rs. in Lakhs)
Autor fromAutor from<		Details of the party (listed ent						in case monies are	Additional disc) corporate depo once, during the	osure of related sits, advances or reporting perio	party transactior investments ma d when such trai	us - applicable only In de or given by the list nsaction was underte	a case the related p sted entity/subsidi aken	aarty transact ary. These de	tion relates to etails need to	to loans, inter- o be disclosed only
Hole Hole <th< th=""><th>SI. No.</th><th>subsidiary) entering into th fransaction</th><th></th><th>Alter</th><th>Type of related party transaction</th><th></th><th>Value of insection during the reporting</th><th>as a result of the transaction</th><th>In case any fi incurred to m corporate o</th><th>nancial indebter take or give loan leposits, advanc- vestments</th><th>ness is "Inter- is or</th><th>Details of loa</th><th>ans, intercorporate</th><th>deposits, ad</th><th>ivances/inves</th><th>stments</th></th<>	SI. No.	subsidiary) entering into th fransaction		Alter	Type of related party transaction		Value of insection during the reporting	as a result of the transaction	In case any fi incurred to m corporate o	nancial indebter take or give loan leposits, advanc- vestments	ness is "Inter- is or	Details of loa	ans, intercorporate	deposits, ad	ivances/inves	stments
Importantion Importantion<		Name		Relationship of the counterparty with the fisted entity or its subsidiary						btedness ince of Cost er etc)	Tenure Corpo	tture (loan / ance / inter- orate deposit / ivestment)	iterest Rate (%)	Tenure Se	Pu cured/ fun pecured the	urpose for which the inds will be utilised by e ultimate recipient of funds (end usage)
Important Important <t< td=""><th>1</th><td>Spencer's Retail Limited</td><td>ATK Mohun Bagan Private Limited</td><td>ŝ</td><td>Sales of Goods / Gift Cards Purchase of Goods</td><td>25.00</td><td>1.34</td><td></td><td></td><td></td><td>, ,</td><td>, ,</td><td></td><td></td><td>1.1</td><td></td></t<>	1	Spencer's Retail Limited	ATK Mohun Bagan Private Limited	ŝ	Sales of Goods / Gift Cards Purchase of Goods	25.00	1.34				, ,	, ,			1.1	
Important Important <t< td=""><th>2</th><td>Spencer's Retail Limited</td><td>Au Bon Pain Cafe India Limited</td><td>Entity under common control</td><td>FOTAL Recovery of Expenses incurred</td><td>35.00</td><td>1.34</td><td>• ,</td><td>т.</td><td>, ,</td><td></td><td></td><td>. ,</td><td></td><td></td><td></td></t<>	2	Spencer's Retail Limited	Au Bon Pain Cafe India Limited	Entity under common control	FOTAL Recovery of Expenses incurred	35.00	1.34	• ,	т.	, ,			. ,			
International behaviorential secto	3	Spencer's Retail Limited	Bowlopedia Restaurants India Limited	Entity under common control	Recovery of Expenses Incurred	5.00				•		,			+-	
Interfactorial Interfa					Rendering of Services	1,500.00	455.00			. 	-		÷	•		
Incontrolled Encontrolled Encontroled Encontrolled Encontrolled </td <th></th> <td></td> <td></td> <td></td> <td>Reimbursement of Expenses Sales of Goods / Gift Cards</td> <td>30.00</td> <td>0.03</td> <td></td> <td></td> <td>, , , ,</td> <td>, ,</td> <td>1,</td> <td>• •</td> <td>, .</td> <td></td> <td></td>					Reimbursement of Expenses Sales of Goods / Gift Cards	30.00	0.03			, , , ,	, ,	1,	• •	, .		
Unitability Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>	4	Spencer's Retail Limited	CESC Limited	control	Receiving of services	500.00	205.42		1.24	, ,	-			- -		2
Important Important <t< td=""><th></th><td></td><td></td><td></td><td>Security Deposit Receivable TOTAI</td><td>70.00</td><td>IV UC8</td><td></td><td>7.74</td><td></td><td></td><td></td><td></td><td></td><td>. ,</td><td></td></t<>					Security Deposit Receivable TOTAI	70.00	IV UC8		7.74						. ,	
Importantial Importantial<	5	Spencer's Retail Limited	Duncan Brothers & Co. Limited		Receiving of services	30.00	10,020				, ,		, ,		, ,	
Image: constraints Image:	3	Concession Distantia Line in a li	[[issues: collection]]		Reimbursement of Expenses	25.00	ì			, , ,	1	•	,			
Indenting the production of the production	,	shercer 5 retail contract	namora suburno sa noscen	Errury under common control	Receiving of services [101AL	50.00		-		, . 	, ,	, ,				
Protectional Image: state	2	Spencer's Retail Limited	Great Wholesale Club Limited - Gratuity Trust		Contribution of Gratuity fund	350.00	75,00	1.72	1.72		4					,
Importantial Importantial<				1	Sales of Goods / Gift Cards	300.00	0.16		, ,	,	-	,		1	,	
Incontrintion Incontrol (control) Incontrol (contro) Incontro) Incontro In	×0	Spencer's Retail Limited	Guilttree Industries Limited		Rendering of Services	300.00	37,33				,			+-+	•	
Horizontational Horizontal	6	Spencer's Retail Limited	Haldla Enerov Limited	1	l OLAL Sales of Goode / Gift Fards	1,200.00	176.55		5.63	•	-		-		,	
Homotoximide Homotoximide Constrained Constrained <thconstrained< th=""> <thconstrained< th=""></thconstrained<></thconstrained<>					Cances of Grander / Gift Freder	00.00	2015		- 0.35	,	,			,		-
Production Product	2 10	Spencer's Retail Limited	Herbolab India Private Limited	ion control	purchase of Goods	20.00			1.51	, , , ,	, ,		, x	, ,	•	, .
Inductional inducti					Rendering of Services TOTAL	10.00			0.00	, , , , , ,			· ·	, ,	, ,	
Protovitetication Description Protovitetication Protovitetication <th< td=""><th></th><td></td><td></td><td></td><td>Inter Company Deposit</td><td>25,000.00</td><td>14000.00</td><td></td><td>00.00</td><td>•</td><td></td><td></td><td></td><td></td><td>++</td><td></td></th<>					Inter Company Deposit	25,000.00	14000.00		00.00	•					++	
Image: sector distribution Image: distribution	11	Spencer's Retail Limited	Integrated Coal Mining Limited	on control	Interest on ICD Sales of Goods / Gift Cards	20.00	15.881					, ,			, .	r 1
Image: manual state of the state o					TOTAL	27,520.00	14,188.37		8.37	•						5
Provincializational Inductorentional Inductorentional <thinductorentiona< td=""><th>12</th><td>Spencer's Retail Limited</td><td>Kolkata Games and Sports Private Limited</td><td>Entity under common control</td><td>Sales of Goods / Gift Cards</td><td>25.00</td><td>,</td><td>•</td><td></td><td>•</td><td></td><td>•</td><td>· </td><td>-</td><td></td><td>•</td></thinductorentiona<>	12	Spencer's Retail Limited	Kolkata Games and Sports Private Limited	Entity under common control	Sales of Goods / Gift Cards	25.00	,	•		•		•	·	-		•
Approv/hat/liked Converted intervery (Lit) Converted i	13	Spencer's Retail Limited	Noida Power Company Limited	Entity under common control	Sales of Goods / Gift Cards	35.00	,			•		1		,		
Buservised Buservi	14	Spencer's Retail Limited	Open Media Network Pvt Ltd	Entity under common control	Purchase of Goods	10.00	0.45	0.86	0.18	,	,		•			•
Genvirted lunder Current control Current contro Current co					Sale of Services	10.00	,			.		2				
Image: constraint of the	15	Spencer's Retail Limited	PCBt Limited		Reimbursement of Expenses Receiving of services	20.00	0.06	5.04 0.72	s .	• •				, ,	. ,	-
Gent/Headitability Cany address Cany addres Cany address Cany add					Sales of Goods / Gift Cards	100.00	13.70	5 YE	0.81							-
Image: constraint induction inductina induction induction inductina inductina inductina induc	16	Spencer's Retail Limited	PCBL (TN) Limited		Sales of Goods / Gift Cards	200.00		~	1000	. , ,	, ,			, ,		,
Internet fraction fractin fractin fraction fraction fraction fraction fraction fraction				1	Sales of Goods / Gitt Cards	50.00	0.82		0.23							
montational controlution controlution </td <th>17</th> <td>Snancar's Batail Limitaut</td> <td>Ouset Brownerlise India Danit of</td> <td>an control</td> <td>Rent Expenses & Other Charges</td> <td>1,500.00</td> <td>539.62</td> <td></td> <td>6.06</td> <td> . </td> <td></td> <td></td> <td>,</td> <td>1</td> <td>•</td> <td></td>	17	Snancar's Batail Limitaut	Ouset Brownerlise India Danit of	an control	Rent Expenses & Other Charges	1,500.00	539.62		6.06	.			,	1	•	
Bener/Induction Botomer/Induction Decomposition State Total		namuer aprove a pate		1011102 101101	Remoursement of Expenses	300.00	į		4.12		, ,		, ,	, ,	, ,	4 4
Generity head limited Der forwart radiety (constructional) Entry interd limited					TOTAL Sales of Goods / Gift Cards	2,050.00	540.44		0.41	. .	, ,			, .	, ,	
Protect / Raal lumided Rot Recorder Printer lumided Rot Recorder lumide	18	Spencer's Retail Limited	RPG Power Trading Company Limited	on control	Letter of Comfort	50,000.00	5,000.00			,	,	-		,		-
Exercitinated Exerci					101AL Sales of Goods / Gift Cards	10.00	5,000.00 0.15			, , , ,				, ,	• •	*
Surgarual traited Entry under common control Derivative of conditionance Surgarual traited Dir C C <thc< th=""> C<!--</td--><th>19</th><td>Spencer's Retail Limited</td><td>RPG Resources Private Limited</td><td>on control</td><td>License fees</td><td>100.00</td><td>- 015</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thc<>	19	Spencer's Retail Limited	RPG Resources Private Limited	on control	License fees	100.00	- 015									
Spencer's fread induction Endy under common control End/Frage 1000 13.4 17.10 17.6 17.0	Contract of Contra				Purchase of Goods	300.00			0.00		_ `					
Forecar's Retail timited Intry under common control Total 110 115 110 115 110 115 110 111	20	Spencer's Retail Limited	Saregama India Limited	on control	Rendering of Services Sales of Goods / Gift Cards	100.00	13.43		1.26	, , , ,		. ,		•	· · ·	
Spencer's fedal limited Woodline/s Multipociality (sopplat limited Entry under common control Spencer's fedal limited 1 <th1< th=""> 1 <th1< th=""> <</th1<></th1<>					rotal	500.00	13.43	17.10	1.26	, 				,		,
Nature Each Oracination 12000 3230 1210 2313 131 1 <th1< th=""> 1 1 <</th1<>	51	Spencer's Retail Limited	Woodlands Multispeciality Hospital Limited	Entity under common control	successing or services Sales of Goods / Gift Cards	80.00	34.65	1.89	5.33							
Protect of band Description Description <thdescription< th=""></thdescription<>					101AL Investment in Faulty Shares	100002 4	000061	1,89	SE C		-	•	, ,	1	,	neral Business
Production Contraction Distribution Distribution <th></th> <td></td> <td></td> <td></td> <td>Purchase of Goods</td> <td>00.000.1</td> <td>28'32</td> <td></td> <td>1.35</td> <td>, . . .</td> <td>,</td> <td>,</td> <td>,</td> <td></td> <td></td> <td>rposes</td>					Purchase of Goods	00.000.1	28'32		1.35	, . . .	,	,	,			rposes
Spencer's Real limited Natures Baket United Sabidary Company Beer (Sacet) East of Mater 100.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.13 0.00 23.14 0.00 23.14 0.00 23.14 0.00 23.14 0.00					Purchase of Asset	100.00					,		,	 -		÷
Spencer's field funded Natures Basket Limited Subaction (Company Remains and (Confection) 10000 0163 >> > >> Spencer's field funded Natures Basket Limited Subaction (Company Remains and (Confection) 11000 0163 >> > >>					Sale of Asset Sale of Goods/Gift Cards	100.00	28.13	, I	5.18	, ,		, ,				
Spencer's Retal Limited Natures Basket Limited Sublidary Company Remtationes of Collection 10000 0.05 - - Remtationes Remtationes Sublidary Company Remtationes 10000 10000 1000 1050 - - - Remtationes Remtationes Remtationes 10000 10000 1200 -					Recovery of Expenses	1,000.00	40.63				,				,	
Perinter and uniting Jackatary Company Jackary Company Jackatary Low	\$				Remittances of Collection Rent paid	100.00	0.76			, , , ,		, .	. ,		, ,	, ,
Interviewe 1,0000 1,0000 1 1 Interviewe 1,000 1,000 1 1 1 Interviewe 1,000 2,00 2,00 2,00 1 1 Reneting of service 100,00 2,01 2,02 1 <t< td=""><th>3</th><td>Deuter & veran rimited</td><td>Natures basket Limited</td><td></td><td>Rent received</td><td>100.00</td><td>22.00</td><td></td><td>-</td><td> , - </td><td></td><td>•</td><td>,</td><td></td><td></td><td>2</td></t<>	3	Deuter & veran rimited	Natures basket Limited		Rent received	100.00	22.00		-	, - 		•	,			2
Rendering of services 530.00 32.62 · · Rendering of services 100.00 0.72 ·					Inter-Corporate Ueposits Interest on ICD	100.00	, ,			, , , ,	, .	1 1		, ,		, ,
Terment of the pair Terment of the pair <thterment of="" pair<="" th="" the=""> Terment of the pair</thterment>					Receiving of services	500.00	52.62	-	•	. - -		÷				
Security Departs Receivable 100.00 - <					rementing of services Payment of Royalty	100.00	n.12			, . , .	, ,		•		, ,	, ,
25 1534.16 68.14 68.14					Security Deposit Receivable Letter of Comfort	100.00	. ,			, , , ,	• •	-		. ,		-
					TOTAL	16,400.00	1,534.16		5.53 -						 -	,

Spencer's Retail Limited

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387.78	4.79	392.57		4.71		, ,	4.71	15.67	15.67			91.51	. 91.51	, ,			. ,			• •	.,							
633.96	, ,	633.96	,	3.99			3.99		- 110			0.26	0.26					· ,	• •			,	,		,	,		
942.05	247.77	1,336.75	,	5.00	50.00	50.00	105.00	29.30	30.62		4 170	152.47	152.47	12.23	14.21	14.41	12.75	3.22	2.59	35.68	3.22	7.00	5.50	5.50	3.00	00.7		
1200.00 4850.00				50.00	100.001	25.00	285.00	250.00	300.00	30.00	5,000.00	350.00	380.00	Not applicable		t applicable		Not applicable	Not applicable		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable		
														Nota		Not a		Nota	Not al		Notal	Not a	Not a	Not a	Not a	Not al		
Investment in Equity Shares Commission Paid & Other Point house house of ther	xpenses - 1 / 1 / 1 / 1 / 1 / 1 / 1		Sales of Goods / Gift Cards	is / Gift Cards/Services	Services	ervices boods	1- (min mark)	xpenses	Is/Gift Cards	Reimbursement of Expenses	is/Gift Cards	ervices	is/Gift Cards	nployee benefits* enefits *	ents of Expenses * uniquee hemeine*	enefits *	nns or expenses • nployee henefits •	enetits * ents of Expenses *	Short term employee benefits* Retirement Benefits *	ants of Expenses * nployee benefits*	enefits * mts of Expenses *			7.7				
Investment in Commission F	Recovery of E	TOTAL	Sales of Good	Sales of Good Berniery & B	Rendering of	Purchase of G	TOTAL	Recovery of E	TOTAL Sales of Good	Reimburseme	Sales of Goods/Gift Cards	Receiving of s	Sales of Good TOTAL	Short term en Retirement Be	Reimburseme	Retirement B	Short term en	Reimburseme	Short term en Retirement Be	Reimburseme Short term en	Retirement Be Reimburseme	Sitting fees *						
	Subsidary Company		Entity under common control		Entity under common control			Entity under common control		Entity under common control	Entity under common control		Entity under common control	Key Managerial Personnel		Key Managerial Personnel		sey managerat rersonner	Key Managerial Personnel		Key Managerial Personnel	Non-Executive Director	Independent Director	independent Director	Independent Director	Independent Director		
	Omnipresent Retail India Private Limited		Eminent Electricity Distribution Limited		RPSG Sports Private Limited			RPSG Ventures Limited		RP Sanjiv Goenka Group CSR Trust	Serene Vibes Private Limited		muernational wanagement institute (iMi)	Mr. Anuj Singh		Mr. Rahul Nayak (upto May 18, 2024)		(157) (10 Amr andal was weeks up and a stream and	Mr. Navin Kumar Rathi (w.e.f. August 1, 2024)		Mr. Sandeep Kumar Banka (w.e.f. April 18, 2024)	Mr. Shashwat Goenka	Mr. Pratip Chaudhuri	Mr. Debanjan Mandał	Ms. Rekha Sethi	Mr. Utsav Parekh		
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	Spencer's Retail Limited		Spencer's Retail Limited		Spencer's Retail Limited			Spencer's Retail Limited		Spencer's Retail Limited	Spencer's Retail Limited	Constant Press	obline versi fullita	Spencer's Retail Limited		Spencer's Retail Limited	Lotini I Inter Substances		Spencer's Retail Limited		Spencer's Retail Limited	Spencer's Retail Limited	Spencer's Retail Limited	Spencer's Retail Limited	Spencer's Retail Limited	39 Spencer's Retail Limited	I of Board/Shareho	n of Board/ShareHolder