



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),
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, 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

Spencer's Retail Limited
Disclosure of Related Party Transactions for the half year ended September 30, 2024

(Rs. In Lakhs)

Sl. No.	Details of the party/linked entity/subsidiary/affiliate into the transaction		Details of the counterparty		Type of related party transaction	Value of the related party transaction as provided by the audit committee	Value of transaction during the reporting period	Opening Balance	Closing Balance	Details of loans, intercorporate deposits, advances/investments				Purpose for which the funds will be utilized by the ultimate recipient (loan/ trust receipt)	
	Name	PAN	Name	PAN						Nature of loan / advance / intercorporate deposit / investment	Interest Rate (%)	Tenure	Secured / Unsecured		Tenure
1	Spencer's Retail Limited		ATK Mohun Bagan Private Limited	Entity under common control	Sales of Goods / Gift Cards	25.00	1.34	-	-	-	-	-	-	-	-
2	Spencer's Retail Limited		Aii Bon Pain Cafe India Limited	Entity under common control	Purchase of Goods	35.00	1.34	-	-	-	-	-	-	-	-
3	Spencer's Retail Limited		Bowfopedia Restaurants India Limited	Entity under common control	Recovery of Expenses Incurred	10.00	-	-	-	-	-	-	-	-	-
4	Spencer's Retail Limited		CESC Limited	Entity under common control	Recovery of Expenses Incurred	5.00	-	-	-	-	-	-	-	-	-
5	Spencer's Retail Limited		Duncan Brothers & Co. Limited	Entity under common control	Recovery of Expenses Incurred	1,500.00	451.00	-	-	-	-	-	-	-	-
6	Spencer's Retail Limited		Firstsource Solutions Limited	Entity under common control	Recovery of Expenses Incurred	30.00	0.03	-	-	-	-	-	-	-	-
7	Spencer's Retail Limited		Great Wholesale Club Limited - Gratuity Trust	Entity under common control	Recovery of Expenses Incurred	700.00	149.21	491.94	561.96	-	-	-	-	-	-
8	Spencer's Retail Limited		Guifree Industries Limited	Entity under common control	Sales of Goods / Gift Cards	500.00	205.42	1.24	1.24	-	-	-	-	-	-
9	Spencer's Retail Limited		Hudra Energy Limited	Entity under common control	Remittances	200.00	10.35	-	-	-	-	-	-	-	-
10	Spencer's Retail Limited		Herbolab India Private Limited	Entity under common control	Security Deposit Receivable	70.00	27.74	-	-	-	-	-	-	-	-
11	Spencer's Retail Limited		Integrated Coal Mining Limited	Entity under common control	TOTAL	3,000.00	820.01	520.92	610.94	-	-	-	-	-	-
12	Spencer's Retail Limited		Kolkata Games and Sports Private Limited	Entity under common control	Receiving of services	30.00	-	-	-	-	-	-	-	-	-
13	Spencer's Retail Limited		Noida Power Company Limited	Entity under common control	Reimbursement of Expenses	25.00	-	-	-	-	-	-	-	-	-
14	Spencer's Retail Limited		Open Media Network Pvt Ltd	Entity under common control	Receiving of services	25.00	-	-	-	-	-	-	-	-	-
15	Spencer's Retail Limited		PCBL Limited	Entity under common control	Reimbursement of Expenses	25.00	-	-	-	-	-	-	-	-	-
16	Spencer's Retail Limited		PCBL (TM) Limited	Entity under common control	Receiving of services	10.00	0.45	-	-	-	-	-	-	-	-
17	Spencer's Retail Limited		Quest Properties India Limited	Entity under common control	Reimbursement of Expenses	10.00	-	-	-	-	-	-	-	-	-
18	Spencer's Retail Limited		RPG Power Trading Company Limited	Entity under common control	Sales of Goods / Gift Cards	5.00	-	-	-	-	-	-	-	-	-
19	Spencer's Retail Limited		RPC Resources Private Limited	Entity under common control	Receiving of services	20.00	0.06	-	-	-	-	-	-	-	-
20	Spencer's Retail Limited		Sargama India Limited	Entity under common control	Sales of Goods / Gift Cards	100.00	13.70	-	-	-	-	-	-	-	-
21	Spencer's Retail Limited		Woodlands Multiplespecialty Hospital Limited	Entity under common control	TOTAL	135.00	13.76	5.76	0.81	-	-	-	-	-	-
22	Spencer's Retail Limited		Nature Basket Limited	Subsidiary Company	Sales of Goods / Gift Cards	200.00	-	-	-	-	-	-	-	-	-
					Letter of Comfort	50,000.00	5,000.00	-	-	-	-	-	-	-	-
					License fees	10.00	0.15	-	-	-	-	-	-	-	-
					Investment in Equity Shares	100.00	-	-	-	-	-	-	-	-	-
					Purchase of Goods	300.00	17.10	-	-	-	-	-	-	-	-
					Recovery of Expenses	100.00	-	-	-	-	-	-	-	-	-
					Sale of Asset	100.00	-	-	-	-	-	-	-	-	-
					Sale of Goods/Gift Cards	100.00	13.43	17.10	1.26	-	-	-	-	-	-
					Recovery of Expenses	50.00	0.70	-	-	-	-	-	-	-	-
					Sales of Goods / Gift Cards	80.00	34.65	1.89	5.33	-	-	-	-	-	-
					TOTAL	130.00	95.85	1.89	5.93	-	-	-	-	-	-
					Investment in Equity Shares	7,500.00	1,300.00	-	-	-	-	-	-	-	-
					Purchase of Goods	1,000.00	25.37	68.14	25.35	-	-	-	-	-	-
					Purchase of Asset	100.00	-	-	-	-	-	-	-	-	-
					Sale of Asset	100.00	28.13	-	-	-	-	-	-	-	-
					Sale of Goods/Gift Cards	500.00	46.52	-	-	-	-	-	-	-	-
					Recovery of Expenses	1,000.00	40.63	-	-	-	-	-	-	-	-
					Remittances of Collection	100.00	0.76	-	-	-	-	-	-	-	-
					Rent paid	100.00	17.40	-	-	-	-	-	-	-	-
					Rent received	100.00	27.00	-	-	-	-	-	-	-	-
					Interest on TCO	100.00	-	-	-	-	-	-	-	-	-
					Recovery of services	500.00	52.62	-	-	-	-	-	-	-	-
					Rendering of services	100.00	0.72	-	-	-	-	-	-	-	-
					Payment of Royalty	100.00	-	-	-	-	-	-	-	-	-
					Security Deposit Receivable	100.00	-	-	-	-	-	-	-	-	-
					Letter of Comfort	4,000.00	-	-	-	-	-	-	-	-	-
					TOTAL	16,400.00	1,544.61	68.14	316.93	-	-	-	-	-	-

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loan, intercorporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once during the reporting period, when such transaction was undertaken.

23	Spencer's Retail Limited	Omniexpress Retail India Private Limited	Subsidiary Company	Investment in Equity Shares Commission Paid & Other Recovery of Expenses Sales of Goods/Gift Cards TOTAL	1700.00 4850.00 1000.00 1000.00 8,650.00	942.05 247.77 3.09 1,336.75	633.96 4.79 -	387.78 4.79 -	-	-	-	-	-	-	-	
24	Spencer's Retail Limited	Eminent Electricity Distribution Limited	Entity under common control	Sales of Goods/Gift Cards Purchase of Goods/Gift Cards TOTAL	5.00 5.00 10.00	-	3.99	4.71	-	-	-	-	-	-	-	-
25	Spencer's Retail Limited	RPSG Sports Private Limited	Entity under common control	Receiving of services Reimbursement of Expenses TOTAL	100.00 100.00 200.00	50.00 50.00	-	-	-	-	-	-	-	-	-	-
26	Spencer's Retail Limited	RPSG Ventures Limited	Entity under common control	Reimbursement of Expenses TOTAL	285.00 285.00	106.00 3.32	3.89	4.71	-	-	-	-	-	-	-	-
27	Spencer's Retail Limited	RP Sanjiv Ganesha Group CSR Trust	Entity under common control	Sales of Goods/Gift Cards Reimbursement of Expenses TOTAL	100.00 100.00 200.00	30.14 0.14	1.10	15.67 15.69 31.36	-	-	-	-	-	-	-	-
28	Spencer's Retail Limited	Serenie Vibes Private Limited	Entity under common control	Sales of Goods/Gift Cards TOTAL	130.00 5,000.00	0.14	1.10	0.99	-	-	-	-	-	-	-	-
29	Spencer's Retail Limited	International Management Institute (IMI)	Entity under common control	Receiving of services Sales of Goods/Gift Cards TOTAL	350.00 360.00 710.00	152.47 152.47	0.26 0.26	91.51 91.25	-	-	-	-	-	-	-	-
30	Spencer's Retail Limited	Mr. Anuj Singh	Key Managerial Personnel	Short term employee benefits* Retirement Benefits* Reimbursement of Expenses* TOTAL	Not applicable	12.23	-	-	-	-	-	-	-	-	-	-
31	Spencer's Retail Limited	Mr. Rahul Nayak (upto May 15, 2024)	Key Managerial Personnel	Short term employee benefits* Retirement Benefits* Reimbursement of Expenses* TOTAL	Not applicable	14.21	-	-	-	-	-	-	-	-	-	-
32	Spencer's Retail Limited	Mr. Vikash Kumar Agarwal (upto July 31, 2024)	Key Managerial Personnel	Short term employee benefits* Retirement Benefits* Reimbursement of Expenses* TOTAL	Not applicable	14.41	-	-	-	-	-	-	-	-	-	-
33	Spencer's Retail Limited	Mr. Navin Kumar Rathi (w.e.f. August 1, 2024)	Key Managerial Personnel	Short term employee benefits* Retirement Benefits* Reimbursement of Expenses* TOTAL	Not applicable	2.59	-	-	-	-	-	-	-	-	-	-
34	Spencer's Retail Limited	Mr. Sanjdeep Kumar Bhatia (w.e.f. April 15, 2024)	Key Managerial Personnel	Short term employee benefits* Retirement Benefits* Reimbursement of Expenses* TOTAL	Not applicable	0.22	-	-	-	-	-	-	-	-	-	-
35	Spencer's Retail Limited	Mr. Shashwat Goomba	Non-Executive Director	Sitting fees*	7.00	7.00	-	-	-	-	-	-	-	-	-	-
36	Spencer's Retail Limited	Mr. Pratik Chaudhuri	Independent Director	Sitting fees*	5.50	5.50	-	-	-	-	-	-	-	-	-	-
37	Spencer's Retail Limited	Mr. Debanjan Mandal	Independent Director	Sitting fees*	3.00	3.00	-	-	-	-	-	-	-	-	-	-
38	Spencer's Retail Limited	Ms. Rekha Sethi	Independent Director	Sitting fees*	7.00	7.00	-	-	-	-	-	-	-	-	-	-
39	Spencer's Retail Limited	Mr. Utsav Parekh	Independent Director	Sitting fees*	7.00	7.00	-	-	-	-	-	-	-	-	-	-

*As per approval of Board/Shareholders