

SRL:SEC:SE:2022-23/57

November 26, 2022

The Manager
Listing Department,
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)

The General Manager
Department of Corporate Service,
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, 2022 in the required format.

This is for your kind information and records.

Thanking you.

For Spencer's Retail Limited

Neelesh Bothra
Chief Financial 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, 2022

(Rs. in Lakhs)

Sl. No.	Details of the party (listed entity/ subsidiary) entering 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	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate 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						
											In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of loans, intercorporate deposits, advances/investments		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				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
1	Spencer's Retail Limited		ATK Mohun Bagan Private Limited		Entity under common control	Sales of Goods / Gift Cards	25.00	1.63	-	-	-	-	-	-	-		
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		Bowlopeda Restaurants India Limited		Entity under common control	Sales of Goods / Gift Cards	30.00	-	1.70	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	613.80	-	-	-	-	-	-	-		
						Reimbursement of Expenses	15.00	-	11.52	7.62	-	-	-	-	-		
						Sales of Goods / Gift Cards	700.00	242.35	48.89	51.95	-	-	-	-	-		
						Receiving of services	15.00	1.18	-	-	-	-	-	-	-		
						Remittances	700.00	50.30	242.95	15.48	-	-	-	-	-		
						Security Deposit Receivable	70.00	-	28.35	28.35	-	-	-	-	-		
						TOTAL	3,000.00	907.63	-	-	-	-	-	-	-	-	
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	108.98	2.04	1.79	-	-	-	-			
8	Spencer's Retail Limited		Guiltfree Industries Limited		Entity under common control	Sales of Goods / Gift Cards	600.00	1.47	-	-	-	-	-	-			
						Purchase of Goods	600.00	84.99	8.10	27.40	-	-	-	-			
						Rendering of Services	600.00	49.16	-	-	-	-	-	-			
						TOTAL	1,800.00	135.62	-	-	-	-	-	-			
9	Spencer's Retail Limited		Haldia Energy Limited		Entity under common control	Sales of Goods / Gift Cards	84.00	1.30	-	-	-	-	-				
10	Spencer's Retail Limited		Herbolab India Private Limited		Entity under common control	Purchase of Goods	25.00	15.89	-	5.13	-	-	-	-			
11	Spencer's Retail Limited		Integrated Coal Mining Limited		Entity under common control	Sales of Goods / Gift Cards	60.00	-	-	-	-	-	-				
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	0.29	0.25	0.54	-	-	-	-			
15	Spencer's Retail Limited		PCBL Limited (Formerly known as Phillips Carbon Black Limited)		Entity under common control	Sales of Goods / Gift Cards	100.00	12.73	0.43	1.35	-	-	-	-			
16	Spencer's Retail Limited		PCBL (TN) Limited		Entity under common control	Sales of Goods / Gift Cards	25.00	-	-	-	-	-	-				
17	Spencer's Retail Limited		Quest Properties India Limited		Entity under common control	Sales of Goods / Gift Cards	250.00	1.00	-	-	-	-	-	-			
						Rent Expenses	1,200.00	533.57	-	-	-	-	-	-			
						Security Deposit Receivables	150.00	-	118.27	118.27	-	-	-	-			
						TOTAL	1,600.00	534.57	-	-	-	-	-	-			

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	-	-	-	-	-	-	-	-	-	-	-	-	-
				TOTAL	75.00	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Spencer's Retail Limited	Saregama India Limited	Entity under common control	Purchase of Goods	300.00	4.92	26.98	20.98	-	-	-	-	-	-	-	-	-	
				Rendering of Services	300.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-
				Reimbursement of Expenses	110.00	-	-	-	-	-	-	-	-	-	-	-	-	-
				TOTAL	710.00	5.02	-	-	-	-	-	-	-	-	-	-	-	-
21	Spencer's Retail Limited	Woodlands Multispeciality Hospital Limited	Entity under common control	Receiving of Services	120.00	42.78	0.87	1.21	-	-	-	-	-	-	-	-	-	
				Sales of Goods / Gift Cards	80.00	21.84	34.02	8.42	-	-	-	-	-	-	-	-	-	
				TOTAL	200.00	64.62	-	-	-	-	-	-	-	-	-	-	-	-
22	Spencer's Retail Limited	Natures Basket Limited	Subsidiary Company	Investment in Equity Shares	4,500.00	1380.00	-	-	-	-	-	Investment	N.A.	N.A.	N.A.	General Business Purposes		
				Purchase of Goods	1,000.00	31.22	-	-	-	-	-	-	-	-	-	-	-	
				Sale of Goods/Gift Cards	3,000.00	118.44	71.52	6.01	-	-	-	-	-	-	-	-	-	
				Recovery of Expenses	1,000.00	15.59	-	-	-	-	-	-	-	-	-	-	-	
				Remittances of Collection	800.00	2.48	-	-	-	-	-	-	-	-	-	-	-	
				Rent paid	1,000.00	19.03	-	12.34	-	-	-	-	-	-	-	-	-	
				Rent received	1,000.00	20.38	-	-	-	-	-	-	-	-	-	-	-	
				Interest on ICD	100.00	-	-	-	-	-	-	-	-	-	-	-	-	
				Receiving of services	500.00	-	-	-	-	-	-	-	-	-	-	-	-	
				Royalty Paid	400.00	-	-	-	-	-	-	-	-	-	-	-	-	
				Security Deposit Receivable	700.00	-	67.46	-	-	-	-	-	-	-	-	-	-	
				Letter of Comfort	4,000.00	-	-	-	-	-	-	-	-	-	-	-	-	
				TOTAL	18,000.00	1587.15	-	-	-	-	-	-	-	-	-	-	-	-
23	Spencer's Retail Limited	Omnipresent Retail India Private Limited	Subsidiary Company	Investment in Equity Shares	1200.00	-	-	-	-	-	-	-	-	-	-	-		
				Commission Paid	4850.00	1018.30	616.77	269.99	-	-	-	-	-	-	-			
				Recovery of Expenses	2450.00	223.63	-	-	-	-	-	-	-	-	-			
				Reimbursement of income received	1500.00	75.42	-	-	-	-	-	-	-	-	-			
				TOTAL	10,000.00	1317.35	-	-	-	-	-	-	-	-	-	-		
24	Spencer's Retail Limited	Mr. Devendra Chawla	Key Managerial Personnel	Short term employee benefits*	Not applicable	567.77	-	-	-	-	-	-	-	-	-	-		
				Retirement Benefits *	Not applicable	14.50	-	-	-	-	-	-	-	-	-			
				Reimbursements of Expenses *	Not applicable	9.00	-	-	-	-	-	-	-	-	-			
25	Spencer's Retail Limited	Mr. Rahul Nayak	Key Managerial Personnel	Short term employee benefits*	Not applicable	92.56	-	-	-	-	-	-	-	-	-			
				Retirement Benefits *	Not applicable	4.41	-	-	-	-	-	-	-	-				
				Reimbursements of Expenses *	Not applicable	9.00	-	-	-	-	-	-	-	-				
26	Spencer's Retail Limited	Mr. Rama Kant	Key Managerial Personnel	Short term employee benefits*	Not applicable	15.93	-	-	-	-	-	-	-	-				
				Retirement Benefits *	Not applicable	1.39	-	-	-	-	-	-	-					
				Reimbursements of Expenses *	Not applicable	3.30	-	-	-	-	-	-	-					
27	Spencer's Retail Limited	Mr. Neelesh Bothra	Key Managerial Personnel	Short term employee benefits*	Not applicable	65.66	-	-	-	-	-	-	-					
				Retirement Benefits *	Not applicable	3.63	-	-	-	-	-	-						
				Reimbursements of Expenses *	Not applicable	6.60	-	-	-	-	-	-						
28	Spencer's Retail Limited	Mr. Pratip Chaudhuri	Independent Director	Sitting fees *	Not applicable	3.50	-	-	-	-	-	-	-	-				
29	Spencer's Retail Limited	Mr. Debanjan Mandal	Independent Director	Sitting fees *	Not applicable	1.50	-	-	-	-	-	-	-					
30	Spencer's Retail Limited	Ms. Rekha Sethi	Independent Director	Sitting fees *	Not applicable	2.00	-	-	-	-	-	-	-					
31	Spencer's Retail Limited	Dr. Sanjiv Goenka	Non-Executive Director	Sitting fees *	Not applicable	4.00	-	-	-	-	-	-	-					
32	Spencer's Retail Limited	Mr. Shashwat Goenka	Non-Executive Director	Sitting fees *	Not applicable	5.00	-	-	-	-	-	-	-					
33	Spencer's Retail Limited	Mr. Utsav Parekh	Independent Director	Sitting fees *	Not applicable	5.50	-	-	-	-	-	-	-					
*As per approval of Board/Shareholders																		