



June 06, 2020

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| The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai 400 001 Tel No.: 22721233 Fax No.: 22723719/22723121/22722037 BSE Scrip Code: 540776 | The Manager, Listing Department, The National Stock Exchange of India Ltd., Exchange Plaza, 5 Floor, Plot C/1, G Block, Bandra - Kurla Complex, Bandra (E), Mumbai 400 051 Tel No.: 2659 8235 Fax No.: 26598237 NSE Symbol: SPAISA |
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Dear Sir/Madam,

Subject: Submission of half yearly disclosure on Related Party Transactions

In Compliance with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements)(Amendments) Regulations, 2018, we hereby submit the attached note on Related Party Transactions on consolidated basis, prepared in accordance with applicable accounting standards.

We request you to take the same on records and oblige.

Yours faithfully,

For **Spaia Capital Limited**

Sd/-

Namita Godbole

Company Secretary

Email ID: csteam@5paia.com

Encl: as above

Spaia Capital Limited

Corporate Identity Number: L67190MH2007PLC289249

Corporate Office/Regd. Office: Spaia Capital Limited, Sun Infotech Park, Road No. 16V, Plot No. B-23, Wagle Estate, Thane 400604.

Tel: +91 22 41035000 • E-mail: csteam@5paia.com • Website: www.5paia.com

Consolidated disclosure of related party transactions and balances for the half year ended March 31, 2020.

5paise Capital Limited's principal related parties consist of its holding its own subsidiaries and key managerial personnel. The all related party transactions and outstanding balances are with related parties with whom the company enters into transactions are in the ordinary course of business and on arm length basis. Transactions and balances with its own subsidiaries are eliminated on consolidation.

Significant Transactions with Related Parties

| Nature of transaction | (₹ in Millions) | |
|--|-----------------|----------|
| | 2019-20 | 2018-19 |
| <u>Referral Income/Service Income/Brokerage Income/Depository Participate Income. etc. :-</u> | | |
| a) Other Related Parties | | |
| IIFL Finance limited* | 11.18 | 1.17 |
| IIFL Asset Management Limited | - | 0.00 |
| IIFL Securities Limited | - | 4.56 |
| IIFL Insurance Brokers Limited | - | 1.05 |
| a) Directors , Key Managerial Persons & their relatives | | |
| Mr Prakarsh Gagdani | 0.00 | - |
| Mr Santosh Jayaram | 0.00 | - |
| Mr Gourav Munjal | 0.00 | - |
| Mrs Namita Godbole | 0.00 | - |
| Prakarsh Sharad Gagdani HUF | .00 | - |
| Mrs Kalpana Gagdani | 0.00 | - |
| Mrs Punam Gagdani | 0.00 | - |
| <u>Security Deposit :-</u> | | |
| a) Other Related Parties | | |
| IIFL Facilities Services Limited | 7.81 | 7.81 |
| IIFL Securities Limited | 3.07 | 2.50 |
| <u>Remuneration :-</u> | | |
| Prakarsh Gagdani | 9.93 | 7.67 |
| Santosh Jayaram | 3.18 | 2.36 |
| Gourav Munjal ** | 3.32 | 0.63 |
| <u>Sitting Fees:-</u> | | |
| Dr.Archana Hingorani | 0.39 | - |
| Mrs Nirali Sanghi | 0.36 | - |
| Mr Sarbeshwar Lenka | 0.27 | - |
| <u>Rent Expense :-</u> | | |
| a) Other Related Parties | | |
| IIFL Facilities Services Limited | 15.63 | 20.00 |
| IIFL Finance Limited | 0.57 | 4.82 |
| IIFL Securities Limited | 5.56 | - |
| <u>Interest Expenses Inter Corporate Deposit:-</u> | | |
| a) Other Related Parties | | |
| IIFL Securities Limited | 1.38 | 15.76 |
| IIFL Facilities Services Limited | 19.44 | 6.20 |
| IIFL Finance limited* | 53.63 | 6.64 |
| IIFL Insurance Brokers Limited | 0.23 | - |
| IIFL Management Services Limited | 3.60 | - |
| Inter Corporate Deposit Taken :- | | |
| a) Other Related Parties | | |
| IIFL Facilities Services Limited | 1,205.00 | 973.58 |
| IIFL Finance limited* | 3,418.10 | 800.00 |
| IIFL Securities Limited | - | 1,010.00 |
| IIFL Insurance Brokers Limited | 20.00 | - |
| IIFL Management Services Limited | 300.00 | - |
| <u>Inter Corporate Deposit Repaid :-</u> | | |
| a) Other Related Parties | | |
| IIFL Facilities Services Limited | 1,365.00 | 813.58 |
| IIFL Finance limited* | 2,418.10 | 800.00 |
| IIFL Securities Limited | 130.00 | 880.00 |
| IIFL Insurance Brokers Limited | 20.00 | .00 |
| IIFL Management Services Limited | 300.00 | .00 |

| (₹ in Millions) | | |
|--|---------|---------|
| Nature of transaction | 2019-20 | 2018-19 |
| <u>Allocation / Reimbursement of expenses Paid :-</u> | | |
| a) Other Related Parties | | |
| IIFL Finance limited* | 8.50 | 3.51 |
| IIFL Facilities Services Limited | 13.56 | 15.13 |
| IIFL Management Services Limited | 0.27 | 0.12 |
| IIFL Home Finance Limited | 0.09 | 0.03 |
| IIFL Securities Limited | 72.72 | 40.16 |
| <u>Allocation / Reimbursement of expenses Received :-</u> | | |
| a) Other Related Parties | | |
| IIFL Securities Limited | - | 0.33 |
| IIFL Finance limited* | .00 | 0.02 |
| <u>Others Paid :-</u> | | |
| a) Other Related Parties | | |
| IIFL Securities Limited | 3.59 | 0.12 |
| IIFL Finance limited* | 2.54 | 0.06 |
| IIFL Management Services Limited | 0.04 | - |
| IIFL Home Finance Limited | 2.06 | - |
| <u>Others Received :-</u> | | |
| a) Other Related Parties | | |
| IIFL Insurance Brokers Limited | 0.12 | - |
| IIFL Securities Limited | 2.37 | 0.40 |
| IIFL Management Services Limited | .00 | - |
| IIFL Home Finance Limited | 0.51 | - |
| IIFL Finance limited* | 1.97 | 0.15 |
| IIFL Wealth Management limited | .00 | 0.02 |
| <u>Security Deposit Received:-</u> | | |
| a) Other Related Parties | | |
| IIFL Facilities Services Limited | - | 11.05 |
| IIFL Securities Limited | 0.57 | 2.50 |
| <u>Security Deposit Repaid:-</u> | | |
| a) Other Related Parties | | |
| IIFL Facilities Services Limited | - | 3.23 |

| (₹ in Millions) | | |
|---------------------------------------|----------|---------|
| Nature of transaction | 2019-20 | 2018-19 |
| <u>Closing Balance</u> | | |
| <u>Sundry Payable :-</u> | | |
| a) Other Related Parties | | |
| IIFL Facilities Services Limited | 0.13 | 1.43 |
| IIFL Management Services Limited | 0.02 | 0.02 |
| IIFL Securities Limited | 0.29 | 0.64 |
| Prakarsh Sharad Gagdani HUF | .00 | - |
| c) Directors & Relatives | | |
| Mr Gourav Munjal | .00 | - |
| Mrs Kalpana Gagdani | 0.13 | - |
| <u>Security Deposit</u> | | |
| Other Related Parties | | |
| IIFL Securities Limited | 3.07 | 2.50 |
| IIFL Facilities Services Limited | 7.81 | 7.81 |
| <u>Inter Corporate Deposit</u> | | |
| a) Other Related Parties | | |
| IIFL Facilities Services Limited | - | 160.00 |
| IIFL Finance limited* | 1,000.00 | 130.00 |
| <u>Sundry Receivable :-</u> | | |
| a) Other Related Parties | | |
| IIFL Finance limited* | - | 0.50 |
| b) Directors & Relatives | | |
| Mr Prakarsh Gagdani | 0.48 | - |
| Mr Santosh Jayaram | 0.06 | - |
| Mrs Punam Gagdani | 0.07 | - |
| Mrs Namita Godbole | .00 | - |

* IIFL Wealth Management Limited has dis-invested with effect from IIFL Private Wealth (Suisse) SA and accordingly does not hold any stake in IIFL Private Wealth (Suisse) SA. (Effective date of disinvestment: February 27, 2019)

* *IIFL Private Wealth (Hongkong) Limited' has ceased to carry its business operations and is in process of winding up.

Date of Demerger – 1 April 2018 being the appointed date in terms of the Composite Scheme of Arrangement amongst India Infoline Finance Limited ("IIFL Finance"), IIFL Holdings Limited ("IIFL Holdings"), India Infoline Media and Research Services Limited ("IIFL M&R"), IIFL Securities Limited ("IIFL Securities"), IIFL Wealth Management Limited ("IIFL Wealth") and IIFL Distribution Services Limited ("IIFL Distribution"), and their respective shareholders, under Sections 230 - 232 and other applicable provisions of the Companies Act, 2013 ("Scheme") approved by the Board of Directors of the Holding Company at its meeting held on January 31, 2018, and approved by the National Company Law Tribunal Bench at Mumbai (Tribunal) on March 07, 2019 under the applicable provisions of the Companies Act, 2013.

* India Infoline Finance Limited has merged with IIFL Finance Limited w.e.f March 30, 2020 hence all transactions with both the Companies are merged and reported in IIFL Finance Limited .

** Mr Gourav Munjal was appointed as Chief Financial Officer w.e.f January 16 , 2019.

@Amount is less then ₹ 0.01 million hence shown as ₹ 0.00 million.