

24 July 2020

National Stock Exchange of India Limited
“Exchange Plaza”,
Bandra - Kurla Complex,
Bandra (E),
Mumbai – 400 051

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sirs,

Sub: Compliance under Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: “Vodafone Idea Limited” (IDEA / 532822)

In terms of Regulation 23(9) of the Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose disclosure of Related Party Transactions on a consolidated basis, in the format specified in the accounting standards for the half year ended 31st March 2020.

The above is for your information and dissemination, please.

Thanking you,

Yours truly,

For **Vodafone Idea Limited**



Pankaj Kapdeo
Company Secretary

VODAFONE IDEA LIMITED
Related Party Transactions

Related party transactions

The related parties where control, joint control and significant influence exists are subsidiaries, joint venture and associates respectively. Key Management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any Director whether executive or otherwise.

The Group has transactions with the below related parties:

Relationship	Related Party
Associate	Aditya Birla Idea Payments Bank Limited
Joint Venture (JV)	Indus Towers Limited
	Firefly Networks Limited (effective from August 31, 2018)
Promoter Group	Grasim Industries Limited
	Hindalco Industries Limited
	Euro Pacific Securities Limited (effective from August 31, 2018)
	Prime Metals Limited (effective from August 31, 2018)
	Mobilvest (effective from August 31, 2018)
	Vodafone Telecommunications (India) Limited (effective from August 31, 2018)
	Omega Telecom Holdings Private Limited (effective from August 31, 2018)
	Telecom Investment India Private Limited (effective from August 31, 2018)
	Asian Telecommunications Investments (Mauritius) Limited (effective from August 31, 2018)
	Al-Amin Investments Limited (effective from August 31, 2018)
	Jaykay Finholding (India) Private Limited (effective from August 31, 2018)
	CCII (Mauritius) Inc (effective from August 31, 2018)
	Usha Martin Telematics Private Limited (effective from August 31, 2018)
	Pilani Investment And Industries Corporation Limited
	Elaine Investments PTE Limited
	Oriana Investments PTE Limited
Entities having significant influence [includes Subsidiaries of the entity to which the Company is a JV]	Birla TMT Holdings Private Limited
	IGH Holdings Private Limited
	Trans Crystal Limited (effective from August 31, 2018)
	Aditya Birla PE Advisors Private Limited (formerly Aditya Birla Capital Advisors Private Limited)
	Aditya Birla Finance Limited
	Aditya Birla Capital Limited (formerly Aditya Birla Financial Services Limited)
	Aditya Birla Financial Shared Services Limited
	Aditya Birla Health Insurance Company Limited
	Aditya Birla Housing Finance Limited
	Aditya Birla Insurance Brokers Limited
	Aditya Birla Management Corporation Private Limited (effective from August 31, 2018)
	Aditya Birla Money Limited
	Aditya Birla Money Mart Limited (ABMML)
	Aditya Birla Wellness Private Limited
	Aditya Birla Capital Technology Services Ltd [formerly Aditya Birla MyUniverse Limited (wholly owned subsidiary of Aditya Birla Capital Limited w.e.f. 28th June 2019)]
	Aditya Birla Renewables Limited
	Aditya Birla Science & Technology Company Private Limited
	Birla Brothers Private Limited
	Axiata Group Berhad (ceased from August 16, 2018)
	Axiata Investments 1 India Limited (ceased from August 16, 2018)
	Axiata Investments 2 India Limited (ceased from August 16, 2018)
	Birla Institute of Technology and Science Company
	Aditya Birla Sun Life AMC Limited (formerly Birla Sun Life Asset Management Company Limited)
	Aditya Birla Sun Life Insurance Company Limited (formerly Birla Sun Life Insurance Company Limited)
	Celcom Axiata Berhad (ceased from August 16, 2018)
	Cable & Wireless Networks India Private Limited (effective from August 31, 2018)
	Cable & Wireless Worldwide Limited (effective from August 31, 2018)
	Cable and Wireless (India) Limited (effective from August 31, 2018)
	Emirates Cement Bangladesh Ltd., Bangladesh (ceased to be a subsidiary w.e.f 02.12.2019)
	Gotan Lime Stone Khanij Udyog Private Limited
	Harish Cement Limited
	Hindalco-Almex Aerospace Limited
	Star Super Cement Industry LLC, UAE (formerly Binani Cement Factory LLC, UAE)
Vodafone Global Network Limited (effective from August 31, 2018)	
Dialog Axiata PLC- Sri Lanka. (ceased from August 16, 2018)	
Ncell Private Limited (ceased from August 16, 2018)	
PT. XL Axiata, Tbk (ceased from August 16, 2018)	
Robi Axiata Limited (ceased from August 16, 2018)	
Smart Axiata Co. Ltd (ceased from August 16, 2018)	
Vodafone Enterprise Luxembourg S.A (effective from August 31, 2018)	
Ultratech Cement Limited	
Vodafone Limited (effective from August 31, 2018)	

Relationship	Related Party	
Entities having significant influence (includes Subsidiaries of the entity to which the Company is a JV)	Vodafone Enterprise Global Limited (effective from August 31, 2018)	
	Vodafone India Services Private Limited (effective from August 31, 2018)	
	Vodafone Network Pty Limited (effective from August 31, 2018)	
	Vodafone New Zealand Limited (effective from August 31, 2018)	
	Vodafone International Services LLC (effective from August 31, 2018)	
	Vodafone Libertel B.V. (effective from August 31, 2018)	
	Vodafone Telekomunikasyon A.S (effective from August 31, 2018)	
	Vodafone Gmbh (effective from August 31, 2018)	
	Vodafone Italia S.P.A. (effective from August 31, 2018)	
	Vodafone Ireland Limited (effective from August 31, 2018)	
	Vodafone Espana S.A.U. (effective from August 31, 2018)	
	Vodacom (Pty) Limited (effective from August 31, 2018)	
	Vodafone-Panafon Hellenic Telecommunications Company S.A. (effective from August 31, 2018)	
	Vodafone Romania S.A (effective from August 31, 2018)	
	Vodafone Magyarorszag (ZRT) (effective from August 31, 2018)	
	Vodacom Lesotho (Pty) Limited (effective from August 31, 2018)	
	Vodafone Albania Sh.A (effective from August 31, 2018)	
	Vodafone Czech Republic A.S. (effective from August 31, 2018)	
	Vodafone Enterprise Europe (UK) Limited (effective from August 31, 2018)	
	Vodafone US Inc. (effective from August 31, 2018)	
	Safaricom PLC (effective from August 31, 2018)	
	Vodafone Portugal Comunicacoes Pessoais, S.A. (effective from August 31, 2018)	
	Vodafone Malta Limited (effective from August 31, 2018)	
	Vodafone Net İletişim Hizmetleri A.Ş. (effective from August 31, 2018) (formerly Vodafone Alternatif Telekom Hizmetleri A.S.)	
	Vodacom Tanzania PLC. (effective from August 31, 2018)	
	Vodacom Congo (RDC) S.A. (effective from August 31, 2018)	
	Ghana Telecommunications Company Limited (effective from August 31, 2018)	
	Vodafone Group Services Limited (effective from August 31, 2018)	
	VM, SA (Vodafone Mozambique) (effective from August 31, 2018)	
	Vodafone Enterprise Singapore Pte.Ltd (effective from August 31, 2018)	
	Vodafone Global Enterprise Limited (effective from August 31, 2018)	
	LLC Vodafone Enterprise Ukraine (effective from August 31, 2018)	
	Vodafone Egypt Telecommunications S.A.E. (effective from August 31, 2018)	
	Vodafone Roaming Services S.A.R.L (effective from August 31, 2018)	
	Vodafone Procurement Company S.À R.L (effective from August 31, 2018)	
	Vodacom Group Limited (effective from August 31, 2018)	
	Cable & Wireless GN Limited (effective from August 31, 2018)	
	Cable & Wireless Global (India) Private Limited (effective from August 31, 2018)	
	Key Management Personnel (KMP)	Smt. Rajashree Birla (ceased from August 31, 2018)
		Mr. Kumar Mangalam Birla
		Mr. Akshaya Moondra
		Mrs. Alka Bharucha (ceased from March 31, 2018)
		Mr. Arun Thiagarajan
Mr. Himanshu Kapania		
Mr. Pejavar Murari (ceased from August 31, 2018)		
Mr. Baldev Raj Gupta (ceased from August 31, 2018)		
Mr. Sanjeev Aga (ceased from August 31, 2018)		
Ms. Tarjani Vakil (Ceased from September 17, 2018)		
Mr. Balesh Sharma (ceased as CEO effective August 19,2019)		
Mr. Ravinder Takkar (effective from August 31, 2018, Managing Director effective from August 19,2019)		
Smt. Neena Gupta (effective from September 17, 2018)		
Mr. Arun Adhikari (effective from August 31, 2018)		
Mr. Uday Khanna (from August 31, 2018 till September 28, 2018)		
Mr. Ashwani Windlass (effective from August 31, 2018)		
Dr. Shridhir Sariputta Hansa Wijaysriya (Representative of Axiata and ceased from March 30, 2018)		
Mr. Mohan Gyani (ceased from August 31, 2018)		
Mr. Krishnan Ramachandran (effective from December 27, 2018)		
Mr. Suresh Vaswani (effective from February 8, 2019)		
Mr. Douglas Baillie (from August 31, 2018 till November 14, 2018)		
Others		Breach Candy Hospital and Research Centre (ceased from August 31, 2018)
		G.D Birla Medical Research & Education Foundation
	Bhubaneshwari Coal Mining Limited (ceased from August 31, 2018)	
	Svatantra Microfin Private Limited Interglobe hotels private limited	
Trust	Vodafone Idea Limited Employees Group Gratuity Fund (formerly ICL Employee's Group Gratuity Scheme)	
	Vodafone Idea Limited Employees Superannuation Scheme (formerly ICL Employee Superannuation Scheme)	
	Vodafone Idea Manpower Services Limited Employees Group Gratuity Scheme (formerly Idea Cellular Services Limited Employee's Gratuity Scheme)	
	Hutchison Max Telecom Limited Superannuation Fund (effective from August 31, 2018)	

Vodafone Idea Limited
A. Transactions with Related Parties for the year ended March 31, 2020 and March 31, 2019

Particulars	Associate	Entities having significant influence	Joint Ventures	KMP	Promoter	Others
Sale of service	1 (2)	2,470 (1,352)	11 (7)	- *	28	- (7)
Purchase of service	- *	9,282^^ (4,937)	80,093^ (77,185)	- -	-	- (55)
Remuneration ⁽¹⁾	-	-	-	79 (160)	-	-
Commission	- *	-	-	-	-	-
Non-Compete Fees Expense	-	-	-	(6)	-	-
Director's sitting fees paid	-	-	-	10 (4)	-	-
Expense incurred on behalf of	-	130 (65)	-	-	-	-
Expense incurred on company's behalf by	-	103 (73)	-	-	-	-
Proceeds of Right Issue	-	-	-	8	1,79,199	-
Liquidation Expenses	98	-	-	-	-	-
Investments	(571)	-	-	-	-	-
Sale of Fixed Assets	- *	(4)	-	-	-	-
Insurance premium (including advance given)	-	197 (159)	-	-	-	-
Dividend received	-	-	(2,990)	-	-	-
Donations received	-	62 (50)	198 (122)	-	- *	-
Interest Income on loan given	-	-	1 *	-	-	-

(Figures in bracket are for the year ended March 31, 2019)

B. Balances with Related Parties

Particulars	Associate	Entities having significant influence	Joint Ventures	KMP	Promoter	Others
Trade and Other Receivables	1 (1)	1,336 (1,345)	9 (4)	-	8	-
Trade and Other Payables	24 (25)	16,071 (5,384)	34,550 (37,450)	-	-	(1)
Lease Liability	-	-	120,559-	-	-	-
Deposits Given (included in Other Non-Financial Assets)	-	-	1,000 (1,000)	-	-	-
Other Current Assets (included in Other Current Financial Assets)	-	82 (169)	-	-	-	-
Remuneration payable	-	-	-	2 (44)	-	-
Prepaid Expenses	-	-	484 (793)	-	-	-
Other receivable	-	-	1,224 (1,224)	-	-	-
Outstanding loan receivable	-	-	8 (8)	-	-	-

(Figures in bracket are for the year ended March 31, 2019)

⁽¹⁾ Excludes charge taken towards share based payments and LTIP

*Numbers are below one million under the rounding off convention adopted by the Group and accordingly not reported.

^Includes amounts accrued on account of onerous contract (Site Exits) involving invoicing and settlements over a 3 years period.

^^Includes ` 5,395 Mn and ` 2,259 Mn (` 3,158 Mn and ` 1,422 Mn as of March 31, 2019) towards Business Support Services availed from Vodafone Group Services Ltd and Aditya Birla Management Corporation Private Limited, respectively.

-Lease liability includes amount for services availed till March 31, 2020 and for services to be received in future which is payable over the lease period. The same has been created pursuant to adoption of Ind AS 116

Note:

(i)Above excludes any cash inflow/outflow that could possibly arise from the settlement of certain outstanding disputes pertaining to the period until May 31, 2018 pursuant to the implementation agreement entered between the Company and VinL shareholders (refer note 3). The Company has recognised a settlement asset of ` 83,687 Mn as at March 31, 2020 (settlement liabilities of ` 20,886 Mn as at March 31, 2019) towards the same.

(ii)During the year, remuneration to Mr. Ravinder Takkar is paid from the VF group and the same is not reimbursed from VIL

C. Commitments with Related Parties

The Company has lease commitments towards its joint venture amounting to ` Nil (March 31, 2019 : ` 227,183 Mn)

D. Compensation of Key Management Personnel of the Company

Particulars	March 31, 2020	March 31, 2019
Short-term employee benefits	77	156
Post-employment benefits ⁽¹⁾	2	4
Share-based payment transactions	11	15

⁽¹⁾ Represents contribution to provident and superannuation funds. As Gratuity expense is based on actuarial valuations, the same cannot be computed for individual employees and hence not included.