



November 4, 2022

BSE Limited
Scrip Code: **535755**

National Stock Exchange of India Limited
Symbol: **ABFRL**

Sub.: Disclosure of Related Party Transactions for the half-year ended September 30, 2022

Dear Sir/ Madam,

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith ("Annexure A") the disclosure of Related Party Transactions for the half-year ended September 30, 2022, in the specified format.

The above is for your information and record.

Yours faithfully,
For **Aditya Birla Fashion and Retail Limited**

Geetika Anand
Company Secretary and Compliance Officer



Encl.: As above

ADITYA BIRLA FASHION AND RETAIL LIMITED

Registered Office:

Piramal Agastya Corporate Park, Building 'A',
4th and 5th Floor, Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

CIN: L18101MH2007PLC233901
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Website: www.abfrl.com
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Annexure A

Aditya Birla Fashion and Retail Limited																
Related Party Transaction for the half year ended September 30, 2022																
₹ in Crore																
									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.							
Sr 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 approved 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		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	Aditya Birla Fashion and Retail Limited	Aditya Birla Fashion and Retail Jan Kalyan Trust	Accustomed to act in accordance with the advice, directions or instructions of a Director	CSR Activities	3.50	0.50	0.00	0.00								
2	Aditya Birla Fashion and Retail Limited	Grasim Industries Limited(including Grasim Premium Fabric Pvt Ltd and Jayshree Textile division)	Promoter or Promotor Group	Purchase of goods or services	75.00	37.80	16.50	35.39								
3	Aditya Birla Fashion and Retail Limited	Grasim Industries Limited(including Grasim Premium Fabric Pvt Ltd and Jayshree Textile division)	Promoter or Promotor Group	Recovery of Expenses	3.00	1.08	0.71	0.96								
4	Aditya Birla Fashion and Retail Limited	Grasim Industries Limited(including Grasim Premium Fabric Pvt Ltd and Jayshree Textile division)	Promoter or Promotor Group	Rental Income- Space Hire	1.00	0.13	0.00	0.13								
5	Aditya Birla Fashion and Retail Limited	Hindalco Industries Limited	Promoter or Promotor Group	Sale of goods or services	5.00	1.89	0.43	0.57								
6	Aditya Birla Fashion and Retail Limited	Aditya Birla Fashion and Retail Limited, Employees Group Superannuation Scheme Trust	Post-employment benefit plan for the benefit of employees of the Company	Employees Group Superannuation Scheme Trust	2.00	0.79	0.00	0.00								
7	Aditya Birla Fashion and Retail Limited	Aditya Birla Management Corporation Private Limited	Private Company in which a Director is a Director	Reimbursement of expenses and transfer of assets	35.00	16.97	0.82	1.55								
8	Aditya Birla Fashion and Retail Limited	Aditya Birla Management Corporation Private Limited	Private Company in which a Director is a Director	Sale of goods or services	1.00	0.31	0.00	0.31								
9	Aditya Birla Fashion and Retail Limited	Jaypore E-Commerce Private Limited	Wholly Owned Subsidiary	Recovery for Deputation of officials and expenses	NA	0.84	0.16	0.03								
10	Aditya Birla Fashion and Retail Limited	Jaypore E-Commerce Private Limited	Wholly Owned Subsidiary	Recovery of Corporate Overhead Allocation	NA	0.75	1.08	0.76								
11	Aditya Birla Fashion and Retail Limited	Jaypore E-Commerce Private Limited	Wholly Owned Subsidiary	Purchase of goods or services	NA	0.02	0.00	0.01								
12	Aditya Birla Fashion and Retail Limited	TG Apparel & Decor Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit	NA	0.15	2.08	2.23				Inter corporate Deposit	Bank MCLR + 0.25%	Repayable on demand	Unsecured	Working capital
13	Aditya Birla Fashion and Retail Limited	TG Apparel & Decor Private Limited	Wholly Owned Subsidiary	Interest Income-Inter corporate Deposit (ICD)	NA	0.08	0.01	0.01								

14	Aditya Birla Fashion and Retail Limited	Finesse International Design Private Limited	Subsidiary	Recovery for Deputation of officials and expenses	2.00	0.35	0.09	0.02								
15	Aditya Birla Fashion and Retail Limited	Finesse International Design Private Limited	Subsidiary	Recovery of Corporate Overhead Allocation	1.25	0.50	1.08	1.63								
16	Aditya Birla Fashion and Retail Limited	Finesse International Design Private Limited	Subsidiary	Sale of goods or services	15.00	2.49	1.28	1.69								
17	Aditya Birla Fashion and Retail Limited	Finesse International Design Private Limited	Subsidiary	Purchase of goods or services	2.00	0.29	0.05	0.25								
18	Aditya Birla Fashion and Retail Limited	Sabyasachi Calcutta LLP	Subsidiary	Recovery for Deputation of officials and expenses	2.00	1.22	0.16	1.48								
19	Aditya Birla Fashion and Retail Limited	Sabyasachi Calcutta LLP	Subsidiary	Recovery of Corporate Overhead Allocation	4.00	3.13	2.16	5.67								
20	Aditya Birla Fashion and Retail Limited	Indivinity Clothing Retail Private Limited	Subsidiary	Inter-corporate deposit	150.00	55.00	0.00	55.00				Intercompany Deposit	Bank MCLR + 0.25%	Repayable on demand	Unsecured	Working capital
21	Aditya Birla Fashion and Retail Limited	Indivinity Clothing Retail Private Limited	Subsidiary	Interest Income-Inter corporate Deposit (ICD)	7.00	0.79	0.00	0.31								
22	Aditya Birla Fashion and Retail Limited	Indivinity Clothing Retail Private Limited	Subsidiary	Recovery for Deputation of officials and expenses	1.00	0.70	1.74	0.71								
23	Aditya Birla Fashion and Retail Limited	Indivinity Clothing Retail Private Limited	Subsidiary	Recovery of Corporate Overhead Allocation	1.25	0.50	1.08	0.62								
24	Aditya Birla Fashion and Retail Limited	Indivinity Clothing Retail Private Limited	Subsidiary	Income from Production Service	10.00	2.12	0.99	1.82								
25	Aditya Birla Fashion and Retail Limited	Aditya Birla Digital Fashion Ventures Limited'	Wholly Owned Subsidiary	Recovery for Deputation of officials and expenses	NA	12.43	0.00	8.63								
26	Aditya Birla Fashion and Retail Limited	Aditya Birla Digital Fashion Ventures Limited'	Wholly Owned Subsidiary	Recovery of Corporate Overhead Allocation	NA	1.38	0.00	1.62								
27	Aditya Birla Fashion and Retail Limited	Aditya Birla Digital Fashion Ventures Limited'	Wholly Owned Subsidiary	Payment-Security Deposit	NA	0.87	0.00	0.87								
28	Aditya Birla Fashion and Retail Limited	Aditya Birla Garments Limited	Wholly Owned Subsidiary	Recovery for Deputation of officials and expenses	NA	0.77	0.00	0.69								
29	Aditya Birla Fashion and Retail Limited	Aditya Birla Garments Limited	Wholly Owned Subsidiary	Purchase of goods or services	NA	0.02	0.00	0.02								
30	Aditya Birla Fashion and Retail Limited	Aditya Birla Garments Limited	Wholly Owned Subsidiary	Payment-Capital Asset	NA	1.21	0.00	1.21								
31	Aditya Birla Fashion and Retail Limited	Mr. Vikram Rao	Non-Executive Director	Director Sitting Fees	As approved by the Board	0.05	0.00	0.00								
32	Aditya Birla Fashion and Retail Limited	Mr. Nish Bhutani	Independent Director	Director Sitting Fees	As approved by the Board	0.07	0.00	0.00								

33	Aditya Birla Fashion and Retail Limited	Mr. Yogesh Chaudhary	Independent Director	Director Sitting Fees	As approved by the Board	0.05	0.00	0.00								
34	Aditya Birla Fashion and Retail Limited	Ms. Sukanya Kripalu	Independent Director	Director Sitting Fees	As approved by the Board	0.07	0.00	0.00								
35	Aditya Birla Fashion and Retail Limited	Ms. Preeti Vyas	Independent Director	Director Sitting Fees	As approved by the Board	0.04	0.00	0.00								
36	Aditya Birla Fashion and Retail Limited	Mr. Himanshu Kapania	Vice Chairman and Non-Executive Director	Director Sitting Fees	As approved by the Board	0.06	0.00	0.00								
37	Aditya Birla Fashion and Retail Limited	Mr. Kumar Mangalam Birla	Chairman and Non-Executive Director	Director Sitting Fees	As approved by the Board	0.01	0.00	0.00								
38	Aditya Birla Fashion and Retail Limited	Mr. Arun Adhikari	Independent Director	Director Sitting Fees	As approved by the Board	0.06	0.00	0.00								
39	Aditya Birla Fashion and Retail Limited	Mr. Sunirmal Talukdar	Independent Director	Director Sitting Fees	As approved by the Board	0.07	0.00	0.00								
40	Aditya Birla Fashion and Retail Limited	Mr. Ashish Dikshit	Managing Director	Remuneration	As approved by the NRC, Board and Shareholders	9.24	0.00	0.00								
41	Aditya Birla Fashion and Retail Limited	Mr. Vishak Kumar	Whole-time Director	Remuneration	As approved by the NRC, Board and Shareholders	5.35	0.00	0.00								
42	Aditya Birla Fashion and Retail Limited	Ms. Sangeeta Pendurkar	Whole-time Director	Remuneration	As approved by the NRC, Board and Shareholders	4.91	0.00	0.00								
43	Aditya Birla Fashion and Retail Limited	Mr. Jagdish Bajaj	Chief Financial Officer	Remuneration	As approved by the NRC and Board	2.38	0.00	0.00								
44	Aditya Birla Fashion and Retail Limited	Ms. Geetika Anand	Company Secretary	Remuneration	As approved by the NRC and Board	0.73	0.00	0.00								

*Amount disclosed are based on the expenses recorded in the financial statement with respect to employee share based payment arrangement.