

Amount in Crores)													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	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by the audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	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	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cos t	Tenur e	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)	Note s
Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance										
1	Aditya Birla Capital Limited	Gssim Industries Limited	Holding Company	Sale of fixed assets	1	Approved			0.21	0	0										
2	Aditya Birla Capital Limited	Gssim Industries Limited	Holding Company	Any other transaction	Reimbursement of Expenses/Liability to	1	Approved		0.39	0	0										
3	Aditya Birla Capital Limited	Gssim Industries Ltd - Employee's Gratuity Fund	Post Employment Benefit Plans	Any other transaction	Employee Retirement Benefit Payable	2.5	Approved		1.36	0	0										
4	Aditya Birla Capital Limited	Hindalco Industries Limited	Promoter Group	Any other transaction	Employee Retirement Benefit Paid	1	Approved		0.58	0	0										
5	Aditya Birla Capital Limited	Hindalco Industries Limited	Promoter Group	Any other transaction	Employee Retirement Benefit Received	1	Approved		0.2	0	0										
6	Aditya Birla Capital Limited	Aditya Birla Management Corporation Pvt. Limited	Other related parties in which Directors are interested	Any other transaction	Reimbursement of Expenses / Transfer of Liability to	1	Approved		0	0.35	0										
7	Aditya Birla Capital Limited	Aditya Birla Sun Life Insurance Company Limited	Subsidiary Company	Any other transaction	Recovery of Expenses	56.14	Approved		19.2	3.03	2.61										
8	Aditya Birla Capital Limited	Aditya Birla Sun Life Insurance Company Ltd	Subsidiary Company	Any other transaction	Rent Income	0.58	Approved		0	0	0										
9	Aditya Birla Capital Limited	Aditya Birla Sun Life Insurance Company Ltd	Subsidiary Company	Any other transaction	Deposit Payable	0	Approved		0	0.25	0										
10	Aditya Birla Capital Limited	Aditya Birla Sun Life AMC Limited	Associate Company	Any other transaction	Recovery of Expenses	87.69	Approved		21.81	3.26	0										
11	Aditya Birla Capital Limited	Aditya Birla Sun Life AMC Limited	Associate Company	Dividend received	311.15	Approved			311.15	0	0										
12	Aditya Birla Capital Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Recovery of Expenses	13.28	Approved		5.34	0.61	0.14										
13	Aditya Birla Capital Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Reimbursement of Expenses	0	Approved		0.18	0	0										
14	Aditya Birla Capital Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Recovery of Expenses	1.9	Approved		0.86	0.01	0.34										
15	Aditya Birla Capital Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Investment Income/Interest	6.2	Approved		3.95	0	0										
16	Aditya Birla Capital Limited	Aditya Birla Health Insurance Co Limited	Joint Venture	Any other transaction	Recovery of Expenses	7.1	Approved		2.48	1.23	0.39										
17	Aditya Birla Capital Limited	Aditya Birla Health Insurance Co Limited	Joint Venture	Any other transaction	Reimbursement of Expenses	1	Approved		0.55	0	0										
18	Aditya Birla Capital Limited	Aditya Birla Wellness Limited	Subsidiary Company	Any other transaction	Recovery of Expenses	1.31	Approved		0.12	0	0.03										
19	Aditya Birla Capital Limited	Aditya Birla ARC Limited	Subsidiary Company	Any other transaction	Recovery of Expenses	1.18	Approved		0	0.02	0										
20	Aditya Birla Capital Limited	Aditya Birla Sun Life Pension Management Ltd	Subsidiary Company	Any other transaction	Recovery of Expenses	0.83	Approved		0.15	0	-0.02										
21	Aditya Birla Capital Limited	Aditya Birla Financial Shared Services Ltd	Subsidiary Company	Any other transaction	Recovery of Expenses	2.45	Approved		0.64	0	0										
22	Aditya Birla Capital Limited	Aditya Birla Financial Shared Services Ltd	Subsidiary Company	Any other transaction	Reimbursement of Expenses	27	Approved		10.1	2.84	2.86										
23	Aditya Birla Capital Limited	Aditya Birla Financial Shared Services Ltd	Subsidiary Company	Advance	0	Approved		0	0.22	0.1	0										
24	Aditya Birla Capital Limited	Aditya Birla Stressed Asset AMC Private Ltd	Subsidiary Company	Any other transaction	Recovery of Expenses	0.54	Approved		0.62	0	0										
25	Aditya Birla Capital Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Any other transaction	Recovery of Expenses	2.4	Approved		3.54	0.9	1.51										
26	Aditya Birla Capital Limited																				

	Aditya Birla Capital Limited	Grasim Industries Limited	Holding Company	Any other transaction	Referral Fees for Loan Extended	10	Approved		1.78	0	0								
	Aditya Birla Capital Limited	Grasim Industries Limited	Holding Company	Interest paid		29	Approved		8.33	-5.77	-7.01								
100	Aditya Birla Capital Limited	Grasim Industries Limited	Holding Company	Sale of goods or services		1	Approved		0.55	0	0								
101	Aditya Birla Capital Limited	Grasim Industries Limited	Holding Company	Any other transaction	Inter corporate borrowings and Non-Convertible	100	Approved		0	-219	-219								
102	Aditya Birla Capital Limited	Ultratech Cement Limited	Fellow Subsidiary of Holding company	Any other transaction	Reimbursement of employee, business support and administrative expenses	1	Approved		0.02	0	0								
103	Aditya Birla Capital Limited	Ultratech Cement Limited	Fellow Subsidiary of Holding company	Interest paid		15	Approved		4.14	0	-5.01								
104	Aditya Birla Capital Limited	Ultratech Cement Limited	Fellow Subsidiary of Holding company	Any other transaction	Undertaking assignment of receivables and Factoring and reverse Factoring	525	Approved		319.34	0	0								
105	Aditya Birla Capital Limited	Ultratech Cement Limited	Fellow Subsidiary of Holding company	Sale of goods or services		1	Approved		0.17	0	0								
106	Aditya Birla Capital Limited	Ultratech Cement Limited	Fellow Subsidiary of Holding company	Any other transaction	Inter corporate borrowings / Non-Convertible Debentures	450	Approved		235	0	-235								
107	Aditya Birla Capital Limited	Aditya Birla Renewables Green Power Private Limited (formerly known as Wacoas Energy Private Limited)	Fellow Subsidiary of Holding company	Interest received		40	Approved		2.53	0	0								
108	Aditya Birla Capital Limited	Aditya Birla Renewables Green Power Private Limited (formerly known as Wacoas Energy Private Limited)	Fellow Subsidiary of Holding company	Loan		63.6	Approved		0	51.45	50.28			Loan		0.0965	15 years	Secured	Project Finance
109	Aditya Birla Capital Limited	Aditya Birla Renewables Green Power Private Limited (formerly known as Wacoas Energy Private Limited)	Fellow Subsidiary of Holding company	Sale of goods or services		1	Approved		0.01	0	0								
110	Aditya Birla Capital Limited	Aditya Birla Renewables Green Power Private Limited (formerly known as Wacoas Energy Private Limited)	Fellow Subsidiary of Holding company	Interest received		75	Approved		1.65	0	0								
111	Aditya Birla Capital Limited	ABREL EPC Limited	Fellow Subsidiary of Holding company	Loan		300	Approved		0	33.73	33.73			Loan		0.0955	3 years	Secured	To Meet working capital requirements and general
112	Aditya Birla Capital Limited	Birla Advanced Knits Private Limited	Joint Venture of Holding Company	Interest received		7.65	Approved		0.37	0	0								
113	Aditya Birla Capital Limited	Birla Advanced Knits Private Limited	Joint Venture of Holding Company	Loan		65	Approved		0	14.99	0			Loan		0.11	1 year	Unsecured	Working Capital
114	Aditya Birla Capital Limited	O2 Renewable Energy XXXI Private Limited	Associate Company	Interest received		12	Approved		5.79	0	0								
115	Aditya Birla Capital Limited	O2 Renewable Energy XXXI Private Limited	Associate Company	Loan		115	Approved		8.6	115	123.6			Loan		0.69	17.1 years	Secured	Project Finance
116	Aditya Birla Capital Limited	Awanti Finance Private Limited	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Interest received		1	Approved		1.9	0	0								
117	Aditya Birla Capital Limited	Awanti Finance Private Limited	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Loan		40	Approved		0	0	25.08			Loan		0.1175	3 years	Secured	Onward Lending
118	Aditya Birla Capital Limited	Awanti Finance Private Limited	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Sale of goods or services		1	Approved		0.01	0	0								
119	Aditya Birla Capital Limited	Chaitanya India Fin Credit Pvt Ltd	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Interest received		5	Approved		0.7	0.01	0.01								
120	Aditya Birla Capital Limited	Chaitanya India Fin Credit Pvt Ltd	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Investment		100	Approved		46.26	24.15	22.98			Investment		0.1055		Held for Trading, However,	Issue proceeds to be utilized towards Business growth, Repayment of
121	Aditya Birla Capital Limited	Chaitanya India Fin Credit Pvt Ltd	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Sale of goods or services		1	Approved		0.01	0	0								
122	Aditya Birla Capital Limited	Century Rayon Employees' Provident Fund Trust No.1	Post employment benefit plan of Holding Company	Interest paid		0.38	Approved		0.19	-0.04	-0.15								
123	Aditya Birla Capital Limited	Century Rayon Employees' Provident Fund Trust No.1	Post employment benefit plan of Holding Company	Any other transaction	Inter corporate borrowing and Non-Convertible Debentures	100	Approved		0	-0.9	-3.8								
124	Aditya Birla Capital Limited	Century Rayon Employees' Provident Fund Trust No.2	Post employment benefit plan of Holding Company	Interest paid		0.08	Approved		0.04	-0.17	-0.02								
125	Aditya Birla Capital Limited	Century Rayon Employees' Provident Fund Trust No.2	Post employment benefit plan of Holding Company	Any other transaction	Inter corporate borrowings / Non-Convertible Debentures	100	Approved		0	-4.3	-0.9								
126	Aditya Birla Capital Limited	UltraTech Provident Fund	Post employment benefit plan of fellow subsidiary	Interest paid		0.73	Approved		0.37	-0.04	-0.41								
127	Aditya Birla Capital Limited	UltraTech Provident Fund	Post employment benefit plan of fellow subsidiary	Any other transaction	Inter corporate borrowings / Non-Convertible Debentures	100	Approved		0	-8	-8								
128	Aditya Birla Capital Limited	Aditya Birla Renewables Subsidiary Limited	Fellow Subsidiary of Holding company	Sale of goods or services		1	Approved		0.02	0	0								
129	Aditya Birla Capital Limited	Aditya Birla Science And Technology Company Private Limited	Associate of Ultimate Holding Company	Sale of goods or services		1	Approved		0.01	0	0								
130	Aditya Birla Capital Limited	Aditya Birla Renewables Limited	Fellow Subsidiary of Holding company	Sale of goods or services		1	Approved		0.32	0	0								
131	Aditya Birla Capital Limited	Aditya Birla Renewables Solar Limited	Fellow Subsidiary of Holding company	Sale of goods or services		1	Approved		0.01	0	0								
132	Aditya Birla Capital Limited	Century Enka Limited	Enterprises having significant control over the Subsidiary of Subsidiary of Fellow Subsidiary	Sale of goods or services		1	Approved		0.22	0	0								
133	Aditya Birla Capital Limited	Bhubaneswar Coal Mining Ltd	Joint Venture of Holding Company	Sale of goods or services		1	Approved		0.02	0	0								
134	Aditya Birla Capital Limited	BilMart Fintech Private Limited	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Any other transaction	Reimbursement of Expenses	1	Approved		0.02	0	0								
135	Aditya Birla Capital Limited	Mr. Rakesh Singh	KMP	Sale of goods or services		1	Approved		0.05	0	0								
136	Aditya Birla Capital Limited	Essent Mining And Industries Limited	Promoter Group	Sale of goods or services		1	Approved		0.08	0	0								
137	Aditya Birla Capital Limited	Kailash Chandra Bhansar	KMP in subsidiary	Sale of goods or services		1	Approved		0.01	0	0								
138	Aditya Birla Capital Limited	Nangra Birla	Close Member of KMP	Sale of goods or services		1	Approved		0.01	0	0								
139	Aditya Birla Money Limited	Dairy Fernandes	KMP in subsidiary	Loan		1	Approved		0.01	0	0.1			Loan		0.1099	60 months	Unsecured	Personal loan - others
140	Aditya Birla Money Limited	Dairy Fernandes	KMP in subsidiary	Interest received		0.2	Approved		0.01	0	0								
141	Aditya Birla Capital Limited	ECCL Industries Limited	Promoter Group	Any other transaction	Undertaking assignment of receivables /	200	Approved		21.84	0	0								
142	Aditya Birla Capital Limited	Nandev Finvest Private Limited	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Interest received		1	Approved		0.47	0	0.07								
143	Aditya Birla Capital Limited	Nandev Finvest Private Limited	Entity controlled by KMP of Reporting Entity or its Parent or their relatives	Loan		10	Approved		0	8.34	6.81			Loan		0.12	36 months	Secured	onward lending
144	Aditya Birla Capital Limited	Hindalco Industries Limited	Promoter Group	Sale of goods or services		1	Approved		0.11	0	0								
145	Aditya Birla Capital Limited	Hindalco Industries Limited	Promoter Group	Any other transaction	Reimbursement of employee, business support	1	Approved		0	-0.01	-0.01								
146	Aditya Birla Capital Limited	Hindalco Industries Limited	Promoter Group	Interest paid		82.8	Approved		8.02	-0.94	-6.05								
147	Aditya Birla Capital Limited	Hindalco Industries Limited	Promoter Group	Any other transaction	Inter corporate borrowings / Non-Convertible	500	Approved		0	-200	-200								
148	Aditya Birla Money Limited	Grasim Industries Limited	Ultimate Holding Company	Any other transaction	Receivables	5	Approved		0	11.66	12.29								
149	Aditya Birla Money Limited	Grasim Industries Limited	Ultimate Holding Company	Any other transaction	WDM	750	Approved		95.28	0	0								
150	Aditya Birla Money Limited	Aditya Birla Financial Shared Services Limited	Subsidiary Company	Any other transaction	Others	15	Approved		3.32	0	0								
151	Aditya Birla Money Limited	Aditya Birla Financial Shared Services Limited	Subsidiary Company	Any other transaction	Payables	15	Approved		0	0.88	0.6								
152	Aditya Birla Money Limited	Aditya Birla Financial Shared Services Limited	Subsidiary Company	Loan		15	Approved		0.47	0	0.31			Loan		0	NA	Secured	Business purpose
153	Aditya Birla Money Limited	Aditya Birla Sun Life Insurance Company Limited	Subsidiary Company	Any other transaction	Others	50	Approved		2.34	0	0								
154	Aditya Birla Money Limited	Aditya Birla Sun Life Insurance Company Limited	Subsidiary Company	Any other transaction	Payables	50	Approved		0	0.34	0								
155	Aditya Birla Money Limited	Aditya Birla Sun Life Insurance Company Limited	Subsidiary Company	Any other transaction	Receivables	50	Approved		0	0	0.23								
156	Aditya Birla Money Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Others	50	Approved		0.13	0	0								
157	Aditya Birla Money Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Receivables	50	Approved		0	0	0.01								
158	Aditya Birla Money Limited	Aditya Birla Sun Life AMC Limited	Associate of Holding Company	Any other transaction	Management contracts including for deputation of employees	10	Approved		1.75	0	0								
159	Aditya Birla Money Limited	Aditya Birla Sun Life AMC Limited	Associate of Holding Company	Any other transaction	Payables	10	Approved		0	0.04	1.63								
160	Aditya Birla Money Limited	Aditya Birla Wellness Private Limited	Subsidiary Company	Any other transaction	Others	0.25	Approved		0.02	0	0								
161	Aditya Birla Money Limited	Aditya Birla Wellness Private Limited	Subsidiary Company	Any other transaction	Payables	0.25	Approved		0	0.62	0.02								
162	Aditya Birla Money Limited	Aditya Birla Health Insurance Co Limited	Joint Venture of Holding Company	Any other transaction	Others	50	Approved		0.33	0	0								
163	Aditya Birla Money Limited	Aditya Birla Health Insurance Co Limited	Joint Venture of Holding Company	Any other transaction	Receivables	50	Approved		0	0.26	0.54								
164	Aditya Birla Money Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Any other transaction	Others	10	Approved		0.45	0	0								
165	Aditya Birla Money Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Any other transaction	Receivables	10	Approved		0	0.08	0.34								
166	Aditya Birla Money Limited	Adesh Kumar Gupta	Director of Ultimate Holding Company	Any other transaction	Broking and related services	3	Approved		1.07	0	0								

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240	Aditya Birla Sun Life Insurance Company Limited	Grasim Industries Limited	Ultimate Holding Company	Sale of goods or services		14.81	Approved			5.06	-0.51	-1.12							
241	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Brokerage expenses	1.32	Approved			0.49	0	0							
242	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Reimbursement of expenses	1.65	Approved			0.82	0	-0.75							
243	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Rent Expenses	1	Approved			0.06	0	-0.03							
244	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Rent Income	1.92	Approved			0.72	0.69	0.79							
245	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Security Deposit Refundable - Liability	0	Approved			0	-0.36	-0.36							
246	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Security Deposit Refundable - Asset	0	Approved			0	0.04	0.04							
247	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Money Limited	Subsidiary Company	Sale of goods or services		1.62	Approved			0.39	-0.12	-0.22							
248	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Money Limited	Subsidiary Company	Any other transaction	Commission expenses	0.69	Approved			0.26	-0.31	-0.24							
249	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Financial Shared Services Limited	Subsidiary Company	Advance		16.2	Approved			4.84	4.44	4.1							
250	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Financial Shared Services Limited	Subsidiary Company	Any other transaction	Reimbursement of expenses	77.3	Approved			35.83	-11.3	-11.19							
251	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Financial Shared Services Limited	Subsidiary Company	Any other transaction	Recovery of expenses	1.13	Approved			0.02	0.18	0.02							
252	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Financial Shared Services Limited	Subsidiary Company	Purchase of fixed assets		0	Approved			0	-0.23	0							
253	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Financial Shared Services Limited	Subsidiary Company	Sale of goods or services		0.9	Approved			0.29	-0.03	-0.27							
254	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla wellness Private Limited	Subsidiary Company	Purchase of goods or services		0	Approved			0	-0.18	0							
255	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla wellness Private Limited	Subsidiary Company	Any other transaction	Recovery of Expenses	0.03	Approved			0.01	-0.01	0.01							
256	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla wellness Private Limited	Subsidiary Company	Sale of goods or services		0.07	Approved			1.76	-0.01	-0.01							
257	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Any other transaction	Reimbursement of Expenses	2.36	Approved			0.81	-0.17	-0.17							
258	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Any other transaction	Rent Income	0.38	Approved			0.31	0.21	0.34							
259	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Sale of goods or services		0.54	Approved			0.28	-0.01	-0.02							
260	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla ARC Limited	Subsidiary Company	Sale of goods or services		0.05	Approved			0	-0.01	-0.01							
261	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Management Corporation Private Limited	Other related parties in which Directors are interested	Any other transaction	Reimbursement of expenses	0.16	Approved			0.08	0	0							
262	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Management Corporation Private Limited	Other related parties in which Directors are interested	Sale of goods or services		5.23	Approved			1.21	-11.93	0							
263	Aditya Birla Sun Life Insurance Company Limited	Svatantira Microfin Pvt Ltd	Private Company in which a Director or Manager or his relative, is a Member or Director	Sale of goods or services		97	Approved			0.15	-8.68	0							
264	Aditya Birla Sun Life Insurance Company Limited	Svatantira Microfin Pvt Ltd	Private Company in which a Director or Manager or his relative, is a Member or Director	Any other transaction	Policy Claims	48.99	Approved			18.14	0	0							
265	Aditya Birla Sun Life Insurance Company Limited	Svatantira Microfin Pvt Ltd	Private Company in which a Director or Manager or his relative, is a Member or Director	Any other transaction	Business Support Services	10.67	Approved			0.45	0	0							
266	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Capital Foundation Limited	Other Related Party	Any other transaction	Contributions towards CSR activities	0.5	Approved			0.5	0	0							
267	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Education Trust	Private Company in which a Director or Manager or his relative, is a Member or Director	Any other transaction	Professional Fees	0.46	Approved			0.14	0	0							
268	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Interest received		23.18	Approved			11.16	11.31	9.38							
269	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Investment		100	Approved			0	230	280			Investment	0.085	4-10 years	Secured	Business Purpose
270	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Commission expenses	110	Approved			35.14	-8.88	-11.83							
271	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Reimbursement of expenses	2.1	Approved			0.27	0.01	-0.31							
272	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Rent Income	5.32	Approved			2.49	2.18	2.74							
273	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Security Deposit Receivable	0	Approved			0	0.16	0							
274	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Rent Expenses	1.5	Approved			0.78	-0.19	-0.5							
275	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Recovery of Expenses	2	Approved			0.17	0	0.18							
276	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Security Deposit Refundable	0	Approved			0	-1.35	-1.34							
277	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Any other transaction	Policy Claims Paid	18.09	Approved			6.4	0	0							
278	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Housing Finance Limited	Subsidiary Company	Sale of goods or services		220	Approved			29.45	-0.67	-0.58							
279	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life Pension Management Company Limited	Subsidiary Company	Any other transaction	Rent Income	1.44	Approved			0.43	0	0							
280	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life Pension Management Company Limited	Subsidiary Company	Any other transaction	Reimbursement of expenses	0.76	Approved			0.22	0	0							
281	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life Pension Management Company Limited	Subsidiary Company	Investment		15	Approved			15	0	0			Investment	0.085	4-10 years	Secured	Business Purpose
282	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life Pension Management Company Limited	Subsidiary Company	Any other transaction	Employee Stock Options	0.3	Approved			0.15	0	0							
283	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life Pension Management Company Limited	Subsidiary Company	Sale of goods or services		0.06	Approved			0.03	0	-0.01							
284	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Any other transaction	Commission expenses	10.5	Approved			0.1	0	-0.06							
285	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Any other transaction	Recovery of expenses	0.5	Approved			0.09	0	0.07							
286	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Purchase of fixed assets		0	Approved			0	0.09	0							
287	Aditya Birla Sun Life Insurance Company Limited	Svatantira Microfin Pvt Ltd	Private Company in which a Director or Manager or his relative, is a Member or Director	Any other transaction	Commission expenses	3	Approved			1.5	0	0							
288	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Capital Digital Limited	Subsidiary Company	Any other transaction	Rent Expenses	0.5	Approved			0.13	0	-0.16							
289	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla wellness Private Limited	Subsidiary Company	Any other transaction	Professional Fees	0.7	Approved			0.38	0	-0.62							
290	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life AMC Limited	Associate of Holding Company	Any other transaction	Recovery of Expense	2.89	Approved			0.35	0	0.32							
291	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life AMC Limited	Associate of Holding Company	Any other transaction	Rent Income	8	Approved			4.11	0	4.97							
292	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life AMC Limited	Associate of Holding Company	Any other transaction	Rent Expenses	1.2	Approved			0.6	0	-0.21							
293	Aditya Birla Sun Life Insurance Company Limited	Aditya Birla Sun Life AMC Limited	Associate of Holding Company	Any other transaction	Reimbursement of expenses	0.83	Approved			0.24	0	-0.33							

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.

2. Where a transaction is undertaken between member of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.

3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.

4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.

5. Companies with financial years ending in other months, the six months period shall apply accordingly.

5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.

6. In case of a multi-year related party transaction:

a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".

b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".

c. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".

7. "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable/ offered to all shareholders/ public shall also be reported.