

Form L30 : Related Party
Disclosures in respect of transactions with Related Parties and outstanding for the quarter and nine months ended 31st December, 2020
(A) Name of related parties where control exists

Ultimate Holding company	Grasim Industries Limited
Holding Company	Aditya Birla Capital Limited
Foreign Partner	Sun Life Financial (India) Insurance Investments Inc.
Subsidiary	Aditya Birla Sun Life Pension Management Company Limited

(B) Key Management Personnel

Relatives of Key Managerial Personnel	Mr. Kamlesh Rao
	Mrs. Akila Kamlesh Rao (Spouse)
	Mrs. Sudha Dayanand Rao (Mother)
	Mr. Ronak Kamlesh Rao (Son)
	Mrs. Harsaana Sirsakar (Sister)
	Mr. Rajesh Dayanand Rao (Brother)

(C) Disclosures of transaction between the Company and related parties and outstanding balances for the period ended :
(Amounts in thousands)

Sr. No.	Name of the related party with whom the transaction has been made	Description of relationship with the party	Nature of Transaction	Audited transactions during the quarter ended		Audited transactions during the Nine months ended		Audited outstanding balance recoverable / (payable) as on	
				31st Dec 2020	31st Dec 2019	31st Dec 2020	31st Dec 2019	31st Dec 2020	31st Dec 2019
1	2	3	4	5	6	7	8	9	10
1	Grasim Industries Limited	Ultimate Holding company	a) Interest income on Non Convertible Debentures (NCD) b) Purchase / (Sale) of NCD / Outstanding NCD c) Group Insurance Premium	1,979 - 30,975	13,149 - 21,574	5,914 - 41,296	38,533 1,00,000 24,420	5,613 1,00,000 -	44,955 6,00,000 -
2	Aditya Birla Capital Limited	Holding Company	a) Reimbursement of expenses b) Recovery of expenses c) Employee Stock Options d) Group Insurance Premium	74,620 2,063 6,151 548	95,782 2,524 3,648 715	2,36,421 5,421 16,229 1,387	3,11,446 10,675 (24,568) 1,743	(37,906) - - -	(47,084) - - -
3	Aditya Birla Finance Limited	Fellow Subsidiary	a) Recovery of expenses b) Rent Income c) Security Deposit Received d) Purchase / (Sale) of NCD / Outstanding NCD e) Interest income on NCD f) Reimbursement of expenses g) Group Insurance Premium h) Reimbursement of expenses transferred from Aditya Birla MyUniverse Limited	76 302 - - 67,450 2,318 44,214 -	478 8,716 - - 68,028 328 13,502 -	76 1,097 - - 2,01,501 7,785 70,018 -	529 26,147 - (1,50,000) 2,01,868 4,591 41,088 -	- 283 (8,830) 29,50,000 1,62,835 - - -	503 4,114 (8,830) 29,50,000 1,62,391 - - -
4	Aditya Birla Money Insurance Advisory Services Limited	Fellow Subsidiary	a) Commission expenses b) Reimbursement of expenses	9,494 -	4,492 85	17,597 -	9,594 264	(4,595) -	(2,387) -
5	Aditya Birla Money Limited	Fellow Subsidiary	a) Brokerage expenses b) Reimbursement of expenses c) Rent Expenses d) Recovery of expenses e) Sale of NCD q) Purchase of Fixed Asset f) Group Insurance Premium	2,778 - 76 - - 2 1,084	1,195 995 432 20 - - 813	6,808 - 202 464 - 2 1,054	3,847 1,243 1,295 20 99,727 - 798	- - (25) - - (2) -	- (13) - - - - -
6	Aditya Birla Financial Shared Services Limited	Fellow Subsidiary	a) Advance given for expenses b) Reimbursement of expenses c) Recovery of expenses d) Group Insurance Premium	2,547 97,542 - 1,296	5,346 1,12,496 743 -	73,641 2,78,975 33 1,391	75,756 2,88,515 4,470 977	17,801 (37,269) - -	18,468 (58,759) - -

Sr. No.	Name of the related party with whom the transaction has been made	Description of relationship with the party	Nature of Transaction	Audited transactions during the quarter ended		Audited transactions during the Nine months ended		Audited outstanding balance recoverable / (payable) as on	
				31st Dec 2020	31st Dec 2019	31st Dec 2020	31st Dec 2019	31st Dec 2020	31st Dec 2019
1	2	3	4	5	6	7	8	9	10
7	Aditya Birla Insurance Brokers Limited	Fellow Subsidiary	a) Recovery of expenses b) Rent Income c) Brokerage expenses d) Retirement Benefit liability of transferred employee e) Reinsurance payment on behalf of reinsurer f) Group Insurance Premium	665 - 1,413 - 1,309 717	755 594 1,598 945 825 1,283	665 1,167 2,561 981 1,309 1,573	755 1,290 3,390 4,665 2,455 1,289	- - (747) - - -	- 545 (1,535) - - -
8	Aditya Birla Capital Technology Services Limited (Formerly Aditya Birla MyUniverse Limited)	Fellow Subsidiary	a) Recovery of expenses transferred to Aditya Birla Finance Limited b) Reimbursement of expenses c) Advance given for expenses d) Recovery of Expenses e) Group Insurance Premium	- 17,957 - 20 102	- 46 - - 59	- 45,715 7,807 20 102	- 46 5,900 - 59	- (10,341) 2,048 20 -	46 - 3,716 - -
9	Aditya Birla Sun Life Asset Management Company Limited	Fellow Subsidiary	a) Recovery of expenses b) Rent Income c) Reimbursement of expenses d) Purchase of Fixed Asset e) Group Insurance Premium	1,559 49 286 - 6,452	51 25 140 - 6,171	1,559 139 356 - 82,722	1,010 71 902 - 68,451	- 46 (56) - -	- 23 - - -
10	Aditya Birla Housing Finance Limited	Fellow Subsidiary	a) Interest income on NCD b) Outstanding NCD c) Commission expenses d) Reimbursement of expenses e) Group Insurance Premium	3,270 - 3,810 1,265 65,792	3,261 - 3,585 513 61,623	9,773 - 7,182 1,265 1,22,984	9,752 - 11,812 673 2,01,088	8,827 1,50,000 (6,309) - -	8,803 1,50,000 (2,155) - -
11	Aditya Birla Sun Life Pension Management Company Limited	Subsidiary	a) Rent Income b) Recovery of expenses	921 11,952	854 15,309	2,929 31,553	2,562 39,312	288 2,713	261 3,427
12	Aditya Birla Health Insurance Limited	Fellow Subsidiary	a) Recovery of expenses b) Rent Income c) Group Mediclaim premium paid / (refund) d) Reimbursement of Expenses e) Group Insurance Premium	13 - 43,731 - 1,893	- 2,954 37,343 93 1,361	267 - 30,230 591 1,976	32 8,863 27,343 1,244 1,545	13 - 44,434 - -	- 903 1,587 - -
13	UltraTech Cement Limited	Fellow Subsidiary	a) Interest income on NCD b) Purchase / (Sale) of NCD / Outstanding NCD c) Group Insurance Premium	6,412 - 34,967	10,825 - 27,472	21,757 (1,00,000) 35,478	32,390 (1,50,000) 27,749	6,418 3,50,000 -	8,258 6,00,000 -
14	Aditya Birla Capital Foundation	Associate Company	a) CSR Contributions	9,500	-	19,000	-	-	-
15	Sunlife Assurance company of Canada	Holding of Foreign Promoter	a) Secondment Expenses	6,120	5,213	23,235	24,647	(3,665)	(33,143)
16	Mr. Kamlesh Rao	Key Management Personnel	a) Managerial remuneration	36,896	27,744	51,976	31,590	-	-

Note 1: There are no provisions for doubtful debts, amounts written off or amounts written back pertaining to the above transactions.

Note 2: Related party relationship have been identified by the management and relied upon by the auditors.

Note 3: Related party transactions disclosed above denote the transactions entered during the existence of related party relationship.

Note 4: All the above transactions are reported inclusive of Goods and Service Tax, wherever applicable except Group Insurance Premium.

Note 5: The outstanding amount related to group insurance by the ultimate holding company as on 31st Dec, 2020 is **Rs 15,127** (As of 31st Dec, 2019 is Rs. 12,652 & 31st Mar, 2020 is Rs. 12,844).