

Form L30 : Related Party

Disclosures in respect of transactions with Related Parties and outstanding for the quarter ended 30th June, 2021

Annexure - 3

(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 (MD & CEO)
			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	Transactions during the quarter ended		Outstanding balance recoverable /(payable) as on		
				30th Jun 2021	30th Jun 2020	30th Jun 2021	30th Jun 2020	31st Mar 2021
1	2	3	4	5	6	7	8	11
1	Grasim Industries Limited	Ultimate Holding company	a) Interest income on NCD b) Purchase / (Sale) of NCD / Outstanding NCD c) Group Insurance Premium	1,957 - 3,454	1,956 - 3,325	1,656 100,000 (14,899)	1,656 100,000 (11,352)	7,549 100,000 (12,192)
2	Aditya Birla Capital Limited	Holding Company	a) Reimbursement of expenses b) Recovery of expenses c) Employee Stock Options d) Group Insurance Premium	79,404 1,229 7,297 410	74,259 1,229 9,124 831	(38,457) - - (462)	(26,720) - - (351)	(33,620) - - (1,550)
3	Aditya Birla Finance Limited	Fellow Subsidiary	a) Recovery of expenses b) Rent Income c) Security Deposit Received d) Sale of NCD / Outstanding NCD e) Interest income on NCD f) Reimbursement of expenses g) Group Insurance Premium	- - - 500,000 65,878 2,236 35,320	- 398 - - 66,610 2,240 2,287	- - (8,830) 2,450,000 71,947 - (15,584)	- 373 (8,830) 2,950,000 72,795 76 (5,715)	- 1,835 (8,830) 2,950,000 134,069 - (18,063)
4	Aditya Birla Money Insurance Advisory Services Limited	Fellow Subsidiary	a) Commission expenses	7,327	2,175	(3,552)	(1,561)	(6,203)
5	Aditya Birla Money Limited	Fellow Subsidiary	a) Brokerage expenses b) Reimbursement of expenses b) Rent Expenses c) Rent Income d) Recovery of expenses e) Purchase of NCD f) Purchase of Fixed Asset g) Group Insurance Premium	2,114 - - - - - - 10	1,354 - 50 - - - - -	- - (31) - - - (2) (699)	- (13) (238) - - - - (278)	- - (31) 209 - - (2) (1,702)
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	75,633 108,506 - 6	65,946 79,922 - 113	52,857 (39,260) - (430)	46,115 (131,124) - (886)	8,498 (106,005) - (407)

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				30th Jun 2021	30th Jun 2020	30th Jun 2021	30th Jun 2020	31st Mar 2021
1	2	3	4	5	6	7	8	11
7	Aditya Birla Insurance Brokers Limited	Fellow Subsidiary	a) Recovery of expenses b) Rent Income c) Commission expenses d) Retirement Benefit liability of transferred e) Reinsurance payment on behalf of reinsurer f) Group Insurance Premium	265 - 868 - 1,895 (48)	- 593 345 981 - 8	265 - (974) - - (444)	- 556 (251) - - (282)	- 32 (409) - - - (388)
8	Aditya Birla Capital Technology Services Limited	Fellow Subsidiary	a) Reimbursement of expenses b) Advance given for expenses c) Recovery of Expenses d) Group Insurance Premium	17,874 3,553 - (1)	14,843 - - -	(16,988) 2,190 - (341)	(7,661) - - (323)	(15,357) 481 - (156)
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	257 159 36 - 736	- 41 - - 5,016	- 143 - - (22,517)	- 38 - - (91,563)	- 179 - - (20,277)
10	Aditya Birla Housing Finance Limited	Fellow Subsidiary	a) Interest income on NCD b) Sale of NCD c) Commission expenses d) Reimbursement of expenses e) Group Insurance Premium	2,119 - 2,126 7,985 36,038	3,232 - 420 - 7,140	1,048 100,000 (9,383) (7,985) (5,144)	2,286 150,000 (1,516) - (281)	7,429 100,000 (7,387) (6,726) (24,089)
11	Aditya Birla Sun Life Pension Management Company Limited	Subsidiary	a) Rent Income b) Recovery of expenses	899 510	859 8,850	- 4,568	1,037 20	- 4,118
12	Aditya Birla Health Insurance Limited	Fellow Subsidiary	a) Recovery of expenses b) Rent Income c) Group Medclaim premium paid d) Reimbursement of Expenses e) Sale of Asset f) Group Insurance Premium	933 - - 6,987 - 466	- - (12,000) 385 - -	933 - 2,306 - - (189)	- - 2,294 - - (424)	- - 2,375 - - (722)
13	UltraTech Cement Limited	Fellow Subsidiary	a) Interest income on NCD b) Sale of NCD c) Recovery of Expenses d) Group Insurance Premium	6,346 - 337 991	8,052 - - 174	19,040 350,000 - (904)	23,287 450,000 - (1,740)	12,694 350,000 - (831)
14	Aditya Birla Capital Foundation	Associate Company	a) CSR Contributions b) Reimbursement of Expenses	- -	- -	- -	- -	- -
15	Sunlife Assurance company of Canada	Holding of Foreign Promoter	a) Secondment Expenses b) Subordinated debt c) Interest on Subordinated debt	11,674 - 27,300	12,202 - -	(1,970) (1,500,000) (27,300)	(21,830) - -	(6,367) (1,500,000) -
16	Mr. Kamlesh Rao	Key Management Personnel	a) Managerial remuneration b) Long Term Incentive payment	7,571 -	8,091 -	- -	- -	- -

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.