PDS/SE/2022-23/189 November 17, 2022

Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai -400 051 Scrip Symbol: PDSL	Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 Scrip Code: 538730

Re: ISIN - INE111Q01021

Sub: Disclosures of Related Party Transactions of the Company for the half year ended September 30, 2022

Dear Sir(s) and Madam,

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith disclosures of Related Party Transactions of the Company for the half year ended September 30, 2022 for your kind reference.

We request you to kindly take the same on record for the purpose of dissemination to the stakeholders.

Thanking you,

Yours faithfully,
for PDS Limited
(Erstwhile PDS Multinational Fashions Limited)

ABHISHEKH KANOI

Digitally signed by ABHISHEKH KANOI
Date: 2022.11.17 18:42:43 +05'30'

Abhishekh Kanoi
Head of Legal & Company Secretary
ICSI Membership No.: F-9530

Encl.: As above

(₹ in Lakhs)

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	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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. 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				
	Details of the party	PAN	Counterparty	PAN	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.)	Details of other indebtedness	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	PDS Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Sale of goods or Services	2500.00	Approved	354.45	58.58	-219.51	-	-	-	-	-	-	-	-	-
2	PDS Limited	-	DIZBI Private Limited	-	Fellow Subisdiary	Receivable	1000.00	Approved	-	260.50	-0.55	-	-	-	-	-	-	-	-	-
3	PDS Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Sale of goods or Services	6000.00	Approved	3,281.91	-1,154.58	-2,265.09	-	-	-	-	-	-	-	-	-
4	PDS Limited	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Receivable	200.00	Approved	1.00	0.75	-	-	-	-	-	-	-	-	-	-
5	PDS Limited	-	Norlanka Brands Private Limited	-	Fellow Subisdiary	Receivable	800.00	Approved	9.70	1.72	2.42	-	-	-	-	-	-	-	-	-
6	PDS Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Sale of goods or Services	200.00	Approved	56.87	11.33	10.87	-	-	-	-	-	-	-	-	-
7	PDS Limited	-	Technocian Fashions Pvt. Limited	-	Fellow Subisdiary	Sale of goods or Services	200.00	Approved	48.82	-42.27	-31.44	-	-	-	-	-	-	-	-	-
8	PDS Limited	-	Abhishekh Kanoi	-	Key Managerial Person	Remuneration	120.00	Approved	65.48	3.91	3.89	-	-	-	-	-	-	-	-	-
9	PDS Limited	-	Sanjay Jain	-	Key Managerial Person	Remuneration	700.00	Approved	498.89	20.02	18.34	-	-	-	-	-	-	-	-	-
10	PDS Limited	-	Ashish Gupta	-	Key Managerial Person	Remuneration	220.00	Approved	126.60	5.39	6.17	-	-	-	-	-	-	-	-	-
11	Multinational Textile Group Limited	-	Brand Collective Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	49.20	-	-	-	-	-	-	-	-	-	-	-
12	Multinational Textile Group Limited	-	Casa Collective Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	37.06	-	-	-	-	-	-	-	-	-	-	-
13	Multinational Textile Group Limited	-	Clover Collections FZCO	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	59.90	-	-	-	-	-	-	-	-	-	-	-
14	Multinational Textile Group Limited	-	Clover Collections Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	1.57	-	-	-	-	-	-	-	-	-	-	-
15	Multinational Textile Group Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	168.32	24.07	14.14	-	-	-	-	-	-	-	-	-
16	Multinational Textile Group Limited	-	Fareast Vogue Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	12.57	-	-	-	-	-	-	-	-	-	-	-
17	Multinational Textile Group Limited	-	FX Import Company Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	18.37	19.71	-	-	-	-	-	-	-	-	-
18	Multinational Textile Group Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	66.64	-40.85	-	-	-	-	-	-	-	-	-	-
19	Multinational Textile Group Limited	-	Grupo Sourcing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	29.01	-	-	-	-	-	-	-	-	-	-	-
20	Multinational Textile Group Limited	-	Jcraft Array Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	6.04	-	-	-	-	-	-	-	-	-	-	-
21	Multinational Textile Group Limited	-	Kleider Sourcing FZCO	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	23.65	59.20	-	-	-	-	-	-	-	-	-	-
22	Multinational Textile Group Limited	-	Krayons Sourcing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	48.99	-	-	-	-	-	-	-	-	-	-	-
23	Multinational Textile Group Limited	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	136.17	-	-	-	-	-	-	-	-	-	-	-
24	Multinational Textile Group Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	258.35	-	-	-	-	-	-	-	-	-	-	-
25	Multinational Textile Group Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	85.89	-	-	-	-	-	-	-	-	-	-	-
26	Multinational Textile Group Limited	-	PDS Brands Manufacturing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	38.63	-	-	-	-	-	-	-	-	-	-	-
27	Multinational Textile Group Limited	-	PDS Far-East Limited Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	53.93	-	-	-	-	-	-	-	-	-	-	-
28	Multinational Textile Group Limited	-	PDS Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	7.76	148.02	-	-	-	-	-	-	-	-	-
29	Multinational Textile Group Limited	-	PDS Multinational FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	237.23	101.03	-	-	-	-	-	-	-	-	-
30	Multinational Textile Group Limited	-	PDS Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	50.56	8,012.09	-	-	-	-	-	-	-	-	-
31	Multinational Textile Group Limited	-	PDS Tailoring Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	11.97	-	-	-	-	-	-	-	-	-	-	-
32	Multinational Textile Group Limited	-	PDS Ventures Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	453.84	494.19	-	-	-	-	-	-	-	-	-
33	Multinational Textile Group Limited	-	PG Group Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	10.18	-	-	-	-	-	-	-	-	-	-	-
34	Multinational Textile Group Limited	-	Poetic Brands Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	51.53	82.20	-	-	-	-	-	-	-	-	-	-
35	Multinational Textile Group Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	20.81	-	-	-	-	-	-	-	-	-
36	Multinational Textile Group Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	70.03	-	0.74	-	-	-	-	-	-	-	-	-

(₹ in Lakhs)

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	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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. 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				
	Details of the party	PAN	Counterparty	PAN	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.)	Details of other indebtedness	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)
37	Multinational Textile Group Limited	-	Rising Asia Star Hong Kong Co., Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	329.79	-	-	-	-	-	-	-	-	-	-
38	Multinational Textile Group Limited	-	Simple Approach Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	150.11	-	-	-	-	-	-	-	-	-	-	-
39	Multinational Textile Group Limited	-	Sourcing Solutions Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	27.45	-	0.81	-	-	-	-	-	-	-	-	-
40	Multinational Textile Group Limited	-	Spring Near East FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	148.96	159.90	-	-	-	-	-	-	-	-	-
41	Multinational Textile Group Limited	-	Spring Near East Manufacturing Company Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	109.53	-	-	-	-	-	-	-	-	-	-	-
42	Multinational Textile Group Limited	-	Styleberry Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	20.18	-	-	-	-	-	-	-	-	-	-	-
43	Multinational Textile Group Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	127.78	5.01	63.27	-	-	-	-	-	-	-	-	-
44	Multinational Textile Group Limited	-	Twins Asia Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	40.35	-	-	-	-	-	-	-	-	-	-	-
45	Multinational Textile Group Limited	-	Twins Asia FZCO	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	2.36	-	-	-	-	-	-	-	-	-	-	-
46	Multinational Textile Group Limited	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	83.75	153.00	-	-	-	-	-	-	-	-	-	-
47	Multinational Textile Group Limited	-	PDS Tailoring Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	0.78	-	-	-	-	-	-	-	-	-	-	-
48	Multinational Textile Group Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	368.27	71.61	-	-	-	-	-	-	-	-	-	-
49	Multinational Textile Group Limited	-	Deepak Seth	-	Key Managerial Person	Receivable	Not Applicable	Not Applicable	-	-833.61	-	-	-	-	-	-	-	-	-	-
50	Multinational Textile Group Limited	-	Yellow Octopus Fashion Limited	-	Joint Venture	Receivable	Not Applicable	Not Applicable			406.70	-	-	-	-	-	-	-	-	-
51	PDS Sourcing Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	206.03	-	-	-	-	-	-	-	-	-	-	-
52	PDS Sourcing Limited	-	360 Notch Limited Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	45.34	5.57	-	-	-	-	-	-	-	-	-	-
53	PDS Sourcing Limited	-	Clover Collections Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	348.44	36.29	22.17	-	-	-	-	-	-	-	-	-
54	PDS Sourcing Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	379.40	19.84	-	-	-	-	-	-	-	-	-	-
55	PDS Sourcing Limited	-	Fareast Vogue Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	33.40	0.41	5.00	-	-	-	-	-	-	-	-	-
56	PDS Sourcing Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	215.08	25.61	15.46	-	-	-	-	-	-	-	-	-
57	PDS Sourcing Limited	-	Grupo Sourcing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	19.33	10.00	9.76	-	-	-	-	-	-	-	-	-
58	PDS Sourcing Limited	-	Krayons Sourcing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	265.21	-	-	-	-	-	-	-	-	-	-	-
59	PDS Sourcing Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	438.49	-	2.88	-	-	-	-	-	-	-	-	-
60	PDS Sourcing Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	37.52	-	-	-	-	-	-	-	-	-	-
61	PDS Sourcing Limited	-	PDS Fashions Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	592.58	-	-	-	-	-	-	-	-	-
62	PDS Sourcing Limited	-	PG Group Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	138.67	-	-	-	-	-	-	-	-	-	-	-
63	PDS Sourcing Limited	-	Poetic Brands Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	89.57	80.02	-	-	-	-	-	-	-	-	-
64	PDS Sourcing Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	575.17	68.05	71.09	-	-	-	-	-	-	-	-	-
65	PDS Sourcing Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	177.52	-	-	-	-	-	-	-	-	-	-	-
66	PDS Sourcing Limited	-	Simple Approach Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	297.54	29.51	-	-	-	-	-	-	-	-	-	-
67	PDS Sourcing Limited	-	Spring Design London Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	156.17	142.11	-	-	-	-	-	-	-	-	-
68	PDS Sourcing Limited	-	Styleberry Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	75.10	-	-	-	-	-	-	-	-	-	-	-
69	PDS Sourcing Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	8.04	-	-	-	-	-	-	-	-	-	-
70	PDS Sourcing Limited	-	Twins Asia Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	42.14	-	-	-	-	-	-	-	-	-	-	-
71	PDS Sourcing Limited	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	137.20	14.72	-	-	-	-	-	-	-	-	-	-
72	PDS Sourcing Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	59.84	-	-	-	-	-	-	-	-	-	-	-
73	Norwest Industries Limited	-	Brand Collective Corporation Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	2.41	-	15.80	-	-	-	-	-	-	-	-	-

(₹ in Lakhs)

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	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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. 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				
	Details of the party	PAN	Counterparty	PAN	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.)	Details of other indebtedness	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)
74	Norwest Industries Limited	-	Brand Collective Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	683.07	-	-	-	-	-	-	-	-	-
75	Norwest Industries Limited	-	360 Notch Limited Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2,412.61	2,673.25	-	-	-	-	-	-	-	-	-
76	Norwest Industries Limited	-	Blueprint Design Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,274.44	1,370.41	-	-	-	-	-	-	-	-	-
77	Norwest Industries Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	712.19	-	-	-	-	-	-	-	-	-
78	Norwest Industries Limited	-	Design Arc Europe Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2,569.88	2,181.05	-	-	-	-	-	-	-	-	-
79	Norwest Industries Limited	-	Design Arc UK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	1.97	-	-	-	-	-	-	-	-	-
80	Norwest Industries Limited	-	Fareast Vogue Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	19.61	-	-	-	-	-	-	-	-	-
81	Norwest Industries Limited	-	FX Import Company Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	99.31	106.35	-	-	-	-	-	-	-	-	-
82	Norwest Industries Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	21,797.94	22,942.96	-	-	-	-	-	-	-	-	-
83	Norwest Industries Limited	-	JJ Star Industrial Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,652.41	1,706.52	-	-	-	-	-	-	-	-	-
84	Norwest Industries Limited	-	Kindred Brands Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	15.76	23.33	-	-	-	-	-	-	-	-	-
85	Norwest Industries Limited	-	Kleider Sourcing Hong Kong Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	740.49	758.54	-	-	-	-	-	-	-	-	-
86	Norwest Industries Limited	-	PDS Brands Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	1,039.10	-	-	-	-	-	-	-	-	-
87	Norwest Industries Limited	-	PDS Far-East Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	4,034.93	3,265.17	-	-	-	-	-	-	-	-	-
88	Norwest Industries Limited	-	PDS Fashion USA Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	12.11	-	-	-	-	-	-	-	-	-	-
89	Norwest Industries Limited	-	PDS Tailoring Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	619.28	1,097.29	-	-	-	-	-	-	-	-	-
90	Norwest Industries Limited	-	PDS Far-East USA Inc.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	52.64	1.93	-	-	-	-	-	-	-	-	-
91	Norwest Industries Limited	-	PG Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	530.34	-	-	-	-	-	-	-	-	-	-
92	Norwest Industries Limited	-	Poetic Brand Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	5.57	34.38	-	-	-	-	-	-	-	-	-
93	Norwest Industries Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	7,696.35	30,748.03	-	-	-	-	-	-	-	-	-
94	Norwest Industries Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	35,108.53	21,667.27	-	-	-	-	-	-	-	-	-
95	Norwest Industries Limited	-	Rising Asia Star Hong Kong Co., Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,189.85	1,627.26	-	-	-	-	-	-	-	-	-
96	Norwest Industries Limited	-	PDS Ventures Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	45.17	4,013.30	-	-	-	-	-	-	-	-	-
97	Norwest Industries Limited	-	Casa Collective Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,966.50	2,856.05	-	-	-	-	-	-	-	-	-
98	Norwest Industries Limited	-	Sourcing Solutions Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,851.88	2,028.70	-	-	-	-	-	-	-	-	-
99	Norwest Industries Limited	-	Styleberry Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	900.43	5,496.77	-	-	-	-	-	-	-	-	-
100	Norwest Industries Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,197.14	1,012.63	-	-	-	-	-	-	-	-	-
101	Norwest Industries Limited	-	Simple Approach Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	649.00	-9,514.56	-10,883.16	-	-	-	-	-	-	-	-	-
102	Norwest Industries Limited	-	Sourcing Solutions Europe BVBA	-	Associate	Receivable	Not Applicable	Not Applicable	-	-	3.27	-	-	-	-	-	-	-	-	-
103	Norwest Industries Limited	-	Yellow Octopus Fashion Limited	-	Joint Venture	Receivable	Not Applicable	Not Applicable	-	985.14	1,054.37	-	-	-	-	-	-	-	-	-
104	Poeticgem LTD	-	Blueprint Design Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,981.19	1,808.05	-	-	-	-	-	-	-	-	-
105	Poeticgem LTD	-	Casa Forma Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.01	-	-	-	-	-	-	-	-	-
106	Poeticgem LTD	-	Clover Collections FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	87.31	-	-	-	-	-	-	-	-	-
107	Poeticgem LTD	-	Clover Collections Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	17.47	23.90	-	-	-	-	-	-	-	-	-
108	Poeticgem LTD	-	Design Arc Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	86.13	95.13	-	-	-	-	-	-	-	-	-
109	Poeticgem LTD	-	Design Arc Europe Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	24.48	9.08	-	-	-	-	-	-	-	-	-
110	Poeticgem LTD	-	Design Arc UK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	77.46	27.08	-	-	-	-	-	-	-	-	-
111	Poeticgem LTD	-	FX Import Company Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	707.62	645.78	-	-	-	-	-	-	-	-	-
112	Poeticgem LTD	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	21.58	778.22	-	-	-	-	-	-	-	-	-
113	Poeticgem LTD	-	Norwest Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	99.18	60.87	215.12	-	-	-	-	-	-	-	-	-
114	Poeticgem LTD	-	Pacific Logistics Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	394.96	358.97	-	-	-	-	-	-	-	-	-
115	Poeticgem LTD	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.07	0.26	-	-	-	-	-	-	-	-	-
116	Poeticgem LTD	-	PDS Far-east Limited Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2.93	0.01	-	-	-	-	-	-	-	-	-
117	Poeticgem LTD	-	PDS Fashions Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.20	22.81	-	-	-	-	-	-	-	-	-
118	Poeticgem LTD	-	PDS Tailoring Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	21.43	9.23	-	-	-	-	-	-	-	-	-
119	Poeticgem LTD	-	PDS Far-East USA Inc.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.19	-	-	-	-	-	-	-	-	-
120	Poeticgem LTD	-	Poetic Knitwear Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	709.16	649.40	-	-	-	-	-	-	-	-	-
121	Poeticgem LTD	-	Poeticgem International Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	4,113.73	3,084.38	1,500.45	-	-	-	-	-	-	-	-	-
122	Poeticgem LTD	-	Recovered Clothing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	4.04	22.53	-	-	-	-	-	-	-	-	-
123	Poeticgem LTD	-	Simple Approach Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	9.34	15.02	21.72	-	-	-	-	-	-	-	-	-
124	Poeticgem LTD	-	Sourcing Solutions Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.27	-	-	-	-	-	-	-	-	-
125	Poeticgem LTD	-	Spring Design London Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	343.95	323.40	-	-	-	-	-	-	-	-	-
126	Poeticgem LTD	-	Spring Near East Manufacturing Company Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	201.02	168.10	-	-	-	-	-	-	-	-	-
127	Poeticgem LTD	-	Techno Design HK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.14	-	-	-	-	-	-	-	-	-
128	Poeticgem LTD	-	Twins Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.10	-	-	-	-	-	-	-	-	-

(₹ in Lakhs)

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	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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. 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				
	Details of the party	PAN	Counterparty	PAN	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.)	Details of other indebtedness	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)
129	Poeticgem LTD	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	3.42	1.32	-	-	-	-	-	-	-	-	-
130	Brand Collective Corporation Limited	-	Brand Collective Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.00	-	-	-	-	-	-	-	-	-	-
131	Brand Collective Limited	-	Brand Collective Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	559.48	-	-	-	-	-	-	-	-	-
132	Brand Collective Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.07	-	-	-	-	-	-	-	-	-	-
133	Casa Collective Limited	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	0.26	-	0.44	-	-	-	-	-	-	-	-	-
134	Clover Collections FZCO	-	Clover Collections Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	2,766.42	-	-	-	-	-	-	-	-	-
135	Clover Collections FZCO	-	PDS Far-East USA Inc.	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	128.57	140.02	-	-	-	-	-	-	-	-	-	-
136	Clover Collections Limited	-	Clover Collections FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	679.89	-	-	-	-	-	-	-	-	-	-
137	Clover Collections Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	445.54	2,435.43	-	-	-	-	-	-	-	-	-
138	Clover Collections Limited	-	PDS Far-East USA Inc.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,022.23	1,037.55	-	-	-	-	-	-	-	-	-
139	Clover Collections Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	24.18	58.94	-	-	-	-	-	-	-	-	-
140	Clover Collections Limited	-	PDS Far-East USA Inc.	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	2,293.44	-	-	-	-	-	-	-	-	-	-	-
141	Design Arc Asia Limited	-	Design Arc Europe Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.32	7.51	-	-	-	-	-	-	-	-	-
142	Design Arc Asia Limited	-	Jcraft Array Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.95	-	-	-	-	-	-	-	-	-
143	Design Arc Asia Limited	-	LillyandSid Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	1,267.96	-	-	-	-	-	-	-	-	-
144	Design Arc Asia Limited	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.19	-	-	-	-	-	-	-	-	-
145	Design Arc Asia Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	3,784.51	-	-	-	-	-	-	-	-	-	-
146	Design Arc Asia Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	11.27	26.14	-	-	-	-	-	-	-	-	-
147	Design Arc Asia Limited	-	Simple Approach Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.08	0.17	-	-	-	-	-	-	-	-	-
148	Design Arc Asia Limited	-	Casa Collective Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.10	0.10	-	-	-	-	-	-	-	-	-
149	Design Arc Asia Limited	-	Twins Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	921.43	946.02	-	-	-	-	-	-	-	-	-
150	Design Arc Asia Limited	-	Design Arc Europe Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	77.45	-	-	-	-	-	-	-	-	-	-	-
151	Design Arc Asia Limited	-	LillyandSid Ltd	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	1,232.82	-	-	-	-	-	-	-	-	-	-	-
152	Design Arc Asia Limited	-	Sourcing Solutions Europe BVBA	-	Associate	Sale of goods or Services	Not Applicable	Not Applicable	139.17	242.00	184.96	-	-	-	-	-	-	-	-	-
153	Design Arc Europe Limited	-	Nor Europe SPA	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	136.08	97.44	-	-	-	-	-	-	-	-	-
154	Design Arc UK Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	835.28	503.34	70.31	-	-	-	-	-	-	-	-	-
155	Design Arc UK Limited	-	PDS Fashions Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	8.36	-	-	-	-	-	-	-	-	-	-
156	DIZBI Private Limited	-	Jcraft Array Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.46	-	-	-	-	-	-	-	-	-	-
157	DIZBI Private Limited	-	LillyandSid Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.21	-	-	-	-	-	-	-	-	-	-
158	DIZBI Private Limited	-	Nor Lanka Manufacturing Colombo Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	2.43	-	-	-	-	-	-	-	-	-
159	DIZBI Private Limited	-	Norlanka Brands Private Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2.73	2.73	-	-	-	-	-	-	-	-	-
160	DIZBI Private Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.78	-	-	-	-	-	-	-	-	-	-
161	DIZBI Private Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.73	-	-	-	-	-	-	-	-	-	-
162	DIZBI Private Limited	-	Sourcing Solutions Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.74	-	-	-	-	-	-	-	-	-	-
163	Fareast Vogue Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	232.45	-	-	-	-	-	-	-	-	-	-
164	Fareast Vogue Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	99.80	115.87	217.27	-	-	-	-	-	-	-	-	-
165	FX Import Company Ltd	-	PDS Fashion USA Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	300.64	274.37	-	-	-	-	-	-	-	-	-
166	Green Apparel Industries Limited	-	PDS Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	80.63	-	-	-	-	-	-	-	-	-
167	Green Apparel Industries Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	270.58	66.52	308.08	-	-	-	-	-	-	-	-	-
168	Green Apparel Industries Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	108.09	-	-	-	-	-	-	-	-	-
169	Green Smart Shirts Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	6,170.70	-991.46	-1,288.54	-	-	-	-	-	-	-	-	-
170	Green Smart Shirts Limited	-	Krayons Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.80	-	-	-	-	-	-	-	-	-	-
171	Green Smart Shirts Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2.88	-	-	-	-	-	-	-	-	-	-
172	Green Smart Shirts Limited	-	PDS Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	14.57	87.97	29.49	-	-	-	-	-	-	-	-	-
173	Green Smart Shirts Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	2,653.84	1,490.82	605.00	-	-	-	-	-	-	-	-	-
174	Green Smart Shirts Limited	-	Poeticgem LTD	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.04	-	-	-	-	-	-	-	-	-	-
175	Green Smart Shirts Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	630.92	86.03	39.76	-	-	-	-	-	-	-	-	-

(₹ in Lakhs)

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	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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. 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				
	Details of the party	PAN	Counterparty	PAN	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.)	Details of other indebtedness	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)
176	Green Smart Shirts Limited	-	Simple Approach Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	1,780.00	38.80	254.69	-	-	-	-	-	-	-	-	-
177	Green Smart Shirts Limited	-	Styleberry Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	346.54	557.18	40.52	-	-	-	-	-	-	-	-	-
178	Grupo Sourcing Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	3.83	1.20	-	-	-	-	-	-	-	-	-
179	Grupo Sourcing Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	144.42	23.58	-195.28	-	-	-	-	-	-	-	-	-
180	Jcraft Array Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	144.71	142.35	-	-	-	-	-	-	-	-	-
181	Jcraft Array Limited	-	PDS Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	25.35	38.71	67.69	-	-	-	-	-	-	-	-	-
182	JJ Star Industrial Limited	-	Poeticgem LTD	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	3.11	3.49	-	-	-	-	-	-	-	-	-
183	Kleider Sourcing FZCO	-	PDS Multinational FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	51.13	-	-	-	-	-	-	-	-	-	-
184	Kleider Sourcing Hong Kong Limited	-	360 Notch Limited Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	43.22	-	-	-	-	-	-	-	-	-	-
185	Krayons Sourcing Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	4.34	-	-	-	-	-	-	-	-	-	-
186	Krayons Sourcing Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,611.91	3,926.07	-	-	-	-	-	-	-	-	-
187	Krayons Sourcing Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	154.48	-	-	-	-	-	-	-	-	-
188	Krayons Sourcing Limited	-	PDS Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	49.41	83.68	140.74	-	-	-	-	-	-	-	-	-
189	Krayons Sourcing Limited	-	PDS Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	19.76	-	-	-	-	-	-	-	-	-	-
190	Krayons Sourcing Limited	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	140.62	150.59	-	-	-	-	-	-	-	-	-
191	LillyandSid Ltd	-	Norlanka Brands Private Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	3.24	17.16	18.74	-	-	-	-	-	-	-	-	-
192	Multinational OSG Services Bangladesh Private Limited	-	Progress Apparels (Bangladesh) Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	80.54	-	-	-	-	-	-	-	-	-
193	Multinational OSG Services Bangladesh Private Limited	-	Twins Asia FZCO	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	9.24	-	-	-	-	-	-	-	-	-	-	-
194	Nor Lanka Manufacturing Colombo Limited	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	5,406.09	-2,389.74	-3,023.65	-	-	-	-	-	-	-	-	-
195	Nor Lanka Manufacturing Limited	-	LillyandSid Ltd	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	1,811.92	-	-	-	-	-	-	-	-	-	-	-
196	Nor Lanka Manufacturing Limited	-	DIZBI Private Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2.48	-	-	-	-	-	-	-	-	-	-
197	Nor Lanka Manufacturing Limited	-	LillyandSid Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	891.26	1,442.13	-	-	-	-	-	-	-	-	-
198	Nor Lanka Manufacturing Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	378.94	-	-	-	-	-	-	-	-	-	-
199	Nor Lanka Manufacturing Limited	-	PDS Far-East Limited Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	176.68	-	-	-	-	-	-	-	-	-	-
200	Nor Lanka Manufacturing Limited	-	Poetic Brands Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	1,152.73	439.39	390.10	-	-	-	-	-	-	-	-	-
201	Nor Lanka Manufacturing Limited	-	Poeticgem LTD	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	258.02	149.06	0.47	-	-	-	-	-	-	-	-	-
202	Nor Lanka Manufacturing Limited	-	Simple Approach Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	140.25	49.48	-	-	-	-	-	-	-	-	-	-
203	Nor Lanka Manufacturing Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	583.13	-	-2,434.07	-	-	-	-	-	-	-	-	-
204	Nor Lanka Manufacturing Limited	-	PDS Far-East Limited Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	271.38	-	-0.11	-	-	-	-	-	-	-	-	-
205	Nor Lanka Manufacturing Limited	-	Sourcing Solutions Europe BVBA	-	Associate	Sale of goods or Services	Not Applicable	Not Applicable	331.53	508.27	703.71	-	-	-	-	-	-	-	-	-
206	Norlanka Brands Private Limited	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.34	22.95	-	-	-	-	-	-	-	-	-
207	PDS Asia Star Corporation Limited	-	LillyandSid Ltd	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	92.38	-	-	-	-	-	-	-	-	-	-	-
208	PDS Asia Star Corporation Limited	-	360 Notch Limited Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	33.20	0.64	-	-	-	-	-	-	-	-	-
209	PDS Asia Star Corporation Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.03	-	-	-	-	-	-	-	-	-
210	PDS Asia Star Corporation Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,926.29	1,566.76	-	-	-	-	-	-	-	-	-
211	PDS Asia Star Corporation Limited	-	PDS Tailoring Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.28	-	-	-	-	-	-	-	-	-
212	PDS Asia Star Corporation Limited	-	Smart Notch (Shanghai) Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	51.88	48.36	-	-	-	-	-	-	-	-	-
213	PDS Asia Star Corporation Limited	-	Techno Design GMBH	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.42	-	-	-	-	-	-	-	-	-

(₹ in Lakhs)

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	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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. 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				
	Details of the party	PAN	Counterparty	PAN	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.)	Details of other indebtedness	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)
214	PDS Asia Star Corporation Limited	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.25	-	-	-	-	-	-	-	-	-	-
215	PDS Brands Manufacturing Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	42.95	-	-	-	-	-	-	-	-	-	-
216	PDS Far East USA, Inc.	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	59.09	-	-	-	-	-	-	-	-	-	-
217	PDS Far East USA, Inc.	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.48	-	-	-	-	-	-	-	-	-
218	PDS Far East USA, Inc.	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	182.43	-	-	-	-	-	-	-	-	-
219	PDS Far-East Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	36.85	-	-	-	-	-	-	-	-	-	-
220	PDS Far-East Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	47.74	105.79	24.16	-	-	-	-	-	-	-	-	-
221	PDS Fashions Ltd	-	Brand Collective Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.29	-	-	-	-	-	-	-	-	-
222	PDS Fashions Ltd	-	Clover Collections FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	17.70	-	-	-	-	-	-	-	-	-
223	PDS Fashions Ltd	-	Clover Collections Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	17.79	-	-	-	-	-	-	-	-	-	-
224	PDS Fashions Ltd	-	Design Arc UK Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	40.13	-	-	-	-	-	-	-	-	-	-	-
225	PDS Fashions Ltd	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.57	-	-	-	-	-	-	-	-	-	-
226	PDS Fashions Ltd	-	Kleider Sourcing FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.04	-	-	-	-	-	-	-	-	-	-
227	PDS Fashions Ltd	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	4.25	4.40	-	-	-	-	-	-	-	-	-
228	PDS Fashions Ltd	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	9.19	8.47	-	-	-	-	-	-	-	-	-
229	PDS Fashions Ltd	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	15.23	11.37	-	-	-	-	-	-	-	-	-
230	PDS Fashions Ltd	-	PDS Tailoring Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	26.99	32.98	-	-	-	-	-	-	-	-	-
231	PDS Fashions Ltd	-	Poetic Brand Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.95	-	-	-	-	-	-	-	-	-
232	PDS Fashions Ltd	-	Poeticgem LTD	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	40.13	-	-	-	-	-	-	-	-	-	-	-
233	PDS Fashions Ltd	-	Simple Approach Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	76.38	119.31	-	-	-	-	-	-	-	-	-
234	PDS Fashions Ltd	-	Spring Near East Manufacturing Company Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	29.10	35.59	-	-	-	-	-	-	-	-	-
235	PDS Fashions Ltd	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	11.14	9.12	-	-	-	-	-	-	-	-	-
236	PDS Fashions Ltd	-	Techno Design HK Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	1.84	-	-	-	-	-	-	-	-	-	-	-
237	PDS Fashion USA Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	10.28	11.01	-	-	-	-	-	-	-	-	-
238	PDS Fashion USA Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	317.60	-	-	-	-	-	-	-	-	-
239	PDS Fashions Hong Kong Limited	-	PDS Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	8.06	-	-	-	-	-	-	-	-	-
240	PDS Fashions Limited	-	PDS Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	-320.00	-	-	-	-	-	-	-	-	-
241	PDS Global Investments Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	32.97	35.39	-	-	-	-	-	-	-	-	-
242	PDS Manufacturing Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	2,432.34	-	-	-	-	-	-	-	-	-
243	PDS Manufacturing Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	7,245.08	-	-	-	-	-	-	-	-	-
244	PDS Multinational FZCO	-	Spring Near East FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	211.53	464.19	-	-	-	-	-	-	-	-	-
245	PDS Multinational FZCO	-	Mr. Pallak Seth	-	Key Managerial Person	Remuneration	Not Applicable	Not Applicable	157.60	12.59	19.76	-	-	-	-	-	-	-	-	-
246	PDS Smart Fabric Tech Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	220.07	430.53	-	-	-	-	-	-	-	-	-
247	PDS Smart Fabric Tech Limited	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	6.02	-	-	-	-	-	-	-	-	-	-
248	PG Group Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	491.17	-	-	-	-	-	-	-	-	-
249	Poetic Brand Limited	-	Poeticgem LTD	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,811.63	167.37	-	-	-	-	-	-	-	-	-
250	Poetic Brand Limited	-	Recovered Clothing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	527.49	1,020.43	2,174.45	-	-	-	-	-	-	-	-	-
251	Poeticgem International Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	749.26	200.17	173.71	-	-	-	-	-	-	-	-	-
252	Poeticgem International Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	106.18	-	-	-	-	-	-	-	-	-
253	Poeticgem International Limited	-	Krayons Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.27	-	-	-	-	-	-	-	-	-
254	Poeticgem International Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	8,324.11	13,885.60	-	-	-	-	-	-	-	-	-
255	Poeticgem International Limited	-	PDS Far-East Limited Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.29	-	-	-	-	-	-	-	-	-
256	Poeticgem International Limited	-	Poetic Brands Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	158.85	91.32	186.54	-	-	-	-	-	-	-	-	-
257	Poeticgem International Limited FZCO	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	168.19	-	-	-	-	-	-	-	-	-

(₹ in Lakhs)

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	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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. 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				
	Details of the party	PAN	Counterparty	PAN	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.)	Details of other indebtedness	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)
258	Progress Apparels (Bangladesh) Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	10,945.76	-1,145.93	-1,601.77	-	-	-	-	-	-	-	-	-
259	Progress Apparels (Bangladesh) Limited	-	Design Arc UK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.49	-	-	-	-	-	-	-	-	-	-
260	Progress Apparels (Bangladesh) Limited	-	Green Smart Shirts Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	3.29	13.43	-	-	-	-	-	-	-	-	-	-
261	Progress Apparels (Bangladesh) Limited	-	Krayons Sourcing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	0.11	342.95	-	-	-	-	-	-	-	-	-	-
262	Progress Apparels (Bangladesh) Limited	-	PDS Far-East Limited Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	265.47	90.09	25.02	-	-	-	-	-	-	-	-	-
263	Progress Apparels (Bangladesh) Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	385.97	64.60	176.57	-	-	-	-	-	-	-	-	-
264	Progress Apparels (Bangladesh) Limited	-	Poeticgem LTD	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	494.93	33.60	132.05	-	-	-	-	-	-	-	-	-
265	Progress Apparels (Bangladesh) Limited	-	Simple Approach Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	3,667.24	565.42	717.01	-	-	-	-	-	-	-	-	-
266	Progress Apparels (Bangladesh) Limited	-	Styleberry Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	230.11	238.90	65.38	-	-	-	-	-	-	-	-	-
267	Progress Apparels (Bangladesh) Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	53.07	-	-	-	-	-	-	-	-	-	-
268	Progress Apparels (Bangladesh) Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	15.13	-	-	-	-	-	-	-	-	-	-
269	Progress Apparels (Bangladesh) Limited	-	PDS Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2.33	1.91	-	-	-	-	-	-	-	-	-
270	Progress Apparels (Bangladesh) Limited	-	PDS Tailoring Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	92.13	98.66	-	-	-	-	-	-	-	-	-
271	Progress Apparels (Bangladesh) Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	20.70	-	-	-	-	-	-	-	-	-	-
272	Rising Asia Star Hong Kong Co., Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	70.87	76.07	-	-	-	-	-	-	-	-	-
273	S.O.T.GARMENTS INDIA PRIVATE LIMITED	-	Techno Design GMBH	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	341.15	251.44	331.93	-	-	-	-	-	-	-	-	-
274	Simple Approach Limited	-	Progress Apparels (Bangladesh) Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	41.96	-	-	-	-	-	-	-	-	-	-	-
275	Simple Approach Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	98.31	-	101.72	-	-	-	-	-	-	-	-	-
276	Simple Approach Limited	-	Green Smart Shirts Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	22.26	0.73	-	-	-	-	-	-	-	-	-	-
277	Simple Approach Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	46.96	201.58	-	-	-	-	-	-	-	-	-
278	Simple Approach Limited	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	14.98	-	-	-	-	-	-	-	-	-
279	Simple Approach Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.08	-	-	-	-	-	-	-	-	-	-
280	Simple Approach Limited	-	Progress Apparels (Bangladesh) Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	44.94	-	-	-	-	-	-	-	-	-	-	-
281	Simple Approach Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	4.48	-	-	-	-	-	-	-	-	-
282	Simple Approach Limited	-	Mr. Pallak Seth	-	Key Managerial Person	Remuneration	Not Applicable	Not Applicable	243.39		1.50	-	-	-	-	-	-	-	-	-
283	Smart Notch (Shanghai) Limited	-	360 Notch Limited Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	195.03	59.78	56.95	-	-	-	-	-	-	-	-	-
284	Smart Notch (Shanghai) Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	274.21	-	-	-	-	-	-	-	-	-	-	-
285	Sourcing Solutions Limited	-	Grupo Sourcing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	0.73	-	-	-	-	-	-	-	-	-	-	-
286	Sourcing Solutions Limited	-	Krayons Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2.42	1.21	-	-	-	-	-	-	-	-	-
287	Sourcing Solutions Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	7.11	-	-	-	-	-	-	-	-	-	-
288	Sourcing Solutions Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	20.85	8.02	-	-	-	-	-	-	-	-	-
289	Sourcing Solutions Limited	-	Sourcing Solutions Europe BVBA	-	Associate	Receivable	Not Applicable	Not Applicable	-	-	0.40	-	-	-	-	-	-	-	-	-
290	Spring Near East FZCO	-	PDS Multinational FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	47.84	-	-	-	-	-	-	-	-	-	-
291	Spring Near East Manufacturing Company Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	29.01	-	-	-	-	-	-	-	-	-	-	-
292	Spring Near East Manufacturing Company Limited	-	Spring Near East FZCO	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	347.78	-2,061.22	-1,550.30	-	-	-	-	-	-	-	-	-
293	Spring Near East Manufacturing Company Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2.82	4.17	-	-	-	-	-	-	-	-	-

(₹ in Lakhs)

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	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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. 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				
	Details of the party	PAN	Counterparty	PAN	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.)	Details of other indebtedness	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)
294	Spring Near East Manufacturing Company Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	30.64	-	-	-	-	-	-	-	-	-	-
295	Spring Near East Manufacturing Company Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2,115.56	1,276.90	-	-	-	-	-	-	-	-	-
296	Spring Near East Manufacturing Company Limited	-	Techno Design GMBH	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	17.57	1.93	0.07	-	-	-	-	-	-	-	-	-
297	Styleberry Limited	-	PDS Brands Manufacturing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	1,320.45	-	-	-	-	-	-	-	-	-	-	-
298	Styleberry Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.40	16.82	-	-	-	-	-	-	-	-	-
299	Styleberry Limited	-	PDS Brands Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	84.17	-	-	-	-	-	-	-	-	-
300	Styleberry Limited	-	PDS Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	29.20	35.67	62.49	-	-	-	-	-	-	-	-	-
301	Styleberry Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	74.77	80.07	-	-	-	-	-	-	-	-	-
302	Techno Design GMBH	-	Technocian Fashions Pvt. Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	156.98	667.71	-	-	-	-	-	-	-	-	-
303	Techno Design HK Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.08	1.16	-	-	-	-	-	-	-	-	-
304	Techno Design HK Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.93	-	-	-	-	-	-	-	-	-	-
305	Techno Design HK Limited	-	Simple Approach Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.84	-	-	-	-	-	-	-	-	-	-
306	Techno Design HK Limited	-	Techno Design GMBH	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	514.33	5,986.96	6,749.23	-	-	-	-	-	-	-	-	-
307	Techno Design HK Limited	-	Techno Design USA LLC	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	116.81	133.55	-	-	-	-	-	-	-	-	-
308	Techno Design HK Limited	-	Technocian Fashions Pvt. Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	25.15	-	-	-	-	-	-	-	-	-
309	Technocian Fashions Pvt. Limited	-	Techno Design GMBH	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	862.70	-	-	-	-	-	-	-	-	-	-	-
310	Twins Asia Limited	-	PDS Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	382.10	-	398.15	-	-	-	-	-	-	-	-	-
311	Twins Asia Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.03	-	-	-	-	-	-	-	-	-
312	Twins Asia Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	6,779.29	3,245.80	-	-	-	-	-	-	-	-	-
313	Twins Asia Limited	-	Progress Manufacturing Group Limited.	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	3.33	-	-	-	-	-	-	-	-	-	-
314	Twins Asia Limited	-	Zamira Fashion Ltd	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	3.55	-	-	-	-	-	-	-	-	-	-
315	Twins Asia Limited Asia FZCO	-	Twins Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	47.14	1,034.19	-	-	-	-	-	-	-	-	-
316	Zamira Fashion Ltd	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	827.10	1,191.86	-	-	-	-	-	-	-	-	-
317	Zamira Fashion Ltd	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	16.58	-	-	-	-	-	-	-	-	-
318	Zamira Fashion Ltd	-	PDS Far-East Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.98	1.05	-	-	-	-	-	-	-	-	-
319	Zamira Fashion Ltd	-	PDS Far-East USA Inc.	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	564.40	1,677.32	-	-	-	-	-	-	-	-	-	-
320	Zamira Fashion Ltd	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	182.30	17.81	-	-	-	-	-	-	-	-	-
321	Zamira Fashion Ltd	-	Simple Approach Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	13.01	13.16	-	-	-	-	-	-	-	-	-
322	Zamira Fashion Ltd	-	Twins Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	0.01	-	-	-	-	-	-	-	-	-

Notes:

1. Remuneration of Directors and Key Managerial Personnel of PDS Limited includes amount payable as on September 30, 2022
2. Remuneration paid by the subsidiaries to their directors / KMPs is not included in the statement above.
3.Sitting fees paid to director is not included in the statement above
4. Remuneration does not include stock options granted in accordance with the PDS Limited ESOPs Schemes, these options would vest after fulfillment of vesting conditions in accordance with the plan. Remuneration reported pertains to the amount paid during the period including variable pay of previous year but does not include provisions towards variable pay, compensated absences and retiral benefits etc.
5. Transactions between members of the Group (between PDS Ltd and its subsidiary or between subsidiaries) are reported once.
6. Difference in opening and closing balances is on account of transactions during the period/ exchange rate fluctuation.