

PDS/SE/2022-23/189

November 17, 2022

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

## PDS Limited

(Erstwhile PDS Multinational Fashions Limited)

Registered & Corporate Office: Unit No. 971, Solitaire Corporate Park, Andheri Ghatkopar Link Road,

																action was unde	rtaken.	-		
Sr No.	Details of the party (listed entity /	etails of the party (listed entity /subsidiary) entering into the transaction				Type of related party	Value of the related	Remarks on	Value of		due to either party	In case any	financial indebte	edness is incu	rred to make					
		entering into the transaction	Details of t	he counterpar	ty	transaction	party transaction as	approval by audit	transaction	as a result of t	the transaction	or give loa	ns, inter-corpora investr		advances or	Details of the	loans, inter-co	orporate dep	osits, advance	es or investments
	Details of the party	PAN	Counterparty	PAN	Relationship of the	-	approved by the audit committee	committee	during the reporting period	Opening balance	Closing balance	Nature of	Details of	Cost	Tenure	Nature (loan/	Interest	Tenure	Secured/	Purpose for
					counterparty with the listed entity or its subsidiary				reporting period			indebtednes s (loan/ issuance of debt/ any other etc.)	other indebtedness			advance/ intercorporat e deposit/ investment )	Rate (%)		unsecured	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	-	-	-	-	-	-	-	-	-
	· I				•										•				•	

Image: Sector																	saction was unde	rtaken.			
b         b	Sr No.			Details of th	he counterpart	y		party transaction as	approval by audit	transaction				is, inter-corpora	ate deposits,			loans, inter-c	orporate dep	osits, advance	es or investments
Norman		Details of the party	PAN	Counterparty	PAN	counterparty with the listed entity or its			committee		Opening balance	Closing balance	indebtednes s (loan/ issuance of debt/ any	Details of other		Tenure	advance/ intercorporat e deposit/		Tenure		Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
D         Decision of the sector of the	37	Multinational Textile Group Limited	-		-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	329.79		-	-	-	-	-	-			-
i         inductor         i	38	Multinational Textile Group Limited	-	Simple Approach Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	150.11	-	-	-	-	-	-	-	-	-	-	-
i>     i>    i>      i>     i>     i> </td <td>39</td> <td>Multinational Textile Group Limited</td> <td>-</td> <td>Sourcing Solutions Limited</td> <td>-</td> <td>Fellow Subisdiary</td> <td>Sale of goods or</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>27.45</td> <td></td> <td>0.81</td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td>	39	Multinational Textile Group Limited	-	Sourcing Solutions Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	27.45		0.81	-	-					-	-	-
Image: state	40	Multinational Textile Group Limited	-	Spring Near East FZCO	-	Fellow Subisdiary		Not Applicable	Not Applicable	-	148.96	159.90		-	-	-	-	-	-	-	-
I         I	41	Multinational Textile Group Limited	-		-	Fellow Subisdiary		Not Applicable	Not Applicable	109.53		-	-	-	-	-	-	-	-	-	-
Image: sector	42	Multinational Textile Group Limited		Styleberry Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	20.18	-	-	-	-	-	-	-	-		-	-
4     1 </td <td>43</td> <td>Multinational Textile Group Limited</td> <td></td> <td>Techno Design HK Limited</td> <td>-</td> <td>Fellow Subisdiary</td> <td></td> <td>Not Applicable</td> <td>Not Applicable</td> <td>127.78</td> <td>5.01</td> <td>63.27</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	43	Multinational Textile Group Limited		Techno Design HK Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	127.78	5.01	63.27		-	-	-	-	-	-	-	-
10     1000000000000000000000000000000000000	44	Multinational Textile Group Limited	-	Twins Asia Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	40.35	-			-	-	-	-		-	-	-
10       Mathematical state       Mathmatical state       Mathematical state	45	Multinational Textile Group Limited	-	Twins Asia FZCO	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	2.36	-			-	-	-	-		-	-	-
10     10     1000000000000000000000000000000000000	46	Multinational Textile Group Limited	-	Zamira Fashion Ltd		Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	83.75	153.00	-	-		-	-	-	-		-	-
Image: state	47	Multinational Textile Group Limited	-	PDS Tailoring Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	0.78	-		-	-			-		-	-	-
Image: Maintend free decision of the state of the s	48	Multinational Textile Group Limited	-	Poeticgem International Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	368.27	71.61			-	-	-	-		-	-	-
Image: sec: sec: sec: sec: sec: sec: sec: se	49	Multinational Textile Group Limited	-	Deepak Seth	-	Key Managerial Person		Not Applicable	Not Applicable	-	-833.61			-	-	-	-	-		-	-
Image: service	50	Multinational Textile Group Limited	-	Yellow Octopus Fashion Limited	-	Joint Venture	Receivable	Not Applicable	Not Applicable			406.70		-	-	-	-	-		-	-
12         Poisouring Limited         Sold of gends or services         Net Applicable         Act	51	PDS Sourcing Limited	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	206.03	-			-	-	-	-	-		-	-
15         Pois Starding united         0 ower Clickcions united         elles Subdard         Side of goods or vervies         Not Applicable         93.44         97.30         92.17         0        0        0         0 </td <td>52</td> <td>PDS Sourcing Limited</td> <td>-</td> <td>360 Notch Limited Limited</td> <td>-</td> <td>Fellow Subisdiary</td> <td>Sale of goods or</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>45.34</td> <td>5.57</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td>	52	PDS Sourcing Limited	-	360 Notch Limited Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	45.34	5.57		-	-	-	-	-	-			-
15         Postbarrie         See of genes         See of genes         Not Applicable	53	PDS Sourcing Limited	-	Clover Collections Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	348.44	36.29	22.17	-	-			-		-	-	-
Image: biologic planted         Control planted         C	54	PDS Sourcing Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	379.40	19.84		-	-	-	-	-	-		-	-
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	55	PDS Sourcing Limited	-	Fareast Vogue Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	33.40	0.41	5.00		-	-	-	-	-		-	-
n $n$ <td>56</td> <td>PDS Sourcing Limited</td> <td>-</td> <td>Green Apparel Industries Limited</td> <td>-</td> <td>Fellow Subisdiary</td> <td></td> <td>Not Applicable</td> <td>Not Applicable</td> <td>215.08</td> <td>25.61</td> <td>15.46</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td>	56	PDS Sourcing Limited	-	Green Apparel Industries Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	215.08	25.61	15.46	-	-			-			-	-
18         Priors Sourcing Limited         Kraynes Sourcing Limited         Fellow Subidiary         Sale of poods or Services         Not Applicable	57	PDS Sourcing Limited	-	Grupo Sourcing Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	19.33	10.00	9.76	-	-	-	-	-	-	-	-	-
19         05 Souring Limited         No         No         Alegalizabili         Alega	58	PDS Sourcing Limited	-	Krayons Sourcing Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	265.21	-		-	-	-	-	-	-			-
60       PDS Sourcing Limited       PDS Sourcing Limi	59	PDS Sourcing Limited	-	Norwest Industries Limited		Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	438.49	-	2.88	-		-	-	-	-		-	-
62       92 Sourcing Limited       94 Group L	60	PDS Sourcing Limited	-	PDS Asia Star Corporation Limited		Fellow Subisdiary		Not Applicable	Not Applicable	-	37.52	-	-		-	-	-	-		-	-
Normal (1)         Normal (1)         Services         Normal (1)         Normal (1			-							-	-	592.58			-	-		-		-	
63       POS Sourcing Limited       Poetic Bands Limited       Fellow Subidiary       Receivable       Not Applicable       Not Applicable       Not Applicable       98.57       80.02       ·	62	PDS Sourcing Limited	-	PG Group Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	138.67	-	-	-		-	-	· ·	-	· ·	-	· ·
64POS Sourcing LimitedPeelingem International LimitedFellow Subisdiary ServicesSale of goods or ServicesNot Applicable $575.17$ $68.05$ $71.09$	63	PDS Sourcing Limited	-	Poetic Brands Limited		Fellow Subisdiary		Not Applicable	Not Applicable	-	89.57	80.02			-	-	· ·	-		-	-
65       PDS Sourcing Limited       Progress Manufacturing Group Limited.       Fellow Subisdiary Services       Sale of goods or Services       Not Applicable Services       Not Applicable       177.52 <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>Sale of goods or</td> <td></td> <td></td> <td>575.17</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>			-		-		Sale of goods or			575.17					-	-	-	-	-	-	-
66       PDS Sourcing Limited       Simple Approach Limited       Fellow Subisdiary Services       Sale of goods or Services       Not Applicable       Not Applicable       29.51       C	65	PDS Sourcing Limited			-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	177.52	-				-	-	-	-		-	-
67       PDS Sourcing Limited       Spring Design London Limited       68       Fellow Subisdary       Receivable       Not Applicable       Not Applicable $50.5$ (not Applicable	66	PDS Sourcing Limited				Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	297.54	29.51		-		-	-	-	-		-	-
68       PDS Sourcing Limited       Styleberry Limited       Fellow Subisdary       Services       Not Applicable       75.0       Service       Serv	67	PDS Sourcing Limited	· ·	Spring Design London Limited		Fellow Subisdiary		Not Applicable	Not Applicable		156 17	142 11					· .				-
69       POS Sourcing Limited       Techno Design HK Limited       Fellow Subisdary       Receivable       Not Applicable       8.04       8.04       0							Sale of goods or			75.10	-	-	-	-	-	-	-	-	-	-	-
70       PDS Sourcing Limited       Twins Asia Limited       Fellow Subisdiary Services       Sale of goods or Services       Not Applicable       Not Applicable       42.14	69	PDS Sourcing Limited	-	Techno Design HK Limited		Fellow Subisdiary		Not Applicable	Not Applicable	-	8.04	-			-	-	· ·	-		-	-
71       PDS Sourcing Limited       Zamira Fashion Ltd       Fellow Subisdiary       Sale of goods or Services       Not Applicable       137.20       14.72							Sale of goods or			42.14	-	-	-		-	-	-	-	-	-	-
72         POS Sourcing Limited         Techno Design HK Limited         Fellow Subisdiary         Safe of goods or Services         Not Applicable         59.84			-	Zamira Fashion Ltd		Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	137.20	14.72	-	-		-	-	-	-	-	-	-
73         Norwest Industries Limited         Brand Collective Corporation Limited         Fellow Subisdiary         Sale of goods or         Not Applicable         2.41         15.80         -	72	PDS Sourcing Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	59.84	-				-	-	-	-	-	-	-
I I I I I I I I I I I I I I I I I I I	73	Norwest Industries Limited	-	Brand Collective Corporation Limited	-	Fellow Subisdiary		Not Applicable	Not Applicable	2.41	-	15.80	-	-	-	-	-	-	-	-	-

												only once, du	ring the report	ing period wh	en such trans	action was unde	rtaken.			
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	/subsidiary)				Type of related party	Value of the related	Remarks on	Value of	In case monies are	due to either party	In case any f	inancial indebte	edness is incu	rred to make					
			Details of t	he counterpar	ty	transaction	party transaction as	approval by audit	transaction	as a result of t	the transaction	or give loar	ns, inter-corpora		advances or	Details of the	loans, inter-c	orporate dep	osits, advance	es or investments
	-				1	1	approved by the	committee	during the	ļ			investr			-			I	
	Details of the party	PAN	Counterparty	PAN	Relationship of the		audit committee		reporting period	Opening balance	Closing balance	Nature of	Details of	Cost	Tenure	Nature (loan/	Interest	Tenure	Secured/	Purpose for
					counterparty with the							indebtednes	other			advance/	Rate (%)		unsecured	which the funds
					listed entity or its							s (loan/	indebtedness			intercorporat				will be utilised by
					subsidiary							issuance of				e deposit/				the ultimate
												debt/ any				investment)				recipient of
												other etc.)								funds (endusage)
	Norwest Industries Limited	-	Brand Collective Limited	-	Fellow Subisdiary	Receivable		Not Applicable	-		683.07	-	-	-	-	-	-	-	-	-
	Norwest Industries Limited	-	360 Notch Limited Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	2,412.61	2,673.25	-	-	-	-	-	-	-	-	-
	Norwest Industries Limited	-	Blueprint Design Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	1,274.44	1,370.41	-	-	-	-	-	-	-	-	-
	Norwest Industries Limited	-	Design Arc Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	-	712.19	-		-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
	Norwest Industries Limited	-	Fareast Vogue Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-		19.61	-		-	-	-	-	-	-	-
	Norwest Industries Limited	-	FX Import Company Ltd	-	Fellow Subisdiary	Receivable	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	-	-	-	-	-	-	-	-	-
	Norwest Industries Limited	-	Kindred Brands Limited	-	Fellow Subisdiary	Receivable	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	I .	PDS Brands Manufacturing Limited		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	-	1,039.10		-	-	-		-	-	-	
		· ·																		
	Norwest Industries Limited	-	PDS Far-East Limited	-	Fellow Subisdiary	Receivable	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	-	-		-	-	-	-		-	-
	Norwest Industries Limited	-	PDS Tailoring Limited		Fellow Subisdiary	Receivable	Not Applicable		-	619.28	1,097.29				-	-				-
	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		-	530.34		-	-	-	-		-	-	-	
92	Norwest Industries Limited	-	Poetic Brand Limited	-	Fellow Subisdiary	Receivable	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		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	35,108.53	21,667.27	-		-	-	-	-	-	-	
			Limited.	-																
95	Norwest Industries Limited		Rising Asia Star Hong Kong Co.,		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,189.85	1,627.26	-		-	-	-	-	-	-	-
		-	Limited	-																
96	Norwest Industries Limited	-	PDS Ventures Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		45.17	4,013.30	-	-	-	-	-	-	-	-	-
	Norwest Industries Limited	-	Casa Collective Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	1,966.50	2,856.05	-	-	-	-	-	-	-	-	-
98	Norwest Industries Limited		Sourcing Solutions Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	1,851.88	2,028.70	-		-	-		-	-		-
	Norwest Industries Limited	-	Styleberry Limited	-	Fellow Subisdiary	Receivable	Not Applicable			900.43	5,496.77		-	-	-	-	-	-	-	-
	Norwest Industries Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	1,197.14	1,012.63	-	-	-	-	-	-	-	-	-
101	Norwest Industries Limited		Simple Approach Limited		Fellow Subisdiary	Sale of goods or	Not Applicable		649.00	-9,514.56	-10,883.16	-		-	-	-	-	-	-	-
		-	· · · · · · · · · · · · · · · · · · ·	-	,	Services				.,										
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		-	-	0.01	-	-	-	-	-	-	-	-	-
	Poeticgem LTD	-	Clover Collections FZCO	-	Fellow Subisdiary	Receivable	Not Applicable		-	-	87.31		-	-	-	-	-	-	-	-
107	Poeticgem LTD	-	Clover Collections Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	17.47	23.90	-	-	-	-	-	-	-	-	-
	Poeticgem LTD	-	Design Arc Asia Limited	-	Fellow Subisdiary	Receivable	Not Applicable			86.13	95.13	-		-	-		-	-		-
	Poeticgem LTD	-	Design Arc Europe Limited	-	Fellow Subisdiary	Receivable	Not Applicable			24.48	9.08	-		-	-	-	-	-	-	-
	Poeticgem LTD	-	Design Arc UK Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	77.46	27.08	-	-	-	-	-	-	-	-	-
	Poeticgem LTD	-	FX Import Company Ltd		Fellow Subisdiary	Receivable	Not Applicable		-	707.62	645.78		-	-						-
	Poeticgem LTD	1	Multinational Textile Group Limited		Fellow Subisdiary	Receivable	Not Applicable			21.58	778.22			-	-		-		-	-
	-	· ·			,															
113	Poeticgem LTD		Norwest Industries Limited		Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	99.18	60.87	215.12	-	-	-	-		-		-	-
		· ·				Services														
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		-	0.07	0.26	-	-	-	-		-		-	-
		· ·		-	,						5.20									
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		-	1.20	22.81		-	-	-		-		-	-
	Poeticgem LTD	-	PDS Tailoring Limited		Fellow Subisdiary	Receivable	Not Applicable		-	21.43	9.23		-	-	-		-		-	-
	Poeticgem LTD	· ·	PDS Far-East USA Inc.		Fellow Subisdiary	Receivable	Not Applicable		-		0.19	-	-	-	-		-	-	-	-
	Poeticgem LTD	-	Poetic Knitwear Ltd		Fellow Subisdiary	Receivable	Not Applicable		-	709.16	649.40	-	-	-	-		-		-	-
121	Poeticgem LTD		Poeticgem International Limited		Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	4,113.73	3,084.38	1,500.45	-	-	-			-			-
	-	· ·			,	Services			,		,									
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	Not Applicable		9.34	15.02	21.72	-	-	-			-			-
		· ·		-	, , , , ,	Services														
124	Poeticgem LTD	-	Sourcing Solutions Limited		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-		0.27		-	-	-		-		-	-
	Poeticgem LTD	-	Spring Design London Limited		Fellow Subisdiary	Receivable	Not Applicable		-	343.95	323.40		-	-	-	-	-		-	-
	Poeticgem LTD	1	Spring Near East Manufacturing		Fellow Subisdiary	Receivable	Not Applicable			201.02	168.10			-	-		-	-	-	-
	-		Company Limited		,															
		1																		
127	Poeticgem LTD	-	Techno Design HK Limited		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-		0.14		-	-			-			-
128	Poeticgem LTD	-	Twins Asia Limited	-		Receivable		Not Applicable	-		0.10	-		-		-	-		-	-
	<u>.</u>										5.10					• •			•	•

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

	Details of the party (listed entity)											only once, di	ring the reporti	ng period wi		action was unde	rtaken.			
Sr No.	Details of the party (listed entity / entering into the transact					Type of related party	Value of the related	Remarks on	Value of	In case monies are	due to either party		inancial indebte							
-	entering into the transact		Details of t	the counterpart	ty	transaction	party transaction as	approval by audit	transaction	as a result of t			ns, inter-corpora		advances or	Details of the	loans, inter-c	orporate dep	osits, advance	s or investments
		PAN	-	PAN		_	approved by the	committee	during the				investn		-			-		
	Details of the party	PAN	Counterparty	PAN	Relationship of the counterparty with the listed entity or its subsidiary		audit committee		reporting period	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporat e 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					-				
	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				-	-	-			-	
	Clover Collections Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	445.54	2,435.43		-	-	-	-	-		-	-
	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 Fellow Subisdiary	Receivable Receivable	Not Applicable	Not Applicable		1.32	7.51						-		-	
142	Design Arc Asia Limited Design Arc Asia Limited		Jcraft Array Limited LillyandSid Ltd		Fellow Subisdiary	Receivable	Not Applicable Not Applicable	Not Applicable Not Applicable	-	-	1,267.96		-		-	-				-
	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	-	-	-	-	-	-			-	
	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	-	-	-	-	-			-	
	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	-	-	-	-		-	-			-	-
	Design Arc Asia Limited	-	LillyandSid Ltd	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	1,232.82		-		-		-	-	-		-	-
	Design Arc Asia Limited	-	Sourcing Solutions Europe BVBA	-	Associate	Sale of goods or Services	Not Applicable	Not Applicable	139.17	242.00	184.96		-		-	-				-
	Design Arc Europe Limited	-	Nor Europe SPA	-	Fellow Subisdiary Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	835.28	136.08 503.34	97.44 70.31				-	-	-		-	
	Design Arc UK Limited	-	Design Arc Asia Limited	-	,	Sale of goods or Services	Not Applicable	Not Applicable	835.28						-	-				-
	Design Arc UK Limited DIZBI Private Limited		PDS Fashions Ltd Jcraft Array Limited		Fellow Subisdiary Fellow Subisdiary	Receivable Receivable	Not Applicable Not Applicable	Not Applicable Not Applicable		8.36	-	-			-	-	-		-	-
	DIZBI Private Limited		LillyandSid Ltd		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		0.40										
	DIZBI Private Limited	-	Nor Lanka Manufacturing Colombo	-	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	-	-	-	-	-	-	-	-	-	-
	DIZBI Private Limited	-	Sourcing Solutions Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.74	-	-	-	-	-		-		-	-
	Fareast Vogue Limited Fareast Vogue Limited	-	Norwest Industries Limited Techno Design HK Limited	-	Fellow Subisdiary Fellow Subisdiary	Receivable Sale of goods or	Not Applicable Not Applicable	Not Applicable Not Applicable	- 99.80	232.45 115.87	- 217.27			-	-		-	-	-	-
105	EV Import Company I tol		DDC Fashian UCA Limited		Calley, Cubiadian	Services	Net Appli 11	Net Applies! !		200 64	274.37	+								
	FX Import Company Ltd Green Apparel Industries Limited		PDS Fashion USA Limited PDS Sourcing Limited		Fellow Subisdiary Fellow Subisdiary	Receivable Receivable	Not Applicable Not Applicable	Not Applicable Not Applicable	-	300.64	274.37 80.63									-
167	Green Apparel Industries Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	270.58	66.52	308.08				· ·					
	Green Apparel Industries Limited		Progress Manufacturing Group	-	Fellow Subisdiary	Services Receivable	Not Applicable Not Applicable	Not Applicable	270.58		108.09			-				<u> </u>		
	Green Smart Shirts Limited	-	Limited. Green Apparel Industries Limited	-	Fellow Subisdiary	Sale of goods or		Not Applicable	6,170.70	-991.46	-1,288.54			-	-	-	-		-	-
	Green Smart Shirts Limited	-		-		Sale of goods or Services Receivable	Not Applicable		0,1/0./0		-1,288.54		-	-	-	-	-		-	-
	Green Smart Shirts Limited Green Smart Shirts Limited		Krayons Sourcing Limited Norwest Industries Limited		Fellow Subisdiary Fellow Subisdiary	Receivable	Not Applicable Not Applicable	Not Applicable Not Applicable		0.80	-	1	-	-	-	-	-			-
171	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	-	-	-	-	-	-	-	-	-
L		I	Limited.	I	1	Services	1			1		1			I			I	I	

												only once, du	ring the report	ng period wh	en such trans	action was unde	ertaken.			I
Sr No.	Details of the party (listed entity /	(subsidiary)				Type of related party	Value of the related	Remarks on	Value of	In case monies are	due to either party		inancial indebte							
	entering into the transacti		Details of t	the counterpart	Υ.	transaction	party transaction as	approval by audit	transaction	as a result of t	he transaction	or give loar	ns, inter-corpora		advances or	Details of the	loans, inter-c	orporate dep	osits, advance	es or investments
	Details of the party	PAN	Counterparty	PAN	Relationship of the	-	approved by the	committee	during the	Opening balance	Closing balance	Nature of	investr Details of	Cost	Tenure	Nature (loan/	Interest	Tenure	Secured/	Purpose for
	Details of the party	PAN	Counterparty	PAN	counterparty with the listed entity or its subsidiary		audit committee		reporting period	Opening balance	Closing balance	indebtednes s (loan/ issuance of debt/ any other etc.)	other indebtedness	Cost	Tenure	advance/ intercorporat e deposit/ investment )	Rate (%)	Tenure	unsecured	
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		-	-	-			-	-	-
	Grupo Sourcing Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	144.42	23.58	-195.28	-	-	-	-	-	-		-	-
	Jcraft Array Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	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		-				-		-	
	JJ Star Industrial Limited	-	Poeticgem LTD	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	3.11	3.49	-			-	-	-		-	-
183	Kleider Sourcing FZCO Kleider Sourcing Hong Kong Limited	-	PDS Multinational FZCO 360 Notch Limited Limited	-	Fellow Subisdiary Fellow Subisdiary	Receivable Receivable	Not Applicable Not Applicable	Not Applicable Not Applicable	-	51.13 43.22		-	-		-	-				
185	Krayons Sourcing Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		4,34										
	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		-		-	-				-
	Krayons Sourcing Limited	-	PDS Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	49.41	83.68	140.74	-	-		-	-				
	Krayons Sourcing Limited	-	PDS Sourcing Limited	-	Fellow Subisdiary	Services Receivable	Not Applicable	Not Applicable	-	19.76			-		-					
	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	-	-	-	-	-		-	-	-
	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	-	891.26 378.94	1,442.13				-			-	-	-
198	Nor Lanka Manufacturing Limited		Norwest Industries Limited PDS Far-East Limited Limited	-	Fellow Subisdiary Fellow Subisdiary	Receivable	Not Applicable Not Applicable	Not Applicable		176.68	-		-	-	-	-		-	-	-
200	Nor Lanka Manufacturing Limited	•	Poetic Brands Limited	-	Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	1,152.73	439.39	390.10									
201	Nor Lanka Manufacturing Limited	-	Poeticgem LTD	-	Fellow Subisdiary	Services Sale of goods or	Not Applicable	Not Applicable	258.02	149.06	0.47									-
202	Nor Lanka Manufacturing Limited	-	Simple Approach Limited		Fellow Subisdiary	Services Sale of goods or	Not Applicable	Not Applicable	140.25	49.48			-		-	-				-
203	Nor Lanka Manufacturing Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Services Sale of goods or	Not Applicable	Not Applicable	583.13	-	-2,434.07				-				-	-
204	Nor Lanka Manufacturing Limited	-	PDS Far-East Limited Limited	-	Fellow Subisdiary	Services Sale of goods or	Not Applicable	Not Applicable	271.38	-	-0.11				-				-	-
205	Nor Lanka Manufacturing Limited		Sourcing Solutions Europe BVBA		Associate	Services Sale of goods or	Not Applicable	Not Applicable	331.53	508.27	703.71	-		-	-			-	-	-
206	Norlanka Brands Private Limited		Nor Lanka Manufacturing Limited		Fellow Subisdiary	Services 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	-	-	-	-	-	-		-	-

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, intercorporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed

													uring the reporti			action was unde		,		
Sr No.	Details of the party (listed entity /	(subsidiary)				Type of related party	Value of the related	Remarks on	Value of	In case monies are	e due to either party		financial indebte							
	entering into the transact		Details of t	he counterpart	ty	transaction	party transaction as	approval by audit	transaction		the transaction	or give loa	ns, inter-corpora		advances or	Details of the	loans, inter-c	orporate dep	osits, advanc	es or investments
	Details of the party	PAN	Counterparty	PAN	Relationship of the	-	approved by the	committee	during the	Opening balance	Closing balance	Nature of	investn Details of	Cost	Tenure	Nature (loan/	Interest	Tenure	Secured/	Purpose for
	Details of the party	PAN	Counterparty	PAN	counterparty with the listed entity or its subsidiary		audit committee		reporting period	Opening balance	Closing balance	indebtednes s (loan/ issuance of debt/ any other etc.)	other indebtedness	Cost	Tenure	advance/ intercorporat e deposit/ investment )	Rate (%)	Tenure	unsecured	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				-	-	-			-
	PDS Fashions Ltd	-	Clover Collections Limited	-	Fellow Subisdiary	Receivable	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	-	-	-		-	-	-	-	-	-	
	PDS Fashions Ltd	-	Green Apparel Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1.57	-	-	-	-	-	-	-	-	-	-
	PDS Fashions Ltd	· · ·	Kleider Sourcing FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		0.04				-	-			-	-	-
	PDS Fashions Ltd	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		4.25	4.40				-	-	-	-	-	-
	PDS Fashions Ltd	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	9.19				-	-	-			-	-
229	PDS Fashions Ltd	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		15.23	11.37	-	1		-	-	-		-	-
	PDS Fashions Ltd	-	PDS Tailoring Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	26.99	32.98				-	-			-	-
	PDS Fashions Ltd		Poetic Brand Limited	-	Fellow Subisdiary	Receivable	Not Applicable			-	0.95	-			-	-	-		-	-
	PDS Fashions Ltd	-	Poeticgem LTD	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable		40.13	-	-	-		-	-	-	-	-	-	-
	PDS Fashions Ltd	-	Simple Approach Limited	-	Fellow Subisdiary	Receivable	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	-			-	-	-	-	-	-
220	PDS Eachion USA Limited		Nonwert Inductries Limited	-	Follow Subicdiana	Receivable	Not Applicable	Not Applicable			317.60									
	PDS Fashion USA Limited PDS Fashions Hong Kong Limited	-	Norwest Industries Limited PDS Sourcing Limited	-	Fellow Subisdiary Fellow Subisdiary	Receivable	Not Applicable Not Applicable	Not Applicable Not Applicable	-	-	8.06	-			-	-	-			-
240	PDS Fashions Limited		PDS Sourcing Limited		Fellow Subisdiary	Receivable	Not Applicable	Net Applicable			-320.00									
	PDS Global Investments Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	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	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-		7,245.08					-		-	-	-
244	PDS Multinational FZCO		Limited. Spring Near East FZCO	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		211.53	464.19									-
	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	-			-	-	-		-	-
	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		-	-	-	-	-	-		-
	Poetic Brand Limited		Poeticgem LTD	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	1,811.63	167.37	-		-	-	-	-	-	-	-
	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		-	-	-	-	-	-	-	-
	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	-	-		-	-	-	-		-
L		1	1		1	1	1	1	1		1		1		1			1	1	1

												only once, d	uring the report	ing period wh	nen such trans	saction was und	ertaken.			
Sr No.	-	/subsidiary)				Type of related party	Value of the related	Remarks on	Value of	In case monies are	e due to either party		financial indebte							
	Details of the party (listed entity /subsidiary) entering into the transaction Details of the party PAN		Details of th	he counterpart	Ŷ	transaction	party transaction as	approval by audit	transaction	as a result of	the transaction	or give loa	ns, inter-corpora investr		advances or	Details of the	loans, inter-c	orporate dep	osits, advanc	es or investments
F	Details of the party	PAN	Counterparty	PAN	Relationship of the	4	approved by the audit committee	committee	during the reporting period	Opening balance	Closing balance	Nature of	Details of	Cost	Tenure	Nature (loan/	Interest	Tenure	Secured/	Purpose for
	Details of the party		Counterparty		counterparty with the listed entity or its subsidiary		audit committee		reporting period	Opening balance		indebtednes s (loan/ issuance of debt/ any other etc.)	other indebtedness	COSt	Tendre	advance/ intercorporat e deposit/ investment )	Rate (%)	Tenure	unsecured	which the funds will be utilised by the ultimate recipient of funds (endusage)
258 F	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 F	Progress Apparels (Bangladesh) Limited	-	Design Arc UK Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	0.49	-		-	-	-	-		-		-
260 F	Progress Apparels (Bangladesh) Limited	-	Green Smart Shirts Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	3.29	13.43	-	-	-	-	-	-		-		-
261 F	Progress Apparels (Bangladesh) Limited	-	Krayons Sourcing Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	0.11	342.95	-	-	-	-	-	-	-	-		-
262 F	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 F	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 F	Progress Apparels (Bangladesh) Limited	-	Poeticgem LTD	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	494.93	33.60	132.05	-	-	-		-	-	-		-
1	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		-	-	-	-	-	-	-	-
1	Progress Apparels (Bangladesh) Limited	-	Styleberry Limited		Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	230.11	238.90	65.38		-	-	-	-	-	-	-	-
267 F	Progress Apparels (Bangladesh) Limited	-	Green Apparel Industries Limited		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	53.07	-	-	-	-	-	-	-	-	-	-
1	Progress Apparels (Bangladesh) Limited	-	Multinational Textile Group Limited		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	15.13		-	-	-	-	-	-	-	-	-
L	Progress Apparels (Bangladesh) Limited	-	PDS Sourcing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	2.33	1.91		-	-	-	-		-		-
L	Progress Apparels (Bangladesh) Limited	-	PDS Tailoring Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	92.13	98.66		-	-	-	-	-	-		-
	Progress Apparels (Bangladesh) Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	20.70			-		-	-		-		-
L	Rising Asia Star Hong Kong Co., Limited S.O.T.GARMENTS INDIA PRIVATE	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	70.87	76.07	-	-		-	-		-		-
	IMITED	-	Techno Design GMBH	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable	341.15	251.44	331.93		-	-	-	-		-		-
	Simple Approach Limited	-	Progress Apparels (Bangladesh) Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable	Not Applicable			-		-	-	-	-		-		-
	Simple Approach Limited Simple Approach Limited	-	Green Apparel Industries Limited Green Smart Shirts Limited	-	Fellow Subisdiary Fellow Subisdiary	Sale of goods or Services Sale of goods or	Not Applicable Not Applicable	Not Applicable Not Applicable	98.31	0.73	101.72		-	-	-	-		-		-
	Simple Approach Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Services Receivable	Not Applicable Not Applicable	Not Applicable	22.20	46.96	201.58		-		-	-		-		-
	Simple Approach Limited	-	Nor Lanka Manufacturing Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		40.50	14.98		-		-	-				-
	Simple Approach Limited	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		0.08			-			-				-
	Simple Approach Limited	-	Progress Apparels (Bangladesh)		Fellow Subisdiary	Sale of goods or	Not Applicable		44.94			-	-	-	-	-	-	-	-	-
	Simple Approach Limited	-	Limited Techno Design HK Limited	•	Fellow Subisdiary	Services Receivable	Not Applicable				4.48		-	-	-	-	-	-		_
282	Simple Approach Limited		Mr. Pallak Seth		Key Managerial Person	Remuneration	Not Applicable	Not Applicable	243.39		1.50	-	-	-	-	-	-	-	-	-
283 9	Smart Notch (Shanghai) Limited	-	360 Notch Limited Limited		Fellow Subisdiary	Sale of goods or	Not Applicable	Not Applicable	195.03	59.78	56.95	· ·	-	-	-	-		-	· ·	-
284 9	Smart Notch (Shanghai) Limited		PDS Asia Star Corporation Limited		Fellow Subisdiary	Services Sale of goods or	Not Applicable	Not Applicable	274.21	-	-	· ·		-	-	-	-	-	· ·	-
285 9	Sourcing Solutions Limited	-	Grupo Sourcing Limited		Fellow Subisdiary	Services 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	-	-	-	-			-	-	-
	Sourcing Solutions Limited	-	Multinational Textile Group Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	7.11	-		-	-	-	-	-	-		-
	Sourcing Solutions Limited	-	Techno Design HK Limited	-	Fellow Subisdiary	Receivable	Not Applicable		-	20.85	8.02	-	-	-	-		-	-	-	-
	Sourcing Solutions Limited	-	Sourcing Solutions Europe BVBA	-	Associate	Receivable	Not Applicable		-	-	0.40	-	-	-	-	-	-	-	-	-
	Spring Near East FZCO	-	PDS Multinational FZCO	-	Fellow Subisdiary	Receivable	Not Applicable			47.84	-	-	-	-	-	-			-	-
291 9	Spring Near East Manufacturing Company Limited	-	Norwest Industries Limited	-	Fellow Subisdiary	Sale of goods or Services	Not Applicable		29.01	-	-	-	-	-	-	-	-	-	-	-
	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		-		-		-	-		-
	Spring Near East Manufacturing Company Limited	-	Design Arc Asia Limited		Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		2.82	4.17	-	-	-	-	-	-	-	-	-

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												only once, d	uring the reporti	ng period wh	en such trans	action was unde	ertaken.			
Sr No.	Details of the party (listed entity /	subsidia su)				Type of related party	Value of the related	Remarks on	Value of	In case monies are	e due to either party	In case any	financial indebte	dness is incu	rred to make					
	entering into the transact		Details of t	he counterpart	У	transaction	party transaction as	approval by audit	transaction	as a result of	the transaction	or give loa	ns, inter-corpora		advances or	Details of the	loans, inter-c	orporate dep	osits, advance	es or investments
						4	approved by the	committee	during the				investn		-			-		<u> </u>
	Details of the party	PAN	Counterparty	PAN	Relationship of the counterparty with the listed entity or its subsidiary		audit committee		reporting period	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporat e deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
204	Spring Near East Manufacturing		Multinational Toutile Group Limited		Follow Subicdiany	Receivable	Not Applicable	Not Applicable		30.64										<u> </u>
294	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	-	-	-	-	-	-	-	-	-
	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		-		-	-	-	-		-	
	Zamira Fashion Ltd	-	Norwest Industries Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		827.10		-	-		-	-	-			
317	Zamira Fashion Ltd	-	PDS Asia Star Corporation Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable		-	16.58		-	-	-	-	-		-	-
	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	-	-	-	-	-	-			-	-
	Zamira Fashion Ltd	-	Poeticgem International Limited	-	Fellow Subisdiary	Receivable	Not Applicable	Not Applicable	-	182.30	17.81	-	-	-	-	-	-	-	-	-
	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.