| General information about company | |
|---|----------------------|
| Name of The Company | PDS Limited |
| BSE Scrip Code | 538730 |
| NSE Symbol | PDSL |
| MSE Symbol | NOT LISTED |
| Date of Start of Financial Year | 01-04-2023 |
| Date of End of Financial Year | 31-03-2024 |
| Reporting Period | First half yearly |
| Date of Start of Reporting Period | 01-04-2023 |
| Date of End of Reporting Period | 30-09-2023 |
| Level of rounding to be used in disclosing related party transactions | Lakhs |
| Whether the company has any related party? | Yes |
| Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure? | Yes |

| (b) If answer to above question is No, please explain the reason for not complying. | |
|--|----|
| (a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication? | |
| (III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)? | No |
| (II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure. | NA |
| (I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public | NA |

Related party transactions

| | Details of the part /subsidiary) ente transact | ering into the | Details o | f the counterpart | у | | | | | | In case monies are of a result of th |
|--------|--|----------------|---|-------------------|---|---|--|---|--|---|--------------------------------------|
| Sr No. | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | Type of related party transaction | Details of other related party transaction | Value of the related party transaction as approved by the audit committee | Remarks on approval by audit committee | Value of transaction during the reporting period | Opening balance |
| 1 | Brand Collective Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 2 | Brand Collective Limited | AAAAA0000A | Wonderwall (F.E) Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 2.52310128534704 | Not Applicable | 0 | 0 |
| 3 | Brand Collective Limited | AAAAA0000A | Brand Collective Corporation Limited | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1108.69011892845 |
| 4 | Casa Collective Limited | AAAAA0000A | CASA Collective Sourcing Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 5 | Casa Collective Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1.20230532025 |
| 6 | Clover Collections FZCO | AAAAA0000A | Clover Collections Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 3523.099616 | Not Applicable | 0 | 3616.82089972525 |
| 7 | Clover Collections FZCO | AAAAA0000A | Poetic Brands Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 30 | Approved | 8.50366097904 | 0 |
| 8 | Clover Collections FZCO | AAAAA0000A | Poeticgem Limited | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 4.10260792775 |
| 9 | Clover Collections FZCO | AAAAA0000A | Poeticgem International FZCO | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 342.713323648107 |
| 10 | Clover Collections FZCO | AAAAA0000A | PDS Fashions Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 32.9640417735 |
| 11 | Clover Collections Limited | AAAAA0000A | Poeticgem International Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 129.445104 | Not Applicable | 0 | 131.8023046835 |
| 12 | Clover Collections Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.08 |
| 13 | Clover Collections Limited | AAAAA0000A | Norwest Industries Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 3649.55521645244 | Not Applicable | 0 | 3716.02241647786 |
| 14 | Clover Collections Limited | AAAAA0000A | PDS Far East USA, Inc. | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 3200 | Not Applicable | 0 | 507.784634955193 |

| 15 | Design Arc Asia Limited | AAAAA0000A | Design Arc FZCO | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
|----|-------------------------------------|------------|---|-------------|----------------------|------------------------------|------------|------------|-------------------|------------------|-------------------|
| 16 | Design Arc Asia Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Any other transaction | Receivable | 997.5 | Not Applicable | 0 | 26.6009296 |
| 17 | Design Arc Asia Limited | AAAAA0000A | Zamira Fashion Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 2 | Not Applicable | 0 | 0.07492578525 |
| 18 | Design Arc Asia Limited | AAAAA0000A | LillyAndSid Limited | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 3549.6 | Approved | 1985.04718574524 | 163.703256925877 |
| 19 | Design Arc Asia Limited | AAAAA0000A | Design Arc Europe Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 165.55 | Not Applicable | 0 | 0 9 |
| 20 | Design Arc Asia Limited | AAAAA0000A | Jcraft Array Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 0 |
| 21 | Design Arc Asia Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 6485.11712408088 |
| 22 | Design Arc Asia Limited | AAAAA0000A | Twins Asia Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 80 | Not Applicable | 0 | 0 : |
| 23 | Design Arc Asia Limited | AAAAA0000A | Simple Approach Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.05722367475 |
| 24 | Design Arc Asia Limited | AAAAA0000A | Sourcing Solutions Europe BVBA | ZZZZZ99999Z | Associate | Any other transaction | Receivable | 0 | Not Applicable | 0 | 272.85 |
| 25 | Design Arc Asia Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 16.6333599605 |
| 26 | Design Arc Asia Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 15.770887496 |
| 27 | Design Arc Asia Limited | AAAAA0000A | Casa Collective Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.15857205583765 |
| 28 | Design Arc Europe Limited | AAAAA0000A | Nor Europe SPA | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 64.380035846031 : |
| 29 | Design Arc Europe Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 5.47996579941722 |
| 30 | Design Arc UK Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 2114.22 | Approved | 1878.30086116812 | 17.93960970675 |
| 31 | Design Arc UK Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 32 | Design Arc UK Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Sale of goods or services | | 1320 | Approved | 549.4368352 | 134.6302971 |
| 33 | Design Arc UK Limited | AAAAA0000A | Poeticgem Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 16.21903688675 |
| 34 | Design Arc UK Limited | AAAAA0000A | Twins Asia FZCO | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 481.22 | Approved | 116.39817729896 | 57.36488893975 |
| 35 | Fareast Vogue Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 249 | Not Applicable | 0 | 120.126283776872 |
| 36 | Fareast Vogue Limited | AAAAA0000A | Techno Design HK Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 480 | Not Applicable | 0 | 240.157580514 |
| 37 | FX Import Company Ltd | AAAAA0000A | PDS Fashion USA Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 306.136978814 |
| 38 | Green Smart Shirts Limited | AAAAA0000A | Green Apparel Industries Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 19334.84 | Approved | 3829 | -63.27 |
| 39 | Green Apparel Industries Limited | AAAAA0000A | PDS Far East Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 40 | Green Apparel Industries Limited | AAAAA0000A | Styleberry Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 374.203408 | Not Applicable | 0 | 398.00701220375 |

| | | | Poeticgem | | | | | | | | |
|----|--|------------|--|-------------|----------------------|------------------------------|------------|------------------|-------------------|-----------------|------------------|
| 41 | Green Apparel Industries Limited | AAAAA0000A | International Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 23.5713709755 |
| 42 | Green Smart Shirts Limited | AAAAA0000A | PDS Global Procurement Service FZCO | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 34 | Not Applicable | 0 | 0 |
| 43 | Green Smart Shirts Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Sale of goods or services | | 160 | Approved | 30.0774545 | 28.4426631 |
| 44 | Green Smart Shirts Limited | AAAAA0000A | Poeticgem International FZCO | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 2906.70347290776 | Approved | 1547.5494929166 | 51.72621612275 |
| 45 | Green Smart Shirts Limited | AAAAA0000A | Poeticgem International Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 8215.6589572092 | Approved | 240.88973387628 | 1408.9024112785 |
| 46 | Green Smart Shirts Limited | AAAAA0000A | Poeticgem Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 200 | Approved | 58.91173351232 | 0 |
| 47 | Green Smart Shirts Limited | AAAAA0000A | Progress Manufacturing Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 766.53 | Approved | 242.57207103528 | 80.11918506375 |
| 48 | Green Smart Shirts Limited | AAAAA0000A | Simple Approach Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 7434.72247984001 | Not Applicable | 0 | 22.21671573675 |
| 49 | Green Smart Shirts Limited | AAAAA0000A | Styleberry Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 108.13 |
| 50 | Grupo Sourcing Limited | AAAAA0000A | Norwest Industries Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 229.119946249124 | Approved | 4.4331428672 | 0 |
| 51 | Grupo Sourcing Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 5.011784707 |
| 52 | Infinity Fashion FZCO | AAAAA0000A | Krayons Sourcing Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 22.19546005495 |
| 53 | Jcraft Array Limited | AAAAA0000A | Norwest Industries Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 207.821986632391 | Not Applicable | 0 | 211.606926093754 |
| 54 | Jcraft Array Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Sale of goods or services | | 75 | Approved | 16.0073636 | 85.7333154 |
| 55 | Kleider Sourcing Hong Kong Limited | AAAAA0000A | Kleider Sourcing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 339.965364554625 |
| 56 | Kleider Sourcing Limited | AAAAA0000A | Kleider Sourcing FZCO | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 20 | Approved | 3.5819787772 | 0 |
| 57 | Krayons Sourcing Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 94.1635352 | Not Applicable | 0 | 0 |
| 58 | Krayons Sourcing Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Sale of goods or services | | 100 | Approved | 22.5800389 | 167.6506858 |
| 59 | Krayons Sourcing Limited | AAAAA0000A | Norwest Industries Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 6067.59491311054 | Not Applicable | 0 | 8621.81023290807 |
| 60 | Krayons Sourcing Limited | AAAAA0000A | SKOPE Apparels FZCO | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 22.19546005495 |
| 61 | Multinational OSG Services Bangladesh Private Limited | AAAAA0000A | Twins Asia FZCO | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 34.29 | Approved | 8.64487590264 | 0 |
| 62 | Multinational Textile Group Limited | AAAAA0000A | 360 Notch Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 5 | Approved | 0.824372 | 0 |

| 81 | Multinational Textile Group Limited | AAAAA0000A | PDS Manufacturing Limited | ZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 153.582656 |
|----|---|------------|--|-------------|----------------------|------------------------------|------------|------------------|-------------------|---------------|---------------|
| 80 | Multinational Textile Group Limited | AAAAA0000A | PDS Fashions Limited | ZZZZ299999Z | Fellow Subsidiary | Sale of goods or services | | 10 | Approved | 0.824372 | 0 |
| 79 | Multinational Textile Group Limited | AAAAA0000A | PDS Far East Limited | ZZZZ299999Z | Fellow Subsidiary | Sale of goods or services | | 119.805 | Approved | 34.940182848 | 0 |
| 78 | Multinational Textile Group Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZ299999Z | Fellow Subsidiary | Sale of goods or services | | 174.01 | Approved | 89.388304704 | 0 |
| 77 | Multinational Textile Group Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ299999Z | Fellow Subsidiary | Sale of goods or services | | 510.2235218509 | Approved | 217.760336916 | 0 |
| 76 | Multinational Textile Group Limited | AAAAA0000A | Nor Lanka Manufacturing Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 341.2174192 | Approved | 149.089324944 | 4.9999833 |
| 75 | Multinational Textile Group Limited | AAAAA0000A | Krayons Sourcing Limited | ZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 97.36 | Approved | 59.341594048 | 0 |
| 74 | Multinational Textile Group Limited | AAAAA0000A | Kleider Sourcing FZCO | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 51.72 | Approved | 27.1012295 | 0 |
| 73 | Multinational Textile Group Limited | AAAAA0000A | Jcraft Array Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 13.6537765 | Approved | 7.775476704 | 0 |
| 72 | Multinational Textile Group Limited | AAAAA0000A | Grupo Sourcing Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 60.78 | Approved | 31.365705856 | 0 |
| 71 | Multinational Textile Group Limited | AAAAA0000A | Green Smart Shirts Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 100 | Approved | 18.960556 | 0 |
| 70 | Multinational Textile Group Limited | AAAAA0000A | Green Apparel Industries Limited | ZZZZ299999Z | Fellow Subsidiary | Sale of goods or services | | 112 | Approved | 51.393823596 | 0 |
| 69 | Multinational Textile Group Limited | AAAAA0000A | Fareast Vogue Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 26.12 | Approved | 1.648744 | 0 |
| 68 | Multinational Textile Group Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZ299999Z | Fellow Subsidiary | Sale of goods or services | | 444.0655125 | Approved | 182.15735898 | 15.9126194355 |
| 67 | Multinational Textile Group Limited | AAAAA0000A | COLLABORATIVE SOURCING SERVICES FZCO | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 5 | Approved | 1.648744 | 0 |
| 66 | Multinational Textile Group Limited | AAAAA0000A | Clover Collections FZCO | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 186.734228209042 | Approved | 48.225762 | 0 |
| 65 | Multinational Textile Group Limited | AAAAA0000A | Clover Collections Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 200 | Approved | 49.874506 | 0 |
| 64 | Multinational Textile Group Limited | AAAAA0000A | Casa Collective Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 64 | Approved | 22.211879168 | 0 |
| 63 | Multinational Textile Group Limited | AAAAA0000A | Brand Collective Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 60 | Approved | 16.4462214 | 0 |

| 82 | Multinational Textile Group Limited | AAAAA0000A | PDS Tailoring Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 20.77 | Approved | 10.716836 | 0 |
|-----|---|------------|--|-------------|----------------------|------------------------------|------------|----------|-------------------|---------------|----------------|
| 83 | Multinational Textile Group Limited | AAAAA0000A | PDS Ventures Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 503.010318625 |
| 84 | Multinational Textile Group Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Any other transaction | Receivable | 7500 | Not Applicable | 0 | 3471.6246638 |
| 85 | Multinational Textile Group Limited | AAAAA0000A | PG Capital FZE | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 86 | Multinational Textile Group Limited | AAAAA0000A | PG Group Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 13.89738 | Approved | 12.777766 | 6.1636875 |
| 87 | Multinational Textile Group Limited | AAAAA0000A | Poetic Brands Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 115.55 | Approved | 58.723315048 | 0 |
| 88 | Multinational Textile Group Limited | AAAAA0000A | Poeticgem International Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 588.14 | Approved | 343.912335332 | 15.337719975 |
| 89 | Multinational Textile Group Limited | AAAAA0000A | Progress Manufacturing Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 171.19 | Approved | 70.062551908 | 0 |
| 90 | Multinational Textile Group Limited | AAAAA0000A | Simple Approach Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 399.52 | Approved | 284.916153152 | 115.2593126 |
| 91 | Multinational Textile Group Limited | AAAAA0000A | Smart Notch (Shanghai) Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 92 | Multinational Textile Group Limited | AAAAA0000A | Spring Near East Manufacturing Company Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 258.08 | Approved | 135.519337452 | 0 |
| 93 | Multinational Textile Group Limited | AAAAA0000A | Sourcing Solutions Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 55.69 | Approved | 30.086280512 | 0 |
| 94 | Multinational Textile Group Limited | AAAAA0000A | Styleberry Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 5 | Approved | 1.648744 | 0 |
| 95 | Multinational Textile Group Limited | AAAAA0000A | Techno Design HK Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 262.14 | Approved | 99.219765176 | 0 |
| 96 | Multinational Textile Group Limited | AAAAA0000A | Twins Asia Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 132.58 | Approved | 37.47595112 | 0 |
| 97 | Multinational Textile Group Limited | AAAAA0000A | Twins Asia FZCO | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 20 | Approved | 3.297488 | 0 |
| 98 | Multinational Textile Group Limited | AAAAA0000A | Zamira Fashion Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 199.675 | Approved | 60.060446432 | 0 |
| 99 | Multinational Textile Group Limited | AAAAA0000A | PDS Sourcing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 7449.959 | Not Applicable | 0 | 8775.244359225 |
| 100 | PDS Sourcing Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |

| 101 | Multinational Textile Group Limited | AAAAA0000A | Deepak Seth | AABPS2568Q | Key Managerial Person | Any other transaction | Receivable | 0 | Not Applicable | 0 | 104.28 |
|-----|---|------------|---|-------------|-----------------------------|------------------------------|------------|------------------|-------------------|------------------|------------------|
| 102 | Multinational Textile Group Limited | AAAAA0000A | FX Import Company Ltd | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 19.915285225 |
| 103 | Nor Lanka Manufacturing Limited | AAAAA0000A | Nor Lanka Manufacturing Colombo Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 11483.5751101462 | Approved | 2084.3606719514 | 3436.99 |
| 104 | Nor Lanka Manufacturing Limited | AAAAA0000A | DIZBI Private Limited | AAHCD7472R | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 2.6781593 |
| 105 | Nor Lanka Manufacturing Limited | AAAAA0000A | LillyAndSid Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 609.6 | Approved | 334.960634486201 | 1198.73208249929 |
| 106 | Nor Lanka Manufacturing Limited | AAAAA0000A | PDS Brands Manufacturing Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 150 | Approved | 37.1513127906375 | 0 |
| 107 | Nor Lanka Manufacturing Limited | AAAAA0000A | PDS Far East Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 464.0447 | Approved | 35.7273934721491 | 0 |
| 108 | Nor Lanka Manufacturing Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Sale of goods or services | | 4003.5 | Approved | 1784.5844543 | 1.0409052 |
| 109 | Nor Lanka Manufacturing Limited | AAAAA0000A | Poetic Brands Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 2045.95 | Approved | 663.54454107264 | 107.78983557575 |
| 110 | Nor Lanka Manufacturing Limited | AAAAA0000A | Simple Approach Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 952.513646 | Approved | 15.07956925468 | 0 |
| 111 | Nor Lanka Manufacturing Limited | AAAAA0000A | Norlanka Brands Private Limited | AAHCN3126A | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 23.7092357 |
| 112 | Nor Lanka Manufacturing Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 4.95584307925 |
| 113 | Nor Lanka Manufacturing Limited | AAAAA0000A | Sourcing Solutions Europe BVBA | ZZZZZ99999Z | Associate | Any other transaction | Receivable | 0 | Not Applicable | 0 | 773.21 |
| 114 | Norlanka Brands Private Limited | AAHCN3126A | Nor Lanka Manufacturing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 299.6174471 | Not Applicable | 0 | 0 |
| 115 | Norwest Industries Limited | AAAAA0000A | Blueprint Design Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1384.4556158765 |
| 116 | Norwest Industries Limited | AAAAA0000A | COLLABORATIVE SOURCING SERVICES FZCO | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 117 | Norwest Industries Limited | AAAAA0000A | DBS Lifestyle India Private Limited | AAMCP4399L | Fellow Subsidiary | Any other transaction | Receivable | 154.64 | Not Applicable | 0 | 0 |
| 118 | Norwest Industries Limited | AAAAA0000A | FX Import Company Ltd | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 103.690992 | Not Applicable | 0 | 107.43847251525 |
| 119 | Norwest Industries Limited | AAAAA0000A | Green Apparel Industries Limited | ZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 304.001448 | Not Applicable | 0 | 21388.242534103 |
| 120 | Norwest Industries Limited | AAAAA0000A | Grupo Sourcing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 133.257871814 |

| | T | | M14: | | | | | | | | |
|-----|-------------------------------|------------|--|-------------|----------------------|-----------------------|------------|------------|-------------------|---|------------------|
| 121 | Norwest Industries Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 42031.3261089848 |
| 122 | Norwest Industries Limited | AAAAA0000A | PDS Design Services Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 123 | Norwest Industries Limited | AAAAA0000A | PDS Fashions Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 349.644197076 |
| 124 | Norwest Industries Limited | AAAAA0000A | PDS Fashions Hong Kong Limited | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 374.4 | Not Applicable | 0 | 152.406032711 |
| 125 | Norwest Industries Limited | AAAAA0000A | PDS Global Procurement Service FZCO | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 280.5 | Not Applicable | 0 | 0 |
| 126 | Norwest Industries Limited | AAAAA0000A | PDS Lifestyle Limited UK | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 127 | Norwest Industries Limited | AAAAA0000A | PDS Sourcing Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 128 | Norwest Industries Limited | AAAAA0000A | Poeticgem International FZCO | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.06516250425 |
| 129 | Norwest Industries Limited | AAAAA0000A | Poetic Brands Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 4.7844514755 |
| 130 | Norwest Industries Limited | AAAAA0000A | Pro Trusted | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 131 | Norwest Industries Limited | AAAAA0000A | Progress Manufacturing Group Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 19440.7672421768 |
| 132 | Norwest Industries Limited | AAAAA0000A | Smart N Ind Ltd | ZZZZ99997Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1869.324887269 |
| 133 | Norwest Industries Limited | AAAAA0000A | Spring Near East FZCO | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 134 | Norwest Industries Limited | AAAAA0000A | Techno Design HK Limited | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 4805.74 | Not Applicable | 0 | 0 |
| 135 | Norwest Industries Limited | AAAAA0000A | Wonderwall (F.E) Limited HK | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 2.65 | Not Applicable | 0 | 0 |
| 136 | Norwest Industries Limited | AAAAA0000A | 360 Notch Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 146.340672 | Not Applicable | 0 | 2811.21982816535 |
| 137 | Norwest Industries Limited | AAAAA0000A | Brand Collective Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1264.20266791223 |
| 138 | Norwest Industries Limited | AAAAA0000A | Casa Collective Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 3441.377470013 |
| 139 | Norwest Industries Limited | AAAAA0000A | Design Arc Europe Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1787.49827749222 |
| 140 | Norwest Industries Limited | AAAAA0000A | Grand Pearl | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 141 | Norwest Industries Limited | AAAAA0000A | JJ Star Industrial Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1554.62633960333 |
| 142 | Norwest Industries Limited | AAAAA0000A | Kindred Brands Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 23.5659896654 |
| 143 | Norwest Industries Limited | AAAAA0000A | Kleider Sourcing Hong Kong Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 770.575778682833 |
| 144 | Norwest Industries Limited | AAAAA0000A | Nor Lanka Manufacturing Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 4715.49596991308 |
| 145 | Norwest Industries Limited | AAAAA0000A | PDS Far East USA, Inc. | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 73.6758220202232 |

| | | | n | | | r | | r | 1 | 1 | |
|-----|---|------------|---|-------------|----------------------|------------------------------|------------|------------------|-------------------|-----------------|------------------|
| 146 | Norwest Industries Limited | AAAAA0000A | PDS Far East Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 4512.77516937461 |
| 147 | Norwest Industries Limited | AAAAA0000A | PDS Tailoring Limited | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 2.97715938303342 | Not Applicable | 0 | 1348.46608978343 |
| 148 | Norwest Industries Limited | AAAAA0000A | Rising Asia Star Hong Kong Co., Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1595.17145311383 |
| 149 | Norwest Industries Limited | AAAAA0000A | Sourcing Solutions Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 5.24421593830334 | Not Applicable | 0 | 787.577724097 |
| 150 | Norwest Industries Limited | AAAAA0000A | Styleberry Limited | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 2.92 | Not Applicable | 0 | 4586.42649042966 |
| 151 | Norwest Industries Limited | AAAAA0000A | Sourcing Solutions Europe BVBA | ZZZZZ99992 | Associate | Any other transaction | Receivable | 0 | Not Applicable | 0 | 3.3 |
| 152 | Norwest Industries Limited | AAAAA0000A | Brand Collective Corporation Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.2922107334146 |
| 153 | Norwest Industries Limited | AAAAA0000A | Yellow Octopus Fashion Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 865.08 |
| 154 | PDS Asia Star Corporation Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 3.179872 | Not Applicable | 0 | 1227.6790849425 |
| 155 | PDS Asia Star Corporation Limited | AAAAA0000A | PDS Sourcing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 320.51175 |
| 156 | PDS Asia Star Corporation Limited | AAAAA0000A | Rising Asia Star Hong Kong Co., Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 30.513145949 |
| 157 | PDS Asia Star Corporation Limited | AAAAA0000A | Sourcing Solutions Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 158 | PDS Asia Star Corporation Limited | AAAAA0000A | 360 Notch Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 149.00554275375 |
| 159 | PDS Brands Manufacturing Limited | AAAAA0000A | Norwest Industries Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1675.16809906516 |
| 160 | PDS Brands Manufacturing Limited | AAAAA0000A | Styleberry Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 537.009739266096 |
| 161 | PDS Brands Manufacturing Limited | AAAAA0000A | Pro Trusted | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 162 | PDS Brands Manufacturing Limited | AAAAA0000A | PDS Fashion USA Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 13.8730141505 |
| 163 | PDS Far East Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 164 | PDS Fashion USA Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 356.63044100025 |
| 165 | PDS Fashion USA Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 11.1245354935 |
| 166 | PDS Fashions Limited | AAAAA0000A | Brand Collective Limited | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 40 | Approved | 10.46260791892 | 32.31794761325 |
| 167 | PDS Fashions Limited | AAAAA0000A | Clover Collections FZCO | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 520 | Approved | 129.18727017024 | 0 |

| 168 | PDS Fashions Limited | AAAAA0000A | COLLABORATIVE SOURCING SERVICES FZCO | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 159.410048 | Approved | 106.60549528584 | 175.6774704345 |
|-----|--------------------------------------|------------|--|-------------|----------------------|------------------------------|------------|------------------|-------------------|-----------------|-----------------|
| 169 | PDS Fashions Limited | AAAAA0000A | Design Arc UK Limited | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 90.76 | Approved | 21.795571308 | 0 |
| 170 | PDS Fashions Limited | AAAAA0000A | New Lobster Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 123.08 | Approved | 47.30392449844 | 0 |
| 171 | PDS Fashions Limited | AAAAA0000A | Nor Lanka Manufacturing Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 700 | Approved | 170.36066985348 | 21.03062502375 |
| 172 | PDS Fashions Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 2800 | Approved | 705.21187972712 | 349.644197076 |
| 173 | PDS Fashions Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 200 | Approved | 65.46532603792 | 11.817153167 |
| 174 | PDS Fashions Limited | AAAAA0000A | PDS Tailoring Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 700 | Approved | 178.69014102892 | 42.521159754 |
| 175 | PDS Fashions Limited | AAAAA0000A | PDS Ventures Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 600 | Approved | 144.41642996804 | 28.43257268775 |
| 176 | PDS Fashions Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Sale of goods or services | | 1650 | Approved | 613.4342787 | 311.9582936 |
| 177 | PDS Fashions Limited | AAAAA0000A | Poetic Brands Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1.3687495375 |
| 178 | PDS Fashions Limited | AAAAA0000A | Poeticgem Limited | ZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 90.76 | Approved | 34.75510309028 | 0 |
| 179 | PDS Fashions Limited | AAAAA0000A | Progress Manufacturing Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.88715186925 |
| 180 | PDS Fashions Limited | AAAAA0000A | Simple Approach Limited | ZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 2500 | Approved | 701.51869316712 | 151.89545749325 |
| 181 | PDS Fashions Limited | AAAAA0000A | Spring Near East Manufacturing Company Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 2000 | Approved | 455.64809542312 | 54.6427990835 |
| 182 | PDS Fashions Limited | AAAAA0000A | Wonderwall (F.E) Limited UK | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 44.8475046995572 | Approved | 11.5540269846 | 0 |
| 183 | PDS Fashions Limited | AAAAA0000A | Zamira Fashion Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 400 | Approved | 109.846744628 | 18.7243128715 |
| 184 | PDS Fashions Limited | AAAAA0000A | PDS Sourcing Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1.6445540075 |
| 185 | PDS Global Investments Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 35.75519780275 |
| 186 | PDS Lifestyle Limited UK | AAAAA0000A | Norwest Industries Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 14835.6 | Not Applicable | 0 | 0 |
| 187 | PDS Limited | AAGCP0059B | Multinational Textile Group Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 7500 | Approved | 3817.36624 | 0 |
| 188 | PDS Limited | AAGCP0059B | Norlanka Brands Private Limited | AAHCN3126A | Fellow Subsidiary | Any other transaction | Receivable | 14.5 | Not Applicable | 0 | 5.0500495 |
| 189 | PDS Limited | AAGCP0059B | PDS Asia Star Corporation Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 11 | Not Applicable | 0 | 0 |
| 190 | PDS Limited | AAGCP0059B | PDS Global Procurement Service FZCO | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 340 | Approved | 96.43293 | 0 |
| 191 | PDS Limited | AAGCP0059B | PDS Multinational FZCO | ZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 200 | Approved | 48.81897 | 0 |

| 192 | PDS Limited | AAGCP0059B | PDS Brands Private Limited | AALCP9620R | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 12.7715 |
|-----|----------------------------------|------------|--|-------------|-----------------------------|------------------------------|------------|----------------|-------------------|--------------|------------------|
| 193 | PDS Limited | AAGCP0059B | Technocian Fashions Private Limited | AAHCT2305D | Fellow Subsidiary | Sale of goods or services | | 200 | Approved | 88.51116 | 1.29975 |
| 194 | PDS Multinational FZCO | AAAAA0000A | Sanjay Jain | ACQPJ8309P | Key Managerial Person | Remuneration | | 443.556 | Approved | 100.53 | 0 |
| 195 | PDS Limited | AAGCP0059B | Design Arc Asia Limited | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 997.5 | Not Applicable | 0 | 17.7624405 |
| 196 | PDS Limited | AAGCP0059B | Nor Lanka Manufacturing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 4003.5 | Not Applicable | 0 | 0.9975 |
| 197 | PDS Multinational FZCO | AAAAA0000A | Infinity Fas FZCO | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 198 | PDS Multinational FZCO | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 99.352752 | Not Applicable | 0 | 102.0629891545 |
| 199 | PDS Multinational FZCO | AAAAA0000A | SKOPE Apparels FZCO | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 200 | PDS Multinational FZCO | AAAAA0000A | Spring Near East FZCO | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 738.559959237 |
| 201 | PDS Multinational FZCO | AAAAA0000A | PG Capital FZE | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 661.406389925522 |
| 202 | PDS Multinational FZCO | AAAAA0000A | Clover Collections FZCO | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 457.721218865457 |
| 203 | PDS Multinational FZCO | AAAAA0000A | PDS Logistics FZCO | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 5.9089887287375 |
| 204 | PDS Smart Fabric Tech Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 18.31 | Not Applicable | 0 | 426.18783523925 |
| 205 | PDS Sourcing FZCO | AAAAA0000A | PDS Multinational FZCO | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 16.99407703315 |
| 206 | PDS Sourcing Limited | AAAAA0000A | Clover Collections Limited | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 500 | Approved | 153.36204502 | 52.7180849335 |
| 207 | PDS Sourcing Limited | AAAAA0000A | COLLABORATIVE SOURCING SERVICES FZCO | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 100 | Approved | 22.433635236 | 0 |
| 208 | PDS Sourcing Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 554.3211603776 | Approved | 201.57544144 | 35.78138114725 |
| 209 | PDS Sourcing Limited | AAAAA0000A | Fareast Vogue Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 70 | Approved | 30.4193268 | 0 |
| 210 | PDS Sourcing Limited | AAAAA0000A | FX Import Company Ltd | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 222.408888 | Approved | 7.8933619 | 0 |
| 211 | PDS Sourcing Limited | AAAAA0000A | Green Apparel Industries Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 315 | Approved | 141.91976166 | 5.3195252965 |
| 212 | PDS Sourcing Limited | AAAAA0000A | Grupo Sourcing Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 39.29604 | Approved | 10.1397756 | 10.1084475 |
| 213 | PDS Sourcing Limited | AAAAA0000A | Krayons Sourcing Limited | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 413.8639764 | Approved | 113.97767272 | 80.0487957525 |
| 214 | PDS Sourcing Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 933.47 | Approved | 363.6717078 | 51.08036851 |
| 215 | PDS Sourcing Limited | AAAAA0000A | Pacific Logistics Ltd | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 15 | Approved | 4.364225368 | 403.60318845 |
| 216 | PDS Sourcing Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 117.89 | Approved | 60.8386536 | 320.51175 |

| 217 | PDS Sourcing Limited | AAAAA0000A | PDS Brands Manufacturing Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 40 | Approved | 7.9139712 | 0 |
|-----|---------------------------------------|------------|--|-------------|----------------------|------------------------------|------------|------------------|-------------------|-----------------|------------------|
| 218 | PDS Sourcing Limited | AAAAA0000A | PDS Fashions Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 721.377808 | Approved | 13.370489468 | 1058.522532899 |
| 219 | PDS Sourcing Limited | AAAAA0000A | PG Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 173.97011842 | Approved | 114.392331836 | 0 |
| 220 | PDS Sourcing Limited | AAAAA0000A | Poetic Brands Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 275.829946575 |
| 221 | PDS Sourcing Limited | AAAAA0000A | Poetic Knitwear Ltd | ZZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 40 | Approved | 7.815870932 | 722.891241025 |
| 222 | PDS Sourcing Limited | AAAAA0000A | Poeticgem International Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 1206.63308770718 | Approved | 497.522516324 | 138.580240625 |
| 223 | PDS Sourcing Limited | AAAAA0000A | Progress Manufacturing Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 246.685915313111 | Approved | 216.864244552 | 22.0610703 |
| 224 | PDS Sourcing Limited | AAAAA0000A | Simple Approach Limited | ZZZZ9999Z | Fellow Subsidiary | Sale of goods or services | | 675.83 | Approved | 216.26987234 | 30.45847815 |
| 225 | PDS Sourcing Limited | AAAAA0000A | Spring Design London Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 250 | Not Applicable | 0 | 159.478132693 |
| 226 | PDS Sourcing Limited | AAAAA0000A | Styleberry Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 50 | Approved | 15.11073876 | 3.36695949725 |
| 227 | PDS Sourcing Limited | AAAAA0000A | Techno Design HK Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 117 | Approved | 53.818301648 | 0 |
| 228 | PDS Sourcing Limited | AAAAA0000A | Twins Asia Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 588.69 | Approved | 452.746751144 | 0 |
| 229 | PDS Sourcing Limited | AAAAA0000A | Zamira Fashion Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 279.545 | Approved | 105.533630324 | 12.65325326725 |
| 230 | PDS Tailoring Limited | AAAAA0000A | Poeticgem International Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 201.684736 | Not Applicable | 0 | 205.357433762 |
| 231 | PDS Far East USA, Inc. | AAAAA0000A | DBS Lifestyle India Private Limited | AAMCP4399L | Fellow Subsidiary | Any other transaction | Receivable | 87.36 | Not Applicable | 0 | 0 |
| 232 | PDS Far East USA, Inc. | AAAAA0000A | Green Smart Shirts Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 233 | PDS Far East USA, Inc. | AAAAA0000A | Poeticgem Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.200985522 |
| 234 | PG Capital FZCO | AAAAA0000A | Yellow Octopus Venture FZCO | ZZZZ299992 | Associate | Any other transaction | Receivable | 0 | Not Applicable | 0 | 606.38 |
| 235 | PG Group Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 232.011784 | Not Applicable | 0 | 653.90472752225 |
| 236 | Poetic Brands Limited | AAAAA0000A | Recovered Clothing Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 2497.13555 | Approved | 377.24964223808 | 3033.14798069175 |
| 237 | Poeticgem International FZCO | AAAAA0000A | PDS Multinational FZCO | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 30 | Not Applicable | 0 | 1813.1478479943 |
| 238 | Poeticgem International Limited | AAAAA0000A | COLLABORATIVE SOURCING SERVICES FZCO | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 337.825433132 |
| 239 | Poeticgem International Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 1451.9 | Approved | 589.23739666128 | 133.4078548765 |
| 240 | Poeticgem International Limited | AAAAA0000A | Green Apparel Industries Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 85.401848 | Not Applicable | 0 | 110.5281811305 |

| 241 | Poeticgem International Limited | AAAAA0000A | Green Smart Shirts Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 320.849632 | Not Applicable | 0 | 0 |
|-----|---------------------------------------|------------|--|-------------|----------------------|------------------------------|------------|------------------|-------------------|------------------|------------------|
| 242 | Poeticgem International Limited | AAAAA0000A | Krayons Sourcing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.2973198485 |
| 243 | Poeticgem International Limited | AAAAA0000A | Norwest Industries Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 3867.973448 | Not Applicable | 0 | 3938.409495241 |
| 244 | Poeticgem International Limited | AAAAA0000A | PDS Sourcing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 245 | Poeticgem International Limited | AAAAA0000A | Poeticgem International FZCO | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 924.900904 | Not Applicable | 0 | 941.773909034 |
| 246 | Poeticgem International Limited | AAAAA0000A | Poeticgem Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 1038.85023898696 | Not Applicable | 0 | 1152.4823275535 |
| 247 | Poeticgem International Limited | AAAAA0000A | Progress Apparels (Bangladesh) Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 1562.1 | Not Applicable | 0 | 0 |
| 248 | Poeticgem International Limited | AAAAA0000A | Styleberry Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 249 | Poeticgem International Limited | AAAAA0000A | Zamira Fashion Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 6.11075375175 |
| 250 | Poeticgem International Limited | AAAAA0000A | PDS Far East Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.10589215125 |
| 251 | Poeticgem Limited | AAAAA0000A | Blueprint Design Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 2017.415977127 |
| 252 | Poeticgem Limited | AAAAA0000A | Casa Collective Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 253 | Poeticgem Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 254 | Poeticgem Limited | AAAAA0000A | FX Import Company Ltd | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 255 | Poeticgem Limited | AAAAA0000A | Nor Lanka Manufacturing Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 2.902061313 |
| 256 | Poeticgem Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 189.268941341435 | Approved | 68.57981994136 | 37.3444018965 |
| 257 | Poeticgem Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 258 | Poeticgem Limited | AAAAA0000A | PDS Lifestyle Limited UK | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 259 | Poeticgem Limited | AAAAA0000A | PDS Tailoring Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 5.71466697475 |
| 260 | Poeticgem Limited | AAAAA0000A | Poeticgem International FZCO | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 6747.63660414112 | Approved | 3888.34838728 | 2516.91209808775 |
| 261 | Poeticgem Limited | AAAAA0000A | Poetic Brands Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1253.65579798275 |
| 262 | Poeticgem Limited | AAAAA0000A | Poeticgem International Limited | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 7000 | Approved | 1749.35528862456 | 0 |

| 263 | Poeticgem Limited | AAAAA0000A | Progress Apparels (Bangladesh) Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
|-----|--|------------|--|-------------|----------------------|------------------------------|------------|---------|-------------------|------------------|-----------------|
| 264 | Poeticgem Limited | AAAAA0000A | Recovered Clothing Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 227.91560134975 |
| 265 | Poeticgem Limited | AAAAA0000A | Simple Approach Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 17.92241712775 |
| 266 | Poeticgem Limited | AAAAA0000A | Spring Design London Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 358.53827486475 |
| 267 | Poeticgem Limited | AAAAA0000A | Spring Near East Manufacturing Company Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.94260862025 |
| 268 | Poeticgem Limited | AAAAA0000A | Zamira Fashion Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1.3513597205 |
| 269 | Poeticgem Limited | AAAAA0000A | Techno Design HK Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.071465902 |
| 270 | Poeticgem Limited | AAAAA0000A | Clover Collections Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 22.05174258625 |
| 271 | Poeticgem Limited | AAAAA0000A | PDS Fashions Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 13.70490984675 |
| 272 | Poeticgem Limited | AAAAA0000A | Design Arc Europe Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 6.895900702 |
| 273 | Poeticgem Limited | AAAAA0000A | Pacific Logistics Ltd | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 6.3529866705 |
| 274 | Poeticgem Limited | AAAAA0000A | Clover Collections FZCO | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 4.28 |
| 275 | Poeticgem Limited | AAAAA0000A | Brand Collective Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.707295468 |
| 276 | Poeticgem Limited | AAAAA0000A | Techno Design HK Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.071465902 |
| 277 | Pro Trusted | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 278 | Pro Trusted | AAAAA0000A | Poeticgem Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 279 | Progress Apparels (Bangladesh) Limited | AAAAA0000A | Krayons Sourcing Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 7000 | Approved | 1728.748066042 | 0 |
| 280 | Progress Apparels (Bangladesh) Limited | AAAAA0000A | PDS Far East Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 2396.1 | Approved | 1510.34971466032 | 395.77 |
| 281 | Progress Apparels (Bangladesh) Limited | AAAAA0000A | Poeticgem International FZCO | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 800 | Approved | 203.144015263 | 211.96261387025 |
| 282 | Progress Apparels (Bangladesh) Limited | AAAAA0000A | Poeticgem Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 4430 | Approved | 289.81673143064 | 182.67130802175 |
| 283 | Progress Apparels (Bangladesh) Limited | AAAAA0000A | Simple Approach Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 7268.37 | Approved | 2128.02346073792 | 755.794484185 |
| 284 | Progress Apparels (Bangladesh) Limited | AAAAA0000A | Green Apparel Industries Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 42.02256674475 |
| 285 | Progress Apparels (Bangladesh) | AAAAA0000A | Progress Manufacturing | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 26516.2 | Approved | 8326 | -2084.98 |

| | Limited | | Group Limited | | | | | | | | |
|-----|--|------------|--|-------------|----------------------|------------------------------|------------|----------|-------------------|------------------|------------------|
| 286 | Progress Manufacturing Group Limited | AAAAA0000A | Green Apparel Industries Limited | ZZZZ299999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 287 | Progress Manufacturing Group Limited | AAAAA0000A | PDS Far East Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 399.35 | Not Applicable | 0 | 5.3234371835 |
| 288 | S.O.T.GARMENTS INDIA PRIVATE LIMITED | AAJCS8500M | Techno Design GMBH | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 345.46 | Approved | 123.8434511 | 260.2775491 |
| 289 | Simple Approach Limited | AAAAA0000A | Green Smart Shirts Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 10.52180082025 |
| 290 | Simple Approach Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 14472 |
| 291 | Simple Approach Limited | AAAAA0000A | PDS Sourcing Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 292 | Simple Approach Limited | AAAAA0000A | Techno Design GmBH | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 5.035904 | Not Applicable | 0 | 5.0068701935 |
| 293 | Simple Approach Limited | AAAAA0000A | Zamira Fashion Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 11.82297990625 |
| 294 | Simple Approach Limited | AAAAA0000A | Green Apparel Industries Limited | ZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 10.52 |
| 295 | SKOPE Apparels FZCO | AAAAA0000A | Norwest Industries Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 296 | Smart Notch (Shanghai) Limited | AAAAA0000A | 360 Notch Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 297 | Smart Notch (Shanghai) Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 149.78888990725 |
| 298 | Smart Notch (Shanghai) Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 2500 | Approved | 1059.5656613488 | 0 |
| 299 | Sourcing Solutions Limited | AAAAA0000A | Krayons Sourcing Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.78691538451435 |
| 300 | Sourcing Solutions Limited | AAAAA0000A | Techno Design HK Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 102.2336 | Approved | 45.98412141388 | 12.78979127275 |
| 301 | Sourcing Solutions Limited | AAAAA0000A | Sourcing Solutions Europe BVBA | ZZZZ9999Z | Associate | Any other transaction | Receivable | 0 | Not Applicable | 0 | 63.93 |
| 302 | Sourcing Solutions Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 10.41264602375 |
| 303 | Spring Near East FZCO | AAAAA0000A | Spring Near East Manufacturing Company Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 1888.46 |
| 304 | Spring Near East Manufacturing Company Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 80 | Not Applicable | 0 | 6.8209279872552 |
| 305 | Spring Near East Manufacturing Company Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ299992 | Fellow Subsidiary | Sale of goods or services | | 149.52 | Approved | 4.64990311372751 | 1324.23701087977 |
| 306 | Spring Near East Manufacturing Company Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Sale of goods or services | | 240 | Approved | 78.875061 | 14.2500688 |
| 307 | Spring Near East Manufacturing Company Limited | AAAAA0000A | Poetic Brands Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |

| 308 | Spring Near East Manufacturing Company Limited | AAAAA0000A | Simple Approach Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 4.70254017775 |
|-----|--|------------|--|-------------|----------------------|------------------------------|------------|------------------|-------------------|-----------------|------------------|
| 309 | Spring Near East Manufacturing Company Limited | AAAAA0000A | Spring Near East FZCO | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 1848.84 | Approved | 716.24583514808 | 0 |
| 310 | Spring Near East Manufacturing Company Limited | AAAAA0000A | Techno Design GMBH | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 239.79 | Approved | 117.93036334188 | 50.97763216675 |
| 311 | Styleberry Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 83.139218 |
| 312 | Styleberry Limited | AAAAA0000A | Progress Manufacturing Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 36.449450908 |
| 313 | Styleberry Limited | AAAAA0000A | Progress Apparels (Bangladesh) Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 24.77517201725 |
| 314 | Techno Design GMBH | AAAAA0000A | Technocian Fashions Private Limited | AAHCT2305D | Fellow Subsidiary | Sale of goods or services | | 1809.56996 | Approved | 907.4722469 | 516.4007665 |
| 315 | Techno Design HK Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 4 | Not Applicable | 0 | 2.883455195 |
| 316 | Techno Design HK Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 12.0164524421594 | Not Applicable | 0 | 5.0759692395 |
| 317 | Techno Design HK Limited | AAAAA0000A | Simple Approach Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0.92051796425 |
| 318 | Techno Design HK Limited | AAAAA0000A | Techno Design GMBH | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 1239.48157752284 | Approved | 569.03652352496 | 7162.684064721 |
| 319 | Techno Design HK Limited | AAAAA0000A | Techno Design USA LLC | ZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 134.92133601475 |
| 320 | Techno Design HK Limited | AAAAA0000A | Norwest Industries Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 692.038747097 |
| 321 | Techno Design HK Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 39.79418825725 |
| 322 | Techno Design HK Limited | AAAAA0000A | Technocian Fashions Private Limited | AAHCT2305D | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 25.4051577 |
| 323 | Twins Asia FZCO | AAAAA0000A | Simple Approach Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 324 | Twins Asia Limited | AAAAA0000A | PDS Limited | AAGCP0059B | Fellow Subsidiary | Sale of goods or services | | 7960 | Approved | 2270.5289658 | 1775.22648 |
| 325 | Twins Asia Limited | AAAAA0000A | Poeticgem International Limited | ZZZZ299992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 21.20953632625 |
| 326 | Twins Asia Limited | AAAAA0000A | Twins Asia FZCO | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 1107.689728 | Approved | 30.81377231456 | 1137.1571650645 |
| 327 | Twins Asia Limited | AAAAA0000A | Norwest Industries Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 1107.689728 | Not Applicable | 0 | 3446.72162041134 |
| 328 | Twins Asia Limited | AAAAA0000A | Design Arc Asia Limited | ZZZZ29999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 3.07358278975475 |
| 329 | Twins Asia FZCO | AAAAA0000A | Design Arc FZCO | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 322.153762144688 |
| 330 | Wonderwall (F.E) Limited HK | AAAAA0000A | Poeticgem International | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |

| | | | Limited | | | | | | | | |
|-----|---|------------|---|-------------|-----------------------------|------------------------------|------------|------------------|-------------------|------------------|----------------|
| 331 | Wonderwall (F.E) Limited UK | AAAAA0000A | Poeticgem International Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 332 | Zamira Fashion Limited | AAAAA0000A | CASA Collective Sourcing Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 333 | Zamira Fashion Limited | AAAAA0000A | Casa Collective Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 5 | Approved | 0.27269401388 | 0.42742296425 |
| 334 | Zamira Fashion Limited | AAAAA0000A | Multinational Textile Group Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 335 | Zamira Fashion Limited | AAAAA0000A | Norwest Industries Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 598.549232 | Not Applicable | 0 | 609.448852008 |
| 336 | Zamira Fashion Limited | AAAAA0000A | PDS Far East Limited | ZZZZ29999Z | Fellow Subsidiary | Sale of goods or services | | 5 | Approved | 0.27269401388 | 0.8750956965 |
| 337 | Zamira Fashion Limited | AAAAA0000A | PDS Sourcing Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 338 | Zamira Fashion Limited | AAAAA0000A | PDS Far East USA, Inc. | ZZZZZ99992 | Fellow Subsidiary | Sale of goods or services | | 1996.75 | Approved | 1872.83455760448 | 0 |
| 339 | Zamira Fashion Limited | AAAAA0000A | Poeticgem International Limited | ZZZZZ99999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 340 | Zamira Fashion Limited | AAAAA0000A | Pro Trusted | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 341 | Zamira Fashion Limited | AAAAA0000A | Simple Approach Limited | ZZZZZ99992 | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 0 |
| 342 | Zamira Fashion Limited | AAAAA0000A | PDS Asia Star Corporation Limited | ZZZZZ9999Z | Fellow Subsidiary | Any other transaction | Receivable | 0 | Not Applicable | 0 | 14.83398234125 |
| 343 | Styleberry Limited | AAAAA0000A | PDS Brands Manufacturing Limited | ZZZZZ99999Z | Fellow Subsidiary | Sale of goods or services | | 5000 | Approved | 1859.47 | 0 |
| 344 | PDS Limited | AAGCP0059B | Abhishekh Kanoi | ALOPK9266H | Key Managerial Person | Remuneration | | 120 | Approved | 37.41 | 4.7 |
| 345 | PDS Limited | AAGCP0059B | Sanjay Jain | ACQPJ8309P | Key Managerial Person | Remuneration | | 900 | Approved | 98.89 | 19.48 |
| 346 | PDS Limited | AAGCP0059B | Rahul Ahuja | AAPPA7817E | Key Managerial Person | Remuneration | | 240 | Approved | 73.93 | 6.28 |
| 347 | Multinational Textile Group Limited | AAAAA0000A | Deepak Seth | AABPS2568Q | Key Managerial Person | Remuneration | | 0 | Not Applicable | 0 | 104.28 |
| 348 | PDS Multinational FZCO | AAAAA0000A | Mr. Pallak Seth | ACXPS6333B | Key Managerial Person | Remuneration | | 319.18 | Approved | 164.87 | 26.8536 |
| 349 | PDS Fashions Limited | AAAAA0000A | Mr. Pallak Seth | ACXPS6333B | Key Managerial Person | Remuneration | | 547.355956795071 | Approved | 177.201 | 27.58 |
| 350 | Simple Approach Limited | AAAAA0000A | Mr. Pallak Seth | ACXPS6333B | Key Managerial Person | Remuneration | | 521.38 | Approved | 310.19 | 15.53 |

value of transaction

during the

reporting period