23rd November, 2019

To,

BSE Limited

Listing Dept. / Dept. of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street,

Mumbai - 400 001.

Security Code: 539301
Security ID: ARVSMART

To,

National Stock Exchange of India Ltd. Listing Dept., Exchange Plaza, 5th Floor, Plot No. C/1, G. Block, Bandra-Kurla Complex,

Bandra (E),

Mumbai - 400 051.

Symbol: ARVSMART

Dear Sirs,

Sub: Disclosure of Related Party Transactions under regulation 23(9) of SEBI (LODR) Regulations, 2015 for the half year ended on 30th September, 2019.

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are attaching herewith a disclosures of related party transactions on a consolidated basis in the format specified in the relevant accounting standards for the half year ended on 30th September, 2019.

You are requested to take the above on record.

Thanking you,

Yours faithfully,

Prakash Makwana Company Secretary

Encl: As above.

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As per the Indian Accounting Standard on "Related Party Disclosures" (Ind AS 24), the related parties of the Group are as follows:

A. Name of related parties and nature of relationship:

Entity name	Relationship	
Mr. Sanjay Lalbhai	Chairman & Non-Executive Director	
Mr. Kamal Singal	Managing Director and Chief Executive Officer- Key Managerial Personnel	
Mr. Kulin Lalbhai	Non-Executive Director	
Mr. Prem Prakash Pangotra	Non-Executive Director	
Mr. Pratul Shroff	Non-Executive Director	
Ms. Indira Parikh	Non-Executive Director	
Ms. Pallavi Vyas	Non-Executive Director	
Mr. Nirav Kalyanbhai Shah	Non-Executive Director	
Mr. Mehul Shah	Chief Financial Officer - Key Managerial Personnel	
Mr. Prakash Makwana	Company Secretary - Key Managerial Personnel	
Mrs. Divya M. Shah	Relative of Key Managerial Personnel	
Mr. Dinesh Jasraj Jain	Land Managing Partner	
Mr. Sharad Govindbhai Patel	Land Managing Partner	
Mrs. Kavita Dinesh Jain	Relative of Land Managing Partner	
Mr. Neel Dinesh Jain	Relative of Land Managing Partner	
Mrs. Rashmi Sharadbhai Patel	Relative of Land Managing Partner	
Mrs. Jignesh Govindbhai Patel	Relative of Land Managing Partner	
Aura Securities Private limited	Holding Company	
Aura Business Ventures LLP	Enterprise having significant influence	
Arvind Lifestyle brands Ltd	Enterprise having significant influence	
Arvind Infrabuild LLP	Company under common control of Key Managerial Personnel	
Arvind and Smartvalue Homes LLP	Enterprise having significant influence by Key Management Personnel	
Safal Homes LLP	Co-venturer in Joint venture	
Arvind Limited	Enterprise having significant influence by Key Management Personnel	

B. Disclosure in respect of total amount of transactions that have been entered into with related parties :

Particulars	30th September, 2019
Remuneration	
Mr. Kamal Singal	120.42
Mr. Mehul Shah	17.15
Mr. Prakash Makwana	15.53
Mr. Sharad Govindbhai Patel & Mr. Dinesh Jasraj Jain	586.82
Director's Sitting Fees & Commission	
Mr. Prem Prakash Pangotra	0.90
Mr. Pratul Shroff	0.50
Ms. Pallavi Vyas	0.10
Mr. Nirav Kalyanbhai Shah	0.50
Revenue from operations	
Mr. Sharad Govindbhai Patel & Mr. Dinesh Jasraj Jain	1,548.21
Aura Business Ventures LLP	144.08
Partner's contribution received	
Mr. Sharad Govindbhai Patel & Mr. Dinesh Jasraj Jain	586.82
Partner's contribution paid	
Mr. Sharad Govindbhai Patel & Mr. Dinesh Jasraj Jain	150.00
Arvind Infrabuild LLP	70.01
Share of profit	
Mr. Sharad Govindbhai Patel & Mr. Dinesh Jasraj Jain	15.94
Reimbursement of expenses received (Net)	
Arvind Limited	6.29
Purchase of materials	0.25
Arvind Limited	17.70
Receipts from customers	
Mr. Kamal Singal	129.81
Mr. Sharad Govindbhai Patel & Mr. Dinesh Jasraj Jain	1,961.83
Aura Business Ventures LLP	25.19
Exercise of share options under ESOS / ESOP	25.25
Mr. Kamal Singal	113.44



C. Disclosure in respect of outstanding balance:

Particualrs	30th September, 2019
Advance for Land	
Others - Relatives of Land managing partners	9.12
Loans Given	
Mr. Sharad Govindbhai Patel & Mr. Dinesh Jasraj Jain	3,369.46
Trade Receivable	
Aura Business Ventures LLP	
Mr. Kamal Singal	0.04
Capital Contributions (Initial and Additional)	
Arvind Bsafal Homes LLP	152.81
Arvind Integrated Projects LLP	0.28
Trade payables	
Others - Relatives of Land managing partners	49.98
Arvind Limited	1,214.93
Mr. Kamal Singal	130.46
Advance to suppliers	
Arvind Limited	10.91
Advance from customers	
Mr. Kamal Singal	269.66
Aura Business Ventures LLP	
Mr. Sharad Govindbhai Patel & Mr. Dinesh Jasraj Jain	1,106.00
Short term loans and advances	
Arvind Limited	

