General information about company	
Scrip code*	544226
NSE Symbol*	FIRSTCRY
MSEI Symbol*	NOTLISTED
ISIN*	INE02RE01045
Name of company	Brainbees Solutions Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	14-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Baby and maternity products
Start date and time of board meeting	14-11-2026 12:00
End date and time of board meeting	14-11-2026 12:50
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
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
(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
(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
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(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?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	26-05-2025

Indicate Company website link for updated RPT policy of the Company		https://cdn.fcglcdn.com/brainbees/firstcry-ir/Related_Party_Transactions.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		Yes
No. of times funds raised during the quarter		1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NA

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-07-2026	01-04-2026	
	Date of end of reporting period	30-09-2026	30-09-2026	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Standalone	Standalone	
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**			
1	**Income**			
	Revenue from operations	7587.54	14371.83	
	Other income	420.19	874.43	
	Total income	**8007.73**	**15246.26**	
2	**Expenses**			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	6289.22	11357.33	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1207.88	-1779.66	
(d)	Employee benefit expense	770.07	1604	
(e)	Finance costs	113.62	229.49	
(f)	Depreciation, depletion and amortisation expense	311.08	605.16	
(g)	**Other Expenses**			
1	Other Expenses	1220.03	2428.82	
	Total other expenses	**1220.03**	**2428.82**	
	Total expenses	**7496.14**	**14445.14**	
3	**Total profit before exceptional items and tax**	**511.59**	**801.12**	
4	Exceptional items	-3.9	0.5	
5	**Total profit before tax**	**507.69**	**801.62**	
6	**Tax expense**			
7	Current tax	0	0	
8	Deferred tax	115.74	193.79	
9	**Total tax expenses**	**115.74**	**193.79**	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	**Net Profit Loss for the period from continuing operations**	**391.95**	**607.83**	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	

16	**Total profit (loss) for period**	**391.95**	**607.83**	
17	Other comprehensive income net of taxes	3.04	6.07	
18	**Total Comprehensive Income for the period**	**394.99**	**613.9**	
19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	**Details of equity share capital**			
	Paid-up equity share capital	1044.17	1044.17	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve			
23	**Earnings per share**			
i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	0.75	1.16	
	Diluted earnings (loss) per share from continuing operations	0.75	1.16	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	0.75	1.16	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.75	1.16	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	790.03
	Capital work-in-progress	18.27
	Investment property	0
	Goodwill	3032.47
	Other intangible assets	337.6
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	29068.84
	Trade receivables, non-current	0
	Loans, non-current	4173.94
	Other non-current financial assets	
1	Other non-current financial assets	4001.95
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**4001.95**
	Total non-current financial assets	**37244.73**
	Deferred tax assets (net)	1027.98
	Other non-current assets	
1	Other non-current assets	254.05
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**254.05**
	Total non-current assets	**42705.13**

2	**Current assets**	
	Inventories	8219.68
	Current financial asset	
	Current investments	0
	Trade receivables, current	9865.02
	Cash and cash equivalents	394.13
	Bank balance other than cash and cash equivalents	9906.87
	Loans, current	2163.14
	Other current financial assets	
1	Other current financial assets	642.28
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**642.28**
	Total current financial assets	**22971.44**
	Current tax assets (net)	0
	Other current assets	
1	Other current assets	1245.66
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**1245.66**
	Total current assets	**32436.78**
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	**75141.91**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	1044.17
	Other equity	63454.25
	Total equity attributable to owners of parent	**64498.42**
	Non controlling interest	
	Total equity	**64498.42**
2	**Liabilities**	
	Non-current liabilities	

	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	**0**
	Other non-current financial liabilities	
1	Other non-current financial liabilities	3586.79
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	**3586.79**
	Total non-current financial liabilities	**3586.79**
	Provisions, non-current	222.12
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	**3808.91**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	423.75
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4650.03
	Total Trade payable	**5073.78**
	Other current financial liabilities	
1	Other current financial liabilities	887.49
2		
3		
4		
5		

	Details of other current financial liabilities	
	Total of other current financial liabilities	**887.49**
	Total current financial liabilities	**5961.27**
	Other current liabilities	
1	Other current liabilities	801.94
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**801.94**
	Provisions, current	71.37
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	**6834.58**
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	**10643.49**
	Total equity and liabilities	**75141.91**
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement of post-employment benefit obligations	4.06	8.11
	Total Amount of items that will not be reclassified to profit and loss	4.06	8.11
2	Income tax relating to items that will not be reclassified to profit or loss	1.02	2.04
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	3.04	6.07

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	801.62
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	229.49
	Adjustments for decrease (increase) in inventories	-1779.7
	Adjustments for decrease (increase) in trade receivables, current	-2544.16
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-66.61
	Adjustments for decrease (increase) in other non-current assets	-6.33
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-50.69
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1808.75
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-62.74
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	605.16
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	31.34
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-39.4
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0.58
	Adjustments for dividend income	0
	Adjustments for interest income	385.63
	Adjustments for share-based payments	328.93
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0

	Other adjustments for non-cash items	-15.09
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**-1946.1**
	Net cash flows from (used in) operations	**-1144.48**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-96.23
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**-1048.25**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	884.68
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	36.92
	Purchase of property, plant and equipment	25.98
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	12.74
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	50
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	143.3

	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	2079.92
	Net cash flows from (used in) investing activities	**1286.74**
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0.39
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	600.88
	Dividends paid	0
	Interest paid	0.45
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	**-600.94**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-362.45**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**-362.45**
	Cash and cash equivalents cash flow statement at beginning of period	756.58
	Cash and cash equivalents cash flow statement at end of period	**394.13**

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

																Additional disclosure of related pa transaction relates to loans, inter-corpo listed entity/subsidiary. These details ne such			
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			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 the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure
1	Brainbees Solutions Limited	[redacted]	Firstcry Management DWC LLC	[redacted]	Wholly owned subsidiary	Any other transaction	Share based payments	19.7	N/A			19.7	0	0				
2	Brainbees Solutions Limited		Shenzhen Starbees Services Ltd		Wholly owned subsidiary	Any other transaction	Travelling Expense	0.06	N/A			0.06	0	0				
3	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Sale of goods or services		9879.62	N/A			9879.62	6527.6	8856.27				
4	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Share based payments	11.31	N/A			11.31	0	0				
5	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Purchase of goods or services		1544.54	N/A			1544.54	0	0				
6	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Interest Income	9.92	N/A			9.92	0	0				
7	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Purchase of property, plant and equipment	1.29	N/A			1.29	0	0				
8	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Sale of property, plant and equipment	43.8	N/A			43.8	0	0				
9	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Loan Repayment	300	N/A			300	370	70				
10	Brainbees Solutions Limited		Firstcry Retail DWC - LLC		Step down subsidiary	Sale of goods or services		190.07	N/A			190.07	0	0				
11	Brainbees Solutions Limited		Firstcry Retail DWC - LLC		Step down subsidiary	Any other transaction	Service Income	42.81	N/A			42.81	0	0				
12	Brainbees Solutions Limited		Firstcry Retail DWC - LLC		Step down subsidiary	Any other transaction	Cost charge back	6.66	N/A			6.66	0	0				

13	Brainbees Solutions Limited	[redacted]	Firstcry Retail DWC - LLC	[redacted]	Step down subsidiary	Any other transaction	Share based payments	19.7	N/A			19.7	0	0				
14	Brainbees Solutions Limited		Firstcry Retail DWC - LLC		Step down subsidiary	Any other transaction	Royalty Income	79.37	N/A			79.37	0	0				
15	Brainbees Solutions Limited		Firstcry Trading Company		Step down subsidiary	Sale of goods or services		156.12	N/A			156.12	0	0				
16	Brainbees Solutions Limited		Firstcry Trading Company		Step down subsidiary	Any other transaction	Service Income	37.81	N/A			37.81	0	0				
17	Brainbees Solutions Limited		Firstcry Trading Company		Step down subsidiary	Any other transaction	Cost charge back	4.16	N/A			4.16	0	0				
18	Brainbees Solutions Limited		Firstcry Trading Company		Step down subsidiary	Any other transaction	Royalty Income	23.39	N/A			23.39	0	0				
19	Brainbees Solutions Limited		Firstcry Trading Company		Step down subsidiary	Any other transaction	Share based payments	3.74	N/A			3.74	0	0				
20	Brainbees Solutions Limited		Edubees Educational Trust		Step down subsidiary	Any other transaction	Royalty income	1.98	N/A			1.98	0	0				
21	Brainbees Solutions Limited		Edubees Educational Trust		Step down subsidiary	Sale of goods or services		2.31	N/A			2.31	0	0				
22	Brainbees Solutions Limited		Firmroots Private Limited		Step down subsidiary	Any other transaction	Rent Received	0.01	N/A			0.01	0	0				
23	Brainbees Solutions Limited		Swara Baby Products Private Limited		Step down subsidiary	Purchase of goods or services		1259.79	N/A			1259.79	0	0				
24	Brainbees Solutions Limited		Swara Baby Products Private Limited		Step down subsidiary	Any other transaction	Interest Income	18.05	N/A			18.05	0	0				
25	Brainbees Solutions Limited		Swara Hygiene Private Limited		Step down subsidiary	Any other transaction	Interest Income	20.05	N/A			20.05	0	0				
26	Brainbees Solutions Limited		Swara Hygiene Private Limited		Step down subsidiary	Any other transaction	Rent Expense	27.54	N/A			27.54	0	0				
27	Brainbees Solutions Limited		Solis Hygiene Private Limited		Step down subsidiary	Purchase of goods or services		40.73	N/A			40.73	0	0				
28	Brainbees Solutions Limited		Globalbees Brands Private Limited		Step down subsidiary	Any other transaction	Sublease Rent Income	11.46	N/A			11.46	0	0				
29	Brainbees Solutions Limited		Globalbees Brands Private Limited		Step down subsidiary	Any other transaction	Interest Income	76.12	N/A			76.12	0	0				
30	Brainbees Solutions Limited		Globalbees Brands Private Limited		Step down subsidiary	Any other transaction	Business Support Service	4.31	N/A			4.31	0	0				
31	Brainbees Solutions Limited		Globalbees Brands Private Limited		Step down subsidiary	Any other transaction	Share based payments	14.99	N/A			14.99	0	0				

32	Brainbees Solutions Limited	[redacted]	Prayosha Expo Private Limited	[redacted]	Step down subsidiary	Purchase of goods or services		0.09	N/A			0.09	0	0				
33	Brainbees Solutions Limited		Frootle India Private Limited		Step down subsidiary	Any other transaction	Loan given	350	N/A			350	0	0				
34	Brainbees Solutions Limited		Frootle India Private Limited		Step down subsidiary	Any other transaction	Interest income	4.6	N/A			4.6	0	0				
35	Brainbees Solutions Limited		Firstcry Management DWC LLC		Wholly owned subsidiary	Any other transaction	Payable for cost charge back	0	N/A			0	2.2	2.2				
36	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Security Deposit receivable	0	N/A			0	2.71	2.71				
37	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Loan receivable	0	N/A			0	370	70				
38	Brainbees Solutions Limited		Intellibees Solutions Private Limited		Wholly owned subsidiary	Any other transaction	Capital advance	0	N/A			0	1.11	1.03				
39	Brainbees Solutions Limited		Intellibees Solutions Private Limited		Wholly owned subsidiary	Any other transaction	Other receivable	0	N/A			0	1.5	1.5				
40	Brainbees Solutions Limited		Intellibees Solutions Private Limited		Wholly owned subsidiary	Any other transaction	Receivable for cross charge	0	N/A			0	0.08	0.08				
41	Brainbees Solutions Limited		Firstcry Retail DWC - LLC		Wholly owned subsidiary	Any other transaction	Receivable for sale of goods	0	N/A			0	159.13	206.72				
42	Brainbees Solutions Limited		Firstcry Retail DWC - LLC		Wholly owned subsidiary	Any other transaction	Receivable for Service charge	0	N/A			0	85.61	128.42				
43	Brainbees Solutions Limited		Firstcry Retail DWC - LLC		Wholly owned subsidiary	Any other transaction	Receivable for cost charge back	0	N/A			0	1.05	1.05				
44	Brainbees Solutions Limited		Firstcry Retail DWC - LLC		Wholly owned subsidiary	Any other transaction	Receivable for Royalty Income	0	N/A			0	167.23	246.6				
45	Brainbees Solutions Limited		Firstcry Trading Company		Wholly owned subsidiary	Any other transaction	Receivable for sale of goods	0	N/A			0	71.14	215.92				
46	Brainbees Solutions Limited		Firstcry Trading Company		Wholly owned subsidiary	Any other transaction	Receivable for Service charge	0	N/A			0	153.96	120.62				
47	Brainbees Solutions Limited		Firstcry Trading Company		Wholly owned subsidiary	Any other transaction	Receivable for cost charge back	0	N/A			0	2.12	0				
48	Brainbees Solutions Limited		Firstcry Trading Company		Wholly owned subsidiary	Any other transaction	Receivable for Royalty Income	0	N/A			0	87.19	50.6				
49	Brainbees Solutions Limited		Edubees Educational Trust		Wholly owned subsidiary	Any other transaction	Receivable towards security deposit	0	N/A			0	37.5	37.5				
50	Brainbees Solutions		Edubees Educational		Wholly owned	Any other transaction	Receivable towards sale of	0	N/A			0	38.69	45.41				

	Limited		Trust		subsidiary		services and goods											
51	Brainbees Solutions Limited	[redacted]	Firmroots Private Limited	[redacted]	Step down subsidiary	Any other transaction	Receivable towards rent	0	N/A			0	0.01	0.01				
52	Brainbees Solutions Limited		Swara Baby Products Private Limited		Step down subsidiary	Any other transaction	Advance given towards purchase of goods	0	N/A			0	169.1	175.25				
53	Brainbees Solutions Limited		Swara Baby Products Private Limited		Step down subsidiary	Any other transaction	Loan receivable	0	N/A			0	450	450				
54	Brainbees Solutions Limited		Swara Hygiene Private Limited		Step down subsidiary	Any other transaction	Interest receivable	0	N/A			0	36	56.05				
55	Brainbees Solutions Limited		Swara Hygiene Private Limited		Step down subsidiary	Any other transaction	Loan receivable	0	N/A			0	500	500				
56	Brainbees Solutions Limited		Swara Hygiene Private Limited		Step down subsidiary	Any other transaction	Rent Payable	0	N/A			0	0	30.52				
57	Brainbees Solutions Limited		Solis Hygiene Private Limited		Step down subsidiary	Any other transaction	Payable for purchase of goods	0	N/A			0	0.27	5.18				
58	Brainbees Solutions Limited		Globalbees Brands Private Limited		Step down subsidiary	Any other transaction	Interest on loan receivable	0	N/A			0	1584.13	234.56				
59	Brainbees Solutions Limited		Globalbees Brands Private Limited		Step down subsidiary	Any other transaction	Security Deposit Payable	0	N/A			0	0.02	0.02				
60	Brainbees Solutions Limited		Globalbees Brands Private Limited		Step down subsidiary	Any other transaction	Receivable towards sublease rent income	0	N/A			0	4.83	5.86				
61	Brainbees Solutions Limited		Globalbees Brands Private Limited		Step down subsidiary	Any other transaction	Payable for cost charge back	0	N/A			0	1293.14	1293.14				
62	Brainbees Solutions Limited		Merhaki Foods and Nutrition Private Limited		Step down subsidiary	Any other transaction	Receivable from Services	0	N/A			0	0.07	0.07				
63	Brainbees Solutions Limited		Frootle India Private Limited		Step down subsidiary	Any other transaction	Interest Receivable	0	N/A			0	0	2.88				
64	Brainbees Solutions Limited		Frootle India Private Limited		Step down subsidiary	Any other transaction	Loan Receivable	0	N/A			0	0	350				
65	Digital age Retail Private Limited		Merhaki Food and Nutrition Private Limited		fellow subsidiary	Purchase of goods or services		4.5	N/A			4.5	0	0				
66	Digital age Retail Private Limited		Merhaki Food and Nutrition Private Limited		fellow subsidiary	Any other transaction	Interest Income	20.85	N/A			20.85	0	0				
67	Digital age Retail Private Limited		Frootle India Private Limited		fellow subsidiary	Purchase of goods or services		3.39	N/A			3.39	0	0				

68	Digital age Retail Private Limited	[redacted]	Kubermart Industries Private Limited	[redacted]	fellow subsidiary	Purchase of goods or services		0.41	N/A			0.41	0	0			
69	Digital age Retail Private Limited		Prayosha Expo Private Limited		fellow subsidiary	Purchase of goods or services		0.88	N/A			0.88	0	0			
70	Digital age Retail Private Limited		Intellibees Solutions Private Limited		fellow subsidiary	Any other transaction	Interest Income	0.06	N/A			0.06	0	0			
71	Digital age Retail Private Limited		Shenzhen Starbees Services Ltd		fellow subsidiary	Any other transaction	Payable for professional services	0	N/A			0	0	22.94			
72	Digital age Retail Private Limited		Merhaki Food and Nutrition Private Limited		fellow subsidiary	Any other transaction	Payable for purchase of goods	0	N/A			0	28.09	48.94			
73	Digital age Retail Private Limited		Merhaki Food and Nutrition Private Limited		fellow subsidiary	Any other transaction	Loan receivable	0	N/A			0	420	420			
74	Digital age Retail Private Limited		Merhaki Food and Nutrition Private Limited		fellow subsidiary	Any other transaction	Interest receivable	0	N/A			0	1.95	1.58			
75	Digital age Retail Private Limited		Frootle India Private Limited		fellow subsidiary	Any other transaction	Payable for purchase of goods	0	N/A			0	0.81	4.02			
76	Digital age Retail Private Limited		Kubermart Industries Private Limited		fellow subsidiary	Any other transaction	Payable for purchase of goods	0	N/A			0	3.76	1.1			
77	Digital age Retail Private Limited		DF Pharmacy Limited		fellow subsidiary	Any other transaction	Receivable from vendor	0	N/A			0	0	0.01			
78	Digital age Retail Private Limited		Solarista Renewables Private Limited		fellow subsidiary	Any other transaction	Receivable from vendor	0	N/A			0	0.1	0.1			
79	Digital age Retail Private Limited		Prayosha Expo Private Limited		fellow subsidiary	Any other transaction	Payable for purchase of goods	0	N/A			0	0.12	0.09			
80	Digital age Retail Private Limited		Intellibees Solutions Private Limited		fellow subsidiary	Any other transaction	Interest receivable	0	N/A			0	0.62	0.68			
81	Digital age Retail Private Limited		Intellibees Solutions Private Limited		fellow subsidiary	Any other transaction	Loan Receivable	0	N/A			0	3	3			
82	Solis Hygiene Pvt. Ltd.		Swara baby Products Limited		fellow subsidiary	Any other transaction	Payable Balance	0	N/A			0	-41.72	-229.31			

83	Solis Hygiene Pvt. Ltd.	[redacted]	Swara baby Products Limited	[redacted]	fellow subsidiary	Any other transaction	Loan Payable	0	N/A			0	-269.01	-259.53				
84	Solis Hygiene Pvt. Ltd.		Kairos Hygiene Pvt Ltd		Entities over which a director has significant influence	Any other transaction	Payable Balance	0	N/A			0	0	-25.46				
85	Solis Hygiene Pvt. Ltd.		Catering By S Kitchen Llp		Entities over which a director has significant influence	Any other transaction	Receivable balance	0	N/A			0	-0.52	0				
86	Solis Hygiene Pvt. Ltd.		Swara Hygiene Private Limited		fellow subsidiary	Any other transaction	Payable Balance	0	N/A			0	0	-0.07				
87	Solis Hygiene Pvt. Ltd.		KA Enterprises (Hygiene) Private Limited		Sister Concern	Any other transaction	Receivable balance	0	N/A			0	1.92	32.13				
88	Swara baby Products Limited		Firstcry Retail DWC - LLC		fellow subsidiary	Any other transaction	Payable Balance	0	N/A			0	-0.89	-0.41				
89	Swara baby Products Limited		Firstcry Trading Company		fellow subsidiary	Any other transaction	Payable Balance	0	N/A			0	-1.34	0				
90	Swara baby Products Limited		Swara Hygiene Private Limited		subsidiary	Any other transaction	Payable Balance	0	N/A			0	-340.2	-187.43				
91	Swara baby Products Limited		Kairos Hygiene Pvt Ltd		Entities over which a director has significant influence	Any other transaction	Receivable balance	0	N/A			0	-3.59	1.78				
92	Swara baby Products Limited		Catering By S Kitchen LLP		director has significant	Any other transaction	Payable Balance	0	N/A			0	0	0				
93	Swara baby Products Limited		Busybees Logistics Solutions		influence	Any other transaction	Receivable balance	0	N/A			0	0	0				
94	Swara baby Products Limited		KA Enterprises (Hygiene) Private Limited		Wholly owned subsidiary	Any other transaction	Receivable balance	0	N/A			0	90.11	178.7				
95	Swara baby Products Limited		KA Enterprises (Hygiene) Private Limited		Wholly owned subsidiary	Any other transaction	Loan Receivable	0	N/A			0	144.91	188.5				
96	Swara Hygiene Private Limited		Kairos Hygiene Pvt Ltd		Entities over which a director has significant influence	Any other transaction	Payable Balance	0	N/A			0	-6.48	-8.87				
97	Swara Hygiene Private Limited		K.A. Enterprise (Hygiene) Private Limited		Sister Concern	Any other transaction	Receivable balance	0	N/A			0	-0.53	0.07				
98	Swara Hygiene		Catering by S Kitchen LLP		Entities over which a	Any other transaction	Payable Balance	0	N/A			0	-0.47	0				

	Private Limited				director has significant influence													
99	Swara Hygiene Private Limited		Swara baby Products Limited		Parent Company	Any other transaction	Loan Payable	0	N/A			0	-639.74	0				
100	KA Enterprises Hygiene Limited		Kairos Hygiene Pvt Ltd		Entities over which a director has significant influence	Any other transaction	Payable Balance	0	N/A			0	-5.66	-16.19				
101	KA Enterprises Hygiene Limited		K.A. Enterprises		Entities over which a director has significant influence	Any other transaction	Receivable balance	0	N/A			0	75.96	139.11				
102	Swara Baby Products Ltd.		Swara Hygiene Pvt. Ltd.		subsidiary	Any other transaction	Purchase	1289.68	N/A			1289.68	0	0				
103	Swara Baby Products Ltd.		Solis Hygiene Pvt. Ltd.		subsidiary	Any other transaction	Purchase	483.55	N/A			483.55	0	0				
104	Swara Baby Products Ltd.		Kairos Hygiene Pvt Ltd		Entities over which a director has significant influence	Any other transaction	Purchases	73.11	N/A			73.11	0	0				
105	Swara Baby Products Ltd.		Catering By S Kitchen LLP		Entities over which a director has significant influence	Any other transaction	Expenses	3.62	N/A			3.62	0	0				
106	Swara Baby Products Ltd.		Busybees Logistics Solutions		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Expenses	0.28	N/A			0.28	0	0				
107	Swara Baby Products Ltd.		Firstcry Retail DWC - LLC		fellow subsidiary	Any other transaction	Sale of products	3.49	N/A			3.49	0	0				
108	Swara Baby Products Ltd.		Firstcry Trading Company		fellow subsidiary	Any other transaction	Sale of products	3.46	N/A			3.46	0	0				
109	Swara Hygiene Private Limited		Swara Baby Products Ltd.		Holding Company	Any other transaction	Interest expense on loan given	12.64	N/A			12.64	0	0				
110	Swara Hygiene Private Limited		Swara Baby Products Ltd.		Holding Company	Any other transaction	Purchase of Goods/Services	307.09	N/A			307.09	0	0				

111	Swara Hygiene Private Limited	[redacted]	Kairos Hygiene Pvt Ltd	[redacted]	Entities over which a director has significant influence	Any other transaction	Purchase of Goods/Services	65.03	N/A			65.03	0	0				
112	Swara Hygiene Private Limited		K.A. Enterprise (Hygiene) Private Limited		Sister Concern	Any other transaction	Purchase of Goods/Services	18.94	N/A			18.94	0	0				
113	Swara Hygiene Private Limited		Catering by S Kitchen LLP		Entities over which a director has significant influence	Any other transaction	Purchase of Goods/Services	2.56	N/A			2.56	0	0				
114	Swara Hygiene Private Limited		Busybees Logistics Solutions Pvt Ltd		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of Goods/Services	0.06	N/A			0.06	0	0				
115	Swara Hygiene Private Limited		Swara Baby Products Ltd.		Holding Company	Any other transaction	Repayment of Loan	600	N/A			600	0	0				
116	Solis Hygiene Pvt. Ltd.		KA Enterprises (Hygiene) Private Limited		Sister Concern	Any other transaction	Purchase of products	-0.4	N/A			-0.4	0	0				
117	Solis Hygiene Pvt. Ltd.		KA Enterprises (Hygiene) Private Limited		Sister Concern	Any other transaction	Sale of products	33.04	N/A			33.04	0	0				
118	Solis Hygiene Pvt. Ltd.		Kairos Hygiene Pvt Ltd		Entities over which a director has significant influence	Any other transaction	Sale of products	0.02	N/A			0.02	0	0				
119	Solis Hygiene Pvt. Ltd.		Kairos Hygiene Pvt Ltd		Entities over which a director has significant influence	Any other transaction	Purchases	76.35	N/A			76.35	0	0				
120	Solis Hygiene Pvt. Ltd.		Swara Baby Products Ltd.		Holding Company	Any other transaction	Purchase of products	238.44	N/A			238.44	0	0				
121	Solis Hygiene Pvt. Ltd.		Swara Baby Products Ltd.		Holding Company	Any other transaction	Interest expense on loan given	10.59	N/A			10.59	0	0				
122	Solis Hygiene Pvt. Ltd.		Swara Hygiene Private Limited		Sister Concern	Any other transaction	Reimbursement of Expenses	0.75	N/A			0.75	0	0				

123	Solis Hygiene Pvt. Ltd.	[redacted]	Catering By S Kitchen Llp	[redacted]	Entities over which a director has significant influence	Any other transaction	Purchase of products/Expenses	3	N/A			3	0	0				
124	KA Enterprises Hygiene Limited		Swara Baby Products Limited		Holding Company	Any other transaction	Purchase of products	97.7	N/A			97.7	0	0				
125	KA Enterprises Hygiene Limited		Kairos Hygiene Private Limited		Entities over which a director has significant influence	Any other transaction	Purchase of products	17.82	N/A			17.82	0	0				
126	KA Enterprises Hygiene Limited		Kairos Hygiene Private Limited		Entities over which a director has significant influence	Any other transaction	Sale of products	0.04	N/A			0.04	0	0				
127	KA Enterprises Hygiene Limited		K.A. Enterprises		Entities over which a director has significant influence	Any other transaction	Purchase of products	5.76	N/A			5.76	0	0				
128	KA Enterprises Hygiene Limited		K.A. Enterprises		Entities over which a director has significant influence	Any other transaction	Sale of products	183.99	N/A			183.99	0	0				
129	KA Enterprises Hygiene Limited		Aditi Birla		Relative of Director	Any other transaction	Expenses	0.9	N/A			0.9	0	0				
130	KA Enterprises Hygiene Limited		Swara Baby Products Limited (Loan)		Holding Company	Any other transaction	Loan taken	64.5	N/A			64.5	0	0				
131	KA Enterprises Hygiene Limited		Swara Baby Products Limited (Loan)		Holding Company	Any other transaction	Repayment of Loan	27	N/A			27	0	0				
132	KA Enterprises Hygiene Limited		Swara Baby Products Limited (Loan)		Holding Company	Any other transaction	Interest expense on loan given	6.76	N/A			6.76	0	0				
133	Merhaki Foods and Nutrition Private Limited		West-coast Pharmaceutical Works Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	1.09	0				
134	GlobalBees Brands DWC LLC		Plantex E Commerce Private Limited		Enterprises over which key management	Any other transaction	Payables	0	N/A			0	1.59	1.75				

					personnel or their relatives and/or holding company has significant influence.													
135	Prayosha Expo Private Limited	[redacted]	PRAGAT GLOBAL PRIVATE LIMITED	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	24.84	21.75				
136	Globalbees Brands Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest accrued (receivable)	0	N/A			0	0.04	0.04				
137	Globalbees Brands Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest accrued (receivable)	0	N/A			0	0	0				
138	Globalbees Brands Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest accrued (receivable)	0	N/A			0	7.23	8.19				

139	Globalbees Brands Private Limited	[redacted]	HS Fitness Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest accrued (receivable)	0	N/A			0	39.32	44.11				
140	Globalbees Brands Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest accrued (receivable)	0	N/A			0	0.02	0.02				
141	Globalbees Brands Private Limited		Encasa Homes Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest accrued (receivable)	0	N/A			0	7.04	7.98				
142	Globalbees Brands Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest accrued (receivable)	0	N/A			0	2.68	1.45				
143	Globalbees Brands Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Loan receivable	0	N/A			0	15.2	15.2				

144	Globalbees Brands Private Limited	[redacted]	HS Fitness Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Loan receivable	0	N/A			0	85	66.64				
145	Globalbees Brands Private Limited		Encasa Homes Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Loan receivable	0	N/A			0	15	15				
146	Globalbees Brands Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Loan receivable	0	N/A			0	0	1.22				
147	Globalbees Brands Private Limited		Merhaki Foods and Nutrition Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	564.2	452.07				
148	Globalbees Brands Private Limited		HS Fitness Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	7.21	7.25				

149	Globalbees Brands Private Limited	[redacted]	DF Pharmacy Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	39.36	64.99				
150	Globalbees Brands Private Limited		Encasa Homes Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	16.52	11.54				
151	Globalbees Brands Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	11.28	42.29				
152	Globalbees Brands Private Limited		Better & Brighter Homecare Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	2.09	4.64				
153	Globalbees Brands Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	11.13	20.82				

154	Globalbees Brands Private Limited	[redacted]	Kuber Mart Industries Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	9.41	17.14				
155	Globalbees Brands Private Limited		Healthyhey Foods Llp		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	51.46	31.74				
156	Globalbees Brands Private Limited		Butternut Ventures Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	1.1	1.4				
157	Globalbees Brands Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.38	0.76				
158	Globalbees Brands Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	41.33	22.61				

159	Globalbees Brands Private Limited	[redacted]	Frootle India Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	1.99	2.36				
160	Globalbees Brands Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.41	0.57				
161	Globalbees Brands Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	2.02	2.19				
162	Merhaki Foods and Nutrition Private Limited		Frootle India Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	9.51	9.92				
163	Merhaki Foods and Nutrition Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Loan payable	0	N/A			0	30	30				

164	Merhaki Foods and Nutrition Private Limited	[redacted]	Prayosha Expo Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest payable	0	N/A			0	0.28	1.62				
165	Merhaki Foods and Nutrition Private Limited		Shenzhen Starbees Services Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	32.7	4.65				
166	Merhaki Foods and Nutrition Private Limited		Maxinique Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	44.48	44.48				
167	Merhaki Foods and Nutrition Private Limited		Dynamic IT Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.76	0.78				
168	Merhaki Foods and Nutrition Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0	3.16				

169	Merhaki Foods and Nutrition Private Limited	[redacted]	DF Pharmacy Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	197.4	266.44				
170	Merhaki Foods and Nutrition Private Limited		Better & Brighter Homecare Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	33.72	27.99				
171	Merhaki Foods and Nutrition Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	84.86	206.13				
172	Merhaki Foods and Nutrition Private Limited		Eyezen Technologies Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	17.09	17.09				
173	Merhaki Foods and Nutrition Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.87	28.73				

174	Merhaki Foods and Nutrition Private Limited	[redacted]	Kuber Mart Industries Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	148.37	172.73				
175	Merhaki Foods and Nutrition Private Limited		HS Fitness Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	157.15	166.9				
176	Merhaki Foods and Nutrition Private Limited		Candes Technology Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	186.62	186.62				
177	Merhaki Foods and Nutrition Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	2.32	2.55				
178	Merhaki Foods and Nutrition Private Limited		Kitchenopedia Appliances Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	53.43	32.09				

179	Merhaki Foods and Nutrition Private Limited	[redacted]	Plantex E Commerce Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	42.28	27.88				
180	Merhaki Foods and Nutrition Private Limited		Encasa Homes Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	1.23	1.4				
181	Merhaki Foods and Nutrition Private Limited		JW Brands Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.1	0.1				
182	Merhaki Foods and Nutrition Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	12.78	5.94				
183	Merhaki Foods and Nutrition Private Limited		Butternut Ventures Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	7.32	8.8				

184	Merhaki Foods and Nutrition Private Limited	[redacted]	Solarista Renewables Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	20.32	36.89				
185	Mush Textile Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.18	0.26				
186	Kuber Mart Industries Private Limited		Kuber Mart Global Hub Pvt Ltd		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Security deposit receivable	0	N/A			0	3.2	3.2				
187	Kuber Mart Industries Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.15	0.21				
188	Kuber Mart Industries Private Limited		Kuber Mart Global Hub Pvt Ltd		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0	1.56				

189	Kuber Mart Industries Private Limited	[redacted]	Globalbees Brands Private Limited	[redacted]	Enterprise having control over the company	Any other transaction	Payables	0	N/A			0	0	16.94				
190	Kuber Mart Industries Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.01	0.02				
191	Encasa Homes Private Limited		Suraaj Linens Pvt Ltd		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	5.6	2.72				
192	Encasa Homes Private Limited		GlobalBees Brands DWC LLC		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	135.94	167.55				
193	DF Pharmacy Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.04	0.04				
194	DF Pharmacy Limited		Healthyhey Foods Llp		Enterprises over which key management personnel or their relatives and/or	Any other transaction	Receivables	0	N/A			0	6.59	7.59				

					holding company has significant influence.													
195	DF Pharmacy Limited	[redacted]	Solarista Renewables Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	14.63	21.06				
196	Better & Brighter Homecare Private Limited		Healthyhey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	73.97	91.01				
197	Better & Brighter Homecare Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	3.76	4.93				
198	Better & Brighter Homecare Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.03	0.04				
199	HS Fitness Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or	Any other transaction	Receivables	0	N/A			0	0.12	0.02				

					holding company has significant influence.													
200	HS Fitness Private Limited	[redacted]	Solarista Renewables Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.02	0.02				
201	HS Fitness Private Limited		KUBER MART INDUSTRIES PRIVATE LIMITED		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	12.23	9.1				
202	Cloud Lifestyle Private Limited		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0	63.71				
203	Cloud Lifestyle Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.91	0.1				
204	Cloud Lifestyle Private Limited		DF Pharmacy Limited		Enterprises over which key management personnel or their relatives and/or	Any other transaction	Payables	0	N/A			0	1.56	2.46				

					holding company has significant influence.													
205	Cloud Lifestyle Private Limited	[redacted]	Healthyhey Foods Llp	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.46	0.48				
206	Cloud Lifestyle Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	9.21	4.81				
207	Cloud Lifestyle Private Limited		HS Fitness Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.02	0.02				
208	Cloud Lifestyle Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.4	0.72				
209	Cloud Lifestyle Private Limited		Encasa Homes Private Limited		Enterprises over which key management personnel or their relatives and/or	Any other transaction	Payables	0	N/A			0	0	0				

					holding company has significant influence.													
210	Cloud Lifestyle Private Limited	[redacted]	Plantex E Commerce Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.41	0.37				
211	Butternut Ventures Private Limited		Digital Age Retail Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.06	0.06				
212	Butternut Ventures Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	1.47	0.84				
213	Butternut Ventures Private Limited		Healthyhey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	2.38	2.91				
214	Butternut Ventures Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or	Any other transaction	Payables	0	N/A			0	0.05	0.21				

					holding company has significant influence.												
215	Candes Technology Private Limited	[redacted]	Kitchenopedia Appliances Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	1.14	1.14			
216	Candes Technology Private Limited		HS Fitness Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.04	0.04			
217	Candes Technology Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	1.2	0.5			
218	Candes Technology Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	1.83	1.83			
219	DF Pharmacy Limited		West-coast Pharmaceutical Works Limited		Enterprises over which key management personnel or their relatives and/or	Any other transaction	Receivables	0	N/A			0	0	0.9			

					holding company has significant influence.													
220	HealthyHey Foods LLP	[redacted]	Rishi Modi	[redacted]	Key Management Personnel	Any other transaction	Payables	0	N/A			0	0.72	0.13				
221	HealthyHey Foods LLP		Kush Infosystems Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	1.18	3.04				
222	HealthyHey Foods LLP		K2R2 Brands Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.07	0.07				
223	HealthyHey Foods LLP		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0	0				
224	HealthyHey Foods LLP		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0	0				
225	Frootle India Private Limited		Wellspire India (P) Ltd		Enterprises over which key management	Any other transaction	Interest accrued (receivable)	0	N/A			0	24.97	30.24				

					personnel or their relatives and/or holding company has significant influence.													
226	Frootle India Private Limited	[redacted]	Wellspire India (P) Ltd	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Loan receivable	0	N/A			0	76.71	77.3				
227	Frootle India Private Limited		Wellspire India (P) Ltd		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	1.16	1.16				
228	Frootle India Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.42	3.39				
229	HealthyHey Foods LLP		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0	0				

230	Globalbees Brands Private Limited	[redacted]	Kitchenopedia Appliances Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0	0.01				
231	Globalbees Brands Private Limited		JW Brands Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0	0.01				
232	Frootle India Private Limited		Arpit Patwa		Key Management Personnel	Any other transaction	Interest payable	0	N/A			0	0	0.24				
233	Frootle India Private Limited		Arpit Patwa		Key Management Personnel	Any other transaction	Loan payable	0	N/A			0	0	29				
234	Frootle India Private Limited		Rahul Popat		Key Management Personnel	Any other transaction	Loan payable	0	N/A			0	0	177.5				
235	Frootle India Private Limited		Rahul Popat		Key Management Personnel	Any other transaction	Interest payable	0	N/A			0	0	1.36				
236	Merhaki Foods and Nutrition Private Limited		West-coast Pharmaceutical Works Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0	0.01				
237	Kuber Mart Industries Private Limited		Busybees Logistics Solutions Private Limited		Enterprise having control over the company	Any other transaction	Payables	0	N/A			0	0	33.76				
238	Globalbees Brands Private Limited		Maxinique Solutions Private Limited		Enterprises over which key management personnel or their relatives	Any other transaction	Receivables	0	N/A			0	0.03	0				

					and/or holding company has significant influence.													
239	Globalbees Brands Private Limited	[redacted]	Eyezen Technologies Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0.02	0				
240	Merhaki Foods and Nutrition Private Limited		Kitchenopedia Appliances Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Loan receivable	0	N/A			0	2.52	0				
241	Merhaki Foods and Nutrition Private Limited		Kitchenopedia Appliances Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest accrued (receivable)	0	N/A			0	0.62	0				
242	Merhaki Foods and Nutrition Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	1.31	0				
243	Plantex E Commerce Private Limited		Abhishek Chauhan		Key Management Personnel	Any other transaction	Loan balance at year end	0	N/A			0	29.6	0				
244	Kuber Mart Industries		Kuber Mart Global Hub		Enterprises over which	Any other transaction	Payables	0	N/A			0	0.85	0				

	Private Limited	[redacted]	Pvt Ltd	[redacted]	key management personnel or their relatives and/or holding company has significant influence.													
245	DF Pharmacy Limited		West-coast Pharmaceutical Works Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	1.88	0				
246	Better & Brighter Homecare Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.01	0				
247	Cloud Lifestyle Private Limited		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	40.09	0				
248	HealthyHey Foods LLP		HS Fitness Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.05	0				

249	HealthyHey Foods LLP	[redacted]	KUBER MART INDUSTRIES PRIVATE LIMITED	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0.11	0				
250	DF Pharmacy Limited		K2R2 Brands Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payable	0	N/A			0	0	0				
251	Merhaki Foods and Nutrition Private Limited		West-coast Pharmaceutical Works Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	1.09	0				
252	Mush Textile Private Limited		Vardhman Textile		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Receivables	0	N/A			0	0	3.46				
253	Plantex E Commerce Private Limited		Webcreta Technologies Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Payables	0	N/A			0	0	0.08				

254	Better & Brighter Homecare Private Limited	[redacted]	Cloud Lifestyle Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0.07	N/A			0.07	0	0				
255	Better & Brighter Homecare Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	1.53	N/A			1.53	0	0				
256	Better & Brighter Homecare Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	1.6	N/A			1.6	0	0				
257	Better & Brighter Homecare Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	43.63	N/A			43.63	0	0				
258	Better & Brighter Homecare Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0	N/A			0	0	0				

259	Better & Brighter Homecare Private Limited	[redacted]	Solarista Renewables Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	0.03	N/A			0.03	0	0				
260	Butternut Ventures Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods or services	0.27	N/A			0.27	0	0				
261	Butternut Ventures Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0.05	N/A			0.05	0	0				
262	Butternut Ventures Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0.2	N/A			0.2	0	0				
263	Butternut Ventures Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	1.03	N/A			1.03	0	0				

264	Butternut Ventures Private Limited	[redacted]	HealthyHey Foods LLP	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	3.09	N/A			3.09	0	0				
265	Cloud Lifestyle Private Limited		DF Pharmacy Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0.83	N/A			0.83	0	0				
266	Cloud Lifestyle Private Limited		HS Fitness Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0.01	N/A			0.01	0	0				
267	Cloud Lifestyle Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0.26	N/A			0.26	0	0				
268	Cloud Lifestyle Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0.8	N/A			0.8	0	0				

269	Cloud Lifestyle Private Limited	[redacted]	Solarista Renewables Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0.01	N/A			0.01	0	0				
270	Cloud Lifestyle Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0.01	N/A			0.01	0	0				
271	Cloud Lifestyle Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0	N/A			0	0	0				
272	Cloud Lifestyle Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0.57	N/A			0.57	0	0				
273	Cloud Lifestyle Private Limited		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0.97	N/A			0.97	0	0				

274	Cloud Lifestyle Private Limited	[redacted]	DF Pharmacy Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.08	N/A			0.08	0	0				
275	Cloud Lifestyle Private Limited		HS Fitness Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0				
276	Cloud Lifestyle Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.02	N/A			0.02	0	0				
277	Cloud Lifestyle Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	0.3	N/A			0.3	0	0				
278	Cloud Lifestyle Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.06	N/A			0.06	0	0				

279	Cloud Lifestyle Private Limited	[redacted]	HealthyHey Foods LLP	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	0	N/A			0	0	0				
280	Cloud Lifestyle Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0				
281	Cloud Lifestyle Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.04	N/A			0.04	0	0				
282	Cloud Lifestyle Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0				
283	Cloud Lifestyle Private Limited		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.04	N/A			0.04	0	0				

284	Cloud Lifestyle Private Limited	[redacted]	HS Fitness Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	0	N/A			0	0	0				
285	DF Pharmacy Limited		West-coast Pharmaceutical Works Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	0.17	N/A			0.17	0	0				
286	DF Pharmacy Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0.25	N/A			0.25	0	0				
287	DF Pharmacy Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0.05	N/A			0.05	0	0				
288	DF Pharmacy Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	5.81	N/A			5.81	0	0				

289	DF Pharmacy Limited	[redacted]	HealthyHey Foods LLP	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	0.9	N/A			0.9	0	0				
290	Encasa Homes Private Limited		Suraaj Linens Pvt Ltd		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	115.79	N/A			115.79	0	0				
291	Encasa Homes Private Limited		GlobalBees Brands DWC LLC		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	145.25	N/A			145.25	0	0				
292	Encasa Homes Private Limited		Suraaj Linens Pvt Ltd		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (expenses)	1.23	N/A			1.23	0	0				
293	Frootle India Private Limited		Rahul Popat		Key Management Personnel	Any other transaction	Interest Expense Loan	1.51	N/A			1.51	0	0				
294	Frootle India Private Limited		Arpit Patwa		Key Management Personnel	Any other transaction	Interest Expense Loan	0.26	N/A			0.26	0	0				
295	Frootle India Private Limited		Wellspire India (P) Ltd		Enterprises over which key management personnel or their	Any other transaction	Interest income on loan	4.2	N/A			4.2	0	0				

					relatives and/or holding company has significant influence.													
296	Frootle India Private Limited	[redacted]	Plantex E Commerce Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	2.52	N/A			2.52	0	0				
297	Globalbees Brands Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Shipping charges-outward expense	38.78	N/A			38.78	0	0				
298	Globalbees Brands Private Limited		Merhaki Foods and Nutrition Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	165.93	N/A			165.93	0	0				
299	Globalbees Brands Private Limited		Merhaki Foods and Nutrition Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	42.94	N/A			42.94	0	0				
300	Globalbees Brands Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their	Any other transaction	Interest income on loan	1.07	N/A			1.07	0	0				

					relatives and/or holding company has significant influence.													
301	Globalbees Brands Private Limited	[redacted]	HS Fitness Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest income on loan	5.32	N/A			5.32	0	0				
302	Globalbees Brands Private Limited		Encasa Homes Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest income on loan	1.05	N/A			1.05	0	0				
303	Globalbees Brands Private Limited		JW Brands Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	0.01	N/A			0.01	0	0				
304	Globalbees Brands Private Limited		Kitchenopedia Appliances Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	0.01	N/A			0.01	0	0				
305	Globalbees Brands Private Limited		HS Fitness Private Limited		Enterprises over which key management personnel or their	Any other transaction	Business support services (income)	0	N/A			0	0	0				

					relatives and/or holding company has significant influence.													
306	Globalbees Brands Private Limited	[redacted]	Cloud Lifestyle Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	2.84	N/A			2.84	0	0				
307	Globalbees Brands Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	1.54	N/A			1.54	0	0				
308	Globalbees Brands Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	5.26	N/A			5.26	0	0				
309	Globalbees Brands Private Limited		Merhaki Food and Nutrition Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	25.69	N/A			25.69	0	0				
310	Globalbees Brands Private Limited		Merhaki Food and Nutrition Private Limited		Enterprises over which key management personnel or their	Any other transaction	Subvention fee expense	11.99	N/A			11.99	0	0				

					relatives and/or holding company has significant influence.													
311	Globalbees Brands Private Limited	[redacted]	Encasa Homes Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	0.12	N/A			0.12	0	0				
312	Globalbees Brands Private Limited		DF Pharmacy Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	22.28	N/A			22.28	0	0				
313	Globalbees Brands Private Limited		Better & Brighter Homecare Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	2.19	N/A			2.19	0	0				
314	Globalbees Brands Private Limited		Frootle India Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	0.3	N/A			0.3	0	0				
315	Globalbees Brands Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their	Any other transaction	Business support services (income)	0.14	N/A			0.14	0	0				

					relatives and/or holding company has significant influence.													
316	Globalbees Brands Private Limited	[redacted]	Cloud Lifestyle Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	31.59	N/A			31.59	0	0				
317	Globalbees Brands Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	1.87	N/A			1.87	0	0				
318	Globalbees Brands Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	34.69	N/A			34.69	0	0				
319	Globalbees Brands Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	1.01	N/A			1.01	0	0				
320	Globalbees Brands Private Limited		Butternut Ventures Private Limited		Enterprises over which key management personnel or their	Any other transaction	Business support services (income)	0.27	N/A			0.27	0	0				

					relatives and/or holding company has significant influence.														
321	Globalbees Brands Private Limited	[redacted]	HealthyHey Foods LLP	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	91.83	N/A			91.83	0	0				
322	Globalbees Brands Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	0.12	N/A			0.12	0	0				
323	Globalbees Brands Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	0.14	N/A			0.14	0	0				
324	Globalbees Brands Private Limited		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	6.95	N/A			6.95	0	0				
325	Globalbees Brands Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their	Any other transaction	Subvention fee expense	0.01	N/A			0.01	0	0				

					relatives and/or holding company has significant influence.													
326	HealthyHey Foods LLP	[redacted]	Rishi Modi	[redacted]	Key Management Personnel	Any other transaction	Rent expenses	0.88	N/A			0.88	0	0				
327	HealthyHey Foods LLP		K2R2 Brands Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Advertisment Expense	0.41	N/A			0.41	0	0				
328	HealthyHey Foods LLP		Kush Infosystems Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Rent expenses	0.61	N/A			0.61	0	0				
329	HealthyHey Foods LLP		Kush Infosystems Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Advertisment Expense	6.04	N/A			6.04	0	0				
330	HealthyHey Foods LLP		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0	N/A			0	0	0				
331	HealthyHey Foods LLP		Kuber Mart Industries		Enterprises over which	Any other transaction	Business enablement fees	0	N/A			0	0	0				

			Private Limited		key management personnel or their relatives and/or holding company has significant influence.		(expenses)												
332	HealthyHey Foods LLP	[redacted]	Solarista Renewables Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0					
333	HealthyHey Foods LLP		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0					
334	HealthyHey Foods LLP		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0					
335	Kuber Mart Industries Private Limited		Kuber Mart Global Hub Pvt Ltd		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Rent expenses	5.29	N/A			5.29	0	0					

336	Kuber Mart Industries Private Limited	[redacted]	Kuber Mart Global Hub Pvt Ltd	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	31.3	N/A			31.3	0	0				
337	Kuber Mart Industries Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0	N/A			0	0	0				
338	Kuber Mart Industries Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	0	N/A			0	0	0				
339	Merhaki Foods and Nutrition Private Limited		DF Pharmacy Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	67.55	N/A			67.55	0	0				
340	Merhaki Foods and Nutrition Private Limited		Better & Brighter Homecare Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.37	N/A			0.37	0	0				

341	Merhaki Foods and Nutrition Private Limited	[redacted]	HealthyHey Foods LLP	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0				
342	Merhaki Foods and Nutrition Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.57	N/A			0.57	0	0				
343	Merhaki Foods and Nutrition Private Limited		Butternut Ventures Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.15	N/A			0.15	0	0				
344	Merhaki Foods and Nutrition Private Limited		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.11	N/A			0.11	0	0				
345	Merhaki Foods and Nutrition Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.08	N/A			0.08	0	0				

346	Merhaki Foods and Nutrition Private Limited	[redacted]	HS Fitness Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.05	N/A			0.05	0	0				
347	Merhaki Foods and Nutrition Private Limited		DF Pharmacy Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	4.91	N/A			4.91	0	0				
348	Merhaki Foods and Nutrition Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.15	N/A			0.15	0	0				
349	Merhaki Foods and Nutrition Private Limited		Encasa Homes Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0				
350	Merhaki Foods and Nutrition Private Limited		Frootle India Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0				

351	Merhaki Foods and Nutrition Private Limited	[redacted]	Prayosha Exp Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0.01	N/A			0.01	0	0				
352	Merhaki Foods and Nutrition Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees income	0	N/A			0	0	0				
353	Merhaki Foods and Nutrition Private Limited		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	19.95	N/A			19.95	0	0				
354	Merhaki Foods and Nutrition Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	7.34	N/A			7.34	0	0				
355	Merhaki Foods and Nutrition Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	0.08	N/A			0.08	0	0				

356	Merhaki Foods and Nutrition Private Limited	[redacted]	HS Fitness Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	4.48	N/A			4.48	0	0				
357	Merhaki Foods and Nutrition Private Limited		Frootle India Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	0.2	N/A			0.2	0	0				
358	Merhaki Foods and Nutrition Private Limited		HealthyHey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	0.39	N/A			0.39	0	0				
359	Merhaki Foods and Nutrition Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0.02	N/A			0.02	0	0				
360	Merhaki Foods and Nutrition Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0	N/A			0	0	0				

361	Merhaki Foods and Nutrition Private Limited	[redacted]	Cloud Lifestyle Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	0.78	N/A			0.78	0	0				
362	Merhaki Foods and Nutrition Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	0	N/A			0	0	0				
363	Merhaki Foods and Nutrition Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest Expense Loan	1.8	N/A			1.8	0	0				
364	Merhaki Foods and Nutrition Private Limited		Kitchenopedia Appliances Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Interest income on loan	0.09	N/A			0.09	0	0				
365	Merhaki Foods and Nutrition Private Limited		Shenzhen Starbees Services Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Consultancy expenses	5	N/A			5	0	0				

366	Merhaki Foods and Nutrition Private Limited	[redacted]	Cloud Lifestyle Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	18.39	N/A			18.39	0	0				
367	Merhaki Foods and Nutrition Private Limited		Healthyhey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	6.39	N/A			6.39	0	0				
368	Merhaki Foods and Nutrition Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	0.9	N/A			0.9	0	0				
369	Merhaki Foods and Nutrition Private Limited		DF Pharmacy Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	2.23	N/A			2.23	0	0				
370	Merhaki Foods and Nutrition Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	3.47	N/A			3.47	0	0				

371	Merhaki Foods and Nutrition Private Limited	[redacted]	Prayosha Expo Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	0.49	N/A			0.49	0	0				
372	Merhaki Foods and Nutrition Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	116.61	N/A			116.61	0	0				
373	Merhaki Foods and Nutrition Private Limited		Kuber Mart Industries Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	1.8	N/A			1.8	0	0				
374	Merhaki Foods and Nutrition Private Limited		Healthyhey Foods LLP		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	153.63	N/A			153.63	0	0				
375	Merhaki Foods and Nutrition Private Limited		Butternut Ventures Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	0	N/A			0	0	0				

376	Merhaki Foods and Nutrition Private Limited	[redacted]	Mush Textile Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	0.39	N/A			0.39	0	0				
377	Merhaki Foods and Nutrition Private Limited		DF Pharmacy Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	5.44	N/A			5.44	0	0				
378	Merhaki Foods and Nutrition Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	36.98	N/A			36.98	0	0				
379	Merhaki Foods and Nutrition Private Limited		Encasa Home Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	0.05	N/A			0.05	0	0				
380	Merhaki Foods and Nutrition Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	4.85	N/A			4.85	0	0				

381	Merhaki Foods and Nutrition Private Limited	[redacted]	Plantex E Commerce Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	2.14	N/A			2.14	0	0				
382	Merhaki Foods and Nutrition Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods or services	24.92	N/A			24.92	0	0				
383	Merhaki Foods and Nutrition Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fee expense	0.01	N/A			0.01	0	0				
384	Merhaki Foods and Nutrition Private Limited		Better & Brighter Homecare Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	2.94	N/A			2.94	0	0				
385	Merhaki Foods and Nutrition Private Limited		Butternut Ventures Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	2.36	N/A			2.36	0	0				

386	Merhaki Foods and Nutrition Private Limited	[redacted]	Mush Textile Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	4.23	N/A			4.23	0	0				
387	Merhaki Foods and Nutrition Private Limited		Cloud Lifestyle Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	0.25	N/A			0.25	0	0				
388	Merhaki Foods and Nutrition Private Limited		Encasa Homes Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	0.03	N/A			0.03	0	0				
389	Mush Textile Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods/services	0.27	N/A			0.27	0	0				
390	Mush Textile Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	LRD fees expense	0	N/A			0	0	0				

391	Mush Textile Private Limited	[redacted]	Solarista Renewables Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (income)	0.05	N/A			0.05	0	0				
392	Prayosha Expo Private Limited		PRAGAT GLOBAL PRIVATE LIMITED		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	9.14	N/A			9.14	0	0				
393	Prayosha Expo Private Limited		M/S Pragat Home Décor		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Rent expenses	1.82	N/A			1.82	0	0				
394	Prayosha Expo Private Limited		PRAGAT GLOBAL PRIVATE LIMITED		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	purchase of goods	111.28	N/A			111.28	0	0				
395	Merhaki Foods and Nutrition Private Limited		Prayosha Expo Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	0.56	N/A			0.56	0	0				

396	HealthyHey Foods LLP	[redacted]	Solarista Renewables Private Limited	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0	N/A			0	0	0				
397	Globalbees Brands Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Warehousing cost	10.07	N/A			10.07	0	0				
398	Kuber Mart Industries Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Warehouse Fulfilment Charges	44.12	N/A			44.12	0	0				
399	Merhaki Foods and Nutrition Private Limited		West-coast Pharmaceutical Works Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods or services	0.07	N/A			0.07	0	0				
400	Merhaki Foods and Nutrition Private Limited		Frootle India Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods	0.02	N/A			0.02	0	0				

401	Frootle India Private Limited	[redacted]	Wellspire India (P) Ltd	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Loan given	0.59	N/A			0.59	0	0			
402	Cloud Lifestyle Private Limited		Plantex E Commerce Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business enablement fees (expenses)	0.01	N/A			0.01	0	0			
403	Cloud Lifestyle Private Limited		Solarista Renewables Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Sale of goods	0.06	N/A			0.06	0	0			
404	HealthyHey Foods LLP		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Subvention fees income	0	N/A			0	0	0			
405	Mush Textile Private Limited		Vardhman Textile		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods or services	7.83	N/A			7.83	0	0			

406	Plantex E Commerce Private Limited	[redacted]	Accurate Products And Services	[redacted]	Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of Fixed Assets	2.5	N/A			2.5	0	0				
407	Plantex E Commerce Private Limited		Webcreta Technologies Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Purchase of goods or services	0.34	N/A			0.34	0	0				
408	Frootle India Private Limited		Rahul Popat		Key Management Personnel	Any other transaction	Loan received	177.5	N/A			177.5	0	0				
409	Frootle India Private Limited		Arpit Patwa		Key Management Personnel	Any other transaction	Loan received	40.1	N/A			40.1	0	0				
410	Firstcry Retail DWC LLC		SHENZHEN STARBEES SERVICES LTD		fellow subsidiary	Any other transaction	Service charge	2.65	N/A			2.65	2.27	2				
411	Firstcry Trading Company		SHENZHEN STARBEES SERVICES LTD		fellow subsidiary	Any other transaction	Service charge	1.94	N/A			1.94	0.24	1.13				
412	Firstcry Retail DWC LLC		Swara Baby Products Private Limited		fellow subsidiary	Any other transaction	Purchases of goods	3.55	N/A			3.55	-0.97	0				
413	Firstcry Trading Company		Swara Baby Products Private Limited		fellow subsidiary	Any other transaction	Purchases of goods	3.46	N/A			3.46	-0.97	0				
414	Firstcry Retail DWC LLC		Firstcry Trading Company		fellow subsidiary	Any other transaction	Sale of goods	17.8	N/A			17.8	17.35	31.86				
415	Firstcry Retail DWC LLC		Firstcry Trading Company		fellow subsidiary	Any other transaction	Business support services	15.8	N/A			15.8	16.18	3.32				
416	Firstcry Retail DWC LLC		Firstcry General Trading LLC		Step down subsidiary	Any other transaction	Sale of goods	2103.68	N/A			2103.68	97.14	88.89				
417	Firstcry Retail DWC LLC		Firstcry General Trading LLC		Step down subsidiary	Any other transaction	Logistics charges	155.17	N/A			155.17	0	0				

418	Firstcry Management DWC LLC	[redacted]	Firstcry Retail DWC LLC	[redacted]	subsidiary	Any other transaction	Management Charges	25.09	N/A			25.09	171.47	152.19				
419	Firstcry Management DWC LLC		Firstcry Trading Company		subsidiary	Any other transaction	Management Charges	15.06	N/A			15.06	64.57	51.61				
420	Brainbees Solutions Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Courier Charges	65.34	N/A			65.34	109.08	21.6				
421	Digital age Retail Private Limited		Busybees Logistics Solutions Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Courier Charges	522.29	N/A			522.29	461.22	153.26				
422	Globalbees Brands Private Limited		Mush Textile Private Limited		Enterprises over which key management personnel or their relatives and/or holding company has significant influence.	Any other transaction	Business support services (income)	0.28	N/A	0.64	13-08-2026	0.28	0	0				
423	Brainbees Solutions Limited		Roopali Sharma		Relative of KMP	Any other transaction	Franchise Income	0.62	N/A			0.62	0	0				
424	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Security Deposit Receivable	0	N/A			0	2.71	2.71				
425	Brainbees Solutions Limited		Digital Age Retail Private Limited		Wholly owned subsidiary	Any other transaction	Advance from Customer	0	N/A			0	59.3	66.71				
Total value of transaction during the reporting period												22581.51						

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	10-08-2024
Amount Raised	16017.35
Report filed for Quarter ended	30-09-2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	ICRA Limited
Is there a Deviation / Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	22-09-2026
Explanation for the Deviation / Variation	Pursuant to the resolution dated September 22, 2026 passed at the Annual General Meeting of Brainbees Solutions Limited, the Shareholders of Brainbees Solutions Limited have approved the variation in the objects of the initial public offering and extension of timeline for utilisation of the initial public offering proceeds by Financial Year 2028-29.
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Nil

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Expenditure by Company for setting up new modern stores under the 'Babyhug' Brand	Not Applicable	939	98.19	98.19	0	Rs. 840.81 Million have been re-allocated to the object "setting up new modern stores under the FirstCry brand and other home brands of the Company"
2	Expenditure by Company for setting up a warehouse	Expenditure by Company for setting up of new warehouses in India	142	563.29	142	0	Rs. 421.29 Million have been re-allocated from the object "Investment in Subsidiary, Firstcry Trading for overseas expansion by setting up warehouse(s)".
3	Expenditure for lease payments for existing identified modern stores owned and operated by Company, in India	Not Applicable	931	0	745.9	0	The Company has taken reimbursement for Rs. 93.02 Million in Q2 FY2027, which has been incurred earlier from its internal accruals.
4	Investment in subsidiary, Digital Age for setting up new modern stores under the Firstcry brand and other home brands of the Company	Not Applicable	1690	2530.81	640.83	0	a. The Company has taken reimbursement for Rs. 4.54 Million in Q2FY2027, which has been incurred earlier from its internal accruals. b. Rs. 840.81 Million have been re-allocated from the object "Expenditure by Company for setting up new modern stores under the 'Babyhug' Brand"
5	Investment in subsidiary, Digital Age for lease payments for existing identified modern stores owned and controlled by Digital Age in India	Not Applicable	1306	0	1129.45	0	The Company has taken reimbursement for Rs. 109.78 Million in Q2 FY2027, which has been incurred earlier from its internal accruals.
6	Investment in Subsidiary, Firstcry Trading for overseas expansion by setting up new modern stores	Not Applicable	726	19.22	19.22	0	Rs. 256.78 Million have been re-allocated to the object "Technology and data science cost including cloud and server hosting related costs" and Rs. 450 Million have been re-allocated to the object "Sales and marketing initiatives".
7	Investment in Subsidiary, Firstcry Trading for overseas expansion by setting up warehouse(s)	Not Applicable	830	215.49	180.03	0	Rs. 421.29 Million have been re-allocated to the object "Expenditure by Company for setting up of new warehouses in India" and Rs. 193.22 Million have been re-allocated to the object "Technology and data science cost including

							cloud and server hosting related costs".
8	Investment in subsidiary, Globalbees Brands towards acquisition of additional stake in step-down subsidiaries	Investment in subsidiary, Globalbees Brands towards acquisition of additional stake in any of our existing step-down Subsidiaries	1690	0	1048.11	0	
9	Sales and marketing initiatives	Not Applicable	2000	2450	1997.66	0	Rs. 450 Million have been re-allocated from the object "Investment in Subsidiary, Firstcry Trading for overseas expansion by setting up new modern stores".
10	Technology and data science cost including cloud and server hosting related costs	Not Applicable	576	1026	589.3	0	Rs. 193.22 Million have been re-allocated from the object "Investment in Subsidiary, Firstcry Trading for overseas expansion by setting up warehouse(s)" and Rs. 256.78 Million have been re-allocated from the object "Investment in Subsidiary, Firstcry Trading for overseas expansion by setting up new modern stores".
11	Funding inorganic growth through acquisition and other strategic initiatives and general corporate purpose	Not Applicable	5187.35	0	3986.47	0	

Signatory Details	
Name of signatory	Mandar Joshi
Designation of person	Company Secretary and Compliance Officer
Place	Pune
Date	14-11-2026