

Appendix : 1

Disclosures in terms of Accounting Standard 18 on Related Party Disclosure for the quarter ended 30th June, 2010

(A) **Enterprises where control exists**
Holding company 1 Aditya Birla Nuvo Limited
Foreign Partner 2 Sun Life Financial (India) Insurance Investments Inc.

(B) **Key Management Personnel** 1 Ajay Srinivasan (from 2nd December, 2008)

(C) **Disclosures of transaction between the Company and related parties and outstanding balances as at the quarter end :**

Sr. No.	Name of the related Party with whom the transaction has been made	Description of Relationship with the party	Nature of Transaction	Quarter ended 30th June 2010	Quarter ended 30th June 2009	For the year ended on 31st March 2010	Amount Outstanding as recoverable/ (payable) 30th June 2010	Amount Outstanding as recoverable/ (payable) 30th June 2009	Amount Outstanding as recoverable/ (payable) 31st March 2010
1	2	3	4	5	6	7	8	9	10
1	Aditya Birla Nuvo Limited	Holding Company	a) Share Capital b) Share Premium c) Reimbursement of other expenses d) Recovery of expense	Nil Nil 40 Nil	74,000 296,000 1,044 Nil	666,000 2,664,000 2,661 Nil	(1,677)	(1,023)	(1,638)
2	Sun Life Financial (India) Insurance Investment Inc.	Foreign Promoter	a) Share Capital b) Share Premium	Nil Nil	26,000 104,000	234,000 936,000	Nil	Nil	Nil
3	Aditya Birla Finance Limited (Formerly known as Birla Global Finance Company Limited)	Fellow Subsidiary	a) Reimbursement of other expenses b) Recovery of expenses c) Loan (NCD) d) Interest on Loan	8 294 200,000 40	Nil Nil Nil Nil	Nil Nil Nil Nil	200,334	Nil	Nil
5	Aditya Birla Minacs Worldwide Limited (Formerly known as Transworks Information Services Ltd)	Fellow Subsidiary	a) Reimbursement of expenses for outsourcing and other activities	24,278	1,662	64,555	(21,831)	(336)	(22,832)
5	Aditya Birla Minacs IT Services Limited (Formerly known as PSI Data Systems Limited)	Fellow Subsidiary	a) Reimbursement of expenses for IT and other services	14,366	1,091	51,139	(2,118)	(1,091)	(4,624)
6	Aditya Birla Money Mart Limited (Formerly known as Birla Sun Life Distribution Company Ltd.) (w.e.f. March 31, 2009)	Fellow Subsidiary	a) Reimbursement of expenses b) Recovery of expense	1,452 214	90 Nil	3,007 76	(1,194)	(60)	(427)
7	Aditya Birla Money Insurance Advisory Services Limited (Formerly known as BSDL Insurance Advisory Services Ltd. Limited (w.e.f. March 31, 2009)	Fellow Subsidiary	a) Payment of Commission b) Reimbursement of expenses	12,296 4,780	8,735 2,800	76,045 27,041	(7,371)	(6,944)	(22,694)
8	Aditya Birla Money Limited (Formerly known as Apollo Sindhoori Capital Investments Limited) (w.e.f. March 6, 2009)	Fellow Subsidiary	a) Reimbursement of expenses b) Brokerage for purchase / sales of securities	9 2,560	447 3,307	1,452 14,402	(698)	(268)	(1,182)
9	Aditya Birla Financial Services Private Limited (w.e.f. November 4, 2008)	Fellow Subsidiary	a) Advance given for India Bull Properties b) Recovery of Expenses c) Reimbursement of Expenses	Nil Nil Nil	62,300 Nil Nil	81,971 99,912 61	(141)	74,362	(141)
10	Aditya Birla Financial Shared Services Limited	Fellow Subsidiary	a) Advance Given for expenses b) Advance Given for Security deposit c) Reimbursement of expenses b) Recovery of expense	24,733 Nil 15,945 357	36,280 Nil 26,511 479	87,955 915 88,402 1,146	10,759	10,248	1,614
11	Birla Insurance Advisory & Broking Services Limited	Fellow Subsidiary	a) Recovery of expenses	199	Nil	76	199	Nil	Nil

Note 1: Premium received from the related parties against life insurance products sold at market rates for the quarter ended June'10 is Rs. 1051 thousands and for quarter ended June'09 is Rs.832 thousands (31st March 2010 Rs 10,783 thousands)

Note 2: There are no provisions for doubtful debts, amounts written off or amounts written back pertaining to the above transactions

Note 3: Related party relationship have been identified by the management and relied upon by the auditors.

Note 4: Related party transactions disclosed above denote the transactions entered during the existence of related party relationship.

Note 5: Transactions of Aditya Birla Money Insurance Advisory Service Limited and Birla Sun Life Assets Management Co Ltd include service tax of Rs. 446 thousands and Rs. 11 thousands respectively