

RSWM/SECTT/2019
December 3, 2019

BSE Limited Corporate Relationship Department, 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, MUMBAI - 400 001.	National Stock Exchange of India Limited Listing Department, Exchange Plaza, C-1, Block - G, Bandra-Kurla Complex, Bandra (East), MUMBAI - 400 051.
Scrip Code: 500350	Scrip Code: RSWM

Sub: Disclosure of Related Party Transactions for the Half Year ended 30th September, 2019 pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

In accordance with Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Disclosure of Related Party Transactions on a consolidated basis for the Half Year ended 30th September, 2019.

The said Disclosure has also been published on the website of the Company.

We request you to kindly take note of the same.

Thanking you,

Yours faithfully,
For RSWM LIMITED



**SURENDER GUPTA
COMPANY SECRETARY
FCS - 2615**

(Formerly Rajasthan Spinning & Weaving Mills Limited)

Corporate Office :	Regd. Office:
Bhilwara Towers, A-12, Sector-1 Noida - 201 301 (NCR-Delhi), India	Kharigram, Post Office Gulabpura - 311 021 Distt. Bhilwara, (Rajasthan), India
Tel: +91-120-4390300 (EPABX)	Tel: +91-1483-223144 to 223150, 223478
Fax: +91-120-4277841	Fax: +91-1483-223361, 223479
Website: www.rswm.in	Website: www.lnjbihilwara.com
GSTIN: 09AACR9700M1Z1	GSTIN: 08AACR9700M1Z3

Corporate Identification Number: L17115RJ1960PLC008216

RSPWM LIMITED

Related Parties and their Relationship (As defined under IND AS- 24)

S.No	Name of Related Party	Nature of Relationship
A (i)	<u>A person or a close member of that person's family of a reporting entity has control or joint control over the reporting entity.</u>	
	Shri Ravi Jhunjhunwala	Promoter
	Shri Riju Jhunjhunwala	Promoter
(ii)	<u>A person or a close member of that person's family of a reporting entity has significant influence over the reporting entity</u>	
	Lakshmi Niwas Jhunjhunwala	
	Ravi Jhunjhunwala	
	Mani Devi Jhunjhunwala	
	Riju Jhunjhunwala	
	Rita Jhunjhunwala	
	Rishabh Jhunjhunwala	
(iii)	<u>A person or a close member of that person's family of a reporting entity is a member of the Key Management Personnel of the reporting entity or of a parent of the reporting entity.</u>	
	Shri Ravi Jhunjhunwala	
	Shri Shekhar Agarwal	
	Shri Riju Jhunjhunwala	
	Shri Brij Mohan Sharma	
	Shri Arun Kumar Churiwal	
	Shri Jagdish Chandra Laddha (Upto 31-07-2019)	Directors of the Company
	Dr. Kamal Gupta	
	Shri Dharmendar Nath Davar (Upto 24-07-2019)	
	Shri Priya Shankar Dasgupta	
	Shri Amar Nath Choudhary	
	Shri Deepak Jain	
	Smt. Archana Kapoor	
	Shri Surender Gupta	Company Secretary
B (i)	<u>The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others)</u>	
		N. A.
(ii)	<u>One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member)</u>	
	Bhilwara Energy Limited	Associate
	LNJ Skills & Rozgar Private Limited	Associate
	AD Hydro Power Limited	Subsidiary of Associate
	Malana Power Corporation Limited	Subsidiary of Associate
	Chango Yang Thang Hydro Power Limited	Subsidiary of Associate
	NJC Hydro Power Limited	Subsidiary of Associate
	Indo Canadian Consultancy Services Private Limited	Subsidiary of Associate
	BG Wind Power Limited	Subsidiary of Associate
	Balephi Jalbidhyut Company Limited, Nepal	Subsidiary of Associate
	LNJ Institute of Skills & Technology Private Limited	Subsidiary of Associate
(iii)	<u>Associated and other entities are joint ventures of the same third party.</u>	
		N.A.
(iv)	<u>One Entity is a joint venture of a third party and the other entity is an associate of the third entity</u>	
		N.A.



S.No	Name of Related Party	Nature of Relationship
(v)	The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity	
	Rajspin Employees Contributory Provident Fund	Trust
	RSWM Limited Senior Executive Superannuation Fund Trust	Trust
	Rajasthan Spinning Gratuity Fund Trust	Trust
(vi)	The entity is controlled or jointly controlled by a person identified in (A).	
	Aadi Marketing Company Private Limited	
	Agarwal Finestate Private Ltd	
	AKJ Apparels Private Limited	
	Akunth Textile Processors Private Limited	
	Alankrit Vyapaar Private Limited	
	Backcountry Estates Private Limited	
	Bhilwara Technical Textiles Limited	
	Balkash Exim Private Limited	
	BSL Limited	
	Captain Trade & Agencies Private Limited	
	Churiwala Properties and Investments Private Limited	
	Deepak Pens and Plastics Private Limited	
	Diplomat Leasing Private Limited	
	Dreamon Commercial Private Limited	
	Elapara Investment Private Limited	
	Escape Vincom Private Limited	
	Glorious Commodeal Private Limited	
	Giltedged Industrial Securities Limited	
	HEG Limited	
	Honour Dealers Private Limited	
	Emersec Holdings Private Limited	
	India TexFab Marketing Limited	
	Indus Life Finance and Securities Private Limited	
	Investors India Limited	
	Jet (India) Private Limited	
	Jemco Vanijya Private Limited	
	Kalati Holdings Private Limited	
	Kotyark Distributors Private Limited	
	LNJ Financial Services Limited	
	LNJ Realty Private Limited	
	Mandapam Vikash Private Limited	
	Mandawa Niyojan Private Limited	
	Maral Overseas Limited	
	MG Marketing & Trding Private Limited	
	Modify Distributors Private Limited	
	ML Finlease Private Limited	
	NR Finvest Private Limited	
	Nikita Electrotrades Private Limited	
	New Delhi Law Offices	
	Pacific Management Private Limited	
	Prapti Apparels Co. Private Limited	
	PRC Niyojan Private Limited	
	Promise Delers Private Limited	
	Purvi Vanijya Niyojan Limited	
	Nivedan Vanijya Niyojan Limited	
	Raghav Commercial Limited	
	RANDR Trustee Private Limited	
	Redrose Vanijya Private Limited	
	RLJ Family Trusteeship Private Limited	
	RRJ Family Trustee Private Limited	
	Sarita Computers Private Limited	
	SKLNJ Family Trusteeship Private Limited	
	Shashi Commercial Co. Limited	
	SSSA Family Private Limited	
	Sudiva Spinners Private Limited (Upto 31-07-2019)	
	Strength Fincap Markets Private Limited	
	Tinsukia Estate Private Limited	
	Vikram Properties and Merchandise Private Limited	
	Veronia Tie Up Private Limited	
	Zongoo Commercial Co. Private Limited	
		Holding more than 50% of Shareholding along with relatives in the Company.



S.No	Name of Related Party	Nature of Relationship
(vii)	<u>A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).</u>	
1	Shri Ravi Jhnjhunwala AKJ Apparels Private Limited Akunth Textile Processors Private Limited Bhilwara Services Private Limited Captain Trade & Agencies Private Limited RANDR Trustee Private Limited Redrose Vanijya Private Limited RLJ Family Trusteeship Private Limited RRJ Family Trustee Private Limited Shashi Commercial Co. Limited Shrasti Marketing Private Limited SKLNJ Family Trusteeship Private Limited Zongoo Commercial Co. Private Limited Veronia Tie up Private Limited	Holding 20% or more Shareholding along with relatives in the Company.
2	Shri Riju Jhnjhunwala AKJ Apparels Private Limited Bhilwara Services Private Limited Captain Trade & Agencies Private Limited RANDR Trustee Private Limited Redrose Vanijya Private Limited RLJ Family Trusteeship Private Limited RRJ Family Trustee Private Limited Shrasti Marketing Private Limited SKLNJ Family Trusteeship Private Limited Zongoo Commercial Co. Private Limited Veronia Tie up Private Limited	Holding 20% or more Shareholding along with relatives in the Company.



RSPWM LIMITED

**DISCLOSURE OF TRANSACTION BETWEEN THE GROUP AND RELATED PARTIES FOR HALF YEAR ENDED
30th SEPTEMBER 2019**

(₹ in Lakhs)

Transaction	Associates (Including Subsidiaries of Associates)	Key Managerial Personnel	A person and enterprises over which any person described is able to exercise significant influence over the reporting enterprises.	Total
	Half Year ended 30-09-2019	Half Year ended 30-09-2019	Half Year ended 30-09-2019	
Sale of Finished Goods	-	-	3,128.06	3,128.06
Sale of Raw Material	-	-	22.04	22.04
Purchases of Raw Material & Finished Goods	-	-	978.93	978.93
Purchase of Stores Items	-	-	7.80	7.80
Rent Received	32.83	-	54.98	87.81
Rent Paid	357.19	-	23.38	380.57
Reimbursement of revenue expenditure received	26.36	-	38.36	64.72
Reimbursement of revenue expenditure made	689.52	-	11.12	700.64
Job Charges Received	-	-	101.21	101.21
Job Charges paid	-	-	3.09	3.09
Interest received	-	-	65.05	65.05
Rajspin Employees Contributory Provident Fund	-	-	85.09	85.09
Sale of shares	-	-	8,484.54	8,484.54
Remuneration and other perquisites				
(a) Short-term employee benefits	-	201.83	-	201.83
(b) Post-employment benefits	-	18.31	-	18.31
Directors' Sitting Fees	-	32.25	-	32.25
Outstanding Balances as at 30th September 2019				
Trade Receivable	-	-	1,701.64	1,701.64
Other Receivable	435.05	-	23.64	458.69
Trade Payable	1,003.20	-	0.20	1,003.40

Terms & Conditions of transactions with related Parties:

The sales and purchases, services rendered to/from related parties and interest are made on terms equivalent to those that prevail in arms length transaction. Outstanding balances at the year end are unsecured and settlement occurs in cash. For the half year ended 30th September, 2019, the Company has not recorded any impairment of receivables relating to amount owed by related parties.

This assessment is undertaken through out the financial year through examining the financial position of the related parties and the market in which the related parties operate.

Details of Guarantees		(₹ in Lakhs)
Particulars		As at 30th September 2019
RSWM has provided guarantees/ letter of comfort on behalf of :-		
A D Hydro Power Limited - India*		600.00
LNJ Skills & Rozgar Private Limited - India**		800.00

* Guarantee given (jointly by the Company, Bhilwara Energy Limited and HEG Limited) to International Financial Corporation in terms of Guarantee agreement related to A D Hydro Power Limited.

** The Company has given a letter of comfort to HDFC Bank Limited, Gurugram for ₹ 800 Lakhs against loan extended by the bank to LNJ Institute of Skills & Technology Private Limited as at 30th September 2019 (During the period, the Company has given additional a letter of comfort to HDFC Bank Limited for ₹ 400 Lakhs).

The Company does not expect any outflow of resources in respect of above financial guarantee/ letter of comfort.

