



RSWM/SECTT/2021
June 22, 2021

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| BSE Limited Corporate Relationship Department, 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, MUMBAI - 400 001. Scrip Code: 500350 | National Stock Exchange of India Limited Listing Department, Exchange Plaza, C-1, Block - G, Bandra-Kurla Complex, Bandra (East), MUMBAI - 400 051. Scrip Code: RSWM |
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Sub: Disclosure of Related Party Transactions for the Half Year ended 31st March, 2021 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 31st March, 2021.

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
AVP – LEGAL & COMPANY SECRETARY
FCS - 2615
rswm.investor@lnjbihilwara.com

Encl: As above

(Formerly Rajasthan Spinning & Weaving Mills Limited)

| | |
|--|---|
| Corporate Office : Bhilwara Towers, A-12, Sector-1 Noida - 201 301 (NCR-Delhi), India Tel: +91-120-4390300 (EPABX) Fax: +91-120-4277841 Website: www.rswm.in GSTIN: 09AACR9700M1Z1 | Regd. Office: Kharigram, Post Office Gulabpura - 311 021 Distt. Bhilwara, (Rajasthan), India Tel: +91-1483-223144 to 223150, 223478 Fax: +91-1483-223361, 223479 Website: www.lnjbihilwara.com GSTIN: 08AACR9700M1Z3 |
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Corporate Identification Number: L17115RJ1960PLC008216

RSWM LIMITED

**LIST OF RELATED PARTIES AS PER IND AS 24 & REGULATION 23 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015 - MARCH, 2021**

| S.No | Name of Related Party | Nature of Relationship |
|-------|---|---------------------------------|
| A (i) | A person or a close member of that person's family of a reporting entity has control or joint control over the reporting entity. | |
| | Shri Ravi Jhunjhunwala | Promoters having voting control |
| | Shri Riju Jhunjhunwala | Promoters having voting control |
| (ii) | A person or a close member of that person's family of a reporting entity has significant influence over the reporting entity. | |
| | Lakshmi Niwas Jhunjhunwala | |
| | Ravi Jhunjhunwala | |
| | Mani Devi Jhunjhunwala | |
| | Riju Jhunjhunwala | |
| | Rita Jhunjhunwala | |
| | Rishabh Jhunjhunwala | |
| (iii) | 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. | |
| | Shri Ravi Jhunjhunwala | Directors of the Company |
| | Shri Shekhar Agarwal | |
| | Shri Riju Jhunjhunwala | |
| | Shri Brij Mohan Sharma | |
| | Shri Arun Kumar Churiwal | |
| | Dr. Kamal Gupta | |
| | Shri Priya Shankar Dasgupta | |
| | Shri Amar Nath Choudhary | |
| | Shri Deepak Jain | |
| | Smt. Archana Kapoor | |
| | Shri Avinash Bhargava (with effect from 11.08.2020) | Chief Financial Officer |
| | Shri Surender Gupta | Company Secretary |
| B (i) | 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) | |
| | | N. A. |
| (ii) | 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) | |
| | Bhilwara Energy Limited | Associate |
| | LNJ Skills & Rozgar Pvt. Ltd. | Associate |
| | AD Hydro Power Ltd. | Subsidiary of Associate |
| | Malana Power Company Ltd. | Subsidiary of Associate |
| | Chango Yangthang Hydro Power Ltd. | Subsidiary of Associate |
| | NJC Hydro Power Ltd. | Subsidiary of Associate |
| | Indo Canadian Consultancy Services Pvt. Ltd. | Subsidiary of Associate |
| | BG Wind Power Ltd. | Subsidiary of Associate |
| | Balephi Jalbidhyut Company Limited, Nepal | Subsidiary of Associate |
| | LNJ Institute of Skills & Technology Pvt. Ltd. | Subsidiary of Associate |
| (iii) | Associated and other entities are joint ventures of the same third party. | |
| | | N.A. |
| (iv) | One Entity is a joint venture of a third party and the other entity is an associate of the third entity | |
| | | 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 Pvt. Ltd. | Holding more than 50% of Shareholding along with relatives in the Company. |
| | Agarwal Finestate Private Ltd | |
| | AKJ Apparels Pvt. Ltd. | |
| | Akunth Textile Processors Pvt. Ltd. | |
| | Alankrit Vyapaar Pvt. Ltd. | |
| | Backcountry Estates Pvt. Ltd. | |
| | Bharat Investments Growth Limited | |
| | Bhilwara Technical Textiles Limited | |
| | Balkash Exim Pvt. Ltd. | |
| | BSL Limited | |
| | Captain Trade & Agencies Pvt. Ltd. | |
| | Churiwala Properties and Investments Pvt. Ltd. | |
| | Deepak Pens and Plastics Pvt. Ltd. | |
| | Diplomat Leasing Private Limited | |
| | Dreamon Commercial Pvt. Ltd. | |
| | Elapara Investment Private Ltd. | |
| | Escape Vincom Private Ltd. | |
| | Glorious Commodeal Pvt. Ltd. | |
| | Giltedged Industrial Securities Ltd. | |
| | HEG Limited | |
| | Honour Dealers Private Ltd. | Holding more than 50% of Shareholding along with relatives in the Company. |
| | Emersec Holdings Pvt. Ltd. | |
| | India Texfab Marketing Ltd. | |
| | Indus Life Finance and Securities Private Ltd. | |
| | Investors India Limited | |
| | Jet (India) Pvt. Ltd. | |
| | Jemco Vanijya Pvt. Ltd. | |
| | Kalati Holdings Pvt. Ltd. | |
| | Kotyark Distributors Pvt. Ltd | |
| | LNJ Financial Services Limited | |
| | LNJ Realty Pvt. Ltd. | |
| | Mandapam Vikash Pvt. Ltd. | |
| | Mandawa Niyojan Pvt. Ltd. | |
| | Maral Overseas Ltd. | |
| | MG Marketing & Trding Pvt. Ltd. | |
| | Modify Distributors Private Limited | |
| | ML Finelease Pvt. Ltd. | |
| | NR Finvest Pvt. Ltd | |
| | Nikita Electrotrades Pvt. Ltd. | |
| | New Delhi Law Offices | |
| | Pacific Management Pvt. Ltd. | |
| | Prapti Apparels Co. Pvt. Ltd. | |
| | PRC Niyojan Pvt. Ltd | |
| | Promise Delers Pvt. Ltd. | |
| | Purvi Vanijya Niyojan Limited | |
| | Nivedan Vanijya Niyojan Ltd. | |
| | Raghav Commercial Limited | |
| | RANDR Trustee Pvt. Ltd. | |
| | Redrose Vanijya Private Limited | |
| | RLJ Family Trusteeship Pvt. Ltd. | |



| S.No | Name of Related Party | Nature of Relationship |
|-------|---|--|
| | RRJ Family Trustee Pvt. Ltd. Sarita Computers Pvt. Ltd. SKLNJ Family Trusteeship Pvt. Ltd. Shashi Commercial Co. Ltd. SSSA Family Private Limited Strength Fincap Markets Pvt. Ltd. Tinsukia Estate Private Ltd. Vikram Properties and Merchandise Pvt. Ltd. Veronia Tie Up Pvt. Ltd. Zongoo Commercial Co. Pvt. Ltd. | Holding more than 50% of Shareholding along with relatives in the Company. |
| (vii) | 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). | |
| 1 | Shri Ravi Jhnjhunwala AKJ Apparels Pvt. Ltd. Akunth Textile Processors Pvt. Ltd. Bhilwara Services Pvt. Ltd. Bhilwara Infotechnology Ltd. Captain Trade & Agencies Pvt. Ltd. RANDR Trustee Pvt. Ltd. Redrose Vanijya Private Limited RLJ Family Trusteeship Pvt. Ltd. RRJ Family Trustee Pvt. Ltd. Shashi Commercial Co. Ltd. Shrasti Marketing Pvt. Ltd. SKLNJ Family Trusteeship Pvt. Ltd. Zongoo Commercial Co. Pvt. Ltd. Veronia Tie up Pvt. Ltd. | Holding 20% or more Shareholding along with relatives in the Company. |
| 2 | Shri Riju Jhnjhunwala AKJ Apparels Pvt. Ltd. Bhilwara Services Pvt. Ltd Bhilwara Infotechnology Ltd. Captain Trade & Agencies Pvt. Ltd. RANDR Trustee Pvt. Ltd. Redrose Vanijya Private Limited RLJ Family Trusteeship Pvt. Ltd. RRJ Family Trustee Pvt. Ltd. Shrasti Marketing Pvt. Ltd. SKLNJ Family Trusteeship Pvt. Ltd. Zongoo Commercial Co. Pvt. Ltd. Veronia Tie up Pvt. Ltd. | Holding 20% or more Shareholding along with relatives in the Company. |



| Transaction | Subsidiaries (Including their Subsidiaries) | 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 |
|---|---|--|-----------------------------|---|---------------|
| | | | | | HY 31.03.2021 |
| Sale of Finished Goods | - | - | - | 2,759.79 | 2,759.79 |
| Sale of Raw Material | - | - | - | 50.48 | 50.48 |
| Purchases of Raw Material & Finished Goods | - | - | - | 976.35 | 976.35 |
| Sale of Store Items | - | - | - | 0.95 | 0.95 |
| Purchase of Stores Items | - | - | - | 4.58 | 4.58 |
| Rent Received | - | 32.82 | - | 54.98 | 87.80 |
| Rent Paid | - | - | - | 24.49 | 24.49 |
| Reimbursement of revenue expenditure received | - | 21.58 | - | 59.14 | 80.72 |
| Reimbursement of revenue expenditure made | - | 15.05 | - | 12.20 | 27.25 |
| Job Charges Received | - | - | - | 50.22 | 50.22 |
| Job Charges paid | - | - | - | 0.07 | 0.07 |
| Interest received | - | - | - | 100.03 | 100.03 |
| Loan Taken | - | - | - | - | - |
| Interest Paid | - | - | - | 660.66 | 660.66 |
| RSWM Limited Senior Executive Superannuation | - | - | - | 401.94 | 401.94 |
| Rajasthan Spinning Gratuity Fund Trust | - | - | - | 82.19 | 82.19 |
| Rajspin Employees Contributory Provident Fund | - | - | - | 86.76 | 86.76 |
| Remuneration and other perquisites | | | | - | - |
| (a) Short-term employee benefits | - | - | 174.85 | - | 174.85 |
| (b) Post-employment benefits | - | - | 13.64 | - | 13.64 |
| Directors' Sitting Fees | - | - | 38.25 | - | 38.25 |
| Trade Receivable | - | - | - | 411.08 | 411.08 |
| Other Receivable | - | 425.23 | - | 289.49 | 714.72 |
| Trade Payable | - | 1329.71 | - | 14.64 | 1,344.35 |
| Loan Repayable | - | - | - | 15,000.00 | 15,000.00 |

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 March 31, 2021, 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

| Particulars | March 31, 2021 |
|---|----------------|
| RSWM has provided guarantees on behalf of its reporting entity:- | |
| Name of Reporting Entity | |
| A D Hydro Power Limited - India* | 600 |
| LNJ Skills & Rozgar Private Limited - India** | 800 |
| * 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, Gurgaon against loan extended by the bank to LNJ Skills & Rozgar Private Limited. The Company does not expect any outflow of resources in respect of above financial guarantee / Letter of Comfort | |

