

# ROSSELL INDIA LIMITED



27<sup>th</sup> May, 2023

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| The Department of Corporate Services<br>BSE Limited<br>Ground Floor, P.J.Towers<br>Dalal Street, Fort<br>Mumbai – 400 001<br>Scrip Code : 533168 | National Stock Exchange of India Ltd.<br>Listing Department,<br>Exchange Plaza,<br>Bandra-Kurla Complex<br>Bandra (E), Mumbai – 400 051<br>Symbol : ROSSELLIND |
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Dear Sirs,

**Sub: Disclosure of Related Party Transactions in terms of Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In compliance with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Standalone and Consolidated Related Party Disclosures for the second half year ended 31<sup>st</sup> March, 2023, prepared in accordance with applicable Indian Accounting Standards.

The same is also being uploaded on the Company's website i.e. [www.rossellindia.com](http://www.rossellindia.com).

You are requested to take the above on records.

Yours faithfully,  
For **ROSSELL INDIA LTD**



**(NIRMAL KUMAR KHURANA)**  
**DIRECTOR (FINANCE) AND**  
**COMPANY SECRETARY**

Encl: As above

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REGISTERED OFFICE : JINDAL TOWERS, BLOCK 'B', 4TH FLOOR, 21/1A/3, DARGA ROAD, KOLKATA - 700 017  
CIN : L01132WB1994PLC063513, WEBSITE : [www.rossellindia.com](http://www.rossellindia.com)  
TEL. : 91 33 2283-4318, 4061-6082, 6083, 6069, FAX : 91 33 2290-3035, E-mail : [corporate@rosselltea.com](mailto:corporate@rosselltea.com)

|        |  |     |                             |     |   |                                   |   |   |  | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. |   |                 |   |                               |      |        |   |   |        |                    |
|--------|--|-----|-----------------------------|-----|---|-----------------------------------|---|---|--|--|---|-----------------|---|-------------------------------|------|--------|---|---|--------|--------------------|
| S. 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 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 |                               |      |        |   | Details of the 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 | Nature (loan/ advance/ inter-corporate deposit/ investment) | Interest Rate (%)   | Tenure | Secured/ unsecured |
| 1      | Rossell India Limited  |     | Rossell Techsys Inc.        |     | Subsidiary Companies  | Any other transaction             | Service Received  | -   | Specific Approval                      | 623.05   | -   | -               | -   | -                             | -    | -      | -   | -   | -      |                    |
|        |  |     |                             |     |   | Any other transaction             | Purchase of Goods   | -   | Specific Approval                      | 21.62  | -   | -               | -   | -                             | -    | -      | -   | -   | -      |                    |
|        |  |     | Any other transaction       |     |   | Payable                           | -   | Specific Approval   | 0.00                                   | 101.33   | 68.90   | -               | -   | -                             | -    | -      | -   | -   | -      |                    |
|        |  |     | Any other transaction       |     |   | Subscription money                | -   | Specific Approval   | 1.00                                   | -  | -   | -               | -   | -                             | -    | -      | -   | -   | -      |                    |
|        |  |     | Any other transaction       |     |   | Receivable                        | -   | Specific Approval   | 0.00                                   | -  | 17.74   | -               | -   | -                             | -    | -      | -   | -   | -      |                    |
| 2      | Rossell India Limited  |     | Harvin Estates Pvt. Ltd.    |     | An enterprise over which the Key Management Personnel or their relatives have significant influence | Any other transaction             | Rent paid for Office Space and residential accommodation              | 6.00  | Omnibus Approval                       | 6.00   | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
| 3      | Rossell India Limited  |     | BMG Foundation              |     | An enterprise over which the Key Management Personnel or their relatives have significant influence | Any other transaction             | Contribution made for charitable purpose (Included in CSR Activities) | 9.90  | Omnibus Approval                       | 9.90   | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
| 4      | Rossell India Limited  |     | Harsh Mohan Gupta           |     | Key Management Personnel  | Any other transaction             | Short Term Employment Benefits  | 104.43  | Omnibus Approval                       | 104.43   | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
|        |  |     |                             |     |   | Any other transaction             | Post-Employment Benefit   | 5.76  | Omnibus Approval                       | 5.76   | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
| 5      | Rossell India Limited  |     | Nirmal Kumar Khurana        |     | Key Management Personnel  | Any other transaction             | Short Term Employment Benefits  | 30.95   | Omnibus Approval                       | 30.95  | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
|        |  |     |                             |     |   | Any other transaction             | Post-Employment Benefit   | 7.48  | Omnibus Approval                       | 7.48   | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
| 6      | Rossell India Limited  |     | Rishab Mohan Gupta          |     | Key Management Personnel  | Any other transaction             | Short Term Employment Benefits  | 57.91   | Omnibus Approval                       | 57.91  | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
|        |  |     |                             |     |   | Any other transaction             | Post-Employment Benefit   | 3.29  | Omnibus Approval                       | 3.29   | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
| 7      | Rossell India Limited  |     | Vinita Gupta                |     | Relatives of Key Management Personnel   | Any other transaction             | Short Term Employment Benefits  | 24.14   | Omnibus Approval                       | 24.14  | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
|        |  |     |                             |     |   | Any other transaction             | Post-Employment Benefit   | 1.41  | Omnibus Approval                       | 1.41   | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
| 8      | Rossell India Limited  |     | Samara Gupta                |     | Relatives of Key Management Personnel   | Any other transaction             | Short Term Employment Benefits  | 20.83   | Omnibus Approval                       | 20.83  | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |
|        |  |     |                             |     |   | Any other transaction             | Post-Employment Benefit   | 1.21  | Omnibus Approval                       | 1.21   | -   | -               | -   | -                             | -    | -      | -   | -   |        |                    |



|        |  |     |  |     |   |                                   |  |   |  |  | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. |                 |   |                               |      |        |  |   |        |                    |
|--------|--|-----|--|-----|---|-----------------------------------|--|---|--|--|--|-----------------|---|-------------------------------|------|--------|--|---|--------|--------------------|
| S. 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 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 |                               |      |        |  | Details of the 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 | Nature (loan/ advance/ intercorporate deposit/ investment) | Interest Rate (%)   | Tenure | Secured/ unsecured |
| 9      | Rossell India Limited  |     | Rossell India Employees' Gratuity Fund |     | Post Employment Benefit Plan for the employees controlled by the entity.  | Any other transaction             | Annual Contribution                        | -   | N.A.                                   | 443.53   | -  | -               | -   | -                             | -    | -      | -  | -   | -      | -                  |
|        |  |     |  |     |   | Any other transaction             | Payable                                    | -   | N.A.                                   | -  | -  | 123.54          | -   | -                             | -    | -      | -  | -   | -      | -                  |
| 10     | Rossell India Limited  |     | Rossell Tea Superannuation Fund        |     | Post Employment Benefit Plan for the employees controlled by the entity.  | Any other transaction             | Monthly Contribution                       | -   | N.A.                                   | 23.12  | -  | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
| 11     | Rossell India Limited  |     | Nayantara Palchoudhuri                 |     | Non-Executive Directors   | Any other transaction             | Sitting Fees                               | -   | N.A.                                   | 4.40   | -  | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
|        |  |     |  |     |   | Any other transaction             | Commission                                 | -   | N.A.                                   | 5.00   | -  | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
| 12     | Rossell India Limited  |     | Krishan Katyal                         |     | Non-Executive Directors   | Any other transaction             | Sitting Fees                               | -   | N.A.                                   | 4.40   | -  | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
|        |  |     |  |     |   | Any other transaction             | Commission                                 | -   | N.A.                                   | 5.00   | -  | -               | -   | -                             | -    | -      | -  | -   |        |                    |
| 13     | Rossell India Limited  |     | Rahul Bhatnagar                        |     | Non-Executive Directors   | Any other transaction             | Sitting Fees                               | -   | N.A.                                   | 4.10   | -  | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
|        |  |     |  |     |   | Any other transaction             | Commission                                 | -   | N.A.                                   | 5.00   | -  | -               | -   | -                             | -    | -      | -  | -   |        |                    |



|        |  |     |                                       |     |   |                                   |   |   |  | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. |   |                 |   |                               |      |        |   |  |                   |
|--------|--|-----|---------------------------------------|-----|---|-----------------------------------|---|---|--|--|---|-----------------|---|-------------------------------|------|--------|---|--|-------------------|
| S. 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 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 |                               |      |        |   | Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage) |                   |
|        | Name   | PAN | Name                                  | PAN | Relationship of the counterparty with the listed entity or its subsidiary                           |                                   |   |   |  |  | Opening balance   | Closing balance | Nature of indebtedness (loan/ advance/ inter-corporate deposit/ any other etc.)   | Details of other indebtedness | Cost | Tenure | Nature (loan/ advance/ inter-corporate deposit/ investment) |  | Interest Rate (%) |
| 1      | Rosell India Limited   |     | Harvin Estates Pvt. Ltd.              |     | An enterprise over which the Key Management Personnel or their relatives have significant influence | Any other transaction             | Rent paid for Office Space and residential accommodation              | 6.00  | Omnibus Approval                       | 6.00   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
| 2      | Rosell India Limited   |     | BMG Foundation                        |     | An enterprise over which the Key Management Personnel or their relatives have significant influence | Any other transaction             | Contribution made for charitable purpose (Included in CSR Activities) | 9.90  | Omnibus Approval                       | 9.90   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
| 3      | Rosell India Limited   |     | Harsh Mohan Gupta                     |     | Key Management Personnel  | Any other transaction             | Short Term Employment Benefits  | 104.43  | Omnibus Approval                       | 104.43   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
|        |  |     |                                       |     |   | Any other transaction             | Post-Employment Benefit   | 5.76  | Omnibus Approval                       | 5.76   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
| 4      | Rosell India Limited   |     | Nirmal Kumar Khurana                  |     | Key Management Personnel  | Any other transaction             | Short Term Employment Benefits  | 30.95   | Omnibus Approval                       | 30.95  | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
|        |  |     |                                       |     |   | Any other transaction             | Post-Employment Benefit   | 7.48  | Omnibus Approval                       | 7.48   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
| 5      | Rosell India Limited   |     | Rishab Mohan Gupta                    |     | Key Management Personnel  | Any other transaction             | Short Term Employment Benefits  | 57.91   | Omnibus Approval                       | 57.91  | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
|        |  |     |                                       |     |   | Any other transaction             | Post-Employment Benefit   | 3.29  | Omnibus Approval                       | 3.29   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
| 6      | Rosell India Limited   |     | Vinita Gupta                          |     | Relatives of Key Management Personnel   | Any other transaction             | Short Term Employment Benefits  | 24.14   | Omnibus Approval                       | 24.14  | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
|        |  |     |                                       |     |   | Any other transaction             | Post-Employment Benefit   | 1.41  | Omnibus Approval                       | 1.41   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
| 7      | Rosell India Limited   |     | Samara Gupta                          |     | Relatives of Key Management Personnel   | Any other transaction             | Short Term Employment Benefits  | 20.83   | Omnibus Approval                       | 20.83  | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
|        |  |     |                                       |     |   | Any other transaction             | Post-Employment Benefit   | 1.21  | Omnibus Approval                       | 1.21   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
| 8      | Rosell India Limited   |     | Rosell India Employees' Gratuity Fund |     | Post Employment Benefit Plan for the employees controlled by the entity.                            | Any other transaction             | Annual Contribution   | -   | N.A.                                   | 443.53   | -   | -               | -   | -                             | -    | -      | -   | -  | -                 |
|        |  |     |                                       |     |   | Any other transaction             | Payable   | -   | N.A.                                   | -  | -   | 123.54          | -   | -                             | -    | -      | -   | -  | -                 |



|       |  |     |                                 |     |   |                                   |  |   |  | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. |   |                 |   |                               |      |        |  |   |        |                    |
|-------|--|-----|---------------------------------|-----|---|-----------------------------------|--|---|--|--|---|-----------------|---|-------------------------------|------|--------|--|---|--------|--------------------|
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|       | 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 | Nature (loan/ advance/ intercorporate deposit/ investment) | Interest Rate (%)   | Tenure | Secured/ unsecured |
| 9     | Rossell India Limited  |     | Rossell Tea Superannuation Fund |     | Post Employment Benefit Plan for the employees controlled by the entity.  | Any other transaction             | Monthly Contribution                       | -   | N.A.                                   | 28.12  | -   | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
| 10    | Rossell India Limited  |     | Nayantara Palchoudhuri          |     | Non-Executive Directors   | Any other transaction             | Sitting Fees                               | -   | N.A.                                   | 4.40   | -   | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
|       |  |     |                                 |     |   | Any other transaction             | Commission                                 | -   | N.A.                                   | 5.00   | -   | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
| 11    | Rossell India Limited  |     | Krishan Katyal                  |     | Non-Executive Directors   | Any other transaction             | Sitting Fees                               | -   | N.A.                                   | 4.40   | -   | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
|       |  |     |                                 |     |   | Any other transaction             | Commission                                 | -   | N.A.                                   | 5.00   | -   | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
| 12    | Rossell India Limited  |     | Rahul Bhatnagar                 |     | Non-Executive Directors   | Any other transaction             | Sitting Fees                               | -   | N.A.                                   | 4.10   | -   | -               | -   | -                             | -    | -      | -  | -   | -      |                    |
|       |  |     |                                 |     |   | Any other transaction             | Commission                                 | -   | N.A.                                   | 5.00   | -   | -               | -   | -                             | -    | -      | -  | -   | -      |                    |

