

ROSSELL INDIA LIMITED



15th November, 2021

The Department of Corporate Services BSE Limited Ground Floor, P.J.Towers Dalal Street, Fort Mumbai – 400 001 Scrip Code : 533168	National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, Bandra-Kurla Complex Bandra (E), Mumbai – 400 051 Scrip ID : ROSSELLIND	The Secretary, The Calcutta Stock Exchange Limited 7, Lyons Range, Kolkata – 700 001 Scrip Code: 10028199
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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 first half year ended 30th September, 2021, prepared in accordance with applicable Indian Accounting Standards.

The same is also being uploaded on the Company's website i.e. www.rossellindia.com.

You are requested to take the above on records.

Yours faithfully,
For **ROSSELL INDIA LTD**

(N K KHURANA)
DIRECTOR (FINANCE) AND
COMPANY SECRETARY

Encl: As above

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

ROSSELL INDIA LTD

Related Party Disclosure as per Ind AS 24 for the Half Year Ended 30th September, 2021

- i) Holding Company
BMG Enterprises Ltd
Extend of holding of Equity Share - 64.76%
- ii) Subsidiary Company
Rossell Techsys Inc. w.e.f 12th February, 2021 (Incorporated on 6th August, 2020)
Extend of holding of Equity Share - 100.00%
- iii) Enterprises over which the Key Management Personnel or their relatives have significant influence
BMG Investments Private Ltd
Harvin Estates Private Ltd
BMG Foundation
- iv) Key Management Personnel
Mr.H.M.Gupta - Executive Chairman
Mr. R M Gupta - Whole Time Director
Mr. N K Khurana - Director (Finance) and Company Secretary
Ms. Nayantara Palchoudhuri - Non-Executive Director
Mr. K Katyal - Non-Executive Director
Mr. A Shukla - Non-Executive Director
Mr. R Bhatnagar - Non-Executive Director
- v) Relatives of Key Management Personnel with whom transactions took place during the year
Mrs. Vinita Gupta - Wife of Mr. H M Gupta
Ms. Samara Gupta - Daughter of Mr. H M Gupta
Mrs. Sharda Khurana - Wife of Mr. N K Khurana
Mr. Vansh Khurana - Son of Mr. N K Khurana

Half Year Ended
30.09.2021
Rs. In Lakhs

vi) Transactions/ balance with Subsidiary	
Payable/ (Receivable) at the beginning of the year	4.32
Services provided by Subsidiary Company during the period	266.06
Payment to Subsidiary Company during the period	314.58
Payable/ (Receivable) at the end of the year	(44.20)
vii) Transactions/ balances with Enterprises over which the Key Management Personnel or their relatives have significant influence	
a) Loan from BMG Enterprises Ltd, Holding Company	
At the beginning of the year	
Principal	840.00
Interest	-
Received during the year	198.00
Repayment during the year	1,038.00
Interest paid	11.68
At the end of the year	
Principal	-
Interest	-
b) Loan from BMG Investment Pvt Ltd	
At the beginning of the year	
Principal	768.00
Interest	-
Received during the year	756.00
Repayment during the year	1,524.00
Interest paid	15.04
At the end of the year	
Principal	-
Interest	-
c) Rent paid for Office Space	
- BMG Enterprises Ltd, Holding Company	6.00
d) Dividend Paid	
- BMG Enterprises Ltd, Holding Company	71.29
- BMG Investment Pvt Ltd	0.03
e) Guarantees or Collateral Taken for Mid Term Loan from HDFC Bank	
- BMG Enterprises Ltd, Holding Company	5,000.00
(Outstanding balance as on 30.09.2021 of above Mid term Loan is Rs. 3998.56 Lakhs)	

For Rossell India Limited

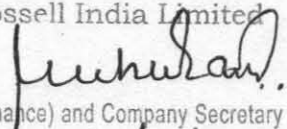

Director (Finance) and Company Secretary

15/11/2021

Half Year Ended
30.09.2021
Rs. In Lakhs

viii) Transactions/ balances with Enterprises where significant influence is exercisable	
a) Rent paid for Office Space	
- Harvin Estate Pvt. Ltd.	3.00
b) Rent for Residential Accommodation	
- Harvin Estate Pvt. Ltd.	3.00
c) Contribution made for charitable purpose (Included in CSR Activities)	
- BMG Foundation	6.00
d) Dividend Paid	
- Harvin Estate Pvt. Ltd.	1.08
ix) Transactions with Key Management Personnel:	
a) Short Term Employment Benefits	
- Mr. H. M. Gupta	60.06
- Mr. N. K. Khurana	31.99
- Mr. R M Gupta	55.04
b) Post-Employment Benefit	
- Mr. H. M. Gupta	5.76
- Mr. N. K. Khurana	8.65
- Mr. R M Gupta	6.79
c) Dividend Paid	
- Mr. H. M. Gupta	5.63
- Mr. N. K. Khurana	0.01
- Mr. R M Gupta	2.31
x) Transactions with relatives of Key Management Personnel	
a) Short Term Employment Benefits	
- Mrs. Vinita Gupta	22.88
- Ms. Samara Gupta	19.99
b) Post-Employment Benefits	
- Mrs. Vinita Gupta	2.91
- Ms. Samara Gupta	2.48
c) Dividend Paid	
- Mrs. Vinita Gupta	2.08
- Ms. Samara Gupta	0.05
- Mrs. Sharda Khurana	0.01
- Mr. Vansh Khurana	0.01
xi) Transactions with Post Employment Benefit Plan - Contributions	
a) Contribution to Rossell India Employees' Gratuity Fund	17.66
b) Contribution to Rossell Tea Superannuation Fund	23.93
c) Balance payable to Rossell India Employees' Gratuity Fund	228.58
d) Balance receivable from Rossell India Employees' Gratuity Fund	85.52
xii) Transactions with Non-Executive Directors	
Sitting Fees	
Ms. Nayantara Palchoudhuri	3.30
Mr. K Katyal	3.30
Mr. A Shukla	2.20
Mr. R Bhatnagar	3.10

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Half Year Ended
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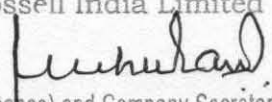
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