

RSWM/SECTT/2020
July 8, 2020

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, 2020 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, 2020.

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@lnjbhilwara.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: 09AAACR9700M1Z1

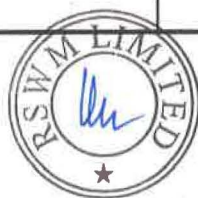
Regd. Office:
Khariagram, Post Office Gulabpura - 311 021
Distt. Bhilwara, (Rajasthan), India
Tel: +91-1483-223144 to 223150, 223478
Fax: +91-1483-223361, 223479
Website: www.lnjbhilwara.com
GSTIN: 08AAACR9700M1Z3

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 - HALF YEAR ENDED 31-03-2020

S.No	Name of Related Party	Nature of Relationship
A	<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	Promoters having voting control
	Shri Riju Jhunjhunwala	Promoters having voting control
	<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 Jhnjhunwala	
	Rita Jhunjhunwala	
	Rishabh Jhunjhunwala	
	<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	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 Capoor		
B	<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.	
	<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 Pvt. Ltd.	Associate
AD Hydro Power Ltd.	Subsidiary of Associate	



S.No	Name of Related Party	Nature of Relationship
	Malana Power Corporation Ltd.	Subsidiary of Associate
	Chango Yang Thang Hydro Power Ltd.	Subsidiary of Associate
	NJC Hydro Power Ltd.	Subsidiary of Associate
	Indo Canadian Consultancy Services Pvt. L:td.	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)	<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.	
(v)	<u>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</u>	
	Rajspin Employees Contributory Provident Fund	Trust
	RSWM Limited Senior Executive Superannuation Fund Trust	Trust
	Rajasthan Spinning Gratuity Fund Trust	Trust
(vi)	<u>The entity is controlled or jointly controlled by a person identified in (A).</u>	
	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.	



S.No	Name of Related Party	Nature of Relationship
	HEG Ltd.	Holding more than 50% of Shareholding along with relatives in the Company.
	Honour Dealers Private Ltd.	
	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 Finlease 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.	
	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	



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	Holding 20% or more Shareholding along with relatives in the Company.
	AKJ Apparels Pvt. Ltd.	
	Akunth Textile Processors Pvt. Ltd.	
	Bhilwara Services Pvt. 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.	
2	Shri Riju Jhunhunwala	Holding 20% or more Shareholding along with relatives in the Company.
	AKJ Apparels Pvt. Ltd.	
	Bhilwara Services Pvt. 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.	



RSWM LIMITED

DISCLOSURE OF TRANSACTION BETWEEN THE GROUP AND RELATED PARTIES FOR HALF YEAR ENDED 31-03-2020

(₹ in Lakhs)

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
	Half Year ended 31-03-2020	Half Year ended 31-03-2020	Half Year ended 31-03-2020	Half Year ended 31-03-2020	
Sale of Finished Goods				2,937.79	2,937.79
Sale of Raw Material				95.20	95.20
Purchases of Raw Material & Finished Goods				560.54	560.54
Sale of Stores Items				-	-
Purchase of Stores Items				2.41	2.41
Rent Received		32.82		55.02	87.84
Rent Paid		376.56		23.86	400.42
Reimbursement of revenue expenditure received		45.88		61.02	106.90
Reimbursement of revenue expenditure made		440.83		0.56	441.39
Job Charges Received				85.16	85.16
Job Charges paid				0.27	0.27
Interest received				63.37	63.37
Loan Taken				14,100.00	14,100.00
Interest paid on Loan taken				269.83	269.83
Sales of Shares				7,912.70	7,912.70
Dividend Received				541.82	541.82
Dividend Paid				-	-
Security Deposit		18.30			18.30
Investment in LNJ Skills & Rozgar Private Limited					-
RSWM Limited Senior Executive Superannuation Fund Trust				389.05	389.05
Rajasthan Spinning Gratuity Fund Trust				426.39	426.39
Rajspin Employees Contributory Provident Fund				86.91	86.91
Remuneration and other perquisites					-
(a) Short-term employee benefits			202.40		202.40
(b) Post-employment benefits			18.88		18.88
(c) Other long-term benefits					-
(d) Termination benefits, and					-
(e) Share-based payment.					-
Directors' Sitting Fees			36.00		36.00
Trade Receivable				1,839.06	1,839.06
Other Receivable		468.43		297.80	766.23
Trade Payable		1,128.33		0.60	1,128.93
Advance to Vendor		15.09			15.09
Loan from Bharat Investment Growth Limited		14,100.00			14,100.00

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, 2020, 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	
RSWM has provided guarantees on behalf of its reporting entity:-	
Name of Reporting Entity	
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, Gurgaon against loan extended by the bank to LNJ Skills & Rozgar Private Limited as at March 31, 2020.

The Company does not expect any outflow of resources in respect of above financial guarantee / Letter of Comfort

