

ROSSELL INDIA LIMITED



15th November, 2021

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| 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

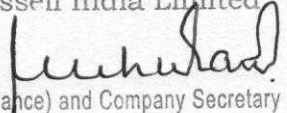
Related Party Disclosure as per Ind AS 24 for the Half Year Ended 30th September, 2021

- i) Holding Company
BMG Enterprises Ltd
Extend of holding of Equity Share - 64.76%
- ii) Subsidiary Company
Russell 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

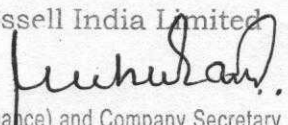

Director (Finance) and Company Secretary

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 |

For Rossell India Limited


Director (Finance) and Company Secretary

15/11/2021

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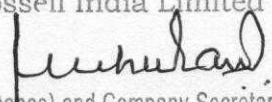
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