

Ref: KRBL/SE/2023-24/18

30th May 2023

The General Manager Department of Corporate Services BSE Limited Floor 25, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001 Scrip Code: 530813	National Stock Exchange of India Limited “Exchange Plaza”, C-1, Block-G Bandra-Kurla Complex Bandra (E), Mumbai-400051 Symbol: KRBL Series: Eq.
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Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for Half Year ended 31st March 2023

Dear Sir/Madam,

Pursuant to the provisions of Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the disclosure of Related Party Transactions of the Company for the Half year ended 31st March 2023.

The said disclosure is also available on the Company’s website at www.krblice.com under the head Investor Relations.

This is for your information and record.

Thanking you,

Yours Faithfully,
For KRBL Limited

Jyoti Verma
Company Secretary
FCS-7210

Encl.: As Above

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31 MARCH 2023

(Rs. In lakhs)

S. No	Details of the party (listed entity /subsidiary)	Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)	
		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance
1	KRBL Limited	KRBL DMCC	Wholly owned Subsidiary	Arrangement Fees Paid	1200	3	-	-
2	KRBL Limited	KRBL DMCC	Wholly owned Subsidiary	Expense incurred (on behalf of company by others)/by company for others		-252	-	-
3	KRBL Limited	Khushi Ram Behari Lal	Entities with joint control or significant influence over entity	Purchase of Goods	3000	1	-1	-12
4	KRBL Limited	Khushi Ram Behari Lal		Sale of Goods		527		
5	KRBL Limited	Khushi Ram Behari Lal		Interest paid	200	19	-	
6	KRBL Limited	Khushi Ram Behari Lal		Advance received against supply of goods	On Actual	805	-	
7	KRBL Limited	Khushi Ram Behari Lal		Advance received against supply of goods returned back	On Actual	1670	-	
8	KRBL Limited	Anoop Kumar Gupta		Key management personnel of entity or parent	Remuneration Paid	216	108	-11
9	KRBL Limited	Anoop Kumar Gupta	Rent Paid		11	6	-	
10	KRBL Limited	Anoop Kumar Gupta	Borrowings- Unsecured loans availed		On Actual	635	-	
11	KRBL Limited	Anoop Kumar Gupta	Borrowings-Unsecured loans repaid		On Actual	954	-2744	-2425
12	KRBL Limited	Anoop Kumar Gupta	Dividend Paid		On Actual	-	-	
13	KRBL Limited	Anoop Kumar Gupta	Receivable/(Payaable)			-	-5	0
14	KRBL Limited	Arun Kumar Gupta	Key management personnel of entity or parent	Remuneration Paid	216	124	-10	-10
15	KRBL Limited	Arun Kumar Gupta		Rent Paid	11	6	-	
16	KRBL Limited	Arun Kumar Gupta		Borrowings- Unsecured loans availed	On Actual	1018	-	
17	KRBL Limited	Arun Kumar Gupta		Borrowings-Unsecured loans repaid	On Actual	760	-1415	-1673
18	KRBL Limited	Arun Kumar Gupta		Any Other Transactions	On Actual	0	-	
19	KRBL Limited	Arun Kumar Gupta		Dividend Paid	On Actual	-	-	
20	KRBL Limited	Arun Kumar Gupta	Receivable/(Payaable)			-5	0	
21	KRBL Limited	Binita Gupta	Promoters Group	Rent Paid	4	1	-	
22	KRBL Limited	Binita Gupta		Dividend Paid	On Actual	-	-	
23	KRBL Limited	Binita Gupta		Receivable/(Payaable)			-1	0
24	KRBL Limited	Anil Kumar Mittal	Key management personnel of entity or parent	Remuneration Paid	216	108	-11	-11
25	KRBL Limited	Anil Kumar Mittal		Rent Paid	5	2	-	
26	KRBL Limited	Anil Kumar Mittal		Borrowings- Unsecured loans availed	On Actual	829	-	
27	KRBL Limited	Anil Kumar Mittal		Borrowings-Unsecured loans repaid	On Actual	730	-2103	-2202
28	KRBL Limited	Anil Kumar Mittal		Any Other Transactions	On Actual	0	-	
29	KRBL Limited	Anil Kumar Mittal		Dividend Paid	On Actual	-	-	
30	KRBL Limited	Anil Kumar Mittal	Receivable/(Payaable)			-2	0	
31	KRBL Limited	Anulika Gupta	Promoters Group	Rent Paid	42	18	-	
32	KRBL Limited	Anulika Gupta		Dividend Paid	On Actual	-	-	
33	KRBL Limited	Anulika Gupta		Receivable/(Payaable)			-19	0
34	KRBL Limited	Ashish Mittal	Promoters Group	Rent Paid	45	20	-	
35	KRBL Limited	Ashish Mittal		Remuneration Paid	50	26	-	
36	KRBL Limited	Ashish Mittal		Any Other Transactions	On Actual	2	-	
37	KRBL Limited	Ashish Mittal		Dividend Paid	On Actual	-	-	
38	KRBL Limited	Ashish Mittal		Receivable / (Payable)	NA	NA	-21	0
39	KRBL Limited	Priyanka Mittal		Key management personnel of entity or parent	Remuneration Paid	135	86	-6
40	KRBL Limited	Priyanka Mittal	Dividend Paid		On Actual	-	-	
41	KRBL Limited	Priyanka Mittal	Receivable / (Payable)		NA	NA	-34	-34

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31 MARCH 2023

(Rs. In lakhs)

S. No	Details of the party (listed entity /subsidiary)	Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)	
		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance
42	KRBL Limited	Ayush Gupta	Promoters Group	Remuneration Paid	50	26	-3	-3
43	KRBL Limited	Ayush Gupta		Any Other Transactions	On Actual	0	-	
44	KRBL Limited	Ayush Gupta		Dividend Paid	On Actual	-	-	
45	KRBL Limited	Akshay Gupta	Promoters Group	Remuneration Paid	50	26	-3	-3
46	KRBL Limited	Akshay Gupta		Any Other Transactions	On Actual	4	-	
47	KRBL Limited	Akshay Gupta		Dividend Paid	On Actual	-	-	
48	KRBL Limited	Kunal Gupta	Promoters Group	Remuneration Paid	50	26	-3	-3
49	KRBL Limited	Kunal Gupta		Any Other Transactions	On Actual	0	-	
50	KRBL Limited	Kunal Gupta		Dividend Paid	On Actual	-	-	
51	KRBL Limited	Preeti Mittal	Promoters Group	Rent Paid	4	2	-	
52	KRBL Limited	Preeti Mittal		Dividend Paid	On Actual	-	-	
53	KRBL Limited	Preeti Mittal		Receivable / (Payable)	NA	NA	-2	0
54	KRBL Limited	Anoop Kumar Gupta (HUF)	Promoters Group	Rent Paid	39	16	-	
55	KRBL Limited	Anoop Kumar Gupta (HUF)		Dividend Paid	On Actual	255	-	
56	KRBL Limited	Anoop Kumar Gupta (HUF)		Receivable / (Payable)	NA	NA	-17	0
57	KRBL Limited	Suraj Prakash Dua HUF	Other related party	Rent Paid	65	18	-	
58	KRBL Limited	KRBL Infrastructre Limited		Rent Paid	450	156	-	
59	KRBL Limited	KRBL Infrastructre Limited		Electricity Charges	On Actual	13	-	
60	KRBL Limited	KRBL Infrastructre Limited		Repair and Maintenance paid	On Actual	39	-	
61	KRBL Limited	KRBL Infrastructre Limited	Entities with joint control or significant influence over entity	Receivable on account of Security deposit/Prepaid Lease	On Actual	-	971	971
62	KRBL Limited	KRBL Infrastructre Limited		Receivable (payable)	NA	NA	-42	-2
63	KRBL Limited	KRBL Foods Limited	Entities with joint control or significant influence over entity	Rent Paid	800	290	-	
64	KRBL Limited	Ashish Jain	Key management personnel of entity or parent	Remuneration Paid	152	74	-8	-8
65	KRBL Limited	Raman Sapra	Key management personnel of entity or parent	Remuneration Paid	25	0		
66	KRBL Limited	Raman Sapra	Key management personnel of entity or parent	Any Other Transactions	On Actual	0	-	
67	KRBL Limited	Ms. Jyoti Verma	Key management personnel of entity or parent	Remuneration Paid	30	14	-1	-1
68	KRBL Limited	Adwet Warehousing Private Limited	Entities with joint control or significant influence over entity	Rent Paid	250	97	-	

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31 MARCH 2023

(Rs. In lakhs)

S. No	Details of the party (listed entity /subsidiary)	Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)	
		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance
69	KRBL Limited	Holistic Farms Private Limited	Entities with joint control or significant influence over entity	Rent Paid	60	27	-	
70	KRBL Limited	KRBL Foundation	Entities with joint control or significant influence over entity	CSR Project	On Actual	1224	-	
71	KRBL Limited	Anil Mittal Family Trust	Other related party	Dividend Paid	On Actual	1,521.00	-	
72	KRBL Limited	Arun Kumar Gupta Family Trust	Other related party	Dividend Paid	On Actual	1,477.00	-	
73	KRBL Limited	Anoop Kumar Gupta Family Trust	Other related party	Dividend Paid	On Actual	1,360.00	-	
74	KRBL Limited	Binita Gupta Family Trust	Other related party	Dividend Paid	On Actual	32.00	-	
75	KRBL Limited	Anil Kumar Mittal HUF	Other related party	Dividend Paid	On Actual	126.00	-	
76	KRBL Limited	Arun Kumar Gupta HUF	Other related party	Dividend Paid	On Actual	170.00	-	
77	KRBL Limited	Neha Singh	Other related party	Dividend Paid	On Actual	-	-	
78	KRBL Limited	Rashi Gupta	Other related party	Dividend Paid	On Actual	-	-	
79	KRBL Limited	Vinod Ahuja	Other related party	Sitting Fees Paid	On Actual	2	-	
80	KRBL Limited	Ashwani Dua	Other related party	Sitting Fees Paid	On Actual	1	-	
81	KRBL Limited	Shyam Arora	Other related party	Sitting Fees Paid	On Actual	2	-	
82	KRBL Limited	Devendra Kumar Agarwal	Other related party	Sitting Fees Paid	On Actual	2	-	
83	KRBL Limited	Priyanka Sardana	Other related party	Sitting Fees Paid	On Actual	2	-	
84	KRBL Limited	Khushi Ram Charitable Trust	Other related party	Donation	0	3	-	

Notes:

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of a multi-year related party transaction:
 - The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
 - The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity.
- PAN will not be displayed on the website of the Stock Exchange(s).
- Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.
- Figures reported in negative (-) are payables

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31 MARCH 2023

(Rs. In lakhs)

				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		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	Relationship of the counterparty with the listed entity or its subsidiary	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
70	KRBL Limited		KRBL Foundation	Entities with joint control or significant influence over	-	-	-	-	-	-	-	-
71	KRBL Limited		Anil Mittal Family Trust	Other related party	-	-	-	-	-	-	-	-
72	KRBL Limited		Arun Kumar Gupta Family Trust	Other related party	-	-	-	-	-	-	-	-
73	KRBL Limited		Anoop Kumar Gupta Family Trust	Other related party	-	-	-	-	-	-	-	-
74	KRBL Limited		Binita Gupta Family Trust	Other related party	-	-	-	-	-	-	-	-
75	KRBL Limited		Anil Kumar Mittal HUF	Other related party	-	-	-	-	-	-	-	-
76	KRBL Limited		Arun Kumar Gupta HUF	Other related party	-	-	-	-	-	-	-	-
77	KRBL Limited		Neha Singh	Other related party	-	-	-	-	-	-	-	-
78	KRBL Limited		Rashi Gupta	Other related party	-	-	-	-	-	-	-	-
79	KRBL Limited		Vinod Ahuja	Other related party	-	-	-	-	-	-	-	-
80	KRBL Limited		Ashwani Dua	Other related party	-	-	-	-	-	-	-	-
81	KRBL Limited		Shyam Arora	Other related party	-	-	-	-	-	-	-	-
82	KRBL Limited		Devendra Kumar Agarwal	Other related party	-	-	-	-	-	-	-	-
83	KRBL Limited		Priyanka Sardana	Other related party	-	-	-	-	-	-	-	-
84	KRBL Limited		Khushi Ram Charitable Trust	Other related party	-	-	-	-	-	-	-	-

Total (of Note 6b)

Notes:

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- Figures reported in negative (-) are payables