

E:KRBL/BIBHU/STK_EX_2122/27 26 July 2021

| | The General Manager | National Stock Exchar | nge of India Limited |
|--------------|-------------------------------------|-----------------------|----------------------|
| | Department of Corporate Services | "Exchange Plaza", C-1 | , Block-G |
| | BSE Limited | Bandra-Kurla Complex | (|
| , | Floor 25, Phiroze Jeejeebhoy Towers | Bandra (E) | |
| \checkmark | Dalal Street | Mumbai-400051 | |
| | Mumbai – 400 001 | | |
| | Scrip Code: 530813 | Symbol: KRBL | Series: Eq. |

Dear Sir/Madam,

Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

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 on a Standalone and Consolidated basis for the Half Year (October 2020 to March 2021) and Year ended 31 March 2021.

Further, the above said disclosure is also available on the Company's website at <u>www.krblrice.com</u> under the head Investor Relations.

This is for your information and record.

Thanking you,

Yours faithfully, For KRBL Limited

Raman Sapra Company Secretary

Encl.: As Above.



E:KRBL/BIBHU/STK_EX_2122/27 26 July 2021

| The General Manager Department of Corporate Services BSE Limited Floor 25, Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400 001 | √ | National Stock Excha "Exchange Plaza", C- Bandra-Kurla Comple Bandra (E) Mumbai-400051 | 1, Block-G |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------------------------------------------------------------------------------|-------------|
| Scrip Code: 530813 | | Symbol: KRBL | Series: Eq. |

Dear Sir/Madam,

Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

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 on a Standalone and Consolidated basis for the Half Year (October 2020 to March 2021) and Year ended 31 March 2021.

Further, the above said disclosure is also available on the Company's website at <u>www.krblrice.com</u> under the head Investor Relations.

This is for your information and record.

Thanking you,

Yours faithfully. For KRBL Limited

Raman Sapra Company Secretary

Encl.: As Above.

STANDALONE DISCLOSURE OF RELATED PARTY TRANSACTIONS AND BALANCES FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31 MARCH 2021

PART A: RELATED PARTIES AND THEIR RELATIONSHIPS:

a) Subsidiaries

KRBL DMCC, Dubai

KRBL LLC, a Subsidiary of KRBL DMCC, Dubai

b) Key Managerial Personnel's (KMPs):

| Mr. Anil Kumar Mittal | : | Chairman & Managing Director | |
|-----------------------|---|------------------------------|--|
| Mr. Arun Kumar Gupta | : | Joint Managing Director | |
| Mr. Anoop Kumar Gupta | : | Joint Managing Director | |
| Ms. Priyanka Mittal | 1 | Whole Time Director | |

c) Additional related parties (KMPs) as per the Companies Act, 2013 with whom transactions have taken place during the year:

| Mr. Rakesh Mehrotra | : | Chief Financial Officer | |
|---------------------|---|-------------------------|--|
| Mr. Raman Sapra | | Company Secretary | |

d) Independent Non-Executive Directors:

| Mr. Vinod Ahuja | : | Independent Non-Executive Director |
|----------------------------|----|------------------------------------|
| Mr. Ashwani Dua | : | Independent Non-Executive Director |
| Mr. Shyam Arora | : | Independent Non-Executive Director |
| Mr. Devendra Kumar Agarwal | 1 | Independent Non-Executive Director |
| Mr. Alok Sabharwal | 12 | Independent Non-Executive Director |
| Ms. Priyanka Sardana | : | Independent Non-Executive Director |

e) Relatives of KMPs*:

| Mrs. Preeti Mittal | 1 | Wife of Mr. Anil Kumar Mittal |
|-----------------------|---|---------------------------------------------------------|
| Mrs. Anulika Gupta | : | Wife of Mr. Arun Kumar Gupta |
| Mrs. Binita Gupta | : | Wife of Mr. Anoop Kumar Gupta |
| Mr. Ashish Mittal | | Son of Mr. Anil Kumar Mittal |
| Mr. Kunal Gupta | | Son of Mr. Arun Kumar Gupta |
| Mr. Akshay Gupta | : | Son of Mr. Anoop Kumar Gupta |
| Mr. Ayush Gupta | : | Son of Mr. Anoop Kumar Gupta |
| Anoop Kumar Gupta HUF | | Mr. Anoop Kumar Gupta is Karta of Anoop Kumar Gupta HUF |

f) Enterprises over which KMPs are able to exercise significant influence*:

| Khushi Ram Behari Lal | : | Partnership Firm in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta are Partners. |
|--------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Adwet Warehousing Private Limited | : | Private Limited Company in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta are Directors. |
| KRBL Foods Limited | : | Public Limited Company in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta, Mrs. Preeti Mittal, Mrs. Anulika Gupta & Mrs. Binita Gupta are Directors. |
| KRBL Infrastructure Limited | : | Public Limited Company in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta, Mrs. Preeti Mittal, Mrs. Anulika Gupta & Mrs. Binita Gupta are Directors. |
| Holistic Farms Private Limited | : | Private Limited Company in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta are Directors. |

* This includes only those parties with whom Company had Related Party Transactions.



PART B: TRANSACTIONS AND BALANCES WITH KEY MANAGERIAL PERSONNEL'S (KMPS) ON STANDALONE BASIS FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31

| | | (Amounts in R | tupees Lacs) |
|-------|----------------------------------------------------------|----------------|--------------|
| S.No. | Particulars | Transaction | Transaction |
| | | from October | from Apr |
| | | 2020 to | 2020 t |
| | | March 2021 | March 202 |
| Ι | RELATED PARTY TRANSACTIONS ENTERED DURING THE YEAR | | |
| i | Remuneration on A/c of Salary & Perquisites ¹ | | |
| | Mr. Anil Kumar Mittal | 72 | 143 |
| | Mr. Arun Kumar Gupta | 82 | 165 |
| | Mr. Anoop Kumar Gupta | 72 | 143 |
| | Ms. Priyanka Mittal | 57 | 114 |
| | Mr. Raman Sapra | 8 | 1: |
| | Mr. Rakesh Mehrotra | 42 | 85 |
| | 13 | 332 | 66. |
| ii | Rent paid ³ Mr. Anil Kumar Mittal | 2 | |
| | Mr. Arun Kumar Gupta | 2 | |
| | Mr. Anoop Kumar Gupta | 4 | |
| | | 10 | 19 |
| iii | Advances adjusted against salary | | |
| | Mr. Rakesh Mehrotra ³ | | |
| | | . . | (|
| iv | Borrowings- Unsecured loans availed | | |
| | Mr. Anil Kumar Mittal | 267 | 867 |
| | Mr. Arun Kumar Gupta | 188 | 978 |
| | Mr. Anoop Kumar Gupta | 201 | 85 |
| | | 656 | 2,70 |
| v | Borrowings-Unsecured loans repaid | | |
| | Mr. Anil Kumar Mittal | 101 | 10 |
| | Mr. Arun Kumar Gupta | 126 | 12 |
| | Mr. Anoop Kumar Gupta | 93 | 90 |
| | | 320 | 324 |
| II | BALANCES OUTSTANDING AS ON 31 MARCH 2021 | ſ | |
| i | Unsecured borrowings-Current | | |
| | Mr. Anil Kumar Mittal | | 3,18 |
| | Mr. Arun Kumar Gupta | | 2,64 |
| | Mr. Anoop Kumar Gupta | | 3,47 |
| | Ms. Priyanka Mittal | | 3 |
| ii | Employee related payables | | 9,337 |
| п | Mr. Anil Kumar Mittal | | |
| | Mr. Arun Kumar Gupta | | |
| | Mr. Anoop Kumar Gupta | | |
| | Ms. Priyanka Mittal | | |
| | Mr. Rakesh Mehrotra ³ | | (|
| | Mr. Raman Sapra | | |
| | • | | 18 |

1. Transactions are inclusive of Goods and Services tax.

2. As gratuity and compensated absences are computed for all the employees in aggregate, the amount relating to relatives of KMPs cannot be individually identified.

3. Amounts are below rounding off thresholds adopted by the Company.

4. Personal guarantee has been given by Mr. Anil Kumar Mittal, Mr. Anoop Kumar Gupta and Mr. Arun Kumar Gupta in respect of working capital consortium loan taken by the Company, as at the year ended 31 March 2021, the outstanding amount of loan is ₹ 19,500 lacs (31 March 2020 ₹ 39,308 lacs) and Mr. Ashish Mittal (relative of key managerial personnel) to the extent of the immovable properties as specified in consortium agreement.

5. All related party transactions are at arms length price and in the ordinary course of business.

PART B: TRANSACTIONS AND BALANCES WITH OTHER RELATED PARTIES ON STANDALONE BASIS FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31 MARCH 2021

(Amounts in Rupees Lacs)

| S.No. | Particulars | Entomina /T. | usts over which | Subsidiary | Companico | Other Related Parties | | |
|--------|---------------------------------------------------------------------------|------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|------------------|--|
| 3.190. | Faruculars | | | Subsidiary | Companies | Other Related Farties | | |
| | | | nce is exerised by | | | | | |
| | | | 1Ps | | | | 77 | |
| | | Transaction from | Transaction from | Transaction from | Transaction from | Transaction from | Transaction from | |
| | | October 2020 to | April 2020 to | October 2020 to | April 2020 to | October 2020 to | April 2020 to | |
| | | March 2021 | March 2021 | March 2021 | March 2021 | March 2021 | March 2021 | |
| Ι | RELATED PARTY TRANSACTIONS | | | | | | | |
| | ENTERED DURING THE YEAR | | | | | | | |
| | ENDED 31 MARCH 2021 | | | | | | | |
| i | Purchase of goods ¹ | | | | | | | |
| - | Khushi Ram Behari Lal | 2 | 2 | 2 | <u>.</u> | - | - | |
| | | 2 | 2 | - | - | - | - | |
| ii | Sale of goods ¹ | | | | | | | |
| | Khushi Ram Behari Lal | 462 | 975 | | * | 100 | | |
| | mentalementen en en alterneten antenen antenen antenen antenen en antenen | 462 | 975 | 14 | - | | | |
| iii | Arrangement Fees Paid | | | | | | | |
| | KRBL DMCC | - | - | 7 | 14 | ж. | (H) | |
| | KRBL LLC | <i>7</i> . | | | 42 | (A) | (#L | |
| | | - | 12 | 7 | 56 | | 9 | |
| iv | Rent paid | | | | | | | |
| | KRBL Infrastructure Limited | 157 | 314 | 4 | (L) | ас. С | | |
| | KRBL Foods Limited | 325 | 651 | | (m) | | | |
| | Adwet Warehousing Private Limited | 77 | 155 | ¥ | | Del | | |
| | Holistic Farms Private Limited | 24 | 48 | | (e) | | | |
| | Mrs. Preeti Mittal | | | | | 1 | 3 | |
| | Mrs. Anulika Gupta | | | - | 1.0 | 8 | 16 | |
| | Mrs. Binita Gupta | | - | 8 | | 1 | 2 | |
| | Mr. Ashish Mittal | | | - | · · · · | 9 | 18 | |
| | Anoop Kumar Gupta HUF | 121 | ~ | - | 14 | 7 | 14 | |
| | | 583 | 1,167 | - | 12. | 26 | 53 | |
| v | Expense incurred (on behalf of company | | | | | | | |
| | by others)/by company for others | | | | | | | |
| | | | 0 | | | | | |
| | Khushi Ram Behari Lal ³ | 0 | 0 | (176) | (295) | - | | |
| | KRBL DMCC | 0 | - 0 | (176) | (295) | - | - | |
| : | D | l v | Ū | (170) | (2)3) | | | |
| vi | Remuneration on A/c of Salary & $\frac{2}{3}$ | | | | | | | |
| | Perquisites ² | | | | | | | |
| | Mr. Ashish Mittal | · · · | | - | - | 18 | 35 | |
| | Mr. Kunal Gupta | | | 110 | | 18 | 35 | |
| | Mr. Akshay Gupta | 175 | (R) | - And | | 18 | 35 | |
| | Mr. Ayush Gupta | | ÷ | In I - | | 18 72 | 35 | |
| | | • | - | | - | 12 | 140 | |

PART B: TRANSACTIONS AND BALANCES WITH OTHER RELATED PARTIES ON STANDALONE BASIS FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31 MARCH 2021

(Amounts in Rupees Lacs)

| _ | | | | | | | nts in Rupees Lacs) |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|
| S.No. | Particulars | 1 · · · | usts over which | Subsidiary | Companies | Other Related Parties | |
| | | | nce is exerised by | | | 1 | |
| | | KMPs | | | | | |
| | | Transaction from | Transaction from | Transaction from | Transaction from | Transaction from | Transaction from |
| | | October 2020 to | April 2020 to | October 2020 to | April 2020 to | October 2020 to | April 2020 to |
| | | March 2021 | March 2021 | March 2021 | March 2021 | March 2021 | March 2021 |
| vii | Electricity charges paid | | | | | | |
| VII | KRBL Infrastucture Limited | 7 | 17 | - | | - | |
| | | 7 | 17 | | | - | - |
| viii | Repair and Maintainance paid ¹ | | | | | | |
| | KRBL Infrastucture Limited | 41 | 82 | - | | - | - |
| | The manufacture and the end of the providence of | 41 | 82 | - | - | - | - |
| ix | Sitting fees paid | | | | | | |
| | Mr. Vinod Ahuja | | (a) | 2 | | 1 | 2 |
| | Mr. Ashwani Dua' | (2) (2) | - 21 | - | | 1 | 2 2 |
| | Mr. Shyam Arora | (#1) | 371 | - | | 1 | 2 |
| | Mr. Devendra Kumar Agarwal Mr. Alok Sabharwal | - | 12 | - | · · · · | 1 | 2 |
| | Mrs. Priyanka Sardana | | | | | 1 | 2 2 2 |
| | | | - | - | | 6 | 12 |
| x | Interest paid | | | | | Ū | |
| A | Khushi Ram Behari Lal | 48 | 79 | | | 21 | |
| | | 48 | 79 | - | ÷. | 8 | |
| | | | | | | | |
| xi | Discount allowed on sale of goods | | | | | | |
| | Khushi Ram Behari Lal | 47 | 47 | - | с. С | | |
| | | 47 | 47 | | 11 () 12 (| 3 | |
| xii | Advance received against supply of | | | | | | |
| | goods | | | | | | |
| | Khushi Ram Behari Lal | 681 | 1,823 | ÷ | 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 19 | - | - |
| | | 681 | 1,823 | - | 127 | - | 2 |
| xiii | Advance received against supply of | | | | | | 1 N |
| | goods returned back | | | | | | |
| | Khushi Ram Behari Lal | 1,530 | 1,557 | - | - | | - |
| | | 1,530 | 1,557 | - | - | - | - |



PART B: TRANSACTIONS AND BALANCES WITH OTHER RELATED PARTIES ON STANDALONE BASIS FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31 MARCH 2021

| CDI | D | T | | 0.1.11 | <u> </u> | | nts in Rupees Lacs |
|-------|------------------------------------------|--------------------------------------|------------------|------------------|------------------|-----------------------|--------------------|
| S.No. | Particulars | | usts over which | Subsidiary | Companies | Other Related Parties | |
| | | significant influence is exerised by | | | | | |
| | | | 1Ps | | | | |
| | | Transaction from | Transaction from | Transaction from | Transaction from | Transaction from | Transaction from |
| | | October 2020 to April 2020 to | October 2020 to | April 2020 to | October 2020 to | April 2020 to | |
| | | March 2021 | March 2021 | March 2021 | March 2021 | March 2021 | March 2021 |
| п | DALANCES OUTSTANDING AS ON | 1 | | | | | |
| | BALANCES OUTSTANDING AS ON | | | | | | |
| | 31 MARCH 2021 | | | | | | |
| i | Receivable on account of Security | | | | | | |
| | deposit/Prepaid Lease | | | | | | |
| | KRBL Infrastucture Limited | | 971 | | | | - |
| | i dob milastaciare Emiliea | | 971 | | | | |
| ii | Receivable (payable) | | 211 | | 16 ⁻¹ | | |
| | KRBL Infrastucture Limited | | (5) | | _ | | |
| | KRBL DMCC | | (0) | | (48) | | - |
| | | | (5) | | (48) | | |
| iii | Employee related payables | | (0) | | () | | |
| | Mr. Ashish Mittal | | | | ~ | | 2 |
| | Mr. Kunal Gupta | | - | | | | 2 |
| | Mr. Akshay Gupta | | | | - | | 2 |
| | Mr. Ayush Gupta | | _ | | - | | 2 |
| | | | | | - | | 8 |
| iv | Other balances outstanding at the end of | | | | | | |
| | the year, net (payable)/receivable | 3 | | | | | |
| | Mr. Ashish Mittal ³ | | × | | | | 0 |
| | | | | | | | 0 |

1. Transactions are inclusive of Goods and Services tax.

2. As gratuity and compensated absences are computed for all the employees in aggregate, the amount relating to relatives of KMPs cannot be individually identified.

3. Amounts are below rounding off thresholds adopted by the Company.

4. Personal guarantee has been given by Mr. Anil Kumar Mittal, Mr. Anoop Kumar Gupta and Mr. Arun Kumar Gupta in respect of working capital consortium loan taken by the Company, as at the year ended 31 March 2021, the outstanding amount of loan is ₹ 19,500 lacs (31 March 2020 ₹ 39,308 lacs) and Mr. Ashish Mittal (relative of key managerial personnel) to the extent of the immovable properties as specified in consortium agreement.

5. All related party transactions are at arms length price and in the ordinary course of business.



CONSOLIDATED DISCLOSURE OF RELATED PARTY TRANSACTIONS AND BALANCES FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31 MARCH 2021

PART A: RELATED PARTIES AND THEIR RELATIONSHIPS:

a) Key Managerial Personnel's (KMPs):

| Mr. Anil Kumar Mittal | 1 | Chairman & Managing Director | |
|-----------------------|-----|------------------------------|--|
| Mr. Arun Kumar Gupta | 181 | Joint Managing Director | |
| Mr. Anoop Kumar Gupta | : | Joint Managing Director | |
| Ms. Priyanka Mittal | : | Whole Time Director | |

b) Additional related parties (KMPs) as per the Companies Act, 2013 with whom transactions have taken place during the year:

| Mr. Rakesh Mehrotra | | Chief Financial Officer |
|---------------------|---|-------------------------|
| Mr. Raman Sapra | : | Company Secretary |

c) Independent Non-Executive Directors:

| Mr. Vinod Ahuja | : | Independent Non-Executive Director |
|----------------------------|-----|------------------------------------|
| Mr. Ashwani Dua | : | Independent Non-Executive Director |
| Mr. Shyam Arora | : | Independent Non-Executive Director |
| Mr. Devendra Kumar Agarwal | (2) | Independent Non-Executive Director |
| Mr. Alok Sabharwal | : | Independent Non-Executive Director |
| Ms. Priyanka Sardana | : | Independent Non-Executive Director |

d) Relatives of KMPs*:

| Mrs. Preeti Mittal | : | Wife of Mr. Anil Kumar Mittal |
|-----------------------|---|---------------------------------------------------------|
| Mrs. Anulika Gupta | : | Wife of Mr. Arun Kumar Gupta |
| Mrs. Binita Gupta | : | Wife of Mr. Anoop Kumar Gupta |
| Mr. Ashish Mittal | : | Son of Mr. Anil Kumar Mittal |
| Mr. Kunal Gupta | : | Son of Mr. Arun Kumar Gupta |
| Mr. Akshay Gupta | | Son of Mr. Anoop Kumar Gupta |
| Mr. Ayush Gupta | : | Son of Mr. Anoop Kumar Gupta |
| Anoop Kumar Gupta HUF | 2 | Mr. Anoop Kumar Gupta is Karta of Anoop Kumar Gupta HUF |

e) Enterprises over which KMPs are able to exercise significant influence*:

| Khushi Ram Behari Lal | : | Partnership Firm in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta are Partners. |
|--------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Adwet Warehousing Private Limited | : | Private Limited Company in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta are Directors. |
| KRBL Foods Limited | : | Public Limited Company in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta, Mrs. Preeti Mittal, Mrs. Anulika Gupta & Mrs. Binita Gupta are Directors. |
| KRBL Infrastructure Limited | | Public Limited Company in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta, Mrs. Preeti Mittal, Mrs. Anulika Gupta & Mrs. Binita Gupta are Directors. |
| Holistic Farms Private Limited | : | Private Limited Company in which Mr. Anil K. Mittal, Mr. Arun K. Gupta & Mr. Anoop K. Gupta are Directors. |

* This includes only those parties with whom Company had Related Party Transactions.

PART B: TRANSACTIONS AND BALANCES WITH KEY MANAGERIAL PERSONNEL'S (KMPS) ON CONSOLIDATED BASIS FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31 MARCH 2021

| | WARCH 2021 | (Amounts in R | upees Lacs) |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------|
| S.No. | Particulars | Transaction | Transaction |
| | | from October | from April |
| | | 2020 to | 2020 to |
| | | March 2021 | March 2021 |
| I | RELATED PARTY TRANSACTIONS ENTERED DURING THE YEAR | | |
| i | Remuneration on A/c of Salary & Perquisites ¹ | | |
| | Mr. Anil Kumar Mittal | 72 | 143 |
| | Mr. Arun Kumar Gupta | 82 | 165 |
| | Mr. Anoop Kumar Gupta | 72 | 143 |
| | Ms. Priyanka Mittal | 57 | 114 |
| | Mr. Raman Sapra | 8 | 15 |
| | Mr. Rakesh Mehrotra | 42 332 | 85 |
| | n | 552 | 665 |
| ii | Rent paid ³ Mr. Anil Kumar Mittal | 2 | 2 |
| | Mr. Arun Kumar Gupta | 2 | 3 |
| | Mr. Anoop Kumar Gupta | 4 | 8 |
| | | 10 | 19 |
| iii | Advances adjusted against salary | | |
| | Mr. Rakesh Mehrotra ³ | 122 | 0 |
| | | | 0 |
| iv | Borrowings- Unsecured loans availed | | |
| | Mr. Anil Kumar Mittal | 267 | 867 |
| | Mr. Arun Kumar Gupta | 188 | 978 |
| | Mr. Anoop Kumar Gupta | 201 | 856 |
| | Personal Income and Income a | 656 | 2,701 |
| v | Borrowings-Unsecured loans repaid Mr. Anil Kumar Mittal | 101 | 101 |
| | Mr. Arun Kumar Gupta | 101 | 101 |
| | Mr. Anoop Kumar Gupta | 93 | 96 |
| | | 320 | 324 |
| II | BALANCES OUTSTANDING AS ON 31 MARCH 2021 | | |
| i | Unsecured borrowings-Current | | |
| - | Mr. Anil Kumar Mittal | | 3,189 |
| | Mr. Arun Kumar Gupta | | 2,644 |
| | Mr. Anoop Kumar Gupta | | 3,470 |
| | Ms. Priyanka Mittal | | 34 |
| ii | Employee related payables | | 9,337 |
| ** | Mr. Anil Kumar Mittal |) | 7 |
| | Mr. Arun Kumar Gupta | | 1 |
| | Mr. Anoop Kumar Gupta | | 7 |
| | Ms. Priyanka Mittal | | 2 |
| | Mr. Rakesh Mehrotra ³ Mr. Raman Sapra | | 0 |
| | | | |

1. Transactions are inclusive of Goods and Services tax.

2. As gratuity and compensated absences are computed for all the employees in aggregate, the amount relating to relatives of KMPs cannot be individually identified.

3. Amounts are below rounding off thresholds adopted by the Company.

4. Personal guarantee has been given by Mr. Anil Kumar Mittal, Mr. Anoop Kumar Gupta and Mr. Arun Kumar Gupta in respect of working capital consortium loan taken by the Company, as at the year ended 31 March 2021, the outstanding amount of loan is ₹ 19,500 lacs (31 March 2020 ₹ 39,308 lacs) and Mr. Ashish Mittal (relative of key managerial personnel) to the extent of the immovable properties as specified in consortium agreement.

5. All related party transactions are at arms length price and in the ordinary course of business.



PART B: TRANSACTIONS AND BALANCES WITH OTHER RELATED PARTIES ON CONSOLIDATED BASIS FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31 MARCH 2021

(Amounts in Rupees Lacs)

| | | (Amounts in Rupees Lacs) | | | | |
|-------|-----------------------------------------------------|------------------------------------------|------------------|-----------------------|---------------------------------|--|
| S.No. | Particulars | | rusts over which | Other Related Parties | | |
| | | significant influence is exerised by | | | | |
| | | KN | 1Ps | | | |
| | | Transaction from | Transaction from | Transaction from | Transaction from | |
| | | October 2020 to | April 2020 to | October 2020 to | April 2020 to | |
| | | | March 2021 | March 2021 | March 2021 | |
| | | March 2021 | March 2021 | March 2021 | March 2021 | |
| I | RELATED PARTY TRANSACTIONS | | | | | |
| | ENTERED DURING THE YEAR | | | | | |
| | ENDED 31 MARCH 2021 | | | | | |
| i | Purchase of goods ¹ | | | | | |
| - | Khushi Ram Behari Lal | 2 | 2 | (*) | | |
| | | 2 | 2 | * | - | |
| ii | Sale of goods ¹ | | | | | |
| | Sale of goods ¹ Khushi Ram Behari Lal | 462 | 975 | - | - | |
| | | 462 | 975 | ¥ | 2 | |
| iii | Rent paid ¹ | | | | | |
| | KRBL Infrastructure Limited | 157 | 314 | | я | |
| | KRBL Foods Limited | 325 | 651 | - | | |
| | Adwet Warehousing Private Limited | 77 | 155 | | | |
| | Holistic Farms Private Limited | 24 | 48 | | - | |
| | Mrs. Preeti Mittal | | - | 1 | 3 | |
| | Mrs. Anulika Gupta | 20 III III III III III III III III III I | | 8 | 16 | |
| | Mrs. Binita Gupta | | - | 1 | 2 | |
| | Mr. Ashish Mittal | | - | 9 | 18 | |
| | Anoop Kumar Gupta HUF | 17 12 | 4 | 7 | 14 | |
| | Alloop Rullar Oupla Hor | 583 | 1,167 | 26 | 53 | |
| iv | Expense incurred (on behalf of company | 505 | 1,101 | | | |
| 1V | | | | | | |
| | by others)/by company for others | | | | | |
| | Khushi Ram Behari Lal ³ | 0 | 0 | 3 | | |
| | | 0 | 0 | ~ | × . | |
| v | Remuneration on A/c of Salary & $\frac{2}{3}$ | | | | | |
| | Perquisites ² | | | | | |
| | Mr. Ashish Mittal | 8 | | 18 | 35 | |
| | Mr. Kunal Gupta | - | <i>i</i> | 18 | 35 | |
| | Mr. Akshay Gupta | - | ¥. | 18 | 35 | |
| | Mr. Ayush Gupta | * | | 18 | 35 | |
| | | ÷. | 5 E | 72 | 140 | |
| | Electricity charges paid | | | | | |
| vi | KRBL Infrastucture Limited | 7 | 17 | - | - | |
| | TERMS Innastacture Emilieu | 7 | 17 | | - | |
| | Repair and Maintainance paid ⁴ | , | 17 | | | |
| vii | KRBL Infrastucture Limited | 41 | 82 | 2 | × | |
| | TELES Innastrator Ennited | 41 | 82 | - | | |
| | Sitting face paid | 41 | 02 | | | |
| viii | Sitting fees paid Mr. Vinod Ahuja | | 2 | 1 | 2 | |
| | | | | 1 | | |
| | Mr. Ashwani Dua ³ Mr. Shyam Arora | | | 1 | 2 2 2 2 2 2 2 | |
| | Mr. Devendra Kumar Agarwal | | - | 1 | 2 | |
| | Mr. Alok Sabharwal | 25 | 2 | 1 | 2 | |
| | Mrs. Priyanka Sardana | | ÷. | 1 | 2 | |
| | | ÷1 | | 6 | 12 | |
| ix | Interest paid | | | | · · · · · · | |
| | Khushi Ram Behari Lal | 48 | 79 | + | - | |
| | | 48 | 79 | - | - | |



PART B: TRANSACTIONS AND BALANCES WITH OTHER RELATED PARTIES ON CONSOLIDATED BASIS FOR THE HALF YEAR (OCTOBER 2020 TO MARCH 2021) AND YEAR ENDED 31 MARCH 2021

| (Amounts in Rupees Lace | | | | | |
|-------------------------|------------------------------------------|-------------------------------------------------------------------------------|------------------------------------------|-----------------------|------------------|
| S.No. | Particulars | Enterprises/Trusts over which significant influence is exerised by KMPs | | Other Related Parties | |
| | r. | | | | |
| | | | | | |
| | | Transaction from | Second Statement and a second statements | Transaction from | Transaction from |
| | | October 2020 to | April 2020 to | October 2020 to | April 2020 to |
| | | March 2021 | March 2021 | March 2021 | March 2021 |
| x | Discount allowed on sale of goods | | | | |
| × | Khushi Ram Behari Lal | 47 | 47 | 2011 | |
| | Knushi Kam Denah Lai | 47 | 47 | | |
| xi | Advance received against supply of | 47 | 47 | | - |
| XI | goods | | | | |
| | Khushi Ram Behari Lal | 681 | 1,823 | - | |
| | | 681 | 1,823 | | |
| xii | Advance received against supply of | | , | | |
| | goods returned back | | | | |
| | Khushi Ram Behari Lal | 1,530 | 1,557 | a) | 2 |
| | | 1,530 | 1,557 | | a |
| | | | | | |
| п | BALANCES OUTSTANDING AS ON | | | | |
| | 31 MARCH 2021 | | | | |
| | | | | | |
| i | Receivable on account of Security | | | | |
| | deposit/Prepaid Lease | | | | |
| | KRBL Infrastucture Limited | | 971 | | <u> </u> |
| | | | 971 | | ¥ |
| ii | Receivable (payable) | | | | |
| | KRBL Infrastucture Limited | | (5) | | |
| | | | (5) | | * |
| iii | Employee related payables | | | | |
| | Mr. Ashish Mittal | | | | 2 |
| | Mr. Kunal Gupta | | | | 2 |
| | Mr. Akshay Gupta | | - | | 2 |
| | Mr. Ayush Gupta | | 3 | | 2 |
| | | | đ | | 8 |
| iv | Other balances outstanding at the end of | | | | |
| | the year, net (payable)/receivable | | | | |

1. Transactions are inclusive of Goods and Services tax.

Mr. Ashish Mittal³

As gratuity and compensated absences are computed for all the employees in aggregate, the amount relating to relatives of KMPs cannot
Amounts are below rounding off thresholds adopted by the Company.

4. Personal guarantee has been given by Mr. Anil Kumar Mittal, Mr. Anoop Kumar Gupta and Mr. Arun Kumar Gupta in respect of working capital consortium loan taken by the Company, as at the year ended 31 March 2021, the outstanding amount of loan is ₹ 19,500 lacs (31 March 2020 ₹ 39,308 lacs) and Mr. Ashish Mittal (relative of key managerial personnel) to the extent of the immovable properties as

5. All related party transactions are at arms length price and in the ordinary course of business.



0 0