

# KDDL Limited

Kamla Centre, SCO 88-89, Sector 8-C, Chandigarh - 160 009, INDIA. Tel: +91 172 2548223/24, 2544378/79  
Fax: +91 172 2548302, Website:www.kddl.com CIN-L33302HP1981PLC008123



**Ref : KDDL/CS/2020-21/73**

**Date : 10<sup>th</sup> December, 2020**

National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra,  
Mumbai - 400 051

BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400001

**Trading Symbol : KDDL**

**Scrip Code : 532054**

**Subject: Disclosure of Related Party Transactions**

Dear Sir/ Madam,

Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith disclosure of Related Party Transactions, on consolidated basis, for the half year ended 30<sup>th</sup> September, 2020.

Please take the same on record.

Thanking you,

Yours truly

**For KDDL Limited**



**Brahm Prakash Kumar**  
Company Secretary

43 Related parties:

(i) Associates

Kamla Tesio Dials Limited  
Cadrafin GmbH (refer note 1)

(ii) Key managerial personnel (KMP) of the Company, their close family members and related entities

(a) Names of KMP

- Mr. Yashovardhan Saboo (Chairman and managing director)

- Mr. Sanjeev Kumar Masown (Chief financial officer and Director)

Names of their close family members (refer note 2)

Mr. R.K. Saboo (father), Mrs Usha Devi Saboo (mother), Mrs. Anuradha Saboo (spouse)

Mr. Pranav Shankar Saboo (Son), Mrs. Malvika Singh (son's spouse)

Ms. Satvika Saboo (daughter)

Mrs. Neeraj Masown (wife), Mr Lal Chand Masown (father)

(b) Related entities of KMP

- Vardhan Properties & Investments Limited  
- VBL Innovations Private Limited  
- Dream Digital Technology Limited  
- KDDL Ethos Foundation  
- Saboo Ventures LLP  
- Shri R.K. Saboo a/c Tara Chand Mahendra Kumar HUF

(c) Non-executive Directors

- Mr. Anil Khanna  
- Mr. Torsten Buchwald (Till 02 November 2019)  
- Mr. Jagesh Khaitan (Till 07 November 2019)  
- Ms. Ranjana Agarwal  
- Mr. Praveen Gupta  
- Mr. Vishal Satinder Sood  
- Mr. Jai Vardhan Saboo  
- Mr. Sanjiv Sachar

Mrs. Alka Khanna (Spouse)

Notes:

1. With respect to the key managerial personnel, disclosure has been given for those relatives with whom the Company has made transactions during the year.



Related party transactions  
Six Months ended 30 Sep 2020

|                                                                | Associate | Joint venture | Related entities of KMP | Key management personnel (KMP) | Other related parties |
|----------------------------------------------------------------|-----------|---------------|-------------------------|--------------------------------|-----------------------|
| <b>1 Sale of goods and services</b>                            |           |               |                         |                                |                       |
| Saboo Coatings Private Limited                                 | -         | -             | -                       | -                              | -                     |
| Saboo Ventures LLP                                             | -         | -             | -                       | -                              | -                     |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | 1.40                           | -                     |
| Mr. Pranav S Saboo                                             | -         | -             | -                       | -                              | -                     |
| Mr. R. K. Saboo                                                | -         | -             | -                       | -                              | -                     |
| Mr. Pranav Shankar Saboo                                       | -         | -             | -                       | 3.81                           | -                     |
| Mr. Jai Vardhan Saboo                                          | -         | -             | -                       | -                              | -                     |
| Ms. Satvika Saboo                                              | -         | -             | -                       | -                              | -                     |
| <b>2 Purchase of goods</b>                                     |           |               |                         |                                |                       |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | -                              | -                     |
| Anacott Trading SA                                             | -         | -             | 21.08                   | -                              | -                     |
| <b>3 Payment of lease liabilities</b>                          |           |               |                         |                                |                       |
| Kamla Tesio Dials Limited                                      | -         | -             | -                       | -                              | -                     |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | 16.11                          | -                     |
| Mrs. Anuradha Saboo                                            | -         | -             | -                       | -                              | 8.66                  |
| <b>4 Compensation to key managerial personnel*</b>             |           |               |                         |                                |                       |
| <i>Short-term employee benefits</i>                            |           |               |                         |                                |                       |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | 42.26                          | -                     |
| Mr. Sanjeev Kumar Masown                                       | -         | -             | -                       | 35.31                          | -                     |
| <i>Post-employment benefits</i>                                |           |               |                         |                                |                       |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | -                              | -                     |
| Mr. Sanjeev Kumar Masown                                       | -         | -             | -                       | -                              | -                     |
| <i>Long term employee benefits</i>                             |           |               |                         |                                |                       |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | -                              | -                     |
| Mr. Sanjeev Kumar Masown                                       | -         | -             | -                       | -                              | -                     |
| <b>5 Interest income</b>                                       |           |               |                         |                                |                       |
| Vardhan Properties and Investment Limited                      | -         | -             | -                       | -                              | -                     |
| Mr. Sanjeev Kumar Masown                                       | -         | -             | -                       | 0.90                           | -                     |
| <b>6 Interest paid/ accrued</b>                                |           |               |                         |                                |                       |
| Vardhan Properties and Investment Limited                      | -         | -             | 12.03                   | -                              | -                     |
| VBL Innovations Private Limited                                | -         | -             | 10.00                   | -                              | -                     |
| Dream Digital Technology Private Limited                       | -         | -             | 1.54                    | -                              | -                     |
| Saboo Ventures LLP                                             | -         | -             | 20.05                   | -                              | -                     |
| Saboo Housing Projects LLP                                     | -         | -             | -                       | -                              | -                     |
| Mr. R. K. Saboo                                                | -         | -             | -                       | -                              | 10.80                 |
| Mr. Sanjeev Kumar Masown                                       | -         | -             | -                       | 1.97                           | -                     |
| Ms. Neeraj Masown                                              | -         | -             | -                       | -                              | 4.95                  |
| Mr. Lal Chand Masown                                           | -         | -             | -                       | -                              | 0.67                  |
| Mrs. Asha Devi Saboo                                           | -         | -             | -                       | -                              | 0.51                  |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | 5.70                           | -                     |
| Mr. Anil Khanna                                                | -         | -             | -                       | 5.50                           | -                     |
| Mrs. Alka Khanna                                               | -         | -             | -                       | -                              | 1.59                  |
| Ms. Ranjana Agarwal                                            | -         | -             | -                       | 25.08                          | -                     |
| Mrs. Usha Devi Saboo                                           | -         | -             | -                       | -                              | 6.70                  |
| Mrs. Anuradha Saboo                                            | -         | -             | -                       | -                              | 0.79                  |
| Ms. Salonee Khanna                                             | -         | -             | -                       | -                              | 0.09                  |
| <b>7 Deposits from shareholders / directors accepted/renew</b> |           |               |                         |                                |                       |
| Mr. Sanjeev Kumar Masown                                       | -         | -             | -                       | 26.82                          | -                     |
| Ms. Neeraj Masown                                              | -         | -             | -                       | -                              | -                     |
| Mr. Lal Chand Masown                                           | -         | -             | -                       | -                              | -                     |
| Vardhan Properties and Investment Limited                      | -         | -             | -                       | -                              | -                     |
| Dream Digital Technology Limited                               | -         | -             | -                       | -                              | -                     |
| Mrs. Asha Devi Saboo                                           | -         | -             | -                       | -                              | -                     |
| Mrs. Alka Khanna                                               | -         | -             | -                       | -                              | 1.33                  |
| Mr. Anil Khanna                                                | -         | -             | -                       | -                              | -                     |
| Ms. Ranjana Agarwal                                            | -         | -             | -                       | 50.00                          | -                     |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | 10.00                          | -                     |
| Mr. R. K. Saboo                                                | -         | -             | -                       | -                              | 50.00                 |
| Mrs. Usha Devi Saboo                                           | -         | -             | -                       | -                              | 45.00                 |
| Mrs. Anuradha Saboo                                            | -         | -             | -                       | -                              | -                     |
| Ms. Salonee Khanna                                             | -         | -             | -                       | -                              | 4.50                  |
| <b>8 Deposits from shareholders / directors repaid</b>         |           |               |                         |                                |                       |
| Mrs. Alka Khanna                                               | -         | -             | -                       | -                              | 2.28                  |
| Mr. Sanjeev Kumar Masown                                       | -         | -             | -                       | 20.00                          | -                     |
| Ms. Ranjana Agarwal                                            | -         | -             | -                       | 42.07                          | -                     |
| Mr. Anil Khanna                                                | -         | -             | -                       | -                              | -                     |
| Mr. Lal Chand Masown                                           | -         | -             | -                       | -                              | -                     |
| Ms. Neeraj Masown                                              | -         | -             | -                       | -                              | -                     |
| Vardhan Properties and Investment Limited                      | -         | -             | 10.00                   | -                              | -                     |
| Mrs. Anuradha Saboo                                            | -         | -             | -                       | 40.00                          | -                     |
| <b>9 Reimbursement received for expenses</b>                   |           |               |                         |                                |                       |
| Dream Digital Technology Private Limited                       | -         | -             | 7.50                    | -                              | -                     |
| Kamla Tesio Dials Limited                                      | -         | -             | -                       | -                              | -                     |
| Mr. Sanjeev Kumar Masown                                       | -         | -             | -                       | -                              | -                     |
| Saboo Housing Projects LLP                                     | -         | -             | -                       | -                              | -                     |
| Cognition Digital LLP                                          | -         | -             | 29.11                   | -                              | -                     |
| <b>10 Reimbursement of expenses received by the Company</b>    |           |               |                         |                                |                       |
| Mr. R.K. Saboo                                                 | -         | -             | -                       | -                              | 0.27                  |
| Mr. Y Saboo                                                    | -         | -             | -                       | 0.69                           | -                     |
| Anacott Trading SA                                             | -         | -             | -                       | -                              | -                     |
| <b>11 Rent received</b>                                        |           |               |                         |                                |                       |
| Dream Digital Technology Private Limited                       | -         | -             | 0.30                    | -                              | -                     |
| Cognition Digital LLP                                          | -         | -             | 0.55                    | -                              | -                     |
| Mahen Distribution Ltd                                         | -         | -             | 0.30                    | -                              | -                     |
| <b>12 Loan taken</b>                                           |           |               |                         |                                |                       |
| Vardhan Properties and Investment Limited                      | -         | -             | -                       | -                              | -                     |
| Swades Capital LLC                                             | -         | -             | -                       | -                              | -                     |
| <b>13 Loan repaid</b>                                          |           |               |                         |                                |                       |
| Vardhan Properties & Investment Limited                        | -         | -             | -                       | -                              | -                     |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | -                              | -                     |
| Dream Digital Technology Private Limited                       | -         | -             | -                       | -                              | -                     |
| <b>14 Sale of fixed assets</b>                                 |           |               |                         |                                |                       |
| Saboo Ventures LLP                                             | -         | -             | -                       | -                              | -                     |
| Mr. Yashovardhan Saboo                                         | -         | -             | -                       | -                              | -                     |
| Cognition Digital LLP                                          | -         | -             | 0.35                    | -                              | -                     |

\*(Excluding provision for leave encashment, gratuity and bonus as they are determined on an actuarial basis for the company as a whole)

Six Months ended 30 Sep 2020

|                         | Associate | Joint venture | Entities over which significant influence is exercised | Key management personnel | Other related parties |
|-------------------------|-----------|---------------|--------------------------------------------------------|--------------------------|-----------------------|
| <b>14 Director fees</b> |           |               |                                                        |                          |                       |
| Mr. Yashovardhan Saboo  | -         | -             | -                                                      | 1.35                     | -                     |
| Mr. Anil Khanna         | -         | -             | -                                                      | 3.60                     | -                     |
| Mr. N. Subramanian      | -         | -             | -                                                      | 0.90                     | -                     |
| Mr. Rajat Kakar         | -         | -             | -                                                      | -                        | -                     |
| Mr. Sundeep Kumar       | -         | -             | -                                                      | 0.45                     | -                     |
| Mrs. Neelima Tripathi   | -         | -             | -                                                      | 0.15                     | -                     |



|                                                   |   |   |      |      |       |
|---------------------------------------------------|---|---|------|------|-------|
| Mr. Jai Vardhan Saboo                             | - | - | -    | 0.90 | -     |
| Mr. Jagesh Khaitan                                | - | - | -    | -    | -     |
| Ms. Ranjana Agarwal                               | - | - | -    | 2.30 | -     |
| Mr. Praveen Gupta                                 | - | - | -    | 1.90 | -     |
| Mr. Sanjiv Sachar                                 | - | - | -    | 1.00 | -     |
| Mr. Torsten Buchwald                              | - | - | -    | -    | -     |
| Saboo Coatings Private Limited                    | - | - | -    | -    | -     |
| <b>15 Repayment of loans given by the Company</b> |   |   |      |      |       |
| Mr. Sanjeev Kumar Masown                          | - | - | -    | -    | -     |
| <b>16 Management consultancy fees paid</b>        |   |   |      |      |       |
| Mrs. Anuradha Saboo                               | - | - | -    | -    | 5.75  |
| Mr. R. K. Saboo                                   | - | - | -    | -    | -     |
| <b>17 CSR contribution made</b>                   |   |   |      |      |       |
| KDDL Ethos Foundation                             | - | - | 2.00 | -    | -     |
| <b>18 Dividend paid</b>                           |   |   |      |      |       |
| Shri R.K. Saboo a/c Tara Chand Mahendra Kumar HUF | - | - | -    | -    | -     |
| Mr. R. K. Saboo                                   | - | - | -    | -    | -     |
| Mr. Yashovardhan Saboo                            | - | - | -    | -    | -     |
| Mrs. Usha Devi Saboo                              | - | - | -    | -    | -     |
| Mrs. Anuradha Saboo                               | - | - | -    | -    | -     |
| Mr. Pranav S. Saboo                               | - | - | -    | -    | -     |
| Ms. Satvika Saboo                                 | - | - | -    | -    | -     |
| Vardhan Properties and Investment Limited         | - | - | -    | -    | -     |
| Dream Digital Technology Limited                  | - | - | -    | -    | -     |
| Mrs. Asha Devi Saboo                              | - | - | -    | -    | -     |
| Mr. Jagesh Khaitan                                | - | - | -    | -    | -     |
| Mr. Sanjiv Sachar                                 | - | - | -    | -    | -     |
| Mr. Sanjeev Kumar Masown                          | - | - | -    | -    | -     |
| Mr. Anil Khanna                                   | - | - | -    | -    | -     |
| Mrs. Alka Khanna                                  | - | - | -    | -    | -     |
| Others                                            | - | - | -    | -    | -     |
| <b>19 Employee benefit expense</b>                |   |   |      |      |       |
| Mr. R. K. Saboo                                   | - | - | -    | -    | 12.13 |
| Mr. Pranav Saboo                                  | - | - | -    | -    | -     |
| Mrs. Anuradha Saboo                               | - | - | -    | -    | -     |
| <b>20 Guarantees taken</b>                        |   |   |      |      |       |
| Mr. Yashovardhan Saboo                            | - | - | -    | -    | -     |
| <b>21 Investments made</b>                        |   |   |      |      |       |
| Pasadena Retail Private Limited                   | - | - | -    | -    | -     |
| <b>22 Security deposit received</b>               |   |   |      |      |       |
| Mr. Yashovardhan Saboo                            | - | - | -    | -    | -     |

**Amount outstanding**

As at 30 September 2020

|                                                 | Associates | Joint venture | Related entities of KMP | Key management personnel (KMP) | Other related parties |
|-------------------------------------------------|------------|---------------|-------------------------|--------------------------------|-----------------------|
| <b>1 Loans and advances</b>                     |            |               |                         |                                |                       |
| Mr. Sanjeev Kumar Masown                        | -          | -             | -                       | 36.00                          | -                     |
| <b>2 Other receivables/advances</b>             |            |               |                         |                                |                       |
| Saboo Coatings Private Limited                  | -          | -             | -                       | -                              | -                     |
| VBL Innovations Private Limited                 | -          | -             | -                       | -                              | -                     |
| Cognition Digital LLP                           | -          | -             | 0.94                    | -                              | -                     |
| Dream Digital Technology Limited                | -          | -             | 0.83                    | -                              | -                     |
| <b>3 Payables</b>                               |            |               |                         |                                |                       |
| Dream Digital Technology Private Limited        | -          | -             | -                       | -                              | -                     |
| Kamla Tesio Dials Limited                       | -          | -             | -                       | -                              | -                     |
| Saboo Ventures LLP                              | -          | -             | -                       | -                              | -                     |
| Vardhan Properties and Investment Limited       | -          | -             | -                       | -                              | -                     |
| Anacott Trading SA                              | -          | -             | -                       | -                              | -                     |
| <b>4 Guarantees taken</b>                       |            |               |                         |                                |                       |
| Mr. R. K. Saboo                                 | -          | -             | -                       | -                              | 4,939.24              |
| Mr. Yashovardhan Saboo                          | -          | -             | -                       | 8,034.00                       | -                     |
| Mrs. Usha Devi Saboo                            | -          | -             | -                       | -                              | 254.24                |
| <b>Security deposit taken</b>                   |            |               |                         |                                |                       |
| Saboo Coatings Private Limited                  | -          | -             | -                       | -                              | -                     |
| Mr. Yashovardhan Saboo                          | -          | -             | -                       | -                              | -                     |
| <b>5 Deposits from shareholders / directors</b> |            |               |                         |                                |                       |
| Mrs. Asha Devi Saboo                            | -          | -             | -                       | -                              | 10.00                 |
| Mr. Sanjeev Kumar Masown                        | -          | -             | -                       | 47.95                          | -                     |
| Mr. Lal Chand Masown                            | -          | -             | -                       | -                              | 11.44                 |
| Ms. Neeraj Masown                               | -          | -             | -                       | -                              | 32.59                 |
| Mr. Anil Khanna                                 | -          | -             | -                       | 88.56                          | -                     |
| Mrs. Alka Khanna                                | -          | -             | -                       | -                              | 29.74                 |
| Ms. Ranjana Agarwal                             | -          | -             | -                       | 440.88                         | -                     |
| Vardhan Properties and Investment Limited       | -          | -             | 30.00                   | -                              | -                     |
| Mr. Yashovardhan Saboo                          | -          | -             | -                       | 158.95                         | -                     |
| Mrs. Usha Devi Saboo                            | -          | -             | -                       | -                              | 151.00                |
| Mrs. Anuradha Saboo                             | -          | -             | -                       | 21.79                          | -                     |
| Mr. R. K. Saboo                                 | -          | -             | -                       | -                              | 220.00                |
| <b>6 Interest accrued but not due</b>           |            |               |                         |                                |                       |
| Mr. Sanjeev Kumar Masown                        | -          | -             | -                       | 1.97                           | -                     |
| Mr. Lal Chand Masown                            | -          | -             | -                       | -                              | 0.67                  |
| Mr. R. K. Saboo                                 | -          | -             | -                       | -                              | -                     |
| Mr. Yashovardhan Saboo                          | -          | -             | -                       | 0.06                           | -                     |
| Mrs. Neeraj Masown                              | -          | -             | -                       | -                              | 1.98                  |
| Mr. Anil Khanna                                 | -          | -             | -                       | 3.99                           | -                     |
| Mrs. Alka Khanna                                | -          | -             | -                       | -                              | 1.25                  |
| Ms. Ranjana Agarwal                             | -          | -             | -                       | 25.08                          | -                     |
| Mrs. Usha Devi Saboo                            | -          | -             | -                       | -                              | 0.03                  |
| Vardhan Properties and Investment Ltd.          | -          | -             | 1.56                    | -                              | -                     |
| Ms. Salinee Khanna                              | -          | -             | -                       | -                              | 0.09                  |
| Ms. Asha Devi Saboo                             | -          | -             | -                       | -                              | 0.51                  |
| <b>7 Unsecured Loans</b>                        |            |               |                         |                                |                       |
| Dream Digital Technology Private Limited        | -          | -             | -                       | -                              | -                     |
| Vardhan Properties & Investment Limited         | -          | -             | 200.00                  | -                              | -                     |
| Saboo Housing Projects LLP                      | -          | -             | -                       | -                              | -                     |
| VBL Innovations Private Limited                 | -          | -             | -                       | -                              | -                     |
| Mr. Yashovardhan Saboo                          | -          | -             | -                       | -                              | -                     |
| Swades Capital LLC                              | -          | -             | -                       | -                              | -                     |
| <b>8 Employee related payables</b>              |            |               |                         |                                |                       |
| Mr. Yashovardhan Saboo                          | -          | -             | -                       | 7.52                           | -                     |
| Mr. Sanjeev Kumar Masown                        | -          | -             | -                       | 4.23                           | -                     |
| Mr. R.K. Saboo                                  | -          | -             | -                       | -                              | 2.27                  |
| <b>9 Balance due from the related parties</b>   |            |               |                         |                                |                       |
| Mr. R.K. Saboo                                  | -          | -             | -                       | -                              | 0.64                  |
| Mr. Yashovardhan Saboo                          | -          | -             | -                       | 0.58                           | -                     |
| Mr. Pranav Shankar Saboo                        | -          | -             | -                       | -                              | -                     |
| Ms. Satvika Saboo                               | -          | -             | -                       | -                              | -                     |
| Pasadena Retail Private Limited                 | -          | -             | -                       | -                              | -                     |
| <b>10 Balance due to the related parties</b>    |            |               |                         |                                |                       |
| Mr. Pranav Shankar Saboo                        | -          | -             | -                       | -                              | -                     |
| Mrs. Anuradha Saboo                             | -          | -             | -                       | -                              | -                     |

