

KDDL Limited

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Ref: KDDL/CS/2021-22/33

Date : 13th July, 2021

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 year ended 31st March, 2021.

Please take the same on record.

Thanking you,

Yours truly

For KDDL Limited



Brahm Prakash Kumar
Company Secretary

KDDL Limited**Notes to the Consolidated Ind AS Financial Statements as at and for the year ended 31 March 2021****(All amount are in Indian Rupees Lakhs, except for share data)****43 Related parties:****(i) Associates**

Kamla Tesio Dials Limited

(ii) Joint Venture

Pasadena Retail Private Limited (w.e.f. 03 May 2019)

(iii) 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)

Names of their close family members (refer note 1)

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)

- Mr. Sanjeev Kumar Masown (Chief financial officer and Director) Mrs. Neeraj Masown (spouse), 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

- Anacott Trading SA

- Saboo Housing Projects LLP

- Saveeka Family Trust

(c) Non-executive Directors

- Mr. Anil Khanna

Names of their close family members (refer note 1)

Mrs. Alka Khanna (spouse)

Ms. Salonee Khanna

(daughter)

Mrs Poonam Prakash (Sister of 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

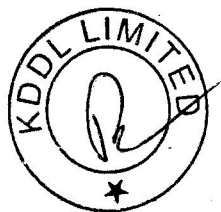
- Mr. Sanjiv Sachar

Note:

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.

c) Related party transactions**Year ended 31 March 2021**

	Associate	Joint venture	Related entities of KMP	Key management personnel (KMP)	Other related parties
1 Sale of goods and services					
Mr. Yashovardhan Saboo	-	-	-	9.38	-
Mr. R. K. Saboo	-	-	-	-	5.31
Mr. Pranav Shankar Saboo	-	-	-	-	1.95
Ms. Satvika Saboo	-	-	-	-	10.68
Mrs Malvika Saboo	-	-	-	-	6.64
2 Purchase of goods					
Anacott Trading SA	-	-	59.40	-	-



KDDL Limited

Notes to the Consolidated Ind AS Financial Statements as at and for the year ended 31 March 2021

(All amount are in Indian Rupees Lakhs, except for share data)

VBL Innovations Private Limited	-	-	0.33	-	-
3 Payment of lease liabilities					
Mr. Yashovardhan Saboo	-	-	-	32.59	-
Mrs. Anuradha Saboo	-	-	-	-	17.33
4 Compensation to key managerial personnel*					
<i>Short-term employee benefits</i>					
Mr. Yashovardhan Saboo	-	-	-	129.04	-
Mr. Sanjeev Kumar Masown	-	-	-	91.02	-
5 Interest income					
Mr. Sanjeev Kumar Masown	-	-	-	1.74	-
6 Interest paid/ accrued					
Vardhan Properties and Investment Limited	-	-	23.43	-	-
VBL Innovations Private Limited	-	-	19.89	-	-
Dream Digital Technology Private Limited	-	-	1.54	-	-
Saboo Ventures LLP	-	-	39.89	-	-
Mr. R. K. Saboo	-	-	-	-	23.43
Mr. Sanjeev Kumar Masown	-	-	-	5.16	-
Ms. Neeraj Masown	-	-	-	-	3.99
Mr. Lal Chand Masown	-	-	-	-	1.34
Mr. Yashovardhan Saboo	-	-	-	17.33	-
Mr. Anil Khanna	-	-	-	11.20	-
Mrs. Alka Khanna	-	-	-	-	3.20
Ms. Ranjana Agarwal	-	-	-	54.61	-
Mrs. Usha Devi Saboo	-	-	-	-	15.04
Mrs. Anuradha Saboo	-	-	-	-	1.79
Ms. Salonee Khanna	-	-	-	-	0.34
7 Deposits from shareholders / directors accepted/renew					
Mr. Sanjeev Kumar Masown	-	-	-	36.82	-
Mrs. Alka Khanna	-	-	-	-	2.33
Mr. Anil Khanna	-	-	-	40.00	-
Ms. Ranjana Agarwal	-	-	-	239.87	-
Mr. Yashovardhan Saboo	-	-	-	262.54	-
Mr. R. K. Saboo	-	-	-	-	56.00
Mrs. Usha Devi Saboo	-	-	-	-	55.00
Mrs. Anuradha Saboo	-	-	-	-	21.79
Ms. Salonee Khanna	-	-	-	-	4.50
8 Deposits from shareholders / directors repaid					
Mrs. Alka Khanna	-	-	-	-	2.28
Mr. Yashovardhan Saboo	-	-	-	220.95	-
Ms. Ranjana Agarwal	-	-	-	129.95	-
Saveeka Family Trust	-	-	50.00	-	-
Mrs. Anuradha Saboo	-	-	-	-	20.00
Saboo Ventures LLP	-	-	400.00	-	-
Dream Digital Technology Private Limited	-	-	25.00	-	-
Vardhan Properties and Investment Limited	-	-	220.00	-	-



KDDL Limited

Notes to the Consolidated Ind AS Financial Statements as at and for the year ended 31 March 2021

(All amount are in Indian Rupees Lakhs, except for share data)

Mr. Sanjeev Kumar Masown	-	-	-	20.00	-
Swades Capital LLC	-	-	-	-	6.64
10 Reimbursement of expenses incurred on behalf of subsidiary Company					
Dream Digital Technology Private Limited	-	-	22.50	-	-
11 Reimbursement of expenses received by subsidiary Company					
Pasadena Retail Private Limited	-	26.49	-	-	-
Dream Digital Technology Private Limited	-	-	0.09	-	-
12 Rent received					
Dream Digital Technology Private Limited	-	-	1.20	-	-
13 Other Income					
Pasadena Retail Private Limited	-	6.44	-	-	-

Year ended 31 March 2021 (Continued)

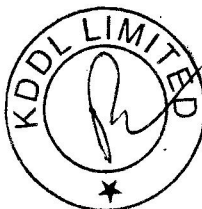
	Associate	Joint venture	Entities over which significant influence is exercised	Key management personnel	Other related parties
14 Director fees					
Mr. Yashovardhan Saboo	-	-	-	3.90	-
Mr. Anil Khanna	-	-	-	9.03	-
Mr. Praveen Gupta	-	-	-	3.20	-
Mr. Jai Vardhan Saboo	-	-	-	1.50	-
Ms. Ranjana Agarwal	-	-	-	3.60	-
Mr. Sanjiv Sachar	-	-	-	1.80	-
15 Repayment of loans given by the Company					
Mr. Sanjeev Kumar Masown	-	-	-	5.00	-
16 Management consultancy fees paid					
Mrs. Anuradha Saboo	-	-	-	-	13.25
17 CSR contribution made					
KDDL Ethos Foundation	-	-	23.00	-	-
18 Employee benefit expense					
Mr. R. K. Saboo	-	-	-	-	30.63
Mr. Pranav Saboo	-	-	-	-	250.69
Mrs. Anuradha Saboo	-	-	-	-	5.68
19 Impairment in value of non-current investments					
Kamla Tesio Dials Limited	15.65	-	-	-	-

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

d) Amount outstanding

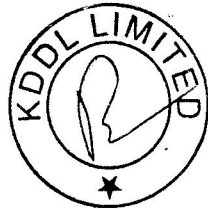
As at 31 March 2021

	Associates	Joint venture	Related entities of KMP	Key management personnel (KMP)	Other related parties
1 Loans and advances					
Mr. Sanjeev Kumar Masown	-	-	-	26.24	-
2 Other financial assets					
Dream Digital Technology Limited	-	-	0.35	-	-
3 Payables					
Dream Digital Technology Private Limited	-	-	9.05	-	-
Anacott Trading SA	-	-	45.68	-	-
Mr. Jai Vardhan Saboo	-	-	-	-	0.28
Mrs. Anuradha Saboo	-	-	-	-	4.63
4 Guarantees taken					



KDDL Limited**Notes to the Consolidated Ind AS Financial Statements as at and for the year ended 31 March 2021****(All amount are in Indian Rupees Lakhs, except for share data)**

Mr. R. K. Saboo	-	-	-	4,685.00	-
Mr. Yashovardhan Saboo	-	-	-	12,719.00	-
5 Deposits from shareholders / directors					
Mr. Sanjeev Kumar Masown	-	-	-	57.95	-
Mr. Lal Chand Masown	-	-	-	-	11.44
Ms. Neeraj Masown	-	-	-	-	32.59
Mr. Anil Khanna	-	-	-	128.56	-
Mrs. Alka Khanna	-	-	-	-	29.74
Ms. Ranjana Agarwal	-	-	-	499.99	-
Vardhan Properties and Investment Limited	-	-	30.00	-	-
Mr. R. K. Saboo	-	-	-	236.00	-
Mr. Yashovardhan Saboo	-	-	-	262.54	-
Mrs. Usha Devi Saboo	-	-	-	-	151.00
Mrs. Anuradha Saboo	-	-	-	-	21.79
Ms. Salonee Khanna	-	-	-	-	4.50
6 Interest accrued but not due					
Mr. Sanjeev Kumar Masown	-	-	-	5.23	-
Mr. Lal Chand Masown	-	-	-	-	1.90
Mr. R. K. Saboo	-	-	-	-	29.34
Mr. Yashovardhan Saboo	-	-	-	11.96	-
Mrs. Neeraj Masown	-	-	-	-	7.08
Mr. Anil Khanna	-	-	-	13.90	-
Mrs. Alka Khanna	-	-	-	-	1.31
Ms. Ranjana Agarwal	-	-	-	70.16	-
Mrs. Usha Devi Saboo	-	-	-	-	19.70
Mrs. Anuradha Saboo	-	-	-	-	1.19
Ms. Salonee Khanna	-	-	-	-	0.34
7 Unsecured Loans					
VBL Innovations Private Limited	-	-	150.00	-	-
Swades Capital LLC	-	-	-	-	387.74
8 Employee related payables					
Mr. Yashovardhan Saboo	-	-	-	2.00	-
Mr. Sanjeev Kumar Masown	-	-	-	3.11	-
Mr. R.K. Saboo	-	-	-	-	2.18
Mr. Pranav Shankar Saboo	-	-	-	-	48.23
Mrs. Anuradha Saboo	-	-	-	-	0.52
9 Balance due from the related parties					
Mr. R.K. Saboo	-	-	-	-	0.11
Mr. Yashovardhan Saboo	-	-	-	0.02	-
Mr. Pranav Shankar Saboo	-	-	-	-	1.71
Ms. Satvika Saboo	-	-	-	-	12.60
Pasadena Retail Private Limited	-	-	18.11	-	-
10 Balance due to the related party					
Sanjeev Kumar Masowan	-	-	-	0.13	-

**e) Other transactions**

1. Security being provided by Directors and relatives of directors for long term loan taken from Indiabulls Housing Finance Limited by providing exclusive mortgage and charge on their personal property for this loan. The loan has been repaid during the current year.
2. Security being provided by Managing Director of the Company for loan taken from Bank of Maharashtra by pledging 360,000 shares of KDDL limited held by him.

f) Terms and conditions of transactions with related parties

All transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions and within the ordinary course of business.