

KDDL Limited

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Ref: KDDL/CS/2023-24/20

Date: 26th May, 2023

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 for the half year ended 31st March, 2023.

Please take the same on record.

Thanking you,

Yours truly

For KDDL Limited

Brahm Prakash
Kumar

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Brahm Prakash Kumar
Date: 2023.05.26
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Brahm Prakash Kumar
Company Secretary

Disclosure of related party transactions for the half year ended March 31, 2023 pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015

Rs. In lacs

S. No	Name	Details of the counterparty		Type of related party transaction (see Note 5)	Details of other Related Party Transactions	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)		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								
										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	Relationship of the counterparty with the listed entity or its subsidiary					Opening	Closing	Nature of indebtedness (loan/issuance of debt/any other etc.)	Cost	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)	
1	KDDL Limited	Estima AG	Subsidiary	Purchase of raw material and components		100	28.46	148.73 Dr	184.36 Dr									
2	KDDL Limited	Pylania SA	Subsidiary	Sale of goods and services		100	1,674.32	731.13 Dr	620.15 Dr									
3	KDDL Limited	Estima AG	Subsidiary	Sale of goods and services		100	98.34	148.73 Dr	184.36 Dr									
4	KDDL Limited	Ethos Limited	Subsidiary	Sale of goods and services		100	7.09	0.64 Dr	13.17 Cr									
5	KDDL Limited	Pylania SA	Subsidiary	Guarantee income		4.14	4.14	0	1702.47 Dr									
6	KDDL Limited	Estima AG		Subsidiary	Guarantee income		1.92	1.92	400.00 Dr	814.45 Dr								
7	KDDL Limited	Pylania SA	Subsidiary	Job work charges paid		25.28	25.28	731.13 Dr	620.15 Dr									
8	KDDL Limited	Kamla Tesio Dials Limited	Subsidiary	Job work charges paid		62.73	62.73	17.29 Dr	5.66 Cr									
9	KDDL Limited	Mr. Yashovardhan Saboo	Key Management Personnel (KMP)	Payment of lease liabilities		5.73	5.73	0	0									
10	KDDL Limited	Mrs. Anuradha Saboo	Other related parties	Payment of lease liabilities		9.55	9.55	0	0									
11	KDDL Limited	Saboo Housing Projects LLP	Related entities of KMP	Payment of lease liabilities		3.00	3.00	0	0									

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12	KDDL Limited	Mr. Yashovardhan Saboo	Key Management Personnel (KMP)	Compensation to key managerial personnel			216.80	2.03 Cr	8.74 Dr								
13	KDDL Limited	Mr. Sanjeev Kumar Masown	Key Management Personnel (KMP)	Compensation to key managerial personnel			107.06	7.94 Cr	3.86 Cr								
14	KDDL Limited	Kamla International Holding	Subsidiary	Interest income		53.07	53.07	0	57.64 Dr								
15	KDDL Limited	Mr. Sanjeev Kumar Masown	Key Management Personnel (KMP)	Interest income			0.50	21.97 Dr	16.97 Dr								
16	KDDL Limited	Mr. Sanjeev Kumar Masown	Key Management Personnel (KMP)	Interest paid/ accrued			4.10	13.06 Cr	12.82 Cr								
17	KDDL Limited	Mrs. Neeraj Masown	Other related parties	Interest paid/ accrued			2.36	6.41 Cr	4.65 Cr								
18	KDDL Limited	Mr. Lal Chand Masown	Other related parties	Interest paid/ accrued			0.83	2.31 Cr	3.92 Cr								
19	KDDL Limited	Mr. Anil Khanna	Key Management Personnel (KMP)	Interest paid/ accrued			8.33	13.91 Cr	13.87 Cr								
20	KDDL Limited	Mrs. Alka Khanna	Other related parties	Interest paid/ accrued			1.09	0.07 Cr	0.03 Cr								
21	KDDL Limited	Mr. Praveen Gupta	Key Management Personnel (KMP)	Interest paid/ accrued			1.47	0.00 Cr	0.00 Cr								
22	KDDL Limited	Ms. Ranjana Agarwal	Key Management Personnel (KMP)	Interest paid/ accrued			40.15	96.13 Cr	145.78 Cr								
23	KDDL Limited	Mr. Saahil Khanna	Other related parties	Interest paid/ accrued			0.22	0	0.25 Cr								
24	KDDL Limited	Ms. Salonee Khanna	Other related parties	Interest paid/ accrued			0.29	0.72 Cr	0.94 Cr								
25	KDDL Limited	ASP SABOO FAMILY TRUST	Related entities of KMP	Interest paid/ accrued			0.14	0	0.14 Cr								
26	KDDL Limited	Mr. R.K. Saboo	Other related parties	Interest paid/ accrued			4.13	0	0								
27	KDDL Limited	Ms Usha Saboo	Other related parties	Interest paid/ accrued			3.11	0.94 Cr	0								
28	KDDL Limited	RKS JS FAMILY TRUST	Related entities of KMP	Interest paid/ accrued			2.08	0	0								
29	KDDL Limited	UDS JS FAMILY TRUST	Related entities of KMP	Interest paid/ accrued			0.16	0	0								
30	KDDL Limited	VEENA KANORIA FAMILY TRUST	Related entities of KMP	Interest paid/ accrued			1.33	0	0								
31	KDDL Limited	Mr. Anil Khanna	Key Management Personnel (KMP)	Deposits from shareholders accepted/renew			85.92	68.56 Cr	160.92 Cr								
32	KDDL Limited	Ms. Ranjana Agarwal	Key Management Personnel (KMP)	Deposits from shareholders accepted/renew			135.80	702.44 Cr	698.94 Cr								
33	KDDL Limited	Mr. Sanjeev Kumar Masown	Key Management Personnel (KMP)	Deposits from shareholders accepted/renew			28.69	57.95 Cr	65.51 Cr								
34	KDDL Limited	Mrs. Neeraj Masown	Other related parties	Deposits from shareholders accepted/renew			22.20	37.78 Cr	43.62 Cr								
35	KDDL Limited	Mr. Lal Chand Masown	Other related parties	Deposits from shareholders accepted/renew			11.91	12.54 Cr	15.27 Cr								
36	KDDL Limited	Ms Usha Saboo	Other related parties	Deposits from shareholders accepted/renew			110.00	5.00 Cr	110.00 Cr								
37	KDDL Limited	Mr. R.K. Saboo	Other related parties	Deposits from shareholders accepted/renew			120.00	0	120.00 Cr								
38	KDDL Limited	ASP SABOO FAMILY TRUST	Related entities of KMP	Deposits from shareholders accepted/renew			5.00	0	5.00 Cr								

39	KDDL Limited	RKS JS FAMILY TRUST	Related entities of KMP	Deposits from shareholders accepted/renew			200.00	0	0								
40	KDDL Limited	UDS JS FAMILY TRUST	Related entities of KMP	Deposits from shareholders accepted/renew			5.00	0	5.00 Cr								
41	KDDL Limited	VEENA KANORIA FAMILY TRUST	Related entities of KMP	Deposits from shareholders accepted/renew			140.00	0	140.00 Cr								
42	KDDL Limited	Mr. Lal Chand Masown	Other related parties	Deposits from shareholders repaid			9.18	12.54 Cr	15.27 Cr								
43	KDDL Limited	Mrs. Neeraj Masown	Other related parties	Deposits from shareholders repaid			16.36	37.78 Cr	43.62 Cr								
44	KDDL Limited	Ms. Ranjana Agarwal	Key Management Personnel (KMP)	Deposits from shareholders repaid			100.00	702.44 Cr	698.94 Cr								
45	KDDL Limited	Mr. Sanjeev Kumar Masown	Key Management Personnel (KMP)	Deposits from shareholders repaid			21.13	57.95 Cr	65.51 Cr								
46	KDDL Limited	Mr. Anil Khanna	Key Management Personnel (KMP)	Deposits from shareholders repaid			68.56	68.56 Cr	160.92 Cr								
47	KDDL Limited	RKS JS FAMILY TRUST	Related entities of KMP	Deposits from shareholders repaid			200.00	0	0								
48	KDDL Limited	Ethos Limited	Subsidiary	Rent received		17.59	17.59	0.64 Dr	13.17 Cr								
49	KDDL Limited	Kamla Tesio Dials Limited	Subsidiary	Rent received		7.32	7.32	17.29 Dr	5.66 Cr								
50	KDDL Limited	Cognition Digital LLP	Related entities of KMP	Rent received		0.30	0.30	0	0								
51	KDDL Limited	Mahen Distribution Limited	Related entities of KMP	Rent received		0.30	0.30	10.15 Cr	29.53 Cr								
52	KDDL Limited	Vardhan Properties and Investment Ltd.	Related entities of KMP	Rent received		0.15	0.15	0	0								
53	KDDL Limited	Ethos Limited	Subsidiary	Reimbursement of expenses paid by the Company			23.68	0.64 Dr	13.17 Cr								
54	KDDL Limited	Pylania SA	Subsidiary	Reimbursement of expenses paid by the Company			77.94	731.13 Dr	620.15 Dr								
55	KDDL Limited	Ms Satvika Saboo	Other related parties	Management consultancy fees paid		7.50	7.50	1.13 Cr	1.13 Cr								
56	KDDL Limited	Ethos Limited	Subsidiary	Reimbursement of expenses received by the Company			2.41	0.64 Dr	13.17 Cr								
57	KDDL Limited	Pylania SA	Subsidiary	Reimbursement of expenses received by the Company			25.97	731.13 Dr	620.15 Dr								
58	KDDL Limited	Estima AG	Subsidiary	Reimbursement of expenses received by the Company			26.63	148.73 Dr	184.36 Dr								
59	KDDL Limited	Mr. Anil Khanna	Key Management Personnel (KMP)	Director sitting fee			5.93	0	0								
60	KDDL Limited	Ms. Ranjana Agarwal	Key Management Personnel (KMP)	Director sitting fee			4.38	0	0								
61	KDDL Limited	Mr. Praveen Gupta	Key Management Personnel (KMP)	Director sitting fee			4.18	0	0								
62	KDDL Limited	Mr. Sanjiv Sachar	Key Management Personnel (KMP)	Director sitting fee			3.18	0	0								
63	KDDL Limited	Ms. Neelima Tripathi	Key Management Personnel (KMP)	Director sitting fee			2.70	0	0								
64	KDDL Limited	Mr. Nagarajan Subramanian	Key Management Personnel (KMP)	Director sitting fee			2.70	0	0								

65	KDDL Limited	Mr. Jai Vardhan Saboo	Key Management Personnel (KMP)	Director sitting fee			1.25	0	0.34 Cr								
66	KDDL Limited	Ethos Limited	Subsidiary	Events and exhibition			1.48	0.64 Dr	13.17 Cr								
67	KDDL Limited	Mr. R.K. Saboo	Other related parties	Employee benefit expense		17.88	17.88	1.74 Cr	2.00 Cr								
68	KDDL Limited	Ethos Limited	Subsidiary	Purchase of Property, Plant and equipment		100	22.39	0.64 Dr	13.17 Cr								
69	KDDL Limited	Mr. Y. Saboo	Key Management Personnel (KMP)	Dividend paid			45.35	0	0								
70	KDDL Limited	Mr Sanjiv Sachar	Key Management Personnel (KMP)	Dividend paid			0.03	0	0								
71	KDDL Limited	Mr Anil Khanna	Key Management Personnel (KMP)	Dividend paid			0.04	0	0								
72	KDDL Limited	Mr. R.K. Saboo	Other related parties	Dividend paid			39.94	0	0								
73	KDDL Limited	Ms Usha Saboo	Other related parties	Dividend paid			3.40	0	0								
74	KDDL Limited	Ms Anuradha Saboo	Other related parties	Dividend paid			8.97	0	0								
75	KDDL Limited	Mr Pranav S Saboo	Other related parties	Dividend paid			15.98	0	0								
76	KDDL Limited	Ms Satvika Saboo	Other related parties	Dividend paid			3.03	0	0								
77	KDDL Limited	M/s Vardhan Properties & Investment Ltd	Related Entities of KMP	Dividend paid			0.72	0	0								
78	KDDL Limited	Dream Digital Technology Ltd.	Related Entities of KMP	Dividend paid			0.59	0	0								
79	KDDL Limited	SABOO VENTURES LLP	Related Entities of KMP	Dividend paid			1.06	0	0								
80	KDDL Limited	Mahen Distribution Limited	Subsidiary	Manpower Supply Service Charges Paid		153.50	153.50	10.15 Cr	29.53 Cr								
81	KDDL Limited	KDDL Ethos Foundation	Related Entities of KMP	CSR Contribution made			9.10	0	0								