

# KDDL Limited

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Fax: +91 172 2548302, Website:www.kddl.com CIN-L33302HP1981PLC008123



**Ref: KDDL/CS/2022-23/22**

**Date: 15<sup>th</sup> June, 2022**

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 31<sup>st</sup> March, 2022.

Please take the same on record.

Thanking you,

Yours truly

**For KDDL Limited**



**Brahm Prakash Kumar**  
Company Secretary

**KDDL Limited – Disclosure of Related Party Transactions for the half year ended 31<sup>st</sup> March, 2022**

**Amt. ( Rs. in lacs)**

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.						
S. No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
		Name	Name				Relationship of the counterparty with the listed entity or its subsidiary	Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
1	KDDL Limited	Estima AG	Subsidiary	Purchase of raw material and components	100.00	37.84	172.68 Dr	148.73 Dr								
2	KDDL Limited	Pylania SA	Subsidiary	Purchase of raw material and components	100.00	88.84	373.21 Dr	731.13 Dr								
3	KDDL Limited	Pylania SA	Subsidiary	Sale of goods and services	100.00	990.66	373.21 Dr	731.13 Dr								
4	KDDL Limited	Estima AG	Subsidiary	Sale of goods and services	100.00	112.83	172.68 Dr	148.73 Dr								
5	KDDL Limited	Ethos Limited	Subsidiary	Sale of goods and services	100.00	1.12	38.34 Dr	0.64 Dr								
6	KDDL Limited	Ethos Limited	Subsidiary	Guarantee income	14.91	14.91	38.34 Dr	0.64 Dr								



7	KDDL Limited	Estima AG	Subsidiary	Guarantee income	2.00	2.00	172.68 Dr	148.73 Dr												
8	KDDL Limited	Pylania SA	Subsidiary	Job work charges paid	100.00	16.27	373.21 Dr	731.13 Dr												
9	KDDL Limited	Kamla Tesio Dials Limited	Subsidiary	Job work charges paid	100.00	17.57	3.50 Dr	17.29 Dr												
10	KDDL Limited	Estima AG	Subsidiary	Job work charges received		-	172.68 Dr	148.73 Dr												
11	KDDL Limited	Mr. Yashovardhan Saboo	Chairman & Managing Director (Key Management Personnel )	Payment of lease liabilities	5.46	5.46	2.68 Cr	0												
12	KDDL Limited	Mrs. Anuradha Saboo	Relative of Key Management Personnel (KMP)	Payment of lease liabilities	9.10	9.10	4.55 Cr	0												
13	KDDL Limited	Satva Jewellery & Design Limited	Subsidiary	Payment of lease liabilities	100.00	3.00	71.89 Dr	73.89 Dr												
14	KDDL Limited	Saboo Housing Projects LLP	Related entity of KMP	Payment of lease liabilities	3.50	3.50	0	0												
15	KDDL Limited	Mr. Yashovardhan Saboo	Chairman & Managing Director (Key Management Personnel )	Compensation to key managerial personnel		122.55	4.95 Cr	2.03 Cr												
16	KDDL Limited	Mr. Sanjeev Kumar Masown	Whole time Director & CFO (Key Management Personnel )	Compensation to key managerial personnel		100.78	3.96 Cr	7.94 Cr												
17	KDDL Limited	Satva Jewellery & Design Limited	Subsidiary	Interest income	5.48	5.48	71.89 Dr	73.89 Dr												
18	KDDL Limited	Mr. Sanjeev Kumar Masown	Whole time Director & CFO (Key Management Personnel )	Interest income		0.62	21.97 Dr	21.97 Dr												
19	KDDL Limited	Mr. Sanjeev Kumar Masown	Whole time Director & CFO (Key Management Personnel )	Interest paid/ accrued		3.78	9.28 Cr	13.06 Cr												
20	KDDL Limited	Mrs. Usha Devi Saboo	Relative of Key Management Personnel (KMP)	Interest paid/ accrued		0.32	0.62 Cr	0.94 Cr												
21	KDDL Limited	Mrs. Neeraj Masown	Relative of Key Management Personnel (KMP)	Interest paid/ accrued		2.24	4.17 Cr	6.41 Cr												
22	KDDL Limited	Mr. Lal Chand Masown	Relative of Key Management Personnel (KMP)	Interest paid/ accrued		0.74	1.57 Cr	2.31 Cr												
23	KDDL Limited	Mr. Anil Khanna	Director	Interest paid/ accrued		4.53	9.38 Cr	13.91 Cr												
24	KDDL Limited	Mrs. Alka Khanna	Relative of Director	Interest paid/ accrued		1.31	0.04 Cr	0.07 Cr												
25	KDDL Limited	Mr. Praveen Gupta	Director	Interest paid/ accrued		0.98	0	0.98 Cr												
26	KDDL Limited	Ms. Ranjana Agarwal	Director	Interest paid/ accrued		40.84	55.29 Cr	96.13 Cr												
27	KDDL Limited	Ms. Salonee Khanna	Relative of Director	Interest paid/ accrued		0.27	0.45 Cr	0.72 Cr												
28	KDDL Limited	Mr. Praveen Gupta	Director	Deposits accepted/renewed		30.00	0	30.00 Cr												




29	KDDL Limited	Ms. Ranjana Agarwal	Director	Deposits accepted/renewed		125.95	676.49 Cr	702.44 Cr									
30	KDDL Limited	Mrs. Alka Khanna	Relative of Director	Deposits from shareholder accepted/renewed		21.80	24.13 Cr	23.13 Cr									
31	KDDL Limited	Ms. Salonee Khanna	Relative of Director	Deposits from shareholder accepted/renewed		-	4.65 Cr	4.65 Cr									
32	KDDL Limited	Ms Neeraj Masown	Relative of Key Management Personnel (KMP)	Deposits from shareholder accepted/renewed		15.84	33.94 Cr	37.78 Cr									
33	KDDL Limited	Mr Lal Chand Masown	Relative of Key Management Personnel (KMP)	Deposits from shareholder accepted/renewed		-	12.54 Cr	12.54 Cr									
34	KDDL Limited	Mrs. Alka Khanna	Relative of Director	Deposits from shareholder repaid		22.80	24.13 Cr	23.13 Cr									
35	KDDL Limited	Mr Lal Chand Masown	Relative of Key Management Personnel (KMP)	Deposits from shareholder repaid		-	12.54 Cr	12.54 Cr									
36	KDDL Limited	Ms Neeraj Masown	Relative of Key Management Personnel (KMP)	Deposits from shareholder repaid		12.00	33.94 Cr	37.78 Cr									
37	KDDL Limited	Ms. Salonee Khanna	Relative of Director	Deposits from shareholder repaid		-	4.65 Cr	4.65 Cr									
38	KDDL Limited	Ms. Ranjana Agarwal	Director	Deposits repaid		100.00	676.49 Cr	702.44 Cr									
39	KDDL Limited	Ethos Limited	Subsidiary	Rent received	10.99	10.99	38.34 Dr	0.64 Dr									
40	KDDL Limited	Kamla Tesio Dials Limited	Subsidiary	Rent received	51.8	5.18	3.50 Dr	17.29 Dr									
41	KDDL Limited	Cognition Digital LLP	Related entity of KMP	Rent received	0.30	0.30	0.00	0.00									
42	KDDL Limited	Mahen Distribution Limited	Subsidiary	Rent received	0.30	0.30	1.48 Dr	10.15 Cr									
43	KDDL Limited	Mr. Sanjeev Kumar Masown	Whole time Director & CFO (Key Management Personnel )	Repayment of loan given by the Company		-	21.97 Dr	21.97 Dr									
44	KDDL Limited	Pylania SA	Subsidiary	Reimbursement of expenses paid by the Company	57.13	57.13	373.21 Dr	731.13 Dr									
45	KDDL Limited	Ethos Limited	Subsidiary	Reimbursement of expenses paid by the Company	40.00	40.00	38.34 Dr	0.64 Dr									
46	KDDL Limited	Ms. Satvika Saboo	Relative of Key Management Personnel (KMP)	Management consultancy fees paid	7.50	7.50	1.13 Cr	1.13 Cr									
47	KDDL Limited	Ethos Limited	Subsidiary	Reimbursement of expenses received by the Company	2.89	2.89	38.34 Dr	0.64 Dr									
48	KDDL Limited	Ethos Limited	Subsidiary	Investments made	1976.93	1,976.93	9408.48 Dr	11385.41Dr									




49	KDDL Limited	Mahen Distribution Limited (MDL)	Subsidiary	Investments made	237.93	237.93	698.07 Dr	936.00 Dr									
50	KDDL Limited	Kamla Tesio Dials Limited (KTDL)	Subsidiary	Investments made	20.00	20.00	10.46 Dr	30.46 Dr									
51	KDDL Limited	Mr. Yashovardhan Saboo	Chairman & Managing Director (Key Management Personnel )	Payment made for acquisition of equity shares of MDL and KTDL	248.22	248.22	0	0									
52	KDDL Limited	Mr. R.K. Saboo	Relative of Key Management Personnel (KMP)	Payment made for acquisition of equity shares of MDL and KTDL	2.85	2.85	0	0									
53	KDDL Limited	Mrs. Usha Devi Saboo	Relative of Key Management Personnel (KMP)	Payment made for acquisition of equity shares of MDL and KTDL	2.40	2.40	0	0									
54	KDDL Limited	Mrs. Anuradha Saboo	Relative of Key Management Personnel (KMP)	Payment made for acquisition of equity shares of MDL and KTDL	4.18	4.18	0	0									
55	KDDL Limited	Mr. Pranav S Saboo	Relative of Key Management Personnel (KMP)	Payment made for acquisition of equity shares of MDL and KTDL	0.10	0.10	0	0									
56	KDDL Limited	Ms. Satvika Saboo	Relative of Key Management Personnel (KMP)	Payment made for acquisition of equity shares of MDL and KTDL	0.13	0.13	0	0									
57	KDDL Limited	Shri Yasho Vardhan Saboo a/c Yasho Vardhan HUF	Other related party	Payment made for acquisition of equity shares of MDL and KTDL	0.05	0.05	0	0									
58	KDDL Limited	Mr. Anil Khanna	Director	Sitting Fees		2.10	0	0									
59	KDDL Limited	Ms. Ranjana Agarwal	Director	Sitting Fees		2.00	0	0									
60	KDDL Limited	Mr. Praveen Gupta	Director	Sitting Fees		2.00	0	0									
61	KDDL Limited	Mr. Sanjiv Sachar	Director	Sitting Fees		1.40	0	0									
62	KDDL Limited	Mr. Jai Vardhan Saboo	Director	Sitting Fees		0.30	0	0									
63	KDDL Limited	Ethos Limited	Subsidiary	Events and exhibition	19.51	19.51	38.34 Dr	0.64 Dr									
64	KDDL Limited	Mr. R.K. Saboo	Relative of Key Management Personnel (KMP)	Employee benefit expense	15.00	15.00	1.86 Cr	1.74 Cr									
65	KDDL Limited	Mahen Distribution Limited	Subsidiary	Contractual labour expenses	39.04	39.04	1.48 Dr	10.15 Cr									


