	SHAREHOLDING PATTE	RN	
1	Name of Listed Entity:	KRBL LIMITED	
2	Scrip Code/Name of Scrip/Class of Security	Equity	
3	Share Holding Pattern Filed under: Reg. 31(1)(a)/Reg. 31(1)(b)/Reg.31	(1)(c) Reg.31(1)(b)	
	a. If under 31(1)(b) then indicate the report for Quarter ending	31/03/2023	
	b. If under 31(1)(c) then indicate date of allotment/extinguishment		
4	Declaration: The Listed entity is required to submit the following declara-	ation to th	
	Particulars	Ye	es* No*
	1 Whether the Listed Entity has issued any partly paid up shares?		No
	2 Whether the Listed Entity has issued any Convertible Securities	or Warrants?	No
	Whether the Listed Entity has any shares against which deposito	ry receipts are issued?	No
	4 Whether the Listed Entity has any shares in locked-in?	1	No
	5 Whether any shares held by promoters are pledge or otherwise e	encumbered?	No
	6 Whether the listed entity has any significant beneficial owner?		Yes
5	The tabular format for disclosure of holding of specified securities is as	follows:-	-



								KRBL Limi	ted									
						3 1 1 1 1	Summary St	atement Holding of	Specified Securit	es		12.01		C. 171			SELLING L	
		10-11				THE HE		Number of Voting Rights held in each class of securities (			urities (CX)			Number of Locked in Shares (XII		Number of Shares pledged or otherwise encumbered (XIII)		
		A III T	III RELIES			Total nos. shares held	Shareholding as a % of total ro. of shares (succutated as per SCRR, 1957) (VIII) As a % of (A+E+C2)	No of Voting Rights			W-350-32	B1, 1, 1	Shareholding ;					
Category	Catingory of shareholder (0)	Nos. of sharsholders (NS)	No, of fully paid up equity wherea held. (N/)	No. of Partly paid-up equity shares bold (V)	No. of shares underlying Dependery Receipts (VI)			Class og X	Class eg: Y	Total	Total as a % of (A+B+C)	No. of Shares Underlying Outstanding Convertible securities (including Warrants)(X)	is a % assuming full convertible for convertible securities ( as a percentage of distort share capital) (XI)+(X) As a % of (A+II+C2)	No. a	As a % of total Shares held (b)	No. a	As a % of total Shares hold (b)	Number of equity shares held dematerialized form (201)
(A)	Promoter & Promoter Group	20	141181796	0	0	141181796	59.98	141181796	-0	141181796	59.98		59.98		0 0		0 0	1411817
(B)	Public	57035	94208096		0	94208096	40,02	94208096	0	94208096	40.02		40.02		n nl		0 0	9410090
(C)	Non Promoter- Non Public	0	0	0	0	0	0	o	0	0	0		0 0		0 0		0 0	3470030
(C1)	Strates underlying DRs	0	0	0	0	0	o	0	0	0	0		1 0				م ا	
(CZ)	Shares held by Employee Trusts	0	0	0	0	0	o	0	0	0	0		0		0		0 0	
	Total	57055	235389892	0	0	235389892	100	235389892	0	235359892	100	0	100	0	0	0	0	235282701



						S	ummary State	ement Holdin	ng of Specified Securit	les			UE C			(1 10 2) 11 1 1 1					
		0.00						Shareholdi	Number of Voting Riseco	ghts held in ea urities (IX)	ch class of		Shareholdi ng , as a %		f Locked in is (XII)		or otherwise pered (XIII)		Sub-catego	orization of	theres (XV)
							Total nos.	ng as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of	No of Voting Rights			No. of Shares Underlying	assuming full conversion of						Shareholdir	g (No. of st	ares) under
	Category of shareholder	PAN (II)	Nos. of shareholde rs (III)	No. of fully paid up equity shares held (IV)	649 11 100000 1000				Class eq: X Class eq	Y Total	Total as a % of (A+B+C)	Outstandin g convertible securities (including Warrants)( X)		No. a	As a % of total Shares held (b)	No. a	As a % of total Shares held (b)	Number of equity shares held in dematerial zed form (XIV)	Sub- category (i)	Sub- category	Sub- category
(1)	Indian	- 1								The Sale								198			
(a)	Individuals/ Hindu Undivided Family		16	15751084	0	0	15751084	6,69	15751084	0 15751084	6.69	0	6.69	0	0			15751084	0	0	
	ARUN KUMAR GUPTA	AAAHA6042	1	4849900			4849900	2.06		0 4849900				0			0 0		- 0		
	AKSHAY GUPTA	ANFPG1208	1	100				0		0 100	- 4:55						0 0				
	NEHA GUPTA	AFEPG8964	1							0 100									0		
	PRIYANKA MITTAL	AALPM1934	1							0 100			0						0		
	RASHI GUPTA	AMMPG310	1							0 100		0					0		0		
	ARUN KUMAR GUPTA	AAHPG0447	1					0		0 100			0				0		0		
	ASHISH MITTAL	AEMPM583	- 1										0				0		0	0	
	ANOOP KUMAR GUPTA	AAAHA6041	1							0 100			0				0				
	ANOOP KUMAR GUPTA	AAHPG8768	1					3.1		0 7299900	3.1			0			0		0	0	0
		AALPM8403					100			0 100							0	1000	0	0	0
	AYUSH GUPTA						1001			0 100							0	100	0	0	0
	ANIL KUMAR MITTAL	ANFPG4151	1				100			0 100					0		0	100	.0	0	0
		AAAHA6040	1					1.53		0 3599900				0	0	- 0	0	3599900	0	0	0
	BINITA GUPTA	AAFPG4816	1				100	0		0 100			0	0	0	- (	) 0	100	0	0	0
	KUNAL GUPTA	AUPG93810	1				184	0		0 184	0	0	0		0		0	184	0	. 0	0
	ANULIKA GUPTA	AAGPG4621	1	100			100	0		0 100			0		0		0	100	0	0	0
	PREETI MITTAL	AAIPM78440	1	100	0	0	100		100	0 100	0	0	.0	0	0		0	100	0	0	0
(b)	Central Government/ State Government(s)				0					0	0		0			- 2	7.				
(c)	Financial Institutions/ Banks		n	0	0	0	0	0	0	0 0		0	0		0			0		0	
	Any Other (specify)			125430712			125430712		125430712	0 125430712	53.29						0			0	
	i) Bodies Corporate		0		0		120430112	53,29	120430712	0 125430/12	53.29		00.40					125430712	0	0	0
	Sub-Total (A)(1)			141181799			141101796		141181796	9		0	0						0	0	
	Foreign		20	141101199		.0	(4)101/36	19.98	141181796	0 141181795	59.98	0	59.98	0	0		0	141181796	0	0	0
	Individuals (Non-Resident Individuals/																				
(a)	Foreign Individuals)		0	n	0	n	0	0	.0	0 0	//0		in	^							12
(b)	Government		0	0	0	0	0	0		0 0	0	0	0	0	0		0 0	0	0		D
(b)	Institutions		0					0		0 0			0				0			0	. 0
(d)	Foreign Portfolio Investor		0							0 0								7.1		0	- 0
	Any Other (specify)		0					0		0 0										0	
	n Bodies Corporate		0			0	0	0		0 0			0				0			. 0	0
	Sub-Total (A)(2)				- 0	0	U	0				0					0			0	
	TOTAL Shareholding of Promoter and						0	0		0 0	0	0	. 0	0	0		0	0	0	0	0
	Promoter Group(A) = (1) + (2)	0 40	20	141181796	0	0	141181796	59.98	141181796	0 141181796	59.98	0	59.98	0	0		0	141181796	0	0	0



EEN						100		Julima		f Voting Righ			100	Snarenoidin g, as a %		of Locked In		or otherwise		Sub coto	gorization of s	sharer (224)
						157		Shareholding		Securit	ues livi		No of Shares	assuming full	Shar	LAND.	encumo	sered (XIII)		Sub-cate	portzation of s	nares (XV)
				18 Bar 1			0 = 0	as a % of total	No	of Voting Rig		Profile	Underlying	conversion		11 -16		1	R.H.	Chambald	na lila at ab	and under
			THE SE			No of	5	no, of shares (calculated as		Ci VOUIL KIL	ALC:		Outstandin	of convertible					Number of equity	Sharenoid	ing (No. of sh	area) under
			UN ES	No, of fully	No. of Partly		Total nos.	per SCRR,			1991		g convertible	securities (	1000	10 Table			shares held			7 CT
			Nos of shareholder	paid up	paid-up	underlying		1957)	-	15 /6		S 50001	securities	as a					in			
	Category of shareholder	PAN (III)	strateriolder (III)	equity shares held (IV)	equity shares held (V)	Depository Receipts (VI)	(VII) = (IV)+(V)+ (VI)	(VIII) As a % of (A+B+C2)	Class on X	Class eg: Y	Total	Total as a % of (A+B+C)	(Including Warrants)(X	of diluted	No.a	As a % of total Shares held (b)	No. a	As a % of total Shares held (b)	ed form (XIV)	Sub-	Sub- category (ii)	Sub- category (iii)
71)	Institutions (Domestic)		0	0	0	0	0	0	0	0	0	0	0	0		0		0 0	0	- 0		
(a) (b)	Mutual Funds Venture Capital Funds		6	82039	0	0	82039	0.03	82039	0	82039				- 9	0		0 0	20000	.0		_
(c)	Alternate Investment Funds		2	74491	0	0		0.03	74491	0	74491					0				0	0	_
(d)	Banks		1	263	0	. 0	263		263	0	263	.0	0	0		0		0 0	263	0		
(e) (f)	Insurance Companies Provident / Pension Funds		0	0	0	0	0	0	9	0	0					0		0 0		0	- 0	_
(g)	Asset Reconstruction Companies		0	0	0	0	0		0	0	0					0			0	0	C	_
(h)	Sovereign Wealth Funds		0	0	0	0			0	0	0			0		0				. 0		
(i)	NBFCs registered with RBI		2	990	0	0	990		990	0	990			0		0				0	0	
(1c)	Other Financial Institutions Any Other (specify)		0	0	0		-			0	0	0				0		0 0		0		
	Sub-Total B(1)		- 11	157783			157783		157783	0	157783			0.07		0				. 0		
'(2)	Institutions (Foreign)		. 0	0	. 0		0	9	0	. 0	0	. 0	0	0	- (	0		0 0	0			
(a) (b)	Foreign Direct Investment Foreign Venture Capital Investors		0		-		0		0	0	0					0		0 0		0	0	-
(c)	Sovereign Wealth Funds		0	0	0				0	0	0	0				0			0	0		
(d)	Foreign Portfolio Investors Category I		123				10697742			0		4.54				0		0 0	10697742	0	0	
(e)	Foreign Portfolio Investors Category II		10		0		332735	0.14		0	332735	0.14				0 0		0 0	332735		0	
(f) (g)	Overseas Depositories (holding DRs) (balancini Any Other (specify)		0		0		0			0	7.96							0 0	0	0		
	Sub-Total (Bit2)		133	11030477			11030477	4.69	11030477	. 0	11030477	4.69							11030477	7.0		/ = = =
. (3)	Central Government / State Government(s)		0	0	0	0	0	0	0	0	0	0	0	0		0		0 0	0	o	C	
(6)	Central Government / President of India		0	0	0	0	0	0	0	0	. 0	0	0	0		0		0 0	0	0		
(b)	State Government / Governor		0	0	0					0	0					0		0 0	0			
(c)	Shareholding by Companies or Bodies Corpora JOINT DIRECTOR OF ENFORCEMENT CENT		2			0		6.09		0	14333241 14333221	6.09		1100		0 0				0	- 0	_
	Sub-Total (5)(3)		2	14333241	0	0	14333241			0	14333241	6.09		6,09		0		0 0	14333241	- 0		
1(4)	Non-institutions		D	0	0	0	0	0	0	0	0	.0	0	0		0		0 0	0	0		
(a)	Associate companies / Subsidiaries		0	0	0	- 0	0			0	0	0		0		0		0 0		0	0	
(b) (c)	Directors and their relatives (excluding indeper Key Managerial Personnel		0	0			0	0		0	0	0				0		0 0		0		
(d)	Relatives of promoters (other than immediate r		0				0	0	0			- 0	0	0		0	1			0		
(e)	Trusts where any person belonging to Promote		0	7		1	0									0 0		0 0		0		
(0)	Resident Individuals holding nominal share can		54139				04400			0						0		0 0	V-1-1-4-0	0		_
(h)	Resident Individuals holding nominal share cap	· / / / / / / / / / / / / / / / / / / /	14		0			7.34		0		7.34				0		0 0		0	0	1
	SOM NATH AGGARWAL	AAKPA9546N		0000101			3655182	1,55	3655182	0								0 0		. 0	-	+
		AAJPG25520 AHAPG8015/					7200000			0						0		0 0		0		
iii .	Non Resident Indians (NRIs)	MINN: GOU ID	959	4.100000	0		785889			0						0		0 0		0		
0)	Foreign Nationals		2	1100000	0		7.700499			0						0		0 0		.0		1
(k)	Foreign Companies		1		0					0						0		0 0		0		
20	RELIANCE COMMODITIES DMCC Bodies Corporate	AADCR5155	343				22900000			0	22900000							0 0			0	
(m)	Any Other (specify)		1430													0		0 0	1831842	0	C	
	i) Clearing Member		29	19350	0		19350	0.01	19350	0						0			19350	. 0		
	ii) Non Resident Non Repartriates		545								540248					0 0		0 0	540248		0	
	iii) Overseas corporate bodies iv) Trust		0				0				0				- 0	0		0 0	0	0		
	v) Foreign Portfolio Investor(Individual)		2	2900			2900	0	2900	0	2900	0	0	0		0		0 0	2900	0		
	vi) Unclaimed or Suspense or Escrow Account		0			- 0				0	1000034	0.43		0.43		0 0		0 0	1008934	0	0	1
	vii) Resident HUF  viii) Custodian		824		0	- 0	1008934		1008934	0	1008934	0.43	0	0.43		0		0 0	1000334	0		
	x) Employees / Office Bearers		0		0		0		0	0	Ö			0		0		0 0	0	0		
	xi) Foreign Bank		0	0	0		0	0	0		0				(	0		0 0	0			-
	xii) Qualified Institutional Buyer		30		0	4	260410	0.11		9					- 0			0 0	260410	0	i i	
	Sub-Total (B)(4)		56889		0		68886595			0										(0		
	TOTAL Public Shareholding(B) = B(1) +		57035				94208096			0	94208096					0		0 0	94100905	0		



							ummary Sta	tement Holdi	ng of Speci	fied Securities			Contract of	English and a	DOM:														
						JYIA		Shareholdi ng as a % of total no.	Number	of Voting Right securit	ts held in ex	och class of	No. of Shares	ng as a % assuming full		of Locked in	pledged o	of Shares or otherwise sered (XIII)		Sub-categ	orization of s	hares (XV)							
	Category of shareholder			No. of fully	and the state of the same	No. of	Total nos.	of shares (calculated as per			ghts		Outstandin	convertible	1				100,010	Shareholding (No. of shares) under									
		PAN (II)	Nos. of shareholds rs (III)	equity shares held (IV)	equity shares held	equity shares held	equity shares held	equity shares held	equity shares held	equity shares held	equity shares held	equity shares held	partly paid- up equity shares held (V)	shares underlying Depository Receipts (VII)	held (VII) = (IV)+(V)+ (VI)	SCRR. 1957) (VIII) As a % of (A+B+C2)	Class en	Class eq. Y	Total	Total es a % of (A+B+C)	securities	percentage	No. a	As a % of total Shares held (b)	No. a	As a % of total Shares held (b)	shares held in demateriali zed form (XIV)	Sub- category (ii)	Sub- category
: (1)	Custodian/DR Holder					10550										100000000000000000000000000000000000000			10.74	SHOODELLE		A117							
(8)	Name of DR Holder (if available) Sub-Total (CH1)		0	0	0	0	0	0 0		0 0		0	0	0		0		0	0	0	0								
(2)	Employee Benefit Trust (under SEBI /Share Sub-Total (C)(2)		0	0	0	0	0	0		0 0		0	0	0		0 0		0	0	0	0	.0							
	Total Non-Promoter- Non Public Shamholding (C)= (C)(1)+(C)(2)		0	0	0	0		0		0 0		0	0	0	- 4	0	-	0	0	0	0	0							



KRBL Limit																	
fable V: St	atement show	ring details o	of Significant	Beneficial O	wner												
Sr. No.	De	etalls of the S	Significant Bo	eneficial Own	ner		Details of	the Register	red Owner		Detalls of holding/ exercise of right of the SBO in the reporting company, whether direct or indirect*						
													Date of creation				
	Name	PAN	Passport No. In case of a foreign national	Nationality	Nationality (Applicable in case of Any other is selected)	Name	PAN	Passport No. in case of a foreign national	Nationality	Nationality (Applicable in case of Any other is selected)	Shares	Voting rights	Rights on distributabl e dividend or any other distribution		Exercise of significant influence	acquisitio of significan influence	
1	ANIL KUMAR MITTAL AS TRUSTEE OF ANIL MITTAL FAMILY TRUST	AALPM8403A		INDIAN		ANIL MITTAL FAMILY TRUST	AAFTA5146G		INDIAN		18.46%	0	0	NO	INO	12-01-2017	
2	ANIL KUMAR MITTAL AS KARTA OF ANIL KUMAR MITTAL HUF	AALPM8403A		INDIAN		ANIL KUMAR MITTAL HUF	AAAHA6040E		INDIAN		1.53%	0	0	NO	NO	29-06-1993	
3	KUMAR GUPTA AS TRUSTEE OF ARUN KUMAR GUPTA FAMILY	AAHPG0447Q		INDIAN		ARUN KUMAR GUPTA FAMILY TRUST	AAFTA6022K		INDIAN		17.93%	o	0	МО	INO	20-02-2017	
4	KUMAR GUPTA AS KARTA OF ARUN KUMAR	AAHPG0447Q		INDIAN		ARUN KUMAR GUPTA HUF	AAAHA6042 G		INDIAN		2.06%	0	0	NO	МО	29-06-1993	
5	KUMAR GUPTA AS TRUSTEE OF ANOOP KUMAR GUPTA FAMILY	AAHPG6768N		INDIAN		ANOOP KUMAR GUPTA FAMILY TRUST	AAFTA5145F		INDIAN		16.50%	0	0	(NO)	NO	12-01-2017	
6	KUMAR GUPTA AS KARTA OF ANOOP KUMAR	AAHPG6768N		INDIAN		ANOOP KUMAR GUPTA HUF	AAAHA6041F		INDIAN		3.10%	0	0	NO	NO	30-08-1993	
7	KUMAR GUPTA AS TRUSTEE OF BINITA GUPTA FAMILY	AAHPG6768N		INDIAN		BINITA GUPTA FAMILY TRUST	AACTB8887C		INDIAN		0.39%	o	0	NO	NO	03-12-2019	

Note:
(1) PAN would not be displayed on website of Stock Exchange(s)



Annexure B											
Table VI - Statement showing foreign ownership limits											
Particular Board approved limites Limits utilize As on shareholding date 100.00 15.22											
100.00	15.22										
100.00	15.64										
100.00	14.75										
100.00	14.22										
100.00	13.48										
	Board approved limites 100.00 100.00 100.00 100.00										



To KRBL Limited 5190, Lahori Gate, Delhi – 110006

Date: 12 April 2023

Subject: Annual confirmation of compliance pursuant to specific exemption granted under Regulations 11 of the SEBI (Substantial Acquisition of Shares & Takeovers) Regulations, 2011 ("Takeover Regulations") to Anil Kumar Mittal Family Trust, Arun Kumar Gupta Family Trust and Anoop Kumar Gupta Family Trust vide SEBI order no. "SEBI/ WTM/ SR/ CFD-DCR/58/09/2017" dated September 05, 2017, ("SEBI Order")

#### Dear Sir,

In exercise of the powers conferred upon SEBI under Section 19 of the Securities and Exchange Board of India Act, 1992 read with Regulation 11(5) of the Takeover Regulations, SEBI has granted an exemption to Anil Kumar Mittal Family Trust, Arun Kumar Gupta Family Trust and Anoop Kumar Gupta Family Trust from complying with the requirements of Regulation 3 and Regulation 4 of the Takeover Regulations with respect to its proposed acquisition/ exercise of voting rights in the target company i.e. KRBL Limited.

As per the conditions specified in Para 4.2 point viii of aforementioned SEBI exemption order, we, Mr. Anil Kumar Mittal, Mr. Arun Kumar Gupta and Mr. Anoop Kumar Gupta, acting on behalf of Anil Kumar Mittal Family Trust, Arun Kumar Gupta Family Trust and Anoop Kumar Gupta Family Trust, respectively, hereby confirm that we are in compliance of the said order for the year ending 31 March 2023.

Please take the above confirmation in records of the company and kindly annex the confirmation with the Shareholding Pattern for the quarter ending 31 March 2023.

Thanking You Yours Faithfully

Anil Kumar Mittal

(Trustee - Anil Mittal Family Trust)

Place: Delhi

Arun Kumar Gupta

(Trustee – Arun Kumar Gupta Family Trust)

zwigupta.

Place: Delhi

Anoop Kumar Gupta

(Trustee – Anoop Kumar Gupta Family Trust)

Place: Delhi

#### SPMR & ASSOCIATES

Chartered Accountants
A-121, First Floor, Vikas Marg, Shakarpur,
New Delhi-110092
Phone: 011-43038609, 9810520651
Mail: akmittalca1972@gmail.com

#### Independent Auditor's Certificate

To Anil Mittal Family Trust, J-207, Saket, New Delhi - 110017

Date: April' 15th, 2023

Auditor's Annual Compliance Certificate for Anil Mittal Family Trust ("Trust") - KRBL Limited

As per the information provided, explanation furnished and other records produced before us by Anil Mittal Family Trust this is to state that as at March 31, 2023, Anil Mittal Family Trust holds 18.46% of the share capital of KRBL Limited.

#### Trust's Responsibility

1. The Trustees of the Trust are responsible for ensuring that the Acquirer (i.e. Trust) complies with the requirement of SEBI order no. "SEBI/ WTM/ SR/ CFD-DCR/58/09/2017" dated September 05, 2017, ("SEBI Order") and for providing all relevant information and disclosures to the SEBI.

#### Auditor's Responsibility

- 2. Pursuant to the requirement enlisted in the SEBI Order, our responsibility is to express an opinion based on examination of records and discussion with the Management to whether the Trust has complied with specific conditions of SEBI order.
- 3. For the purpose of our certification, we have reviewed the relevant documents and disclosures provided by the Management. The key documents reviewed by us have been enlisted in Annexure-I (enclosed).
- 4. Based on our review of the documents and disclosures, he details of the compliance made by the Trust in accordance of Para 4.2 of SEBI Order for the year ending March 31, 2023 are as follows:
- a) The acquisition of shares of KRBL Limited has been in accordance with the applicable provisions of the Companies Act, 2013;

- b) There has been no change in the Trustees and beneficiaries of Anil Mittal Family Trust as comparison to the previous year.
- c) The Acquirer has filed an annual confirmation with KRBL Limited on April 12, 2023 confirming that they are in compliance with the provisions of SEBI exemption order.
- 5. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

#### Opinion

6. Based on our examination of records and the information and explanations given to us, we are of the opinion that the Trust has complied with the conditions listed in para 4.2 of the SEBI Order.

#### Restriction on Use

7. This certificate has been prepared at the request of the Trust solely with reference to the SEBI Order. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For SPMR & Associates

**Chartered Accountants** 

FRN(97578N

Ajay Kumar Mittal

Partner M. No. 095273

UDIN: 23095273BGUWGE2443

Enclosed: Annexure-I

#### Anil Mittal Family Trust Financial Year 2022-23

Annexure-I

#### Key Documents reviewed for the purpose of certification:

- 1. SEBI order no. ("SEBI/ WTM/ SR/ CFD-DCR/58/09/2017") dated September 05, 2017 in relation to KRBL Limited.
- 2. Report filed by the Acquirer in compliance of the SEBI exemption order detailing the disclosures regarding indirect acquisition (para 4.2.ii of the SEBI Order).
- 3. The annual compliance confirmation status letter filed by the Acquirer to KRBL Limited (para 4.2.vii of the SEBI Order).
- 4. Trust deed of Anil Mittal Family Trust along with the deed of amendment for Anil Mittal Family Trust.

For SPMR & Associates
Chartered Accountants

Ajay Kumar Mittal Partner M. No. 095273

**07578N** 

UDIN: 23095273BGUWGE2443

Date: 15-04-2023

#### SPMR & ASSOCIATES

Chartered Accountants
A-121, First Floor, Vikas Marg, Shakarpur,
New Delhi-110092
Phone: 011-43038609, 9810520651

Mail: akınıttalca1972@gmail.com

#### Independent Auditor's Certificate

To Arun Kumar Gupta Family Trust, KH No. 239 Rajokari Farm No 4, Bougianvilla, Rajokri, New Delhi – 110038

Date: April' 15th, 2023

Auditor's Annual Compliance Certificate for Arun Kumar Gupta Family Trust ("Trust") – KRBL Limited

As per information provided, explanation furnished and other records produced before us by Arun Kumar Gupta Family Trust this is to state that as at March 31, 2023, Arun Kumar Gupta Family Trust holds 17.93% of the share capital of KRBL Limited.

#### Trust's Responsibility

1. The Trustees of the Trust are responsible for ensuring that the Acquirer (i.e. Trust) complies with the requirement of SEBI order no. "SEBI/ WTM/ SR/ CFD-DCR/58/09/2017" dated September 05, 2017, ("SEBI Order") and for providing all relevant information and disclosures to the SEBI.

#### Auditor's Responsibility

- 2. Pursuant to the requirement enlisted in the SEBI Order, our responsibility is to express opinion based on examination of records and discussion with the Management to whether the Trust has complied with specific conditions of SEBI order.
- 3. For the purpose of our certification, we have reviewed the relevant documents and disclosures provided by the Management. The key document reviewed by us have been enlisted in the Annexure-I (enclosed).
- 4. Based on our review of the documents and disclosures, the details of the compliance made by the Trust in accordance of Para 4.2 of SEBI Order for the year ending March 31, 2023 are as follows:
- a) The acquisition of shares of KRBL Limited has been in accordance with the applicable provisions of Companies Act, 2013;

- b) There has been no change in the Trustees and beneficiaries of Arun Kumar Gupta Family Trust as comparison to previous year.
- c) The Acquirer has filed an annual confirmation with KRBL Limited on April 12, 2023 confirming that they are in compliance with the provisions of SEBI exemption order.
- 5. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

#### Opinion

6. Based on our examination of records and the information and explanations given to us, we are of the opinion that the Trust has complied with the conditions listed in para 4.2 of the SEBI Order.

#### Restriction on Use

7. This certificate has been prepared at the request of the Trust solely with reference to the SEBI Order. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For SPMR & Associates

hartered Accountants FRN 07578N

> yay Kumar Mittal Partner

> > M. No. 095273

UDIN: 23095273BGUWGG8937

Enclosed: Annexure-I

#### Arun Kumar Gupta Family Trust Financial Year 2022-23

Annexure-I

### Key Documents reviewed for the purpose of certification:

- 1. SEBI order no. ("SEBI/ WTM/ SR/ CFD-DCR/58/09/2017") dated September 05, 2017 in relation to KRBL Limited.
- 2. Report filed by the Acquirer in compliance of the SEBI exemption order detailing the disclosures regarding indirect acquisition (para 4.2.ii of the SEBI Order).
- 3. The annual compliance confirmation status letter filed by the Acquirer to KRBL Limited (para 4.2,vii of the SEBI Order).
- 4. Trust deed of Arun Kumar Gupta Family Trust along with the deed of amendment for Arun Kumar Gupta Family Trust.

For SPMR & Associates
Chartered Accountants
FRN 07578N

Kumar Mittal Partner

M. No. 095273

IIDIN: 23095273BGUWGG8937

Date: 15-04-2023

#### SPMR & ASSOCIATES

Chartered Accountants
A-121, First Floor, Vikas Marg, Shakarpur,
New Delhi-110092
Phone: 011-43038609, 9810520651
Mail: akmittalca1972@gmail.com

#### Independent Auditor's Certificate

To Anoop Kumar Gupta Family Trust, F-208, Sainik Farms, New Delhi- 110062

Date: April' 15th, 2023

Auditor's Annual Compliance Certificate for Anoop Kumar Gupta Family Trust ("Trust") - KRBL Limited

As per the information provided, explanation furnished and other records produced before us by Anoop Kumar Gupta Family Trust this is to state that as at March 31, 2023, Anoop Kumar Gupta Family Trust holds 16.50% of the share capital of KRBL Limited.

#### Trust's Responsibility

1. The Trustees of the Trust are responsible for ensuring that the Acquirer (i.e. Trust) complies with the requirement of SEBI order no. "SEBI/ WTM/ SR/ CFD-DCR/58/09/2017" dated September 05, 2017, ("SEBI Order") and for providing all relevant information and disclosures to the SEBI.

#### Auditor's Responsibility

- 2. Pursuant to the requirement enlisted in the SEBI Order, our responsibility is to express opinion based on examination of records and discussion with the Management to whether the Trust has complied with specific conditions of SEBI order.
- 3. For the purpose of our certification, we have reviewed the relevant documents and disclosures provided by the Management. The key documents reviewed by us have been enlisted in the Annexure-I (enclosed).
- 4. Based on our review of the documents and disclosures, the details of the compliance made by the Trust in accordance of Para 4.2 of SEBI Order for the year ending March 31, 2023 are as follows:
- a) The acquisition of shares of KRBL Limited has been in accordance with the applicable provisions of Companies Act, 2013;

- b) There has been no change in the Trustees and beneficiaries of Anoop Kumar Gupta Family Trust as comparison to previous year.
- c) The Acquirer has filed an annual confirmation with KRBL Limited on April 12, 2023 confirming that they are in compliance with the provisions of SEBI exemption order.
- 5. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

#### Opinion

6. Based on our examination of records and the information and explanations given to us, we are of the opinion that the Trust has complied with the conditions listed in para 4.2 of the SEBI Order.

#### Restriction on Use

7. This certificate has been prepared at the request of the Trust solely with reference to the SEBI Order. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For SPMR & Associates

Chartered Accountants

FRN 07578N

Ajay Kumar Mittal Partner

M. No. 095273

UDIN: 23095273BGUWGF8316

Enclosed: Annexure-I

## **Anoop Kumar Gupta Family Trust** Financial Year 2022-23

Annexure-I

# Key Documents reviewed for the purpose of certification:

- 1. SEBI order no. ("SEBI/ WTM/ SR/ CFD-DCR/58/09/2017") dated September 05, 2017 in relation to KRBL Limited.
- 2. Report filed by the Acquirer in compliance of the SEBI exemption order detailing the disclosures regarding indirect acquisition (para 4.2.ii of the SEBI Order)..
- 3. The annual compliance confirmation status letter filed by the Acquirer to KRBL Limited (para 4.2.vii of the SEBI Order).
- 4. Trust deed of Anoop Kumar Gupta Family Trust along with the deed of amendment for Anoop Kumar Gupta Family Trust.

For SPMR & Associates Chartered Accountants

FRN 07578N

ay Kumar Mittal Partner M. No. 095273

UDIN: 23095273BGUWGF8316

Date: 15-04-2023