

SHAREHOLDING PATTERN			
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 declaration to th		
	Particulars	Yes*	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
3	Whether the Listed Entity has any shares against which depository receipts are issued?		No
4	Whether the Listed Entity has any shares in locked-in?		No
5	Whether any shares held by promoters are pledge or otherwise 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 Limited

Summary Statement Holding of Specified Securities

Category (I)	Category of shareholder (II)	Nos. of shareholders (III)	No. of fully paid up equity shares held (IV)	No. of Partly paid-up equity shares held (V)	No. of shares underlying Depository Receipts (VI)	Total nos. shares held (VII) = (IV)+(V)+(VI)	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities (IX)				No. of Shares Underlying Outstanding convertible securities (including Warrants)(X)	Shareholding as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	Number of Locked in shares (XII)		Number of Shares pledged or otherwise encumbered (XIII)		Number of equity shares held in dematerialized form (XIV)
								No of Voting Rights			Total as a % of (A+B+C)			No. a	As a % of total Shares held (b)	No. a	As a % of total Shares held (b)	
								Class eg: X	Class eg: Y	Total								
(A)	Promoter & Promoter Group	20	141181796	0	0	141181796	59.98	141181796	0	141181796	59.98	0	59.98	0	0	0	0	141181796
(B)	Public	57035	94208096	0	0	94208096	40.02	94208096	0	94208096	40.02	0	40.02	0	0	0	0	94100905
(C)	Non Promoter- Non Public	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(C1)	Shares underlying DRs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(C2)	Shares held by Employee Trusts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	57055	235389892	0	0	235389892	100	235389892	0	235389892	100	0	100	0	0	0	0	235282701



Summary Statement Holding of Specified Securities

Category of shareholder (I)	PAN (II)	Nos. of shareholders (III)	No. of fully paid up equity shares held (IV)	No. of Partly paid-up equity shares held (V)	No. of shares underlying Depository Receipts (VI)	Total nos. shares held (VII) = (IV)+(V)+(VI)	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities (X)			No. of Shares Outstanding convertible securities (including Warrants) (XI)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital)	Number of Locked in shares (XII)		pledged or otherwise encumbered (XIII)		Number of equity shares held in dematerialized form (XIV)	Sub-categorization of shares (XV)			
								No. of Voting Rights					Total as a % of (A+B+C)	No. a	As a % of total Shares held (b)	No. a		As a % of total Shares held (b)	Shareholding (No. of shares) under		
								Class eq: X	Class eq: Y	Total									Sub-category (i)	Sub-category (ii)	Sub-category (iii)
(1) Indian			16	15751084	0	15751084	6.69	15751084	0	15751084	6.69	0	0	0	0	15751084	0	0	0		
(a) Individuals/ Hindu Undivided Family			16	15751084	0	15751084	6.69	15751084	0	15751084	6.69	0	0	0	0	15751084	0	0	0		
ARUN KUMAR GUPTA	AAAHA6042	1	4849900	0	0	4849900	2.06	4849900	0	4849900	2.06	0	0	0	0	4849900	0	0	0		
AKSHAY GUPTA	ANFPG1208	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
NEHA GUPTA	AFEPG8964	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
PRIYANKA MITTAL	AALPM1934	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
RASHI GUPTA	AMMPG3101	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
ARUN KUMAR GUPTA	AAHPG0447	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
ASHISH MITTAL	AEMPM5831	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
ANOOOP KUMAR GUPTA	AAAHA6041	1	7299900	0	0	7299900	3.1	7299900	0	7299900	3.1	0	0	0	0	7299900	0	0	0		
ANOOOP KUMAR GUPTA	AAHPG8788	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
ANIL KUMAR MITTAL	AALPM8403	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
AYUSH GUPTA	ANFPG4151	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
ANIL KUMAR MITTAL	AAAHA6040	1	3599900	0	0	3599900	1.53	3599900	0	3599900	1.53	0	0	0	0	3599900	0	0	0		
BINITA GUPTA	AAFPG4816	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
KUNAL GUPTA	AJJP93810	1	184	0	0	184	0	184	0	184	0	0	0	0	0	184	0	0	0		
ANULIKA GUPTA	AAGPG4621	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
PREETI MITTAL	AAIPM78446	1	100	0	0	100	0	100	0	100	0	0	0	0	0	100	0	0	0		
(b) Central Government/ State Government(s)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(c) Financial Institutions/ Banks			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(d) Any Other (specify)			4	125430712	0	125430712	53.29	125430712	0	125430712	53.29	0	0	0	0	125430712	0	0	0		
(i) Bodies Corporate			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sub-Total (A)(1)		20	141181796	0	0	141181796	59.98	141181796	0	141181796	59.98	0	0	0	0	141181796	0	0	0		
(2) Foreign			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(a) Individuals (Non-Resident Individuals/ Foreign Individuals)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(b) Government			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(c) Institutions			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(d) Foreign Portfolio Investor			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(e) Any Other (specify)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(i) Bodies Corporate			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sub-Total (A)(2)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL Shareholding of Promoter and Promoter Group(A) = (1) + (2)		20	141181796	0	0	141181796	59.98	141181796	0	141181796	59.98	0	0	0	0	141181796	0	0	0		



Summary Statement Holding of Specified Securities																					
Category of shareholder (i)	PAN (ii)	Nos. of shareholders (iii)	No. of fully paid up equity shares held (iv)	No. of Partly paid-up equity shares held (v)	No. of shares underlying Depository Receipts (vi)	Total nos. shares held (vii) = (iv)+(v)+(vi)	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (viii) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities (ix)				No. of Shares Underlying Outstanding convertible securities (including Warrants) (x)	Shareholding as a % assuming full conversion of convertible securities (as a percentage of diluted share)	Number of Locked in shares (xii)		Number of Shares pledged or otherwise encumbered (xiii)		Number of equity shares held in dematerialized form (xiv)	Sub-categorization of shares (xv)		
								No of Voting Rights			Total as a % of (A+B+C)			No. a	As a % of total Shares held (b)	No. a	As a % of total Shares held (b)		Sub-category (i)	Sub-category (ii)	Sub-category (iii)
								Class eq: X	Class eq: Y	Total											
(1) Custodian/DR Holder																					
(a) Name of DR Holder (if available)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub-Total (C)(1)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(2) Employee Benefit Trust (under SEBI /Share)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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 Shareholding (C)* (C)(1)+(C)(2)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	



Table V: Statement showing details of Significant Beneficial Owner

Sr. No.	Details of the Significant Beneficial Owner					Details of the Registered Owner					Details of holding/ exercise of right of the SBO in the reporting company, whether direct or indirect*					Date of creation / acquisition of significant influence
	Name	PAN	Passport No. in case of a foreign national	Nationality	Nationality (Applicable in case of Any other (s selected))	Name	PAN	Passport No. in case of a foreign national	Nationality	Nationality (Applicable in case of Any other (s selected))	Shares	Voting rights	Rights on distributable dividend or any other distribution	Exercise of Control	Exercise of significant 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	NO	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	ARUN KUMAR GUPTA AS TRUSTEE OF ARUN KUMAR GUPTA FAMILY TRUST	AAHPG0447C		INDIAN		ARUN KUMAR GUPTA FAMILY TRUST	AAFTA6022K		INDIAN		17.93%	0	0	NO	NO	20-02-2017
4	ARUN KUMAR GUPTA AS KARTA OF ARUN KUMAR GUPTA HUF	AAHPG0447C		INDIAN		ARUN KUMAR GUPTA HUF	AAAHA6042G		INDIAN		2.06%	0	0	NO	NO	29-06-1993
5	ANOOP KUMAR GUPTA AS TRUSTEE OF ANOOP KUMAR GUPTA FAMILY TRUST	AAHPG6768N		INDIAN		ANOOP KUMAR GUPTA FAMILY TRUST	AAFTA5145F		INDIAN		16.50%	0	0	NO	NO	12-01-2017
6	ANOOP KUMAR GUPTA AS KARTA OF ANOOP KUMAR GUPTA HUF	AAHPG6768N		INDIAN		ANOOP KUMAR GUPTA HUF	AAAHA6041F		INDIAN		3.10%	0	0	NO	NO	30-08-1993
7	ANOOP KUMAR GUPTA AS TRUSTEE OF BINITA GUPTA FAMILY TRUST	AAHPG6768N		INDIAN		BINITA GUPTA FAMILY TRUST	AACTB8887C		INDIAN		0.39%	0	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 utilized
As on shareholding date	100.00	15.22
As on the end of previous 1st quarter	100.00	15.64
As on the end of previous 2nd quarter	100.00	14.75
As on the end of previous 3rd quarter	100.00	14.22
As on the end of previous 4th quarter	100.00	13.48



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)
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, 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 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.

s

For SPMR & Associates
Chartered Accountants



FRN 07578N

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**



FRN 07578N

**Ajay Kumar Mittal
Partner
M. No. 095273**

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: akmittalca1972@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**

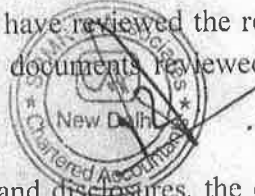
As per information provided, explanation furnished and other records produced before us by Arun Kumar Gupta Family Trust this is to state that as at March 31, 2023, Arun Kumar Gupta Family Trust holds 17.93% of the share capital of KRBL Limited.

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 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 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



Chartered Accountants
FRN 07578N

Ajay 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
**Kumar Mittal
Partner**

M. No. 095273

UDIN: 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



FIRN 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



Jay Kumar Mittal
Partner
M. No. 095273

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