

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	31-03-2024
	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 the extent of submission of information:-	
	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:-	



Summary Statement Holding of Specified Securities

Category	Category of shareholder	Nos. of shareholders	No. of fully paid up equity shares held	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) As a % of (A+B+C2)	No. of Voting Rights	Total as a % of Total Voting right	Number of equity shares held in dematerialized form (XIV)
(A)	Promoter & Promoter Group	20	137719838	137719838	60.17%	137719838	60.17%	137719838
(B)	Public	85777	91170054	91170054	39.83%	91170054	39.83%	91081967
(C)	Non Promoter- Non Public	0	0	0	0	0	0	0
(C1)	Shares underlying DRs	0	0	0	0	0	0	0
(C2)	Shares held by Employee Trusts	0	0	0	0	0	0	0
	Total	85797	228889892	228889892	100.00%	228889892	100.00%	228801805



Summary Statement Holding of Specified Securities

	Category of shareholder	Nos. of shareholders	No. of fully paid up equity shares held	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957)	No of Voting Rights	Total as a % of Total Voting right	Number of equity shares held in dematerialized form
(1)	Indian							
(a)	Individuals/ Hindu Undivided Family	16	15364879	15364879	6.71%	15364879	6.71%	15364879
	ANOO P KUMAR GUPTA HUF (ANOO P KUMAR GUPTA)	1	7120895	7120895	3.11%	7120895	0	7120895
	ARUN KUMAR GUPTA HUF (ARUN KUMAR GUPTA)	1	4730975	4730975	2.07%	4730975	2.06	4730975
	ANIL KUMAR MITTAL HUF (ANIL KUMAR MITTAL)	1	3511625	3511625	1.53%	3511625	0	3511625
	NEHA GUPTA	1	100	100	0.00%	100	0	100
	ANOO P KUMAR GUPTA	1	100	100	0.00%	100	0	100
	ARUN KUMAR GUPTA	1	100	100	0.00%	100	0	100
	BINITA GUPTA	1	100	100	0.00%	100	0	100
	ANIL KUMAR MITTAL	1	100	100	0.00%	100	3.1	100
	ANULIKA GUPTA	1	100	100	0.00%	100	0	100
	ASHISH MITTAL	1	100	100	0.00%	100	0	100
	PRIYANKA MITTAL	1	100	100	0.00%	100	0	100
	RASHI GUPTA	1	100	100	0.00%	100	1.53	100
	AYUSH GUPTA	1	100	100	0.00%	100	0	100
	AKSHAY GUPTA	1	100	100	0.00%	100	0	100
	KUNAL GUPTA	1	184	184	0.00%	184	0	184
	PREETI MITTAL	1	100	100	0.00%	100	0	100
(b)	Central Government/ State Government(s)	0	0	0	0.00%	0	0	0
(c)	Financial Institutions/ Banks	0	0	0	0.00%	0	0	0
(d)	Any Other (specify)	4	122354959	122354959	53.46%	122354959	53.46%	122354959
	ANIL MITTAL FAMILY TRUST (ANIL KUMAR MITTAL AND PREETI MITTAL)	1	42394094	42394094	18.52%	42394094	18.52%	42394094
	ARUN KUMAR GUPTA FAMILY TRUST (ARUN KUMAR GUPTA AND KUNAL GUPTA)	1	41172652	41172652	17.99%	41172652	17.99%	41172652
	ANOO P KUMAR GUPTA FAMILY TRUST (ANOO P KUMAR GUPTA, AKSHAY GUPTA AND AYUSH GUPTA)	1	37896693	37896693	16.56%	37896693	16.56%	37896693
	BINITA GUPTA FAMILY TRUST (ANOO P KUMAR GUPTA AND BINITA GUPTA)	1	891520	891520	0.39%	891520	0.39%	891520
	Sub-Total (A)(1)	20	137719838	137719838	60.17%	137719838	60.17%	137719838
(2)	Foreign							
(a)	Individuals (Non-Resident Individuals/ Foreign Individuals)	0	0	0	0	0	0	0
(b)	Government	0	0	0	0	0	0	0
(c)	Institutions	0	0	0	0	0	0	0
(d)	Foreign Portfolio Investor	0	0	0	0	0	0	0
(e)	Any Other (specify)	0	0	0	0	0	0	0
	i) Bodies Corporate	0	0	0	0	0	0	0
	Sub-Total (A)(2)	0	0	0	0	0	0	0
	TOTAL Shareholding of Promoter and Promoter Group(A) = (1) + (2)	20	137719838	137719838	60.17%	137719838	60.17%	137719838



Summary Statement Holding of Specified Securities

	Category of shareholder	Nos. of shareholders	No. of fully paid up equity shares held	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957)	No of Voting Rights	Total as a % of Total Voting right	Number of equity shares held in dematerialized form
(1)	Institutions (Domestic)							
(a)	Mutual Funds	10	176356	176356	0.08%	176356	0.08%	176356
(b)	Venture Capital Funds	0	0	0	0.00%	0	0.00%	0
(c)	Alternate Investment Funds	1	71500	71500	0.03%	71500	0.03%	71500
(d)	Banks	1	263	263	0.00%	263	0.00%	263
(e)	Insurance Companies	3	197241	197241	0.09%	197241	0.09%	197241
(f)	Provident / Pension Funds	0	0	0	0.00%	0	0.00%	0
(g)	Asset Reconstruction Companies	0	0	0	0.00%	0	0.00%	0
(h)	Sovereign Wealth Funds	0	0	0	0.00%	0	0.00%	0
(i)	NBFCs registered with RBI	3	900	900	0.00%	900	0.00%	900
(j)	Other Financial Institutions	0	0	0	0.00%	0	0.00%	0
(k)	Any Other (specify)	0	0	0	0.00%	0	0.00%	0
	Sub-Total B(1)	18	446260	446260	0.19%	446260	0.19%	446260
(2)	Institutions (Foreign)							
(a)	Foreign Direct Investment	0	0	0	0.00%	0	0.00%	0
(b)	Foreign Venture Capital Investors	0	0	0	0.00%	0	0.00%	0
(c)	Sovereign Wealth Funds	0	0	0	0.00%	0	0.00%	0
(d)	Foreign Portfolio Investors Category I	88	7720478	7720478	3.37%	7720478	3.37%	7720478
(e)	Foreign Portfolio Investors Category II	5	282000	282000	0.12%	282000	0.12%	282000
(f)	Overseas Depositories (holding DRs) (balancing figure)	0	0	0	0.00%	0	0.00%	0
(g)	Any Other (specify)	0	0	0	0.00%	0	0.00%	0
	Sub-Total (B)(2)	93	8002478	8002478	3.50%	8002478	3.50%	8002478
(3)	Central Government / State Government(s)							
(a)	Central Government / President of India	0	0	0	0.00%	0	0.00%	0
(b)	State Government / Governor	0	0	0	0.00%	0	0.00%	0
(c)	Shareholding by Companies or Bodies Corporate where Central / State Government is a promoter	2	14333241	14333241	6.26%	14333241	6.26%	14333241
	JOINT DIRECTOR OF ENFORCEMENT,CENTRAL REGION	1	14333221	14333221	6.26%	14333221	6.26%	14333221
	Sub-Total (B)(3)	2	14333241	14333241	6.26%	14333241	6.26%	14333241



(4)	Non-Institutions							
(a)	Associate companies / Subsidiaries	0	0	0	0.00%	0	0.00%	0
(b)	Directors and their relatives (excluding independent directors and nominee directors)	0	0	0	0.00%	0	0.00%	0
(c)	Key Managerial Personnel	1	1	1	0.00%	1	0.00%	1
(d)	Relatives of promoters (other than immediate relatives of promoters disclosed under Promoter & PGC)	0	0	0	0.00%	0	0.00%	0
(e)	Trusts where any person belonging to Promoter & PGC is trustee, beneficiary or author of the trust	0	0	0	0.00%	0	0.00%	0
(f)	Investor Education and Protection Fund (IEPF)	1	86056	86056	0.04%	86056	0.04%	86056
(g)	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	82029	23544896	23544896	10.29%	23544896	10.29%	23456809
(h)	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	14	16450397	16450397	7.19%	16450397	7.19%	16450397
	ANIL KUMAR GOEL	1	6761000	6761000	2.95%	6761000	2.95%	6761000
	SOM NATH AGGARWAL	1	3321902	3321902	1.45%	3321902	1.45%	3321902
	SEEMA GOEL	1	2995000	2995000	1.31%	2995000	1.31%	2995000
(i)	Non Resident Indians (NRIs)	1850	1965702	1965702	0.86%	1965702	0.86%	1965702
(j)	Foreign Nationals	2	1100000	1100000	0.48%	1100000	0.48%	1100000
(k)	Foreign Companies	1	20473692	20473692	8.94%	20473692	8.94%	20473692
	RELIANCE COMMODITIES DMCC	1	20473692	20473692	8.94%	20473692	8.94%	20473692
(l)	Bodies Corporate	390	3233554	3233554	1.41%	3233554	1.41%	3233554
(m)	Any Other (specify)	1376	1533777	1533777	0.67%	1533777	0.67%	1533777
	i) Clearing Member	12	23187	23187	0.01%	23187	0.01%	23187
	ii) Overseas corporate bodies	0	0	0	0.00%	0	0.00%	0
	iii) Trust	2	125	125	0.00%	125	0.00%	125
	iv) Foreign Portfolio Investor (Individual)	4	113140	113140	0.05%	113140	0.05%	113140
	v) Unclaimed or Suspense or Escrow Account	0	0	0	0.00%	0	0.00%	0
	vi) Resident HUF	1314	1035369	1035369	0.45%	1035369	0.45%	1035369
	vii) Custodian	0	0	0	0.00%	0	0.00%	0
	ix) Employees / Office Bearers	0	0	0	0.00%	0	0.00%	0
	x) Foreign Bank	0	0	0	0.00%	0	0.00%	0
	xi) Qualified Institutional Buyer	1	4455	4455	0.00%	4455	0.00%	4455
	xii) Limited Liability Partnership	43	357501	357501	0.16%	357501	0.16%	357501
	Sub-Total (B)(4)	85664	68388075	68388075	29.88%	68388075	29.88%	68299988
	TOTAL Public Shareholding(B) = B(1) + B(2) + B(3) + B(4)	85777	91170054	91170054	39.83%	91170054	39.83%	91081967



Summary Statement showing details of Significant Beneficial Owner										
S. No.	Details of SBO		Details of the Registered Owner		Details of holding/ Exercise of Right of the SBO in reporting Company, wether direct or indirect:					Date of Creation/ Acquisition of Significant Beneficial Interest
	Name	Nationality	Name	Nationality	Whereby by virtue of					
					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	Indian	ANIL MITTAL FAMILY TRUST	Indian	18.52%	18.52%	18.52%	No	No	12-01-2017
2	ANIL KUMAR MITTAL AS KARTA OF ANIL KUMAR MITTAL HUF	Indian	ANIL KUMAR MITTAL HUF	Indian	1.53%	1.53%	1.53%	No	No	29-06-1993
3	ARUN KUMAR GUPTA AS TRUSTEE OF ARUN KUMAR GUPTA FAMILY TRUST	Indian	ARUN KUMAR GUPTA FAMILY TRUST	Indian	17.99%	17.99%	17.99%	No	No	20-02-2017
4	ARUN KUMAR GUPTA AS KARTA OF ARUN KUMAR GUPTA HUF	Indian	ARUN KUMAR GUPTA HUF	Indian	2.07%	2.07%	2.07%	No	No	29-06-1993
5	ANOOP KUMAR GUPTA AS TRUSTEE OF ANOOP KUMAR GUPTA FAMILY TRUST	Indian	ANOOP KUMAR GUPTA FAMILY TRUST	Indian	16.56%	16.56%	16.56%	No	No	12-01-2017
6	ANOOP KUMAR GUPTA AS KARTA OF ANOOP KUMAR GUPTA HUF	Indian	ANOOP KUMAR GUPTA HUF	Indian	3.11%	3.11%	3.11%	No	No	30-08-1993
7	ANOOP KUMAR GUPTA AS TRUSTEE OF BINITA GUPTA FAMILY TRUST	Indian	BINITA GUPTA FAMILY TRUST	Indian	0.39%	0.39%	0.39%	No	No	03-12-2019



Table Showing Foreign Ownership Limits

Particular	Board Approved Limits (%)	Limits Utilized (%)
As on Shareholding Date	100.00%	13.41%
As on the end of Previous 1st Quarter	100.00%	14.51%
As on the end of Previous 2nd Quarter	100.00%	14.77%
As on the end of Previous 3rd Quarter	100.00%	15.12%
As on the end of Previous 4th Quarter	100.00%	15.22%



Date: 03-04-2024

To
KRBL Limited
5190, Lahori Gate
Delhi-11006

Sub: Annual confirmation of compliance pursuant to specific exemption granted under Regulation 11 of SEBI (Substantial Acquisition of Shares & Takeovers) Regulations, 2011 ("Takeover Regulations") to Anil Mittal Family Trust, Arun Kumar Gupta Family Trust and Anoop Kumar Gupta Family Trust vide SEBI Oder 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 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 of aforementioned SEBI exemption order, we, Anil Kumar Mittal, Kunal Gupta and Anoop Kumar Gupta, acting on behalf of Anil 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 2024.

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 2024.

Thanking you,
Yours faithfully



Anil Kumar Mittal
(Trustee-Anil Mittal Family Trust)
Place: Delhi



Kunal 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 12, 2024

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, 2024, Anil Mittal Family Trust holds 18.52% 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, 2024 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 Anil Mittal Family Trust as comparison to previous year; and
 - c) The Acquirer has filed an annual confirmation with KRBL Limited on **April 3rd, 2024** 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: 24095273BKCBEX6138

Place: New Delhi

Enclosed: Annexure-I

Anil Mittal Family Trust

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: 24095273BKCBEX6138

Place: New Delhi

Date : April 12, 2024

Independent Auditor's Certificate

To

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

Date: April 12, 2024

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

As per the 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, 2024, Arun Kumar Gupta Family Trust holds 17.99% 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, 2024 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 the Arun Kumar Gupta Family Trust as comparison to the previous year; and
 - c) The Acquirer has filed an annual confirmation with KRBL Limited on **April 3rd, 2024** 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: 24095273BKCBEY2567

Place: New Delhi

Enclosed: Annexure-I

Arun Kumar Gupta Family Trust

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. The 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

Ajay Kumar Mittal
Ajay Kumar Mittal
Partner

M. No. 095273

UDIN: 24095273BKCBY2567

Place: New Delhi

Date : April 12, 2024

Independent Auditor's Certificate

To

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

Date: April 12, 2024

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, 2024, Anoop Kumar Gupta Family Trust holds 16.56% 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, 2024 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 the Anoop Kumar Gupta Family Trust as comparison to the previous year; and
 - c) The Acquirer has filed an annual confirmation with KRBL Limited on **April 3rd, 2024** 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: 24095273BKCBFA3151

Place: New Delhi

Enclosed: Annexure-I

Anoop Kumar Gupta Family Trust

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. The 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

ERN 07578N



Ajay Kumar Mittal

Partner

M. No. 095273

UDIN: 24095273BKCBFA3151

Place: New Delhi

Date : April 12, 2024