

Date: 26th November 2022

BSE Scrip Code: 533293

To Corporate Relationship Department BSE Limited 1st Floor, Rotunda Building, Dalal Street, Fort, Mumbai – 400 001

NSE Scrip Code: KIRLOSENG

To Listing Department National Stock Exchange of India Ltd. Exchange Plaza, C -1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051

Dear Sir / Madam,

Subject: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half-year ended 30th September, 2022

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including amendments thereunder, please find enclosed disclosures of related party transactions, in the revised format, as prescribed by SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated 22nd November 2021, for the half year ended 30th September 2022.

You are requested to take the same on your record.

Thanking you,

Yours faithfully, For Kirloskar Oil Engines Limited

Smita Raichurkar Company Secretary and Head Legal

Encl.: As above.

Kirloskar Oil Engines Limited

A Kirloskar Group Company

Regd. Office: Laxmanrao Kirloskar Road, Khadki, Pune, Maharashtra - 411 003 India. Tel: +91 (20) 25810341, 66084000 Fax: +91 (20) 25813208, 25810209 Email: info@kirloskar.com | Website: www.kirloskaroilengines.com CIN: L29100PN2009PLC133351

Disclosure of related party transactions for the half year ended 30 September 2022 on a consolidated level:

											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.								
5. N		ils of the party (listed entity sidiary) entering into the transaction Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit	Value of transaction during the reporting period	In case monies are donated a result of the		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	PAN*	Name	PAN*	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.)	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 Kirloskar Oil Engines Limited	AADCK5714H	Achyut & Neeta Holdings & Finance Private Limited (w.e.f. 1 April 2022)	AABCA5802E	Promoter and Promoter Group	Dividend paid		0.03		-									
	2 Kirloskar Oil Engines Limited	AADCK5714H	Aditi A. Kirloskar	AKTPK8197K	Close Member of Key Managerial Personnel	Dividend paid		0.48		-									
	3 Kirloskar Oil Engines Limited	AADCK5714H	Akshay Sahni (w.e.f 1 April 2022)	AVTPS4937Q	Promoter and Promoter Group	Dividend paid		0.00											
-	4 Kirloskar Oil Engines Limited	AADCK5714H	Alok Kirloskar (w.e.f. 1 April	AIFPK2999F	Promoter and Promoter Group	Dividend paid													
-	5 Kirloskar Oil Engines Limited	AADCK5714H	2022) Alpak Investments Private Limited		Entity controlled by Close Member of Key Managerial Personnel	Dividend paid		0.00											
	6 Kirloskar Oil Engines Limited	AADCK5714H	Alpana R. Kirloskar (w.e.f 1 April	AARPK0165B	Promoter and Promoter Group	Dividend paid		1.93											
	7 Kirloskar Oil Engines Limited	AADCK5714H	Ambar Kulkarni (w.e.f. 1 April 2022)	AIVPK1247L	Promoter and Promoter Group	Dividend paid		1.62											
	8 Kirloskar Oil Engines Limited	AADCK5714H	Anjali Mahesh Chhabria	AAWPC7176M	Relative of Non-Executive Director	Dividend paid		0.00		-									
	9 Kirloskar Oil Engines Limited	AADCK5714H	Anurag Bhagania (w.e.f. 22	AFAPB4142H	Director Chief Financial Officer	Rendering of services (Refer Note 1)		0.00	-	(0.02)									
1	0 Kirloskar Oil Engines Limited	AADCK5714H	September 2022) Arka Financial Holdings Private	AAVCA4748F	Subsidiary	Investment in equity shares	As approved by the Audit Committee of the	0.03		(0.02)			Invesmtent in equity shares	NA	NA	NA	Business Purpose		
			Limited				Company	149.60	837.00	986.60									
1	1 Kirloskar Oil Engines Limited	AADCK5714H	Arti Kirloskar	ABEPK3630R	Close member of Key Managerial Personnel	Dividend paid		0.81	-	-									
1	2 Kirloskar Oil Engines Limited	AADCK5714H	Aryan M. Chhabria	AHEPC9046P	Relative of Non-Executive Director	Dividend paid		0.00	-	-									
1	3 Kirloskar Oil Engines Limited	AADCK5714H	Aseem Srivastav (w.e.f. 20 May 2022)	AXGPS6965F	Chief Executive Officer (B2C)	Rendering of services (Refer Note 1)		0.51		(0.01)									
	4 Kirloskar Oil Engines Limited	AADCK5714H	Atul C. Kirloskar	ABIPK5776G	Key Managerial Personnel	Expenses paid		0.05		-									
	5 Kirloskar Oil Engines Limited 6 Kirloskar Oil Engines Limited	AADCK5714H AADCK5714H	Atul C. Kirloskar Atul C. Kirloskar	ABIPK5776G ABIPK5776G	Key Managerial Personnel Key Managerial Personnel	Dividend paid Rendering of services (Refer Note 1)				-									
	7 Kirloskar Oil Engines Limited	AADCK5714H	Bhagiben Ramchand Chhabria (HUF)	AACHC2555E	Relative of Non-Executive Director	Dividend paid		0.00	(2.50)	-									
1	8 Kirloskar Oil Engines Limited	AADCK5714H	ESVA Pumps India Private Limited	AAFCE9031M	Joint venture of the step down subsidiary company	Purchase of goods or services	As approved by the Audit Committee of the												
1	9 Kirloskar Oil Engines Limited	AADCK5714H	Gauri Kirloskar	AIRPK6875C	Key Managerial Personnel	Rendering of services (Refer Note 1)	Company	34.81	(2.81)	(0.19)									
	0 Kirloskar Oil Engines Limited	AADCK5714H	Gauri Kirloskar	AIRPK6875C	Key Managerial Personnel	Dividend paid		0.40	(0.44)	(0.01)									
	1 Kirloskar Oil Engines Limited	AADCK5714H	Geetanjali Vikram Kirloskar (w.e.f. 1 April 2022)	AEUPK3209H	Promoter and Promoter Group	Dividend paid		0.00		-									
2	2 Kirloskar Oil Engines Limited	AADCK5714H	Jyotsna G. Kulkarni (w.e.f. 1 April 2022)	ABIPK9696F	Promoter and Promoter Group	Dividend paid		3.25				1							
2	3 Kirloskar Oil Engines Limited	AADCK5714H	Kandathil Mathew Abraham	ADEPM7213D	Non-Executive Director	Rendering of services (Refer Note 1)		0.06											
2	4 Kirloskar Oil Engines Limited	AADCK5714H	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	ZZZZZ99999Z	Subsidiary	Sale of goods or services	As approved by the Audit Committee of the Company	8.78	13.00	13.32									
2	5 Kirloskar Oil Engines Limited	AADCK5714H	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	ZZZZ299992	Subsidiary	Expenses paid	As approved by the Audit Committee of the Company	0.26		(0.26)									
2	6 Kirloskar Oil Engines Limited	AADCK5714H	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	ZZZZ99999Z	Subsidiary	Investment in equity shares			1.59	1.59									
2	7 Kirloskar Oil Engines Limited	AADCK5714H	Kirloskar Brothers Limited (w.e.f. 1 April 2022)	AAACK7300E	Promoter and Promoter Group	Sale of goods or services	As approved by the Audit Committee of the Company	1.36		0.97									
2	8 Kirloskar Oil Engines Limited	AADCK5714H	Kirloskar Chillers Private Limited (w.e.f 1 April 2022)	AABCK1730B	Promoter and Promoter Group	Purchase of goods or services	As approved by the Audit Committee of the Company	0.03											
2	9 Kirloskar Oil Engines Limited	AADCK5714H	Kirloskar Chillers Private Limited (w.e.f 1 April 2022)	AABCK1730B	Promoter and Promoter Group	Dividend paid		0.01		-									

Rs in Crores
Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits,

Disclosure of related party transactions for the half year ended 30 September 2022 on a consolidated level:

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. n case monies are due to either party as In case any financial indebtedness is incurred Details of the party (listed entity Details of the counterparty a result of the transaction to make or give loans, inter-corporate Details of the loans, inter-corporate deposits, advances or investments ubsidiary) entering into the transaction deposits, advances or investments Value of the related Value of party transaction as ransaction during Type of related party transaction approved by the audit the reporting committee period Purpose for which the funds will be Relationship of the Nature of indebted of iature (loan/ adva Cost Interes ecured/ tilised by the ultimate recipient of funds PAN* counterparty with the listed PAN Opening balance Closing balance (loan/ issuance of debt Name Name Fenure inter- corporate Tenure Rate (%) insecured (endentity or its subsidiary any other etc.) deposit/ investm usage) As approved by the Kirloskar DMCC (w.e.f. 1 April 30 Kirloskar Oil Engines Limited AADCK5714H ZZZZZ9999Z Sale of goods or services Promoter and Promoter Group Audit Committee of the 2022) Company 43.43 39.5 As approved by the Kirloskar DMCC (w.e.f. 1 April 31 Kirloskar Oil Engines Limited AADCK5714H ZZZZZ9999Z Promoter and Promoter Group Expenses paid Audit Committee of the 2022) 3.28 (2.17 Company As approved by the Kirloskar Ferrous Industries Purchase of goods/capital goods or 32 Kirloskar Oil Engines Limited AADCK5714H AAACK7297E Promoter and Promoter Group Audit Committee of the Limited (w.e.f 1 April 2022) ervices 59.74 (22.85 Company As approved by the Kirloskar Industries Limited (w.e.f 33 Kirloskar Oil Engines Limited AADCK5714H AAACP3590P romoter and Promoter Group xpenses paid Audit Committee of the 1 April 2022) 14.51 Company Kirloskar Industries Limited (w.e.f 34 Kirloskar Oil Engines Limited AADCK5714H AAACP3590P Promoter and Promoter Group Dividend paid 2.05 April 2022) As approved by the Kirloskar Industries Limited (w.e.f 35 Kirloskar Oil Engines Limited AADCK5714H AAACP3590I romoter and Promoter Group ecurity deposit for leased premises Audit Committee of the April 2022) 12.30 ompany As approved by the Kirloskar Integrated Technologies AADCK5714H Audit Committee of the 36 Kirloskar Oil Engines Limited AACK7299L romoter and Promoter Group Sale of goods or services Limited (w.e.f 1 April 2022) Company 0.80 Kirloskar Management Service As approved by the Private Limited (w.e.f. 1 April Audit Committee of the 37 Kirloskar Oil Engines Limited AADCK5714H AAHCK9903E romoter and Promoter Group Expenses paid 2022) 5.68 (0.11 Company Kirloskar Management Services 38 Kirloskar Oil Engines Limited AADCK5714H Private Limited (w.e.f. 1 April AAHCK9903E Promoter and Promoter Group westment in equity shares 2022) 4.2 Kirloskar Oil Engines Limited AADCK5714H 39 Kirloskar Oil Engines Limited AACTK1096N Contribution Paid Post employment benefit plan Officers' Superannuation Scheme 0.7 (0.43) (0.45 Kirloskar Oil Engines Limited 40 Kirloskar Oil Engines Limited AADCK5714H ZZZZ29999Z Post employment benefit plan Contribution Paid 0.04 (0.06) (0.03) Officers' Superannuation Trust As approved by the Kirloskar Pneumatic Company 41 Kirloskar Oil Engines Limited AADCK5714H AAACK2479C Promoter and Promoter Group Sale of goods or services Audit Committee of the Limited (w.e.f 1 April 2022) 0.39 0.06 Company As approved by the Kirloskar Proprietary Limited 42 Kirloskar Oil Engines Limited AADCK5714H AAACK7506Q Promoter and Promoter Group Expenses paid Audit Committee of the (w.e.f 1 April 2022) 5.59 Company As approved by the Kirloskar Solar Technologies Entity controlled by Key 43 Kirloskar Oil Engines Limited AADCK5714H AAGCK3531R Audit Committee of the Expenses paid Private Limited Managerial Personnel Company 0.07 (1.39)(1.29 Kirloskar Solar Technologies Entity controlled by Key 44 Kirloskar Oil Engines Limited AADCK5714H AAGCK3531R Commitment fanagerial Personnel Refer Note 5 Private Limited Kirloskar Trading (SA) (PTY) Ltd. as approved by the (earlier known as Joburg Industrial 45 Kirloskar Oil Engines Limited AADCK5714H ZZZZZ99992 Promoter and Promoter Group Sale of goods or services Audit Committee of the Trading (SA) (PTY) Ltd.) (w.e.f. Company 1 April 2022) 4.94 4.7 Kirloskar Trading (SA) (PTY) Ltd. As approved by the (earlier known as Joburg Industria 46 Kirloskar Oil Engines Limited AADCK5714H ZZZZZ99992 Promoter and Promoter Group Expenses paid Audit Committee of the rading (SA) (PTY) Ltd.) (w.e.f. Company 1.93 (1.24 April 2022) As approved by the Klouda Technologies Limited 47 Kirloskar Oil Engines Limited AADCK5714H AAFCK2481D romoter and Promoter Group Purchase of goods or service Audit Committee of the (w.e.f. 1 April 2022) (0.12 Company 4.18 As approved by the Klouda Technologies Limited 48 Kirloskar Oil Engines Limited AADCK5714H AAFCK2481D romoter and Promoter Group xpenses paid Audit Committee of the (w.e.f. 1 April 2022) Company 9.45 As approved by the La-Gajjar Machineries Private AADCK5714H AAACL3246N 49 Kirloskar Oil Engines Limited ubsidiary Purchase of goods or services Audit Committee of the Limited Company 22.3 (11.96 (7.07 As approved by the Investment in equity NA NA NA Business Purpose La-Gajjar Machineries Private 50 Kirloskar Oil Engines Limited AADCK5714H AAACL3246N ubsidiary Audit Committee of the hares vestment in equity shares Limited 253.7 363.14 Company As approved by the Audit Committee of the La-Gajjar Machineries Private 51 Kirloskar Oil Engines Limited AADCK5714H AAACL3246N Subsidiary westment in Preference shares Limited 8 50 8.50 mpany

Rs in Crores Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits.

Disclosure of related party transactions for the half year ended 30 September 2022 on a consolidated level:

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. n case monies are due to either party as In case any financial indebtedness is incurred Details of the party (listed entity Details of the counterparty a result of the transaction to make or give loans, inter-corporate Details of the loans, inter-corporate deposits, advances or investments subsidiary) entering into the transaction deposits, advances or investments Value of the related Value of party transaction as ransaction during Type of related party transaction approved by the audit the reporting committee period Purpose for which the funds will be Relationship of the Nature of indebtedne iature (loan/ advar Cost Interes secured/ tilised by the ultimate recipient of funds counterparty with the listed PAN* PAN* Name Opening balance Closing balance (loan/ issuance of debt Fenure Tenure Name inter- corporate Rate (%) unsecured (endany other etc.) entity or its subsidiary deposit/ investm usage) As approved by the La-Gajjar Machineries Private Interest income accrued on investment 52 Kirloskar Oil Engines Limited AADCK5714H AAACL3246N Subsidiary Audit Committee of the .imited in preference shares Company 0.34 0.7 1.0 La-Gajjar Machineries Private 53 Kirloskar Oil Engines Limited AADCK5714H AAACL3246N Subsidiary Reimbursement/ (recovery) of Expenses -0.42 1.14 0.34 imited Recovery of cost incurred under ESOF La-Gajjar Machineries Private 54 Kirloskar Oil Engines Limited AADCK5714H AAACL3246N Subsidiary plan for options granted to subsidiary Limited 0.08 0.10 0.18 mployees 55 Kirloskar Oil Engines Limited AADCK5714H Mahesh Chhabria ADCPM8911H Non- Executive Director Dividend paid 0.01 M. Lakshminarayan (Upto 11 56 Kirloskar Oil Engines Limited AADCK5714H AAXPL6125G Non- Executive Director Rendering of services (Refer Note 1) August 2022) 0.04 M. Lakshminarayan (Upto 11 57 Kirloskar Oil Engines Limited AADCK5714H AAXPL6125G Non- Executive Director Expenses paid 0.00 August 2022) As approved by the M. Lakshminarayan (Upto 11 58 Kirloskar Oil Engines Limited AAXPL6125G AADCK5714H Sale of goods or services Audit Committee of the Non- Executive Director August 2022) 0.00 ompany 59 Kirloskar Oil Engines Limited AADCK5714H Mahesh Chhabria ADCPM8911H Non- Executive Director Rendering of services (Refer Note 1) 0.07 Pawan Kumar Agarwal (Upto 15 60 Kirloskar Oil Engines Limited ACSPA9044N AADCK5714H Chief Financial Officer Rendering of services (Refer Note 1) September 2022) 1.11 Pawan Kumar Agarwal (Upto 15 61 Kirloskar Oil Engines Limited AADCK5714H ACSPA9044N Chief Financial Officer Expenses paid 0.01 September 2022) Pawan Kumar Agarwal (Upto 15 62 Kirloskar Oil Engines Limited AADCK5714H ACSPA9044N Subscription of shares under ESOP Chief Financial Officer eptember 2022) 0.17 (0.17 Mrinalini Shreekant Kirloskar 63 Kirloskar Oil Engines Limited AADCK5714H ADVPK0581A Promoter and Promoter Group Dividend paid 0.03 (w.e.f. 1 April 2022) Mrunalini Deshmukh (Upto 20 64 Kirloskar Oil Engines Limited AELPD7498C AADCK5714H Non- Executive Director Rendering of services (Refer Note 1) 0.01 May 2022) ALOPR0654J 65 Kirloskar Oil Engines Limited AADCK5714H Smita Raichurkar Company Secretary Expenses paid 0.00 AADCK5714H ALQPR0654J 66 Kirloskar Oil Engines Limited Smita Raichurkar Company Secretary Rendering of services (Refer Note 1) 0.21 (0.00 As approved by the Muhavara Enterprise Private rivate Company in which 67 Kirloskar Oil Engines Limited AADCK5714H AAICM1839L Purchase of goods or services Audit Committee of the Limited Director is a Member 0.00 Company Navsai Investments Private Entity controlled by Key 68 Kirloskar Oil Engines Limited AADCK5714H AAACN6301N Dividend paid 0.00 Limited Managerial Personnel vihal G. Kulkarni (w.e.f. 1 April AIVPK1270B 69 Kirloskar Oil Engines Limited AADCK5714H Promoter and Promoter Group Dividend paid 2022) 1.66 As approved by the Optiqua Pipes and Electricals 70 Kirloskar Oil Engines Limited AADCK5714H AADCO3969L Purchase of goods or services Audit Committee of the ubsidiarv rivate Limited Company 0.34 (0.04)(0.07 Optiqua Pipes and Electricals 71 Kirloskar Oil Engines Limited AADCK5714H AADCO3969L Subsidiary Reimbursement/ (recovery) of Expenses 0.04 0.06 (0.05 Private Limited Pratima Sanjay Kirloskar (w.e.f. 72 Kirloskar Oil Engines Limited AADCK5714H ABAPK7978E Promoter and Promoter Group Dividend paid 0.00 April 2022)

Rs in Crores

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits,

Disclosure of related party transactions for the half year ended 30 September 2022 on a consolidated level:

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S. N	Details of the party (listed entity /subsidiary) entering into the transaction o				Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during	a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments		ed Details of the loans, inter-corporate deposits, advances or investments							
	Name	PAN*	Name	PAN*	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.)	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)		
7	3 Kirloskar Oil Engines Limited	AADCK5714H	Purvi Sheth (w.e.f. 19 May 2022)	AALPS8544C	Non- Executive Director	Rendering of services (Refer Note 1)		0.05											
7	4 Kirloskar Oil Engines Limited	AADCK5714H	Rahul C. Kirloskar	ABIPK5774E	Close member of Key Managerial Personnel and Non-Executive Director	Rendering of services (Refer Note 1)		0.04	(0.06)	-									
7	5 Kirloskar Oil Engines Limited	AADCK5714H	Rahul C. Kirloskar	ABIPK5774E	Close member of Key Managerial Personnel and Non-Executive Director	Dividend paid		4.45	-	-									
7	6 Kirloskar Oil Engines Limited	AADCK5714H	Rahul Sahai (w.e.f. 1 September 2022)	BMFPS7959Q	Chief Executive Officer (B2B)	Rendering of services (Refer Note 1)		0.07		(0.00)									
7	7 Kirloskar Oil Engines Limited	AADCK5714H	Rhea M. Chhabria	AHEPC9047N	Relative of Non-Executive Director	Dividend paid		0.00											
7	8 Kirloskar Oil Engines Limited	AADCK5714H	Roopa Jayant Gupta (w.e.f. 1 Apri 2022)	AEHPG5246H	Promoter and Promoter Group	Dividend paid		0.01											
7	9 Kirloskar Oil Engines Limited	AADCK5714H	Sanjay C. Kirloskar (w.e.f 1 April 2022)	ABIPK5775F	Promoter and Promoter Group	Dividend paid		0.01											
8	0 Kirloskar Oil Engines Limited	AADCK5714H	Satish Jamdar	AADPJ1858L	Non- Executive Director	Rendering of services (Refer Note 1)		0.07											
8	l Kirloskar Oil Engines Limited	AADCK5714H	Shalini Sarin	ABKPS6867L	Non- Executive Director	Rendering of services (Refer Note 1)		0.05											
8	2 Kirloskar Oil Engines Limited	AADCK5714H	Yogesh Kapur (w.e.f. 29 September 2021)	AAAPK6067H	Non- Executive Director	Rendering of services (Refer Note 1)		0.05											
8	3 Kirloskar Oil Engines Limited	AADCK5714H	Suman C. Kirloskar	ABIPK5773D	Close member of Key Managerial Personnel	Dividend paid		0.02											
8	4 Kirloskar Oil Engines Limited	AADCK5714H	Sunil Shah Singh	AHCPS2504E	Non- Executive Director	Rendering of services (Refer Note 1)		0.06											
8	5 Kirloskar Oil Engines Limited	AADCK5714H	Vikram Shreekant Kirloskar (w.e.f. 1 April 2022)	AEOPS9860G	Promoter and Promoter Group	Dividend paid		0.04											
8	5 Kirloskar Oil Engines Limited	AADCK5714H	Derwent Crystal Private Limited (Upto 27 September 2022)	AABCD7420K	Related Party of Subsidiary Company	Purchase of equity shares of subsidiary	As approved by the Audit Committee of the Company	109.36					Investment in equity shares	NA	NA	NA	Business Purpose		
8	7 Kirloskar Oil Engines Limited	AADCK5714H	Derwent Crystal Private Limited (Upto 27 September 2022)	AABCD7420K	Related Party of Subsidiary Company	Expenses paid		0.11											
	8 Kirloskar Oil Engines Limited	AADCK5714H	Udayan Gajjar (Upto 27 September 2022)	AAXPG1064H	Related Party of Subsidiary Company	Expenses paid		2.54											
8	La-Gajjar Machineries Private Limited	AAACL3246N	Gauri Kirloskar	AIRPK6875C	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.01											
9	La-Gajjar Machineries Private	AAACL3246N	Sunil Shah Singh	AHCPS2504E	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.01											
9	Limited	AAACL3246N	Pawan Kumar Agarwal (Upto 15 September 2022)	ACSPA9044N	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.00											
9	La-Gajjar Machineries Private Limited	AAACL3246N	Aseem Srivastav (w.e.f. 16 September 2022)	AXGPS6965F	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.00		(0.00)									
9	La-Gajjar Machineries Private Limited	AAACL3246N	Akshay Sahni (w.e.f. 28 January 2022)	AVTPS4937Q	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.01		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									
	Linned		2022)		company		1	0.01			1			1		1			

Rs in Crores
Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits,
advances or investments made as minor by the listed antiferentiation. The set of a set of the set o

Disclosure of related party transactions for the half year ended 30 September 2022 on a consolidated level:

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Image: Rame	red Details of the loans, inter-corporate deposits, advances or investments									
$\frac{9}{4} \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Purpose for which the funds will be utilised by the ultimate recipient of fund (end- usage)									
95 La-Gajar Machineries Private Limited AAACL3246N Private Limited (w. cf. 1 April) 2020 AAHCK9903 Related Party of Subsidiary Company Expenses paid 0.0										
96 Lingur Machineries Private Lingui da AARL3246N AARL3246N Ha-dajjar rumps-rivate Lingui da Aarlo 1270° stabisation (Upb 27) AARL3270° Company Rendering of services (Refer Not 1) Audi Committee of the Subsidiary Company 0.01 0.01 0.00										
9' Limited AAACL_5240N September 2022 ABAPLaSso Company Related Party of Subsidiary Company Sequently of services (keter Note 1) 0.01 0.01 0.01 0.01 0.01 9'8 La-Gaijar Machineries Private Limited AAACL_3246N Truangle Technologies LLP (Upto 27) September 2022) AALFT4686Q Related Party of Subsidiary Company Security deposit for leased premises As approved by the Audit Committee of the Subsidiary Company As approved by th										
98 La-Gaijar Machineries Private Limited AAACL3246N Transfer Technologies LLP (Upto 27) September 2022) AALF74686Q Related Party of Subsidiary Company Security deposit for leased premises Security										
99 La-Gajjar Machineries Private Limited Part and Lagrand Part of Subsidiary Company ALFT4686Q Related Party of Subsidiary Company Rent/ Lease rentals Rent/ Rent/ Lease rentals Rent/ Lease rentals Rent/ Lease rentals Rent/										
100 La-Gajar Machineries Private Limited Limited Private 2022) AAACL3246N Value Party of Subsidiary Company Rendering of services (Refer Note 1) 0.01 0.01 0.01 0.01 0.01 0.01 0.01 0										
101 La-Gajiar Machineries Private Limited AAAC13246N Udayan Gajiar (Upto 27 September 2022) AAXPG1064H Related Party of Subsidiary Company Reimbursement/ (recovery) of Expenses 0.02 .										
102 La-Gajiar Machineries Private Limited AAACL3246N Optique Pipes and Electricals Private Limited AADC0396D Related Party of Subsidiary Company Purchase of goods or services As approved by the Audit Committee of the Subsidiary Company Sa approved by the Audit Committee of the Subsidiary Company 8.2 0.87 (0.44) Image: Company										
La-Gaijar Machineries Private Innited Optique Pipes and Electricals Private Limited AAACL3246N Optique Pipes and Electricals Private Limited AAACC39 Company Reinbursement/recovery of Expenses 0.33 - 0.01										
104 In-Gaijar Machineries Private Limited AAACL3246N Optique Pipes and Electricals Private Limited AADC0396L Related Party of Subsidiary company Sale of goods or services As approved by the Audit Committee of the Subsidiary Company Image: Compan										
105 In-Gaijar Machineries Private Limited AAAC12246N Optique Pipes and Electricals Private Limited AADC0396D Related Party of Subsidiary Company Investment in equity shares As approved by the Audit Committee of the Subsidiary Company -										
106 La-Gajiar Machineries Private Limited AAAC13246N ESVA Pumps India Private Limited AAFCE9031M Related Party of Subsidiary Company Purchase of goods or services As approved by the Audit Committee of the Subsidiary Company Committee of the Subsidiary Committee of the Subsidiary Company Committee of the Subsidiary Company Committee of the Subsidiary Company Committee of the Subsidiary Company Committ										
Image: La-Gajiar Machinerise Private AAAC12340h La-Gajiar Machinerise Private Limited Employees Group Gratury Trust Cale Darly of Subsidiary Company Contribution Paid Contribution Paid Contribution Paid										
Optique Pipes and Electrical Private Limited AADC03969L ESVA Pumps India Private Limited Related Party of Subsidiary Company Dividend received 0.61										
Image by a private Limited AADCO396L Kindskar Management Services private Limited (w.e.f. 1 April 2022) AAHCK9902E Related Party of Subsidiary Company Expense paid B B B B B B B										
110 Optique Pipes and Electrical Pipes and Electrical ESVA Pumps India Private Limited AADC03969L ESVA Pumps India Private Company AAFCE9031M Related Party of Subsidiary Company Investment in equity shares 4.4.1										
111 Arka Financial Holdings Private AAVCA4748F Arka Investment Advisory Service AAWCA7461L Related Party of Subsidiary Investment in equity shares As approved by the Audit Committee of the Subsidiary Company 0.01 0.01 Investment in equity shares NA NA NA NA	Business Purpose									
112 Arka Financial Holdings Priva AAVCA4748F Arka Financial Moldings Priva AAHCK0936B Related Party of Subsidiary Investment in equity shares As approved by the Audit Committee of the Subsidiary Company Investment in equity shares Na	Business Purpose									

Rs in Crores Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits,

Disclosure of related party transactions for the half year ended 30 September 2022 on a consolidated level:

											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to bans, 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.							
Details of the party (listed entity /subsidiary) entering into the tra			Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are d a result of the		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				dvances or investments		
	Name	PAN*	Name	PAN*	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.)	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)		
113	Arka Financial Holdings Private Limited	AAVCA4748F	Arka Fincap Limited	AAHCK0936B	Related Party of Subsidiary Company	Reimbursement/ (recovery) of Expenses		0.41	0.26	0.66								
114	Arka Financial Holdings Private Limited	AAVCA4748F	D Sivanandhan	AAVPD7633B	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.02	-	-								
115	Arka Financial Holdings Private Limited	AAVCA4748F	Rahul Bhagat	AEXPB2996P	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.03	-	-								
116	Arka Financial Holdings Private Limited	AAVCA4748F	Kirloskar Chillers Private Limited	AABCK1730B	Related Party of Subsidiary Company	Purchase of Equity shares of Kirloskar Proprietary Ltd from	As approved by the Audit Committee of the Subsidiary Company	0.07	-	-		Investment in equity shares	NA	NA	NA	Business Purpose		
117	Arka Financial Holdings Private Limited	AAVCA4748F	Kirloskar Proprietary Limited	AAACK7506Q	Related Party of Subsidiary Company	Investment in equity shares	As approved by the Audit Committee of the Subsidiary Company	-	-	0.07		Investment in equity shares	NA	NA	NA	Business Purpose		
118	Arka Fincap Limited	AAHCK0936B	Arka Investment Advisory Services Private Limited	AAWCA7461L	Related Party of Subsidiary Company	Reimbursement/ (recovery) of Expenses	As approved by the Audit Committee of the Subsidiary Company	-0.01	-	0.01								
119	Arka Fincap Limited	AAHCK0936B	Vimal Bhandari	ABJPB8612R	Related Party of Subsidiary Company	Non-Convertible Debentures (NCD) issued	As approved by the Audit Committee of the Subsidiary Company	-	(1.50)	(1.50)								
120	Arka Fincap Limited	AAHCK0936B	Vimal Bhandari	ABJPB8612R	Related Party of Subsidiary Company	Interest expenses on NCD issued	As approved by the Audit Committee of the Subsidiary Company	0.13	-	-								
121	Arka Fincap Limited	AAHCK0936B	Vimal Bhandari	ABJPB8612R	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		4.01	-	-								
122	Arka Fincap Limited	AAHCK0936B	D Sivanandhan	AAVPD7633B	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.04	-	-								
123	Arka Fincap Limited	AAHCK0936B	Vijay Chugh	AACPC2897B	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.04	-	-								
124	Arka Fincap Limited	AAHCK0936B	Harish Engineer	AABPE8719P	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.04	-	_								
125	Arka Fincap Limited	AAHCK0936B	Amit Gupta	AHVPG3911E	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		1.58		_								
126	Arka Fincap Limited	AAHCK0936B	Niki Mehta (w.e.f. 22 July 2022)	AVHPM0709Q	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.04	-	_								
127	Arka Fincap Limited	AAHCK0936B	Amit Bondre (Upto 26 April 2022)	ASVPB8743N	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.02		_								
128	Arka Fincap Limited	AAHCK0936B	Aditi Mahamunkar	CUAPM0739E	Related Party of Subsidiary Company	Rendering of services (Refer Note 1)		0.04	-	-								

Rs in Crores 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

Disclosure of related party transactions for the half year ended 30 September 2022 on a consolidated level:

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. n case monies are due to either party as In case any financial indebtedness is incurred Details of the party (listed entity to make or give loans, inter-corporate deposits, advances or investments Details of the counterparty a result of the transaction Details of the loans, inter-corporate deposits, advances or investments subsidiary) entering into the transaction Value of the related Value of party transaction as ransaction during Type of related party transaction approved by the audit the reporting committee period Purpose for which the funds will be Relationship of the Nature of indebtedue iature (loan/ advai Cost Interes secured/ tilised by the ultimate recipient of funds PAN* PAN* counterparty with the listed Name Opening balance Closing balance (loan/ issuance of debt Fenure Name inter- corporate Fenure Rate (%) unsecured (endentity or its subsidiary any other etc.) deposit/ investm usage) Related Party of Subsidiary 129 Arka Fincap Limited AAHCK0936B Tejas Raja ANLPR0567M Rendering of services (Refer Note 1) 0.20 Company Supply Chain Finance Invoice Discounting 10.00% 45 days Unsecured As approved by the Optiqua Pipes and Electricals Related Party of Subsidiary Supply Chain Finance - Loan 130 Arka Fincap Limited AAHCK0936B AADCO3969L Audit Committee of the Private Limited Company disbursement Subsidiary Company 1.92 1.8 As approved by the Optiqua Pipes and Electricals Related Party of Subsidiary Supply Chain Finance -Processing Fees 131 Arka Fincap Limited AAHCK0936B AADCO3969L Audit Committee of the rivate Limited including GST Company Subsidiary Company 0.03 Related Party of Subsidiary 132 Kirloskar Americas Corporation ZZZZZ9999Z AAACK7506Q Kirloskar Proprietary Limited Expenses paid 0.01 Company Engineman Consultants LLC Related Party of Subsidiary 133 Kirloskar Americas Corporation ZZZZZ99999Z 7777799998 Expenses paid (w.e.f. 01 April 2022) 0.17 ompany

1) The figures do not include provision for leave encashment and gratuity, as actuarial valuation for recording such provision is obtained at the company level and the same is not identificable at individual employee level including that of key managerial personnel. It also includes sitting fees wherever applicable.

2) Provision for commission to directors has been recorded in financials on an estimated basis and is still subject to approval from the board of directors, accordingly it has not been included in remuneration.

3) Cost associated with Employee Stock Option Plan [ESOP] has been recorded in financials as per the relevant in dots as per the relevant in the AS, however the perquisite value for ESOP which have not yet been vested are not included in the remuneration reported above as the same will be included at the time of exercise of options.

4) Terms and conditions of transactions with related parties : Transactions entered into with related parties and on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the period end are unsecured and interest free and settlement occurs in cash and cash equivalents. There have been no guarantees provided or received for any related party are made in ordinary course of business and on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the period end are unsecured and interest free and settlement occurs in cash and eash equivalents. There have been no guarantees provided or received for any related party are made in ordinary course of business and on terms equivalents. There have been no guarantees provided or received for any related party are made in ordinary course of business and on terms equivalents. There have been no guarantees provided or received for any related party are made in ordinary course of business and on terms equivalents. half year ended 30 September 2022, the Group has not recorded any impairment of receivables relating to amounts owed by related parties (31 March 2022 : Rs. Nil). This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

5) The Company has provided capital commitment of Rs.0.09 crores to the related party as at 30 September 2022 (31 March 2022 : Rs. 0.12 crores).

6) Other Commitment - The Ultimate Holding Company has given letter of comfort/undertaking to one of the subsidiary's bankers for credit facilities availed by that subsidiary. As per the terms of letter of comfort/undertaking, the Ultimate Holding Company undertakes not to divest its ownership interest directly or indirectly in the subsidiary beyond specified percentage.

7) No specific financial indebtedness is incurred to make or give investments.

8) Closing Balance in "Investment in equity shares" represents the carrying value of investment as at 30 September 2022 which is excluding the share of profit from the joint venture.

9) The transactions and closing balances for additional related partices post amendments to SEBI (Listing Objations and Disclosure Requirements) Regulations, 2015 through notification dated 9 November 2021 are reported only after the effective date i.e. 1 April 2022. Hence the oppning balances for such parties are not considered.
10) Transactions between members of the Group (between Kirloskar Ol Engines Limited and its subsidiaries) are reported once and excluding GST, wherever applicable.

11) Amount in brackets in the opening balance and closing balance columns represent credit balances.

12) Amounts reported are inclusive of GST wherever applicable

13) '0.00' denotes amounts less than Rs.50.000 in absolute terms.

Rs in Crores