

Date: 2nd November 2023

BSE Scrip Code: **533293** NSE Scrip Code: **KIRLOSENG**

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

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 2023

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including amendments thereunder, read with SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated 22nd November 2021, please find enclosed disclosure of related party transactions for the half year ended 30th September 2023.

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

Details of /subsidiary) er	the party (list		De	etails of the counterp	arty	Type of related party transaction	Details of other 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 result of the	ue to either party as a e transaction	in case any financial in	debtedness is incurred t te deposits, advances or		Details of the loans, inter-corporate deposits, advances or investments				
Name	ı	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.)	Details of other Indebtedness	Cost Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	re Secured/ unsecured	Purpose for which the funds will l utilised by the ultimate recipient funds (end- usage)	
1 Kirloskar Oil Engines	s Limited	Refer Note 10	Atul Kirloskar	Refer Note 10	Close member of Key Managerial Personnel	Any other transaction	Reimbursement / (recovery) of Expenses	Not applicable	Not applicable	0.48										
2 Kirloskar Oil Engines	s Limited 1	Refer Note 10	Atul Kirloskar	Refer Note 10	Close Member of Key Managerial Personnel	Dividend Paid		Not applicable	Not applicable	3.67										
3 Kirloskar Oil Engines	s Limited 1	Refer Note 10	Atul Kirloskar	Refer Note 10	Close Member of Key Managerial	Any other transaction	Rendering of Services	Not applicable	Not applicable	3.42										
4 Kirloskar Oil Engines	s Limited	Refer Note 10	La-Gajjar Machineries Private Limited	Refer Note 10	Personnel Subsidiary	Purchase of Goods or services		As approved by the Audit Committee of the	As approved by the Audit Committee of the	3.42	(4.00)	(15.88)								
5 Kirloskar Oil Engines	s Limited 1	Refer Note 10	La-Gajjar Machineries Private	Refer Note 10	Subsidiary	Any other transaction	Reimbursement / (recovery) of	Not applicable	Not applicable	(0.73)	(12.44)									
6 Kirloskar Oil Engines	s Limited 1	Refer Note 10	La-Gajjar Machineries Private	Refer Note 10	Subsidiary	Any other transaction	Expenses Investment in equity shares	Not applicable	Not applicable	(0.73)	0.47	0.22								
7 Kirloskar Oil Engines	s Limited 1	Refer Note 10	La-Gajjar Machineries Private	Refer Note 10	Subsidiary	Any other transaction	Investment in preference shares	Not applicable	Not applicable		363.14	363.14								
8 Kirloskar Oil Engines		Refer Note 10	Limited La-Gajjar Machineries Private	Refer Note 10	Subsidiary	Any other transaction	Investment in preference shares	Not applicable	Not applicable		0.50	0.50								
9 Kirloskar Oil Engines		Refer Note 10	Limited La-Gajjar Machineries Private	Refer Note 10	Subsidiary	Any other transaction	Interst income accrued on Preference	Not applicable	Not applicable		40.00	40.00								
0 Kirloskar Oil Engines		Refer Note 10	Limited La-Gajjar Machineries Private	Refer Note 10	Subsidiary	Any other transaction	share Investment Loan (Repaid)/given	Not applicable	Not applicable	1.99	1.97	1.99								
_		Refer Note 10	Limited La-Gajjar Machineries Private	Refer Note 10	Subsidiary	Any other transaction				(13.24)	21.85	8.61							+	
1 Kirloskar Oil Engines 2 Kirloskar Oil Engines		Refer Note 10	Limited La-Gajjar Machineries Private Limited	Refer Note 10	Subsidiary	Any other transaction	Interest Income on loan given Recovery of cost incurred under ESOP plan for options granted to subsidiary	Not applicable Not applicable	Not applicable Not applicable	0.69		-								
13 Kirloskar Oil Engines	s Limited 1	Refer Note 10	Tor.ai Limited (earlier known as	Refer Note 10	Promoter and Promoter Group.	Purchase of Goods or services and	employees	As approved by the Audit Committee of the	As approved by the Audit Committee of the	(0.04)	0.24	0.21								
14 Kirloskar Oil Engines	e Limited 1		Kloudq Technologies Limited) Rahul Kirloskar	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of Services	Company Not applicable	Company Not applicable	12.89	(0.17)	(2.04)								
15 Kirloskar Oil Engines	s Limited 1	Refer Note 10	Rahul Kirloskar	Refer Note 10	Non-Executive Director	Dividend Paid		Not applicable	Not applicable	4.45	(0.00)									
16 Kirloskar Oil Engines		Refer Note 10	Gauri Kirloskar	Refer Note 10	Key Managerial Personnel	Any other transaction	Reimbursement / (recovery) of Expenses	Not applicable	Not applicable	0.08										
17 Kirloskar Oil Engines 18 Kirloskar Oil Engines	s Limited 1	Refer Note 10 Refer Note 10	Gauri Kirloskar Gauri Kirloskar	Refer Note 10 Refer Note 10	Key Managerial Personnel Key Managerial Personnel	Dividend Paid Any other transaction	Rendering of Services	Not applicable Not applicable	Not applicable Not applicable	1.44 0.56		(0.01)								
19 Kirloskar Oil Engines		Refer Note 10	Sunil Shah Singh (upto 11th September 2023)	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.04	(0.30)									
20 Kirloskar Oil Engines	s Limited 1	Refer Note 10	Shalini Sarin	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.04	(0.11)									
21 Kirloskar Oil Engines	s Limited	Refer Note 10	Kirloskar Ferrous Industries Limited	Refer Note 10	Promoter and Promoter Group.	Purchase of Goods or services		Company	Audit Committee of the Company	74.10	(31.70)	(24.28)								
22 Kirloskar Oil Engines	s Limited 1	Refer Note 10	Kirloskar Ferrous Industries Limited	Refer Note 10	Promoter and Promoter Group.	Sale of goods or services		Company	Audit Committee of the Company	0.01		0.01								
23 Kirloskar Oil Engines	s Limited	Refer Note 10	Kirloskar Proprietary Limited	Refer Note 10	Promoter and Promoter Group.	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	5.63	(2.73)	(2.53)								
24 Kirloskar Oil Engines	s Limited 1	Refer Note 10	Kirloskar Proprietary Limited	Refer Note 10	Promoter and Promoter Group.	Dividend received		Not applicable	Not applicable	0.00										
25 Kirloskar Oil Engines	s Limited	Refer Note 10	Kirloskar Industries Limited	Refer Note 10	Promoter and Promoter Group.	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	14.51										
26 Kirloskar Oil Engines	s Limited	Refer Note 10	Kirloskar Industries Limited	Refer Note 10	Promoter and Promoter Group.	Any other transaction	Security deposit for leased premises	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	_	12.30	12.30								
27 Kirloskar Oil Engines	s Limited	Refer Note 10	Kirloskar Industries Limited	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	2.05										
28 Kirloskar Oil Engines	s Limited	Refer Note 10	Muhavara Enterprise Private Limited	Refer Note 10	Private Company in which Director is a Member	Purchase of Goods or services		As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	0.00		(0.00)								
29 Kirloskar Oil Engines		Refer Note 10	Vinesh Kumar Jairath	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of Services Rendering of services and	Not applicable	Not applicable	0.05	(0.35)	-								
30 Kirloskar Oil Engines		Refer Note 10	Satish Jamdar	Refer Note 10	Non-Executive Director	Any other transaction	Reimbursement of expenses	Not applicable	Not applicable	0.07	(0.21)									
31 Kirloskar Oil Engines 32 Kirloskar Oil Engines	s Limited 1 s Limited 1	Refer Note 10 Refer Note 10	Mahesh Chhabria Mahesh Chhabria	Refer Note 10 Refer Note 10	Non-Executive Director Non-Executive Director	Any other transaction Dividend Paid	Rendering of Services	Not applicable Not applicable	Not applicable Not applicable	0.06	(0.95)	-						-	+	
33 Kirloskar Oil Engines			Yogesh Kapur	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.06	(0.32)	-								
1	s Limited 1	Refer Note 10	Kirloskar Solar Technologies Private Limited	Refer Note 10	Entity controlled by close member of Key Managerial Personnel	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	0.34	(1.37)									
34 Kirloskar Oil Engines								As approved by the Audit		0.54	(1.37)									

	Oil Engines Limited	PAN*		Details of the counterparty			Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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					
	Oil Engines Limited		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.)	Details of other Indebtedness	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	enure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient o funds (end- usage)	
37 Kirloskar		Refer Note 10	Kirloskar Chillers Private Limited	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	0.01												
	Oil Engines Limited	Refer Note 10	Optiqua Pipes and Electricals Private Limited	Refer Note 10	Subsidiary	Purchase of Goods or services		As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	1.76	(0.3)	(0.01										
38 Kirloskar	Oil Engines Limited	Refer Note 10	Optiqua Pipes and Electricals Private Limited	Refer Note 10	Subsidiary	Any other transaction	Reimbursement / (recovery) of Expenses	Not applicable	Not applicable	(0.06)	0.0	7 0.00										
39 Kirloskar	Oil Engines Limited	Refer Note 10	Optiqua Pipes and Electricals Private Limited	Refer Note 10	Subsidiary	Any other transaction	Interest Income on loan given	Not applicable	Not applicable	0.41												
40 Kirloskar	Oil Engines Limited	Refer Note 10	Optiqua Pipes and Electricals Private Limited	Refer Note 10	Subsidiary	Any other transaction	Loan given	Not applicable	Not applicable		8.0	0 8.00										
41 Kirloskar	Oil Engines Limited	Refer Note 10	ESVA Pumps India Private Limited	Refer Note 10	Joint venture of the step down subsidiary company	Purchase of Goods or services		As approved by the Audit Committee of the	Audit Committee of the	45 94	(6.9)	0 (26)										
42 Kirlocker t	Oil Engines Limited	Refer Note 10	Assem Srivastav	Refer Note 10	Key Managerial Personnel	Any other transaction	Reimbursement / (recovery) of	Company Not applicable	Company Not applicable		(60)	, (2.0.)										
	Oil Engines Limited		Aseem Srivastav	Refer Note 10	Key Managerial Personnel	Any other transaction	Expenses & Employee Advances Rendering of Services	Not applicable	Not applicable	0.05	0.0	- (0.01										
	Oil Engines Limited	Refer Note 10	Kirloskar Management Services Private Limited	Refer Note 10	Promoter and Promoter Group.	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company		9.36	(1.0											
45 Kirloskar	Oil Engines Limited	Refer Note 10	Kirloskar Management Services Private Limited	Refer Note 10	Promoter and Promoter Group.	Any other transaction	Investment in equity shares	Not applicable	Not applicable	7.00	1.0	0 100										
46 Kirloskar	Oil Engines Limited	Refer Note 10	Avante Spaces Limited (earlier known as Wellness Space	Refer Note 10	Promoter and Promoter Group.	Any other transaction	Advance given (Refer note 5)	As approved by the Audit Committee of the	Audit Committee of the		1.0	2 1.00										
47 Kirloskar	Oil Engines Limited	Refer Note 10	Developers Limited) Purvi Sheth	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of Services	Company Not applicable	Company Not applicable	39.19 0.04	39.1											
48 Kirloskar (Oil Engines Limited	Refer Note 10	Kirloskar Pneumatic Company Limited	Refer Note 10	Promoter and Promoter Group.	Sale of goods or services		As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	0.46	0.0	3 0.00										
49 Kirloskar	Oil Engines Limited	Refer Note 10	Tata Autocomp GY Batteries Private Limited (w.e.f 19th May	Refer Note 10	Private Company in which Director is a Director and Member	Purchase of Goods or services		As approved by the Audit Committee of the	As approved by the Audit Committee of the	20.16	0.0	- (7.51										
50 Kirloskar	Oil Engines Limited	Refer Note 10	Z023) Kirloskar Brothers Limited	Refer Note 10	Promoter and Promoter Group.	Sale of goods or services		As approved by the Audit Committee of the	As approved by the Audit Committee of the													
51 Kirloskar	Oil Engines Limited	Refer Note 10	Kirloskar Oil Engines Limited Officers' Superannuation Scheme	Refer Note 10	Post Employment benefit plan of the Company	Any other transaction	Contribution Paid	Company Not applicable	Not applicable	1.46	0.5	-										
52 Vidoskovi	Oil Engines Limited	Refer Note 10	Kirloskar Oil Engines Limited	Refer Note 10	Post Employment benefit plan of	Any other transaction	Contribution Paid	Not applicable	Not applicable	0.81												
		Refer Note 10	Officers' Superannuation Trust Aditi Kirloskar	Refer Note 10	the Company Relative of Director	Dividend Paid	Contribution Faid	Not applicable	Not applicable	0.03 0.48		(0.02						-			i	
		Refer Note 10	Arti Kirloskar	Refer Note 10	Close member of Key Managerial	Dividend Paid		Not applicable	Not applicable													
	Oil Engines Limited		Suman Kirloskar	Refer Note 10	Personnel Relative of Director	Dividend Paid		Not applicable	Not applicable	0.81		-						\rightarrow				
	Oil Engines Limited	Refer Note 10	Navsai Investments Private Limited		Entity controlled by close member of Key Managerial Personnel	Dividend Paid		Not applicable	Not applicable	0.02												
57 Kirloskar	Oil Engines Limited	Refer Note 10	Alpak Investments Private Limited	Refer Note 10	Entity controlled by close member of Key Managerial Personnel	Dividend Paid		Not applicable	Not applicable	0.02		-										
58 Kirloskar	Oil Engines Limited	Refer Note 10	Sanjay Kirloskar	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	0.00												
59 Kirloskar	Oil Engines Limited	Refer Note 10	Alpana Kirloskar	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	1.95												
60 Kirloskar	Oil Engines Limited	Refer Note 10	Akshay Sahni	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	0.00												
61 Kirloskar	Oil Engines Limited	Refer Note 10	Anjali Mahesh Chhabria	Refer Note 10	Relative of Non-Executive Director	Dividend Paid		Not applicable	Not applicable	0.00		_										
62 Kirloskar	Oil Engines Limited	Refer Note 10	Aryan Chhabria	Refer Note 10	Relative of Non-Executive Director	Dividend Paid		Not applicable	Not applicable	0.00												
63 Kirloskar	Oil Engines Limited	Refer Note 10	Rhea Chhabria	Refer Note 10	Relative of Non-Executive Director	Dividend Paid		Not applicable	Not applicable	0.00											ĺ	
64 Kirloskar	Oil Engines Limited	Refer Note 10	Alok Kirloskar	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	0.00												
65 Kirloskar	Oil Engines Limited	Refer Note 10	Mrinalini Shreekant Kirloskar	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	0.00												
66 Kirloskar	Oil Engines Limited	Refer Note 10	Pratima Sanjay Kirloskar	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	0.00												
67 Kirloskar	Oil Engines Limited	Refer Note 10	Roopa Jayant Gupta	Refer Note 10	Promoter and Promoter Group.	Dividend Paid		Not applicable	Not applicable	0.01												
68 Kirloskar	Oil Engines Limited	Refer Note 10	Rahul Sahai	Refer Note 10	Key Managerial Personnel	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.94		(0.02						-				
69 Kirloskar	Oil Engines Limited	Refer Note 10		Refer Note 10		Any other transaction	Expenses Paid to / (Recovered from)	Not applicable	Not applicable	0.04		-										

Details of the party (I /subsidiary) entering into		Dei	ails of the counterp	arty	Type of related party transaction	Details of other related party transaction	approved by the audit committee	Remarks on approval	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		a 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.)	Details of other Indebtedness	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	enure t	secured/ unsecured	Purpose for which the funds will b utilised by the ultimate recipient of funds (end- usage)	
71 Kirloskar Oil Engines Limited	Refer Note 10	Anurag Bhagania	Refer Note 10	Key Managerial Personnel	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.85		(0.01)										
72 Kirloskar Oil Engines Limited	Refer Note 10	Anurag Bhagania	Refer Note 10	Key Managerial Personnel	Any other transaction	Reimbursement / (recovery) of Expenses	Not applicable	Not applicable	0.00												
73 Kirloskar Oil Engines Limited	Refer Note 10	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note 10	Subsidiary	Sale of goods or services		As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	5.86	8.30	7.51									İ	
74 Kirloskar Oil Engines Limited	Refer Note 10	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note 10	Subsidiary	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company		0.05	(0.21	(0.29)										
75 Kirloskar Oil Engines Limited	Refer Note 10	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note 10	Subsidiary	Any other transaction	Investment in equity shares	Not applicable	Not applicable	-	1.59	1.59										
76 Kirloskar Oil Engines Limited	Refer Note 10	Arka Financial Holdings Private Limited	Refer Note 10	Subsidiary	Any other transaction	Investment in equity shares	Not applicable	Not applicable	36.05	1.016.60	1,052.65									i	
77 Kirloskar Oil Engines Limited	Refer Note 10	Kirloskar DMCC	Refer Note 10	Promoter and Promoter Group.	Sale of goods or services		As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	50.55	47.93											
78 Kirloskar Oil Engines Limited	Refer Note 10	Kirloskar DMCC	Refer Note 10	Promoter and Promoter Group.	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company		5.86	(3.49	(5.86)										
79 Kirloskar Oil Engines Limited	Refer Note 10	Kirloskar Trading (SA) (PTY) Ltd. (earlier known as Joburg Industrial Trading (SA) (PTY) Ltd.)	Refer Note 10	Promoter and Promoter Group.	Sale of goods or services		As approved by the Audit		2.40	1.0	200										
80 Kirloskar Oil Engines Limited	Refer Note 10	Kirloskar Trading (SA) (PTY) Ltd. (earlier known as Joburg Industrial Trading (SA) (PTY) Ltd.)		Promoter and Promoter Group.	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	3.48	1.0	2.07										
81 Kirloskar Oil Engines Limited	Refer Note 10	Kirloskar Oil Engines Limited Employees' Group Gratuity Fund	Refer Note 10	Post Employment benefit plan of the Company	Any other transaction	Contribution Paid	Not applicable	Not applicable	0.90	(10.18	(0.90)										
82 Kirloskar Oil Engines Limited	Refer Note 10	Arvind Goel (w.e.f 19th May 2023)	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.04	(10.10	(15.01)										
83 Kirloskar Oil Engines Limited	Refer Note 10	TACO Prestolite Electric Private Limited (w.e.f 19th May 2023)	Refer Note 10	Private Company in which Director is a Director	Purchase of Goods or services		As approved by the Audit Committee of the	Audit Committee of the	1.32		(0.23)										
84 Kirloskar Oil Engines Limited	Refer Note 10	Kandathil Mathew Abraham	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of services and Reimbursement of expenses	Company Not applicable	Not applicable	0.07	(0.27											
85 Kirloskar Oil Engines Limited	Refer Note 10	M. Lakshminarayan (Upto 11 August 2022)	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of services	Not applicable	Not applicable	0.07	(0.15											
86 Kirloskar Oil Engines Limited	Refer Note 10	Mrunalini Deshmukh (Upto 20 May 2022)	Refer Note 10	Non-Executive Director	Any other transaction	Rendering of services	Not applicable	Not applicable		(0.01											
87 Kirloskar Oil Engines Limited	Refer Note 10	Bhagibai Ramchand Chhabria (HUF)	Refer Note 10	Relative of Non-Executive Director	Dividend Paid		Not applicable	Not applicable	0.00	(0.01											
La-Gajjar Machineries Private	Refer Note 10	Gauri Kirloskar	Refer Note 10	Related Party of Subsidiary	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.00												
Limited La-Gajjar Machineries Private	Refer Note 10	Sunil Shah Singh (upto 19th	Refer Note 10	Related Party of Subsidiary	Any other transaction	Rendering of Services	Not applicable	Not applicable													
90 La-Gajjar Machineries Private	Refer Note 10	September 2023) Akshay Sahni	Refer Note 10	Related Party of Subsidiary	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.01		(0.01)										
Limited La-Gajjar Machineries Private	Refer Note 10	Akash Shah	Refer Note 10	Related Party of Subsidiary	Any other transaction	Reimbursement / (recovery) of	Not applicable	Not applicable	0.01												
Limited La-Gajjar Machineries Private	Refer Note 10	Akash Shah	Refer Note 10	Related Party of Subsidiary	Any other transaction	Expenses Rendering of Services	Not applicable	Not applicable	0.01												
Limited La-Gajjar Machineries Private	Refer Note 10	Tor.ai Limited (earlier known as	Refer Note 10	Related Party of Holding	Any other transaction	Expenses Paid to / (Recovered from)	Not applicable	Not applicable	0.25												
23 Limited 24 La-Gajjar Machineries Private	Refer Note 10	Kirloskar Management Services Private Limited	Refer Note 10	Company Related Party of Holding Company and Subsidiary	Any other transaction	Expenses Paid to / (Recovered from)	Refer Note 14	Refer Note 14	0.38												
La-Gajjar Machineries Private	Refer Note 10	Optiqua Pipes and Electricals	Refer Note 10	Company Related Party of Subsidiary	Purchase of Goods or services		Refer Note 14	Refer Note 14	0.31	(0.26											
La-Gajjar Machineries Private	Refer Note 10	Private Limited ESVA Pumps India Private Limited		Related Party of Subsidiary	Any other transaction	Purchase of Goods or services, net	Refer Note 14	Refer Note 14	16.44	0.09	(2.19)										
97 La-Gajjar Machineries Private	Refer Note 10	Optiqua Pipes and Electricals	Refer Note 10	Related Party of Subsidiary	Any other transaction	Sales Return	Refer Note 14	Refer Note 14	12.99	(0.66	(0.85)										
La-Gajjar Machineries Private Limited	Refer Note 10	Private Limited La-Gajjar Machineries Private Limited Employees Group Gratuity Trust	Refer Note 10	Post-Employment benefit plan of the Company	Any other transaction	Contribution Paid	Not applicable	Not applicable	0.32	(0.06	(0.40)										
99 La-Gajjar Machineries Private	Refer Note 10	Optiqua Pipes and Electricals	Refer Note 10	Related Party of Subsidiary	Any other transaction	Investment in equity shares	Not applicable	Not applicable	0.33	859											
Limited La-Gajjar Machineries Private	Refer Note 10	Private Limited Truangle Technologies LLP (upto	Refer Note 10	Company Related Party of Subsidiary	Any other transaction	Security deposit for leased premises	Not applicable	Not applicable		12.00	8.53										
Optiqua Pipes and Electricals	Refer Note 10	26 September 2022) ESVA Pumps India Private Limited	Refer Note 10	Company Related Party of Subsidiary	Any other transaction	Investment in equity shares (Refer Note		Not applicable		12.00											
Optiqua Pipes and Electricals	Refer Note 10	ESVA Pumps India Private Limited		Company Related Party of Subsidiary	Dividend received	(8)	Not applicable	Not applicable	-	4.41	4.41										
Private Limited Kirloskar Americas Corporation 103 (earlier known as KOEL	Refer Note 10	Kirloskar Management Services	Refer Note 10	Company Related Party of the Holding Company and Subsidiary	Any other transaction	Expenses Paid to / (Recovered from)	Not applicable	Not applicable	0.50												

Details of the party (/subsidiary) entering into		De	tails of the counterp	arty	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee		Volue of tunneaction	In case monies are due to either party as a result of the transaction		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.)	Details of other Indebtedness	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will b utilised by the ultimate recipient of funds (end- usage)	
Kirloskar Americas Corporation 104 (earlier known as KOEL Americas Corp.)	Refer Note 10	Kirloskar Proprietary Limited	Refer Note 10	Related Party of the Holding Company and Subsidiary Company	Any other transaction	Expenses Paid to / (Recovered from)	Not applicable	Not applicable	0.01												
105 Arka Financial Holdings Private Limited	Refer Note 10	Arka Fincap Limited	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Investment in equity shares	Refer Note 18	Not applicable	57.00	982.5	6 1,039.96										
106 Arka Financial Holdings Private Limited	Refer Note 10	Arka Fincap Limited	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Reimbursement / (recovery) of Expenses	Omnibus Approval by the Audit Committee	None	0.41	1.1											
107 Arka Financial Holdings Private Limited	Refer Note 10	Arka Fincap Limited	Refer Note 10	Related Party of Subsidiary	Any other transaction	Sale of Investment in Equity shares of	0.01	None	0.01												
Arka Financial Holdings Private	Refer Note 10	Arka Credit Fund I	Refer Note 10	Related Party of Subsidiary	Any other transaction	Kirloskar Proprietary Ltd	Refer Note 19	Not applicable													
Limited 109 Arka Financial Holdings Private		Arka Credit Fund I	Refer Note 10	Company Related Party of Subsidiary	Any other transaction	Income earned from Investment	Refer Note 21	Not applicable	1.57		- 1.57										
Limited				Company Related Party of Subsidiary	-			**	0.05		- 0.05										
Limited Arka Financial Holdings Private Arka Financial Holdings Private	Refer Note 10	Arka Credit Fund I Arka Investment Advisory Service	Refer Note 10	Company Related Party of Subsidiary	Any other transaction	Recovery of operating expense	Refer Note 21	Not applicable	0.06		- 0.06									-	
Limited		Private Limited	Kelei Note 10	Company	Any other transaction	Investment in equity shares	Refer Note 18	Not applicable	2.00	0.0	1 2.01										
112 Arka Financial Holdings Private Limited		Arka Investment Advisory Service Private Limited	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Sale of Investment in Equity shares of Kirloskar Proprietary Ltd	0.01	None	0.01												
113 Arka Financial Holdings Private Limited		D Sivanandhan	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Rendering of Services	Refer Note 20	Not applicable	0.02												
114 Arka Financial Holdings Private Limited	Refer Note 10	Rahul Bhagat	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Rendering of Services	Refer Note 20	Not applicable	0.02												
115 Arka Financial Holdings Private	Refer Note 10	Yogesh Kapur	Refer Note 10	Related Party of Subsidiary	Any other transaction	Rendering of Services	Refer Note 20	Not applicable	0.02												
Arka Financial Holdings Private	Refer Note 10	Gauri Kirloskar	Refer Note 10	Company Related Party of Subsidiary	Any other transaction	Rendering of Services	Refer Note 20	Not applicable													
Limited Arka Financial Holdings Private		Mahesh Chhabria	Refer Note 10	Company Related Party of Subsidiary			Refer Note 20	Not applicable	0.01												
Limited		Mahesh Chhabria	Refer Note 10	Company	Any other transaction	Rendering of Services		As approved by the Audit	0.02											-	
118 Arka Financial Holdings Private Limited	Refer Note 10	Kirloskar Proprietary Limited	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Investment in equity shares	Committee of the Company	Committee of the Company		0.0	7 0.05										
119 Arka Fincap Limited	Refer Note 10	Arka Credit Fund I	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Investment in Fund	50	None	15.68		- 15.68										
120 Arka Fincap Limited	Refer Note 10	Arka Credit Fund I	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Sale of Exposure in NCD	21	None	20.25												
121 Arka Fincap Limited	Refer Note 10	Arka Credit Fund I	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Income earned from Investment	Not applicable	Not applicable	0.52												
122 Arka Fincap Limited	Refer Note 10	Arka Investment Advisory Service Private Limited	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Reimbursement / (recovery) of Expenses	Approved by the Audit Committee - At actuals	Approved by the Audit Committee - At actuals	0.97	0.1	120										
123 Arka Fincap Limited	Refer Note 10	Arka Investment Advisory Service	Refer Note 10	Related Party of Subsidiary	Any other transaction	Reimbursement / (recovery) of	Omnibus Approval by the			0.;	2 1.30										
124 Arka Fincap Limited	Refer Note 10	Private Limited Kirloskar Management Services	Refer Note 10	Company Related Party of Subsidiary	Any other transaction	Expenses Expenses Paid to / (Recovered from)		the Audit Committee None	0.19		- 0.19										
		Private Limited Kirloskar Management Services		Company Related Party of Subsidiary	-	Reimbursement / (recovery) of			0.20	0.2	8 0.37										
125 Arka Fincap Limited	Refer Note 10	Private Limited Optiqua Pipes and Electricals	Refer Note 10	Company Related Party of Subsidiary	Any other transaction	Expenses Supply Chain Finance - Loan disbursed		None	0.57							Supply Chain Finance	10%	45 days	Unsecured	Invoice Discounting with La-Gajjar	
126 Arka Fincap Limited	Refer Note 10	Private Limited	Refer Note 10	Company	Any other transaction	and repaid	5.00	None	4.77							Supply Chain Finance	1076	45 days	Cibectied	Machineries Private Limited	
127 Arka Fincap Limited	Refer Note 10	Optiqua Pipes and Electricals Private Limited	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Supply Chain Finance - Interest received	Not applicable	Not applicable	0.05		-										
128 Arka Fincap Limited	Refer Note 10	Vimal Bhandari	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Repayment of NCD issued	Refer Note 15	Refer Note 15	1.50	(1.5)				I	7						
129 Arka Fincap Limited	Refer Note 10	Vimal Bhandari	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Interest paid on NCD issued	Refer Note 15	Refer Note 15	0.12	,,,,,											
130 Arka Fincap Limited	Refer Note 10	Vimal Bhandari	Refer Note 10	Related Party of Subsidiary	Any other transaction	Rendering of Services	Refer Note 16	Refer Note 16	4 38												
131 Arka Fincap Limited	Refer Note 10	D Sivanandhan	Refer Note 10	Related Party of Subsidiary	Any other transaction	Rendering of Services	Refer Note 16	Refer Note 16			1										
132 Arka Fincap Limited	Refer Note 10		Refer Note 10	Company Related Party of Subsidiary	Any other transaction		Refer Note 16	Refer Note 16	0.08		-									1	
		Vijay Chugh		Company Related Party of Subsidiary		Rendering of Services			0.08												
133 Arka Fincap Limited	Refer Note 10	Harish Engineer	Refer Note 10	Company	Any other transaction	Rendering of Services	Refer Note 16	Refer Note 16	0.09												
134 Arka Fincap Limited	Refer Note 10	Yogesh Kapur	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Rendering of Services	Refer Note 16	Refer Note 16	0.08												
135 Arka Fincap Limited	Refer Note 10	Gauri Kirloskar	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Rendering of Services	Refer Note 16	Refer Note 16	0.07												
136 Arka Fincap Limited	Refer Note 10	Mahesh Chhabria	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Rendering of Services	Refer Note 16	Refer Note 16	0,29												
137 Arka Fincap Limited	Refer Note 10	Amit Gupta	Refer Note 10	Related Party of Subsidiary	Any other transaction	Rendering of Services	Refer Note 16	Refer Note 16	201												

																	case the related party transaction rel only once, during the reporting perio		leposits, advances or investments made or ındertaken.
S. No	Details of the party /subsidiary) entering int		Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit compiltee	Remarks on approval by audit committee	Value of transaction during the reporting period	result of the transaction		in case any imanciai n	tdebtedness is incurred t te deposits, advances or			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.)	Details of other Indebtedness	Cost	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)
	138 Arka Fincap Limited	Refer Note 10	Niki Mehta	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Rendering of Services	Refer Note 16	Refer Note 16	0.23	2								
	139 Arka Fincap Limited	Refer Note 10	Aditi Mahamunkar	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.03	5								
	140 Arka Fincap Limited	Refer Note 10	Tejas Raja (Upto 31 July 2023)	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.13	,								
	141 Arka Fincap Limited	Refer Note 10	Kirloskar Proprietary Limited	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Investment in equity shares	Not applicable	Not applicable			- 0.0	1						
	142 Arka Investment Advisory Service Private Limited	Refer Note 10	Arka Credit Fund I	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Management Fee Income	Refer Note 22	Not applicable	0.19		- 0.19	9						
	Arka Investment Advisory Service Private Limited	Refer Note 10	Arka Credit Fund I	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Recovery of Operating Expenses	Refer Note 22	Not applicable	0.15	5	- 0.1	1						
	Arka Investment Advisory Service Private Limited	Refer Note 10	Kirloskar Proprietary Limited	Refer Note 10	Related Party of Subsidiary Company	Any other transaction	Investment in equity shares	Not applicable	Not applicable			- 0.0	1						

- The figures do not include provision for leave encadement 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) Provisions for commission to directives has been recorded in financials on an estimated basis and is still subject to approved from the board of directors, accordingly hat not not been included in readering of services.

 3) Cost associated by the Proper Service (2) including a feet view.

 3) Cost associated by the Proper Service (2) including a feet view.

 4) Cost associated by the Proper Service (2) included in the remuneration reported above as the same will be included at the time of exercise of options.
- 3 Cots associated with Employee Stock Option Plant (ESOP) has been recorded in financials as part the relevant Ind AS, however the prequisited with the relevance of source of included in the time of exercised are not included in the remarkation reported above as the same will be included at the time of exercised are not included in the remarkation reported above as the same will be included at the time of exercised are not included in the remarkation reported and in the respect to a most included and the time of exercised are not included and the market in minimal year through committee and and each equivalents. There have been no guarantees provided or received for any related party receivables or possibles. For the half year ended 30 September 2023, the Group has not recorded any impairment of receivables relating to amount of the ended party and the market in which the related party receivables or possibles. There have been no guarantees provided or received for any related party receivables or possibles. For the half year ended 30 September 2023, the Group has not received any impairment of receivables relating to amount of the ended party and the market in which the related party receivables or possibles. The relation of the related party are all the market in which the related party receivables or possibles. The relation of the related party are all the related party received for any related party received for any

- to) * Asper the camineary F Asp. Statestor pots. A runnines and Nest Limited using California (Part 2014). The Part 2014 inches a resent memoria.

 1) Amount in breakts in the opening bulunes and closing bulunes columns represent credit bulunces.

 12) Amounts recorded are inclusive of CST wherever applicable.

 13) '000'(*'0,000') denotes amounts less than Rs. 50,000 in absolute terms.

 14) Audit Committee is not applicable for Ia-Calijur Machinentees Private Limited (LGM). The transactions are on arm's length basis accordingly, the board of directors of LGM had noted the same.

- 14) Audit Committee is not applicable for La -Gajjur Machinerics Private Limited (LOM). The transactions are on arm's length basis according, the best board of inectors of LOM had noted the same.

 15) The subscription by Mr. Vimil Balanchia was approved by paid Committee of Arks Finance, Limited.

 16) As approved by the Nomination & renumentation Committee (Board of Directors of Arks Finance, Limited.

 17) Audit committee is not applicable to the Optique Piezas and Flettricals Private Limited and. arm's length transactions are noted by board of directors to the extent applicable.

 18) The investment in the equity shares of Arks Finance Limited was approved by the Board of Directors of Arks Finance Holdings Private Limited at their meeting held on 3 May 2023.

 19) The investment in Arks Coeff Frant Board Board Board Source of Arks Finance Holdings Private Limited and Holdings Private Limited at their meeting held on 2 November 2022.

 20) Stiffing Fees paid to the Directors of Arks Finance Holdings Private Limited (LOM) and the Arks Finance Holdings Private Limited (LOM). The transactions are proposed by the Board of Directors of Arks Finance Holdings Private Limited.

 12) The Company is not required to constitute an Audit Committee. The management fee income and the recovery of operating expenses as a par fee Private Placement Memonatural usual by Arks Coefficial recovery of operating expenses as a par fee Private Placement Memonatural usual by Arks Coefficial recovery of operating expenses as a par fee Private Placement Memonatural usual by Arks Coefficial recovery of operating expenses as an part fee Private Placement Memonatural usual by Arks Coefficial recovery of operating expenses as a part fee Private Placement Memonatural usual by Arks Coefficial recovery of operating expenses as a part fee Private Placement Memonatural usual by Arks Coefficial recovery of operating expenses as a per the Private Placement Memonatural usual private Limited.