

## Date: 8<sup>th</sup> May 2024

## 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 31<sup>st</sup> March 2024

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 22<sup>nd</sup> November 2021, please find enclosed disclosure of related party transactions for the half year ended 31<sup>st</sup> March 2024.

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

Ĩ	Details of the party (listed of	entity /subsidiary)		•				0.000			In case monies		In case any fina	ncial indebt	edness is	incurred		ils of the	loans, in	ter-corpor		1
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	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	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedne ss	Cost	Tenure	Nature (loan/ advance / intercor porate deposit/	Interest Rate (%)	Tenure	Secured / unsecur ed	Purpose for which the funds will be utilised	
	arka Financial Holdings	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary		Investment in Fund	Refer Note	Refer Note		1.57	1.57					investm				by the	F
	rka Financial Holdings rka Financial Holdings	Refer Note Refer Note	Arka Credit Fund I Arka Credit Fund I	Refer Note Refer Note	Related Party of Subsidiary Related Party of Subsidiary		Recovery of operating expense Investment in fund	Refer Note Refer Note	Refer Note Refer Note	2.18	0.06	0.06			-							+
	rka Financial Holdings	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary	Any other transaction	Income earned from Investment	Refer Note	Refer Note	0.18	0.05	-										
	rka Financial Holdings rka Financial Holdings rivate Limited	Refer Note Refer Note	Arka Fincap Limited Arka Fincap Limited	Refer Note Refer Note	Related Party of Subsidiary Related Party of Subsidiary Company		Investment in equity shares Reimbursement / ( recovery ) of Expenses	Refer Note Omnibus Approval by the Audit Committee	Refer Note Omnibus Approval by the Audit Committee		1,039.96	1,039.96										
1	arka Financial Holdings	Refer Note	Arka Investment Advisory Service Private	Refer Note	Related Party of Subsidiary	Any other transaction	Investment in equity shares	Refer Note	Refer Note	-	2.01	2.01										-
A	arka Financial Holdings	Refer Note	D. SHIVANANDAN	Refer Note	Related Party of Subsidiary		Rendering of services	Refer Note	Refer Note	0.02		-										F
	Arka Financial Holdings Arka Financial Holdings	Refer Note Refer Note	Gauri Kirloskar Kirloskar Proprietary Limited	Refer Note Refer Note	Related Party of Subsidiary Related Party of Subsidiary		Rendering of services Investment in equity shares	Refer Note As approved by the	Refer Note As approved by the			-										-
	rivate Limited				Company			Audit Committee of the Company	Audit Committee of the Company		0.05	0.05										
1	Arka Financial Holdings	Refer Note	Mahesh Chhabria	Refer Note	Related Party of Subsidiary	Any other transaction	Rendering of services	Refer Note	Refer Note	0.02	0.05	-										-
A	Arka Financial Holdings	Refer Note	Rahul Bhagat	Refer Note	Related Party of Subsidiary	Any other transaction	Rendering of services	Refer Note Refer Note	Refer Note	0.02		-										-
	Arka Financial Holdings Arka Fincap Limited	Refer Note Refer Note	Yogesh Kapur Arka Credit Fund I	Refer Note Refer Note	Related Party of Subsidiary Related Party of Subsidiary	Any other transaction Any other transaction	Rendering of services Investment	50	Refer Note None	15.21	-	-								-	-	-
L		Refer Note	Arka Credit Fund I	Refer Note	Company Related Party of Subsidiary	Any other transaction	Sale of Exposure in NCD	21	None			-										1
1	Arka Fincap Limited				Company		Income Earned from the Investment	Not Applicable	None	1.64			1000					-				1
1	Arka Fincap Limited	Refer Note	Arka Credit Fund I	Refer Note	Company	Any other transaction						-										
1	Arka Fincap Limited	Refer Note	Arka Credit Fund I	Refer Note	Company	Any other transaction	Payments done on behalf of of Arka Credit Fund I	Approved by the Audit Committee - At actuals		0.52	•	0.35										
1	Arka Fincap Limited	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary Company	Any other transaction	Investment in Fund	Not Applicable	None	-	15.68	15.68										
1	Arka Fincap Limited	Refer Note	Arka Financial Holdings Pvt Ltd	Refer Note	Related Party of Subsidiary Company	Any other transaction	Equity Capital Contribution	Refer Note 1	None	-	•	-										
1	Arka Fincap Limited	Refer Note	Arka Financial Holdings Pvt Ltd	Refer Note	Related Party of Subsidiary	Any other transaction	Purchase of Equity Share of Kirloskar	0.01	None	-		-										Γ
1	Arka Fincap Limited	Refer Note	Arka Financial Holdings Pvt Ltd	Refer Note	Company Related Party of Subsidiary Company	Any other transaction	Proprietary Ltd Payments done on behalf of Arka Financial Holdings Pvt Ltd	Approved by the Audit Committee - At actuals	None	0.62	1.55	2.39										
1	Arka Fincap Limited	Refer Note	Arka Financial Holdings Pvt Ltd	Refer Note	Related Party of Subsidiary Company	Any other transaction	Reimbursement of Expenses	Omnibus Approval by the Audit Committee	None	0.21	•	-										Γ
ľ	Arka Fincap Limited	Refer Note	Arka Investment Advisory Service Private Limited	Refer Note	Related Party of Subsidiary Company	Any other transaction	Reimbursement / ( recovery ) of Expenses		Approved by the Audit Committee - At actuals	•	1.30	-										Γ
1	Arka Fincap Limited	Refer Note	Arka Investment Advisory Service Private Limited	Refer Note	Related Party of Subsidiary Company	Any other transaction	Reimbursement / ( recovery ) of Expenses	Omnibus Approval by the Audit Committee	Omnibus Approval by the Audit Committee	•	0.19	-										Γ
ľ	Arka Fincap Limited	Refer Note	Arka Investment Advisory Services Pvt Ltd	Refer Note	Related Party of Subsidiary Company	Any other transaction	Payments done on behalf of Arka Investment Advisory Services Pvt Ltd	Approved by the Audit Committee - At actuals	None	0.74	1.48	2.61										
ľ	Arka Fincap Limited	Refer Note	Arka Investment Advisory Services Pvt Ltd	Refer Note	Related Party of Subsidiary Company	Any other transaction	Reimbursement of Expenses	Omnibus Approval by the Audit Committee	None	0.39	P.	-										Γ
1	Arka Fincap Limited	Refer Note	D Sivanandhan	Refer Note	Related Party of Subsidiary	Remuneration	Director Sitting Fees	Refer Note 3	None	0.04	•	-								-	-	-
	Arka Fincap Limited	Refer Note	Gauri Kirloskar	Refer Note	Company Related Party of Subsidiary	Remuneration	Director Sitting Fees	Refer Note 3	None	0.01		-									-	-
+	Arka Fincap Limited	Refer Note	Harish Engineer	Refer Note	Company Related Party of Subsidiary	Remuneration	Director Sitting Fees	Refer Note 3	None	0.05		-									-	-
	Arka Fincap Limited	Refer Note	Kirloskar Management Services Private	Refer Note	Company Related Party of Subsidiary	Any other transaction	Expenses Paid to / (Recovered from)	0.2	None	-		-							-			-
			Limited	Refer Note	Company Related Party of Subsidiary	Purchase of goods or	Expenses paid	0.8	None	0.59	0.37	-0.04										-
	Arka Fincap Limited	Refer Note	Kirloskar Management Services Private Limited - w.e.f. 09 March 2023		Company	services					0.57	0.01										-
ŀ	Arka Fincap Limited	Refer Note	Kirloskar Management Services Private Limited - w.e.f. 09 March 2023	Refer Note	Related Party of Subsidiary Company	Any other transaction	Reimbursement of Expenses	0.96	None	0.57												
1	Arka Fincap Limited	Refer Note	Mahesh Chhabria	Refer Note	Related Party of Subsidiary Company	Remuneration	Director Sitting Fees	Refer Note 3	None	0.05												
1	Arka Fincap Limited	Refer Note	Non-Executive Directors	Refer Note		Remuneration	Director Commission	Refer Note 5	None	0.58	-	-										-
-	Arka Fincap Limited	Refer Note	Others	Refer Note	Related Party of Subsidiary	Any other transaction	Remuneration	Refer Note 4	None	0.96											+	-
+	Arka Fincap Limited	Refer Note	R Gurumurthy	Refer Note	Company Related Party of Subsidiary	Remuneration	Director Sitting Fees	Refer Note 3	None	0.02		-								-	-+	-
	Arka Fincap Limited	Refer Note	Vijay Chugh	Refer Note	Company Related Party of Subsidiary	Remuneration	Director Sitting Fees	Refer Note 3	None	0.04		-								-	-	-
	Arka Fincap Limited	Refer Note	Vimal Bhandari	Refer Note	Company Related Party of Subsidiary	Any other transaction	Repayment of NCD issued	Refer Note 2	None	-						-	-				-+	-
	Arka Fincap Limited	Refer Note	Vimal Bhandari	Refer Note	Company Related Party of Subsidiary	Interest paid	Interest paid on NCD issued	Refer Note 2	None	-	-	-									-	-
	Arka Fincap Limited	Refer Note	Vimal Bhandari	Refer Note	Company Related Party of Subsidiary		Remuneration	Refer Note 3 and 4	None	2.04						-						-
	Arka Fincap Limited	Refer Note	Yogesh Kapur	Refer Note	Company Related Party of Subsidiary		Director Sitting Fees	Refer Note 3	None	0.04												-
1	Paka Pincap Clinited	IXCICI INDIC	· obeau traben		Company							-										1

		N		In c. N.	Datated Data - CO. L. 'P	1	Management Fast	Refer Note	Refer Note	0.41		0.48		· · · · ·	 				
	Arka Investment Advisory Service Private Limited	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary Company	Any other transaction	Management Fee Income				0.19	0.48							
3 /	Arka Investment Advisory	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary	Any other transaction	Recovery of Operating Expenses	Refer Note	Refer Note	0.05	0.11	-							
4 E	Service Private Limited Engines LPG LLP dba Wildcat	Refer Note	Dominico Roeser	Refer Note	Company Related Party of Subsidiary	Any other transaction	Rendering of services	Not applicable	Not applicable	0.01								-	-
F	Power Gen		Kandi Roeser	Refer Note	Company Related Party of Subsidiary	Any other transaction	Rendering of services	Not applicable	Not applicable	0.19					 		+ +	-	
F	Engines LPG LLP dba Wildcat Power Gen				Company	and a second second second second					-	-				_			
F	Engines LPG LLP dba Wildcat Power Gen		Kirloskar Americas Corporation	Refer Note	Related Party of Subsidiary Company	Purchase of goods or services	Purchase of goods or services	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	-1.02		-1.12							
	Engines LPG LLP dba Wildcat Power Gen	Refer Note	Matthew Roeser	Refer Note	Related Party of Subsidiary Company	Any other transaction	Rendering of services	Not applicable	Not applicable	0.46	•	-							
8 I	Engines LPG LLP dba Wildcat Power Gen	Refer Note	Monica Roeser	Refer Note	Related Party of Subsidiary Company	Any other transaction	Rendering of services	Not applicable	Not applicable	0.36	•	•	-171-10						
9 1	Engines LPG LLP dba Wildcat Power Gen	Refer Note	Samir Haggar	Refer Note	Related Party of Subsidiary Company	Any other transaction	Rendering of services	Not applicable	Not applicable	0.26	•	•							
0 1	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note	Engineman Consultants LLC	Refer Note	Related Party of Subsidiary Company	Any other transaction	Expenses Paid to / (Recovered from)	Not applicable	Not applicable	-0.01	•								
1 1	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note	Engines LPG LLP dba Wildcat Power Gen	Refer Note	Related Party of Subsidiary Company	Any other transaction	Interest on Loan	Not applicable	Not applicable	0.38	•	0.38	1.24						
2 1	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note	Engines LPG LLP dba Wildcat Power Gen	Refer Note	Related Party of Subsidiary Company	Any other transaction	Loan	Not applicable	Not applicable	16.02		16.13							
	Kirloskar Oil Engines Limited	Refer Note	Aditi Kirloskar	Refer Note	Relative of Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.48	-	-							
i4 1	Kirloskar Oil Engines Limited	Refer Note	Akash Shah	Refer Note	Key Managerial Person	Any other transaction	Rendering of services	Not applicable	Not applicable	0.31	-	0.00							
55 1	Kirloskar Oil Engines Limited	Refer Note	Akshay Sahni	Refer Note	Promoter and Promoter Group.	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00		•							-
56 1	Kirloskar Oil Engines Limited	Refer Note	Alok Kirloskar	Refer Note	Promoter and Promoter Group.	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00	-	-							
57 1	Kirloskar Oil Engines Limited	Refer Note	Alpak Investments Private Limited	Refer Note	Private Company in which director is a Director / Member	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00									
58 1	Kirloskar Oil Engines Limited	Refer Note	Alpana Kirloskar	Refer Note	Promoter and Promoter Group.	Dividend paid	Dividend paid	Not applicable	Not applicable	1.95	•	•							
59 1	Kirloskar Oil Engines Limited	Refer Note	Anjali Mahesh Chhabria	Refer Note	Relative of Non-Executive Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00		-							
60 1	Kirloskar Oil Engines Limited	Refer Note	Anurag Bhagania upto 22 November 2023	Refer Note	Key Managerial Personnel	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.59	-0.01	-							-
61	Kirloskar Oil Engines Limited	Refer Note	Anurag Bhagania upto 22 November 2023	Refer Note	Key Managerial Personnel	Any other transaction	Reimbursement / ( recovery ) of Expenses	Not applicable	Not applicable	-0.00		-							
62 1	Kirloskar Oil Engines Limited	Refer Note	Arka Financial Holdings Private Limited		Subsidiary	Any other transaction	Investment in equity shares	Not applicable	Not applicable		1,052.65	1,052.65						-	
53 1	Kirloskar Oil Engines Limited	Refer Note	Arti Kirloskar	Refer Note	Close member of Key	Dividend paid	Dividend paid	Not applicable	Not applicable	0.81		-			 				
	Kirloskar Oil Engines Limited		Arvind Goel (w.e.f 19th May 2023)	Refer Note	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.14		0.09			 				
5 1	Kirloskar Oil Engines Limited	Refer Note	Aryan Chhabria	Refer Note	Relative of Non-Executive		Dividend paid	Not applicable	Not applicable	0.00	0.01				 			-	
	Kirloskar Oil Engines Limited		Aseem Srivastav	Refer Note	Key Managerial Personnel		Reimbursement / ( recovery ) of	Not applicable	Not applicable	-		-			 		+ +	-	
7	Kirloskar Oil Engines Limited	Refer Note	Aseem Srivastav	Refer Note		Any other transaction	Rendering of Services Reimbursement / (recovery ) of	Not applicable	Not applicable Not applicable	0.83	-0.01	0.00			 		+ +		
8	Kirloskar Oil Engines Limited	Refer Note	Atul Kirloskar	Refer Note	Close member of Key	Any other transaction				3.67					 			-	
	Kirloskar Oil Engines Limited		Atul Kirloskar	Refer Note	Close Member of Key	Dividend paid	Dividend paid	Not applicable	Not applicable			1.01			 		+ +	-	
	Kirloskar Oil Engines Limited		Atul Kirloskar	Refer Note	Close Member of Key	Any other transaction	Rendering of Services	Not applicable	Not applicable	1.84	70.20	1.81			 				
1	Kirloskar Oil Engines Limited	Refer Note	Avante Spaces Limited (earlier known as Wellness Space Developers Limited)	Refer Note	Promoter and Promoter Group.	Any other transaction	Advance given	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	-39.19	78.38								
2	Kirloskar Oil Engines Limited	Refer Note	Bhagibai Ramchand Chhabria (HUF)	Refer Note	Relative of Non-Executive	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00									
	Kirloskar Oil Engines Limited		Engines LPG LLC	Refer Note	Subsidiary	Sale of goods or services	Sale of goods or services	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	7.04		8.99							
74	Kirloskar Oil Engines Limited	Refer Note	Engines LPG LLC	Refer Note	Subsidiary	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	-0.59									
	Kirloskar Oil Engines Limited		ESVA Pumps India Private Limited	Refer Note	Joint venture of the subsidiary company	Purchase of goods or services	Purchase of goods or services	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	30.26	-2.61	-3.48							
	Kirloskar Oil Engines Limited		Gauri Kirloskar	Refer Note	Key Managerial Personnel		Reimbursement / ( recovery ) of	Not applicable	Not applicable	0.22	-				 			_	_
	Kirloskar Oil Engines Limited		Gauri Kirloskar	Refer Note	Key Managerial Personnel		Dividend paid	Not applicable	Not applicable	1.44	-	-			 	-		1	
	Kirloskar Oil Engines Limited	Refer Note	Gauri Kirloskar	Refer Note	Key Managerial Personnel		Rendering of Services	Not applicable	Not applicable	8.60	-0.01	8.00							
	Kirloskar Oil Engines Limited		Kandathil Mathew Abraham	Refer Note	Non-Executive Director	Any other transaction	Rendering of services and Reimbursement of expenses	Not applicable	Not applicable	0.38		0.33							
80	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note	Subsidiary	Sale of goods or services	Sale of goods or services	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	11.63	7.51	12.33							
	Kirloskar Oil Engines Limited		Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note	Subsidiary	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	0.47	-0.29	-0.18							
82	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)	Refer Note	Subsidiary	Any other transaction	Investment in equity shares	Not applicable	Not applicable	20.85	1.59	22.44							
83	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Brothers Limited	Refer Note	Promoter and Promoter Group.	Sale of goods or services	Sale of goods or services	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	2.28	0.64	0.87							
84	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Chillers Private Limited	Refer Note	Promoter and Promoter Group.	Any other transaction	Purchases of goods or servcies and Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	•	-0.03	•							

5	Kirloskar Oil Engines Limite	d Refer Note	Kirloskar Chillers Private Limited	Refer Note	Promoter and Promoter	Dividend paid	Dividend paid	Not applicable	Not applicable		1							
6	Kirloskar Oil Engines Limite	d Refer Note	Kirloskar DMCC	Refer Note	Group. Promoter and Promoter	Sala at and a surviv				0.01					T			T
7	Kisladar Oil Engines Limite	L D.C. N.I.	W11 1 1 10 10 10		Group.	Sale of goods or services	Sale of goods or services	As approved by the Audit Committee of the Company	f Audit Committee of the	85.77	49.48	56.45			++	+		+
	Kirloskar Oil Engines Limite	a Refer Note	Kirloskar DMCC	Refer Note	Promoter and Promoter Group.	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of		4.76	-5.86				+			+
\$	Kirloskar Oil Engines Limite	d Refer Note	Kirloskar Ferrous Industries Limited	Refer Note	Promoter and Promoter Group.	Purchase of goods or services	Purchase of goods or services	As approved by the Audit Committee of	Company As approved by the	70.84	-24.28	-27.96	 		+			_
	Kirloskar Oil Engines Limite	d Refer Note	Kirloskar Ferrous Industries Limited	Refer Note	Promoter and Promoter Group.	Sale of goods or services	Sale of goods or services	the Company As approved by the	Company As approved by the	0.00	0.01	0.00	 	_				
-	Kirloskar Oil Engines Limited	d Refer Note	Kirloskar Industries Limited	Refer Note	Promoter and Promoter	Any other transaction	Expenses Paid to / (Recovered from)	Audit Committee o the Company As approved by the	Audit Committee of the Company As approved by the	14.51								
-	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Industries Limited	Refer Note	Group. Promoter and Promoter	Any other transaction	Security deposit for leased premises	Audit Committee of the Company	Audit Committee of the Company	14.51		·						
_	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Industries Limited	D-G-M-t-	Group.			As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company		12.30	12.30						+
	Kirloskar Oil Engines Limited	-	Kirloskar Management Services Private	Refer Note	Promoter and Promoter Group. Promoter and Promoter	Dividend paid Any other transaction	Dividend paid	Not applicable	Not applicable	2.05		·			++	+		+
-	Virlashar Oil Devices Linds		Limited		Group.	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company		16.35	-4.94	-3.40						+
	Kirloskar Oil Engines Limited Kirloskar Oil Engines Limited		Kirloskar Management Services Private Limited Kirloskar Oil Engines Limited Employees	Refer Note	Promoter and Promoter Group.	Any other transaction	Investment in equity shares	Not applicable	Not applicable	•	1.02	1.12						-
_	Kirloskar Oil Engines Limited	2	Group Gratuity Fund Kirloskar Oil Engines Limited Officers'	Refer Note	Post Employment benefit plan of the Company Post Employment benefit	Any other transaction Any other transaction	Contribution Paid Contribution Paid	Not applicable	Not applicable	•	-13.81	-9.71				+		+
+	Kirloskar Oil Engines Limited	Refer Note	Superannuation Scheme Kirloskar Oil Engines Limited Officers'	Refer Note	plan of the Company Post Employment benefit	Any other transaction	Contribution Paid	Not applicable	Not applicable	0.89	-0.43	-0.47				++	-	+
1	Kirloskar Oil Engines Limited	Refer Note	Superannuation Trust Kirloskar Pneumatic Company Limited	Refer Note	plan of the Company Promoter and Promoter Group	Sale of goods or services	Sale of goods or services	As approved by the	Not applicable As approved by the	0.04	-0.02	-0.06 0.02						
-	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Proprietary Limited	Refer Note	Group. Promoter and Promoter	Any other transaction	Expenses Paid to / (Recovered from)	Audit Committee of the Company As approved by the	Audit Committee of the Company As approved by the									
0 1	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Proprietary Limited	Refer Note	Group. Promoter and Promoter	Dividend received		Audit Committee of the Company	Audit Committee of the Company	7.75	-2.53	-3.44						T
	Kirloskar Oil Engines Limited		Kirloskar Solar Technologies Private	Refer Note	Group. Entity controlled by close	Any other transaction	Dividend received Expenses Paid to / (Recovered from)	Not applicable As approved by the	Not applicable	-0.00	•	-				++		+
2 1	Kirloskar Oil Engines Limited	Refer Note	Limited Kirloskar Trading (SA) (PTY) Ltd. (earlier	Refer Note	member of Key Managerial Personnel			Audit Committee of the Company	As approved by the Audit Committee of the Company	0.49	•	-						T
			known as Joburg Industrial Trading (SA) (PTY) Ltd.)		Promoter and Promoter Group.	Sale of goods or services	Sale of goods or services	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	6.31	2.67	5.48				++		-
	Kirloskar Oil Engines Limited		Kirloskar Trading (SA) (PTY) Ltd. (earlier known as Joburg Industrial Trading (SA) (PTY) Ltd.)	Refer Note	Promoter and Promoter Group.	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of	As approved by the Audit Committee of the	3.48	-0.90	•				++		+
	Kirloskar Oil Engines Limited	Refer Note	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Purchase of goods or services	Purchase of goods or services	the Company As approved by the Audit Committee of	Company As approved by the Audit Committee of the	34.42	-15.89	-14.10	 			++		-
$\perp$	Kirloskar Oil Engines Limited		La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	Reimbursement / ( recovery ) of	the Company Not applicable	Company Not applicable	-1.45	0.24	11.86	 					
	Kirloskar Oil Engines Limited Kirloskar Oil Engines Limited		La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	Expenses Investment in equity shares	Not applicable	Not applicable		363.14	363.14	 					+
_	Kirloskar Oil Engines Limited		La-Gajjar Machineries Private Limited La-Gajjar Machineries Private Limited	Refer Note Refer Note	Subsidiary	Any other transaction	Investment in preference shares	Not applicable	Not applicable	•	48.50	48.50				++		-
	Girloskar Oil Engines Limited	0.0000000000000000000000000000000000000	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary Subsidiary	Any other transaction	Interst income accrued on Preference share Investment Loan (Repaid)/given	Not applicable	Notapplicable	1.99	1.99	3.98				+++		-
) K	Cirloskar Oil Engines Limited	Refer Note	La-Gajjar Machineries Private Limited	Refer Note			Interest Income on Ioan given	Not applicable	Not applicable	32.37	8.61	-						
I K	Cirloskar Oil Engines Limited	Refer Note	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	Recovery of cost incurred under ESOP	Not applicable	Not applicable	0.78	0.21	-	 					
K	irloskar Oil Engines Limited	Refer Note	Mahesh Chhabria	Refer Note	Non-Executive Director	Any other transaction	plan for options granted to subsidiary employees Rendering of Services	Not applicable	Not applicable	0.36								
	irloskar Oil Engines Limited	Refer Note	Mahesh Chhabria	Refer Note	Non-Executive Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.36		0.30	 					
		Refer Note	Mrinalini Shreekant Kirloskar	Refer Note	Promoter and Promoter Group.	Dividend paid	Dividend paid	Not applicable	Not applicable	-			 	+				
	irloskar Oil Engines Limited		Muhavara Enterprise Private Limited	Refer Note	Private Company in which Director is a Member	Purchase of goods or services	Purchase of goods or services	As approved by the Audit Committee of	As approved by the Audit Committee of the	0.00	-0.00		 	+		+		-
K	irloskar Oil Engines Limited	Refer Note	Navsai Investments Private Limited	Refer Note	member of Key Managerial	Dividend paid	Dividend paid	the Company Not applicable	Company Not applicable	0.02			 			+		_
	irloskar Oil Engines Limited		Pratima Sanjay Kirloskar	Refer Note	Personnel Promoter and Promoter	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00								
	irloskar Oil Engines Limited		Purvi Sheth	Refer Note	Group. Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.21		0.16	 					
	irloskar Oil Engines Limited	1	Rahul Kirloskar	Refer Note		Any other transaction	Rendering of Services	Not applicable	Not applicable	0.03		-	 	+		+		
		Refer Note Refer Note	Rahul Kirloskar Rahul Sahai	Refer Note		in the second second	Dividend paid	Not applicable	Not applicable	4.45			 	+				
	and the second s		Souther Station	Refer Note	Key Managerial Personnel	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.73	-0.02	-0.00	 	+ +				2

122	Kirloskar Oil Engines Limited	Refer Note	Rahul Sahai	Refer Note	Key Managerial Personnel	Any other transaction	Expenses Paid to / (Recovered from)	Not applicable	Not applicable	0.08	-		T	 - 1	1	<u> </u>		
123	Kirloskar Oil Engines Limited	Refer Note	Rhea Chhabria	Refer Note	Relative of Non-Executive	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00				 _				
24	Kirloskar Oil Engines Limited	Refer Note	Roopa Jayant Gupta	Refer Note	Director Promoter and Promoter	Dividend paid	Dividend paid	Not applicable	Not applicable	0.02				 				
25	Kirloskar Oil Engines Limited	Refer Note	Sanjay Kirloskar	Refer Note	Group. Promoter and Promoter	Dividend paid	Dividend paid	Not applicable										
	Kirloskar Oil Engines Limited		Satish Jamdar	Refer Note	Group. Non-Executive Director	Any other transaction	Rendering of services and		Not applicable	0.01								
	Kirloskar Oil Engines Limited		Shalini Sarin	Refer Note	Non-Executive Director		Reimbursement of expenses	Not applicable	Not applicable	0.28	-	0.21						
	Kirloskar Oil Engines Limited					Any other transaction	Rendering of Services	Not applicable	Not applicable	0.15		0.11						
			Smita Raichurkar	Refer Note	Key Managerial Personnel	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.22	-0.01	-0.00					-	
	Kirloskar Oil Engines Limited	Refer Note	Suman Kirloskar	Refer Note	Relative of Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.01	-						-	
130	Kirloskar Oil Engines Limited	Refer Note	Sunil Shah Singh (upto 11th September 2023)	Refer Note	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.03		0.03		 			-	
131	Kirloskar Oil Engines Limited	Refer Note	TACO Prestolite Electric Private Limited (w.e.f 19th May 2023)	Refer Note	Private Company in which Director is a Director	Purchase of goods or services	Purchase of goods or services	As approved by the Audit Committee of	As approved by the Audit Committee of the	1.14	-0.23	-0.21						
132	Kirloskar Oil Engines Limited	Refer Note	Tata Autocomp GY Batteries Private Limited (w.e.f 19th May 2023)	Refer Note	Private Company in which Director is a Director and	Purchase of goods or	Purchase of goods or services	the Company As approved by the	As approved by the	23.20	-7.51	-9.64		 -				
122	Kirloskar Oil Engines Limited	Refer Note			Member	services		Audit Committee of the Company	Audit Committee of the Company									
55	Kinoskar Oli Engines Limited	Refer Note	Tor.ai Limited (earlier known as Kloudq Technologies Limited)	Refer Note	Promoter and Promoter Group.	Any other transaction	Purchase of Goods or services and Expenses Paid to	As approved by the Audit Committee of	As approved by the Audit Committee of the	12.77	-2.04	•						
134	Kirloskar Oil Engines Limited	Refer Note	Vinesh Kumar Jairath	Refer Note	Non-Executive Director	Any other transaction	Rendering of Services	the Company Not applicable	Company Not applicable	0.40		0.35		 -				
135	Kirloskar Oil Engines Limited	Refer Note	Yogesh Kapur	Refer Note	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable									
136	Kirloskar Oil Engines Limited	Refer Note	GEETANJALI VIKRAM KIRLOSKAR	Refer Note	Promoter & Promoter Group					0.30	-	0.24						
	Kirloskar Oil Engines Limited		IEC Air Tools Private Limited	Refer Note			Dividend paid	Not applicable	Not applicable	0.08	•	•						
					Private Company in which director is member	Purchase of goods or services	Purchase of goods or services	As approved by the Audit Committee of the Company	As approved by the Audit Committee of ne Company	0.00	-	•						
		Refer Note	Sahyadri Hospitals Private Limit	Refer Note	Private Company in which director is a Director	Purchase of goods or services	Purchase of goods or services	As approved by the Audit Committee of the Company	As approved by the Audit Committee of ne Company	0.02		•						
	La-Gajjar Machineries Pvt. Ltd.		Akash Shah	Refer Note	Related Party of Subsidiary Company	Any other transaction	Reimbursement of expensese	Not Applicable	Not Applicable	0.00	-							
38	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Akash Shah	Refer Note	Related Party of Subsidiary Company	Any other transaction	Salary paid***	Not Applicable	Not Applicable	-				 				
39	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Akash Shah	Refer Note	Related Party of Subsidiary	Any other transaction	Rendering of services	Not Applicable	Not Applicable	0.00				 -				
40	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Akshay Sahni	Refer Note	Company Related Party of Subsidiary	Any other transaction	Director's Fees	Not Applicable	Not Applicable	0.01				 				
41	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Akshay Sahni	Refer Note	Company Related Party of Subsidiary	Any other transaction	Commission	Not Applicable	Not Applicable	0.10		0.09		 -				
42	La-Gajjar Machineries Pvt. Ltd.	Refer Note	ESVA Pumps India Private Limited	Refer Note	Company Related Party of Subsidiary	Purchase of goods or	Purchase	Refer Note 1	Refer Note 1	6.66	-0.85	-0.22		 _				
43	La-Gajjar Machineries Pvt. Ltd.	Refer Note	ESVA Pumps India Private Limited	Refer Note	Company Related Party of Subsidiary	services Purchase of goods or	Purchase return	Refer Note 1	Refer Note 1		-0.85	-0.22						
44	La-Gajjar Machineries Pvt. Ltd.	Refer Note	ESVA Pumps India Private Limited	Refer Note	Company Related Party of Subsidiary	services Any other transaction	Salary Chargeback			0.77								
45	La-Gajjar Machineries Pvt. Ltd.	Refer Note	ESVA Pumps India Private Limited	Refer Note	Company Related Party of Subsidiary			Not Applicable	Refer Note 1	0.06		0.06						
46	La-Gajjar Machineries Pvt. Ltd.		Gauri Kirloskar		Company		Investment	Not Applicable	Not Applicable	-	4.41	4.41						
				Refer Note	Related Party of Subsidiary Company	Any other transaction	Director's Fees	Not Applicable	Not Applicable	0.01	•							
47	La-Gajjar Machineries Pvt. Ltd.		Kirloskar Management Services Private Limited	Refer Note	Related Party of Holding company and Subsidiary Company	Any other transaction	Administrative service	Not Applicable	Not Applicable	0.50	0.08	-0.01						
48	La-Gajjar Machineries Pvt. Ltd.	Refer Note	La-Gajjar Machineries Pvt. Ltd. Employees Group Gratuity Trust	Refer Note	Related Party of Subsidiary Company	Any other transaction	Contribution paid to post employment benefit plan of the company	Not Applicable	Not Applicable	-		-0.83						
49	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Ranganath N. Krishna (DIR)	Refer Note	Related Party of Subsidiary Company	Any other transaction	Director's Fees	Not Applicable	Not Applicable	0.01	-							
50	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Ranganath N. Krishna (DIR)	Refer Note	Related Party of Subsidiary	Any other transaction	Commission	Not Applicable	Not Applicable	0.03		0.02		 			+	
51	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Sunil Shah Singh (upto 19th September	Refer Note	Company Related Party of Subsidiary	Any other transaction	Director's Fees	Not Applicable	Not Applicable	0.00						_		
52	La-Gajjar Machineries Pvt. Ltd.	Refer Note	2023) Sunil Shah Singh (upto 19th September	Refer Note	Company Related Party of Subsidiary	Any other transaction	Commission	Not Applicable	Not Applicable	0.03	-0.01	0.02						
53	La-Gajjar Machineries Pvt. Ltd.	Refer Note	2023) Tor.ai Limited (earlier known as Kloudq	Refer Note	Company Related Party of Holding	Purchase of goods or	IT Service	Not Applicable	Not Applicable	0.41	-0.01							
54	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Technologies Limited) Tor.ai Limited (earlier known as Kloudq	AAFCK2481D	company Related Party of Holding	services Any other transaction					•	0.01						
			Technologies Limited)		company	any sales trainaction	party of holding Company	Not Applicable	Not Applicable	0.01	-							

Notes:

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 rendering of services.

3) Cost associated with Employee Stock Option Plan (ESOP) has been recorded in financials as per the relevant Ind AS, however the perquisite value for ESOP which have not yet been vested and exercised 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 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 cash equivalents. There have been no guarantees provided or received for any related party receivables or payables. For the half year ended 31 March 2024, the Group has not recorded any impairment of receivables relating to amounts owed by related parties (31 March 2023 : 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) 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.
- 6) No specific financial indebtedness is incurred to make or give investments.
- 7) Closing Balance in "Investment in equity shares" represents the carrying value of investment as at 31 March 2024 which is excluding the share of profit from the joint venture.

8) Transactions between members of the Group (between Kirloskar Oil Engines Limited and its subsidiaries or between subsidiaries) are reported once and excluding GST, wherever applicable. 9) \* As per the clarificatory FAQs issued by BSE Limited and NSE Limited dated 25th April 2022, the PAN numbers are not mentioned.

- 10) Negative Amounts in the opening balance and closing balance columns represent credit balances.
- 11) Amounts reported are inclusive of GST wherever applicable
- 12) 0.00%-0.00 denotes amounts less than Rs.50,000 in absolute terms.
- 13) Audit Committee is not applicable. The transactions are on ann's length basis accordingly, the board of directors had noted the same'. For La-Gajjar Machineries Pvt. Ltd. Akash Shah Chief Financial Officer Date - 06/05/2024
- 14) During FY 2023-24, La-Gajjar Machineries Private Limited (LGM/Transferee Company) and Optiqua Pipes and Electricals Private Limited (OPEPL/Transferor Company) have approved the draft scheme of arrangement in their respective meetings of Board. Shareholders and Creditors. This scheme has been further approved by the Regional Director, Ahmedabad (North Western Region) on 22nd March 2024. OEPEL and LGM has filed the order copy issued by Regional Director, Ahmedabad (North Western Region) with Ministry of Corporate Affairs / Registrar of Companies, Ahmedabad, Gujarat on 26th March 2024 which is the effective date of said Scheme. Pursuant to the approval of Scheme of Amalgamation, OPEPL amalgamated with LGM and accordingly, OPEPL ceased to be the wholly owned subsidiary of LGM. Appointed date for the same is 01 April 2023 in accordance with approved Scheme. Accordingly, the transactions of LGM with Optiqua are shown for disclosure purpose only and the same have been eliminated from Table 1 of this annexure. Further Transaction of Optiqua are regrouped as if the same transactions have taken place with LGM

15) The issue of equity shares on rights basis was approved by the Board of Directors in compliance with the provisions of the Companies Act, 2013

- 16) The subscription by Mr. Vimal Bhandari was approved by Audit Committee. The interest payment and the redemption of NCDs was done as per the Offer Document
- 17) As approved by the Nomination & remuneration Committee/Board of Directors
- 18) The remuneration is paid by Arka Fincap Limited as its employees and it has been considered based on Form 16 (as per The Income Tax Act, 1961)
- 19) Board of Directors approved the payment of commission not exceeding 1% of the net profits of the Company, subject to the approval of the shareholders of the Company, authorising NRC to approve the commission amount for each of the Director.
- 20) There are no transactions related to loan, inter corporate deposits and advances and hence additional disclosures related to same are not applicable
- 21) The investment in the Arka Credit Fund I towards sponsor contribution for amount upto Rs. 5 Cr. was approved by the Board of Directors at their meeting held on 2nd Nov 2022.
- 22) Distribution income and recovery of operating expenses are as per private placement memorandum issued by Arka Credit I
- 23) Sitting fees paid to directors for attending the meeting of board and committee as approved by Board of Directors.
- 24) The Company is not required to constitute the Audit Committee. The Board of Directors approved the transaction at their meeting held on May 3, 2023.
- 25) The Company is not required to constitute the Audit Committee. The Management fee income and the recovery of operating expenses is as per the approved Private Placement Memorandum
- 26) There are no transactions related to loans, inter-corporate deposits and advances and hence additional disclosures related to same are not applicable.