

Date: 2nd November 2023

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 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

Disclosure of related party transactions pursuant to Reputation 23 (9) of the SEBI (Listing Obligations and Disclosure Requirements) Reputations, 2015 for the half year ended 30th September 2023 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 investm given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. In case monies are due to either party as a Details of the party (listed entity In case any financial indebtedness is incurred to make or give loans. Details of the counterparty result of the transactio Details of the loans, inter-corporate deposits, advances or investments /subsidiary) entering into the transaction inter-corporate deposits, advances or investments Value of the related Value of transacti Details of other related party party transaction as Remarks on approval Type of related party transaction during the reporting period oved by the audit by audit committee transaction Relationship of the counterparty with the listed entity or its subsidiary Purpose for which the funds will be utilised by the ultimate recipient of funds (endure of indebted vature (loan/ adva Details of other Cost Interes Secured/ an/ issuance of debt any other etc.) PAN* PAN^o Opening balance losing balanc inter- corporate deposit/ investment Indebtedness Rate (%) nsecure usage) Close member of Key Managerial Any other transaction Reimbursement / (recovery) of Kirloskar Oil Engines Limited Refer Note 10 Atul Kirloskar Refer Note 10 Not applicable Not applicable Expenses 0.4 Close Member of Key Managerial Dividend Paid 2 Kirloskar Oil Engines Limited Refer Note 10 Atul Kirloskar Refer Note 10 Not applicable Not applicable 3.6 ersonnel lose Member of Key Managerial 3 Kirloskar Oil Engines Limited Refer Note 10 Atul Kirloskar Refer Note 10 Any other transaction Rendering of Services Not applicable Not applicable (4.00) onnel 3.4 As approved by the Audit As approved by the La-Gajjar Machineries Private Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Purchase of Goods or services ommittee of the Audit Committee of th Company ompany 36.9 (12.44 (15.8) La-Gajjar Machineries Private Reimbursement / (recovery) of 5 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction Not applicable Not applicable Limited Expenses (0.73 0.47 0.22 La-Gaijar Machineries Private 6 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction Investment in equity shares Not applicable Not applicable 363.14 363.14 La-Gajjar Machineries Private Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction stment in preference shares Not applicable Not applicable 8.5 8.50 Limited La-Gaijar Machineries Private 8 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction vestment in preference shares Not applicable Not applicable 40.0 40.0 terst income accrued on Preference La-Gajjar Machineries Private Refer Note 10 9 Kirloskar Oil Engines Limited Refer Note 10 Subsidiary Any other transaction Not applicable Not applicable 1.99 share Investment La-Gajiar Machineries Private 10 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction Loan (Repaid)/given Not applicable Not applicable (13.24) Limited La-Gajjar Machineries Private 21.85 8.61 11 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction Interest Income on loan given Not applicable Not applicable imited Recovery of cost incurred under ESOP La-Gajjar Machineries Private Limited 12 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction plan for options granted to subsidiary Not applicable Not applicable (0.04 As approved by the Audit As approved by the Tor.ai Limited (earlier known as Purchase of Goods or services and 13 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 moter and Promoter Group. Committee of the Audit Committee of th Klouda Technologies Limited) Expenses Paid to Company Not applicable Not applicable Company Not applicable Not applicable (0.17 (2.04 12.8 14 Kirloskar Oil Engines Limited Refer Note 10 15 Kirloskar Oil Engines Limited Refer Note 10 Rahul Kirloskar Rahul Kirloskar Refer Note 10 Refer Note 10 n-Executive Directo Any other transaction Dividend Paid Rendering of Services 0.03 (0.06) Reimbursement / (recovery) of 16 Kirloskar Oil Engines Limited Refer Note 10 Gauri Kirloskar Refer Note 10 Key Managerial Personnel Any other transaction Not applicable Not applicable Exnenses 17 Kirloskar Oil Engines Limited Refer Note 10 Gauri Kirloskar Refer Note 10 Key Managerial Personnel Dividend Paid Not applicable Not applicable Rendering of Services 0.56 (4.01) (0.01 18 Kirloskar Oil Engines Limited Refer Note 10 Sauri Kirloskar Refer Note 10 Key Managerial Personnel Any other transaction Not applicable Not applicable 19 Kirloskar Oil Engines Limited Refer Note 10 mil Shah Singh (upto 11th Refer Note 10 Non-Executive Director Rendering of Services Not applicable Any other transaction Not applicable September 2023) 0.0 (0.30) 20 Kirloskar Oil Engines Limited 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 As approved by the Audit As approved by the Committee of the Audit Committee of the Kirloskar Ferrous Industries 21 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 moter and Promoter Group. Purchase of Goods or services imited Company Company 74.1 (31.70 (24.28 As approved by the Audit As approved by the Committee of the Audit Committee of the Kirloskar Ferrous Industries omoter and Promoter Group. 22 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Sale of goods or services ttee of th imited Company Company As approved by the Audit As approved by the 23 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar Proprietary Limited Refer Note 10 omoter and Promoter Group. Any other transaction Expenses Paid to / (Recovered from) committee of the Audit Committee of the (2.73 (2.53 Company Company Kirloskar Proprietary Limited 24 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Promoter and Promoter Group. Dividend received Not applicable Not applicable 0.0 As approved by the Audit As approved by the 25 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar Industries Limited Refer Note 10 moter and Promoter Group. Any other transaction spenses Paid to / (Recovered from) nittee of the Audit Committee of th Company Company 14 1 As approved by the Audit Committee of the Audit Committee of 26 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar Industries Limited Refer Note 10 omoter and Promoter Group. Any other transaction ecurity deposit for leased premises Audit Committee of the Company 12.3 12. npany 27 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar Industries Limited Refer Note 10 Promoter and Promoter Group. Dividend Paid Not applicable Not applicable As approved by the Audit As approved by the Muhavara Enterprise Private Private Company in which 28 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Purchase of Goods or services mittee of the Audit Committee of the Director is a Membe mited (0.0) Company Company 29 Kirloskar Oil Engines Limited Refer Note 10 Vinesh Kumar Jairath Refer Note 10 Non-Executive Director Any other transaction Rendering of Services Not applicable Not applicable 0.05 (0.35) Rendering of services and 30 Kirloskar Oil Engines Limited Refer Note 10 Satish Jamdar Refer Note 10 Non-Executive Director Any other transaction Not applicable Not applicable Reimbursement of expenses 0.05 (0.21 31 Kirloskar Oil Engines Limited Refer Note 10 Mahesh Chhabria Refer Note 10 Non-Executive Director Any other transaction Not applicable Not applicable Rendering of Services 0.06 (0.95 32 Kirloskar Oil Engines Limited Refer Note 10 Mahesh Chhabria Refer Note 10 Non-Executive Director Dividend Paid Not applicable Not applicable 33 Kirloskar Oil Engines Limited Refer Note 10 Yogesh Kapur Refer Note 10 Non-Executive Director Any other transaction Rendering of Services Not applicable Not applicable 0.06 (0.32) As approved by the Audit As approved by the Kirloskar Solar Technologies Entity controlled by close meml 34 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Any other transaction xpenses Paid to / (Recovered from) Committee of the Audit Committee of th Private I imited of Key Managerial Personnel Company (1.3 npany As approved by the Audit As approved by the Committee of the Audit Committee of the Purchases of goods or services and 35 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar Chillers Private Limited Refer Note 10 Promoter and Promoter Group. Any other transaction Expenses Paid to / (Recovered from) Company

Disclosure of related party transactions pursuant to Reputation 23 (9) of the SEBI (Listing Obligations and Disclosure Requirements) Reputations, 2015 for the half year ended 30th September 2023 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 investm given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. In case monies are due to either party as a Details of the party (listed entity In case any financial indebtedness is incurred to make or give loans. Details of the counterparty result of the transaction Details of the loans, inter-corporate deposits, advances or investments /subsidiary) entering into the transaction inter-corporate deposits, advances or investments Value of the related Value of transacti Details of other related party party transaction as Remarks on approval during the reporting period Type of related party transaction oved by the audit by audit committee transaction Purpose for which the funds will be utilised by the ultimate recipient of funds (end-Relationship of the counterparty with the listed entity or its subsidiary ure of indebted Nature (loan/ adva Details of other Cost Interes Secured/ an/ issuance of debt any other etc.) inter- corporate deposit/ investment PAN* PAN^o Opening balance Closing balanc Indebtedness Rate (%) nsecured usage) 36 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar Chillers Private Limited Refer Note 10 noter and Promoter Group. Dividend Paid Not applicable Not applicable 0.0 As approved by the Audit As approved by the Optiqua Pipes and Electricals 37 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 ubsidiary Purchase of Goods or services mittee of the Audit Committee of the ivate Limited Company (0.0) Company (0.3 38 Kirloskar Oil Engines Limited Refer Note 10 Optiqua Pipes and Electricals Refer Note 10 absidiary Any other transaction Reimbursement / (recovery) of Not applicable Not applicable ivate Limited (0.06 0.0 Expenses Optiqua Pipes and Electricals Private Limited Interest Income on loan given 39 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction Not applicable Not applicable 0.4 Optiqua Pipes and Electricals 40 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Any other transaction Loan given Not applicable Not applicable Private Limited 8.00 8.00 As approved by the Audit Committee of the Audit Committee of the Joint venture of the step down subsidiary company 41 Kirloskar Oil Engines Limited Refer Note 10 ESVA Pumps India Private Limited Refer Note 10 Purchase of Goods or services (2.6 Company (6.5 Company 42 Kirloskar Oil Engines Limited Reimbursement / (recovery) of Refer Note 10 Aseem Srivastav Refer Note 10 Key Managerial Personnel Any other transaction Not applicable Not applicable Expenses & Employee Advances 0.0 0.01 0.0 43 Kirloskar Oil Engines Limited Refer Note 10 Aseem Srivastav Refer Note 10 Key Managerial Personnel Any other transaction Not applicable Not applicable (0.01 As approved by the . Committee of the Audit As approved by the Audit Committee of Kirloskar Management Services Private Limited 44 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 noter and Promoter Group. Any other transaction xpenses Paid to / (Recovered from) Company Company 9.3 (1.03)(4.94)Kirloskar Management Services 45 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Promoter and Promoter Group. Any other transaction Investment in equity shares Not applicable Not applicable Private Limited Avante Spaces Limited (earlier 1.0 As approved by the Audit As approved by the Committee of the Audit Committee of the 46 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 romoter and Promoter Group. Advance given (Refer note 5) known as Wellness Space Any other transaction evelopers Limited) Commany Company 30 39 78.3 47 Kirloskar Oil Engines Limited Refer Note 10 Purvi Sheth Refer Note 10 Non-Executive Director Any other transaction Rendering of Services Not applicable Not applicable (0.26 As approved by the Au Committee of the As approved by the Kirloskar Pneumatic Company 48 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 omoter and Promoter Group. Sale of goods or services Audit Committee of the Limited Company Company As approved by the Audit As approved by the 0.0 As approved by tax. Committee of the 0.4 0.0 Tata Autocomp GY Batteries Private Limited (w.e.f 19th May Private Company in which Director is a Director and M Audit Committee of the Company 49 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Purchase of Goods or services 20.1 (7.5 As approved by the Audit Committee of the Audit Committee of the 50 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar Brothers Limited Refer Note 10 Promoter and Promoter Group. Sale of goods or services ttee of the Company Company Kirloskar Oil Engines Limited Post Employment benefit plan of 51 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Any other transaction ontribution Paid Not applicable Not applicable Officers' Super innuation Scheme the Company 0.8 (0.44)(0.43 Kirloskar Oil Engines Limited Post Employment benefit plan of ntribution Paid 52 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Any other transaction Not applicable Not applicable (0.06 (0.02 Officers' Superannuation Trust the Company Dividend Paid 53 Kirloskar Oil Engines Limited Refer Note 10 Aditi Kirloskar Refer Note 10 Relative of Director Not applicable Not applicable 0.48 Close member of Key Managerial 54 Kirloskar Oil Engines Limited Refer Note 10 Arti Kirloskar Refer Note 10 Dividend Paid Not applicable Not applicable 55 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Relative of Director Dividend Paid Not applicable Suman Kirloskar Not applicable Entity controlled by close member Dividend Paid 56 Kirloskar Oil Engines Limited Refer Note 10 Navsai Investments Private Limited Refer Note 10 Not applicable Not applicable of Key Managerial Personnel Entity controlled by close member of Key Managerial Personnel Dividend Paid 57 Kirloskar Oil Engines Limited Refer Note 10 Alpak Investments Private Limited Refer Note 10 Not applicable Not applicable 58 Kirloskar Oil Engines Limited Refer Note 10 aniav Kirloskar Refer Note 10 Promoter and Promoter Group. Dividend Paid Not applicable Not applicable 0.0 59 Kirloskar Oil Engines Limited Refer Note 10 Alpana Kirloskar Refer Note 10 Promoter and Promoter Group. Dividend Paid Not applicable Not applicable 1.9 60 Kirloskar Oil Engines Limited Refer Note 10 Alchay Sahni Refer Note 10 Promoter and Promoter Group. Dividend Paid Not applicable Not applicable Relative of Non-Executive 61 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Anjali Mahesh Chhabria Dividend Paid Not applicable Not applicable Director Relative of Non-Executive 62 Kirloskar Oil Engines Limited Refer Note 10 Aryan Chhabria Refer Note 10 Dividend Paid Not applicable Not applicable Director Relative of Non-Executive 63 Kirloskar Oil Engines Limited Refer Note 10 Rhea Chhabria Refer Note 10 Dividend Paid Not applicable Not applicable 0.00 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 moter and Promoter Group. Dividend Paid Not applicable Not applicable 0.0 66 Kirloskar Oil Engines Limited Refer Note 10 Pratima Saniay Kirloska Refer Note 10 omoter and Promoter Group. Dividend Paid Not applicable Not applicable 0.0 67 Kirloskar Oil Engines Limited Refer Note 10 Roopa Jayant Gupta Refer Note 10 noter 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 Service Not applicable Not applicable 0.94 (0.02 Refer Note 10 Refer Note 10 Expenses Paid to / (Recovered from) Rendering of Services
 69
 Kirloskar Oil Engines Limited
 Refer Note 10
 Rahul Sahai

 70
 Kirloskar Oil Engines Limited
 Refer Note 10
 Smita Raichurkar
 Key Managerial Personnel Key Managerial Personnel Any other transaction Any other transaction Not applicable Not applicable Not applicable Not applicable 0.04 (0.0)

Disclosure of related party transactions pursuant to Reputation 23 (9) of the SEBI (Listing Obligations and Disclosure Requirements) Reputations, 2015 for the half year ended 30th September 2023 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 investm given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. In case monies are due to either party as a Details of the party (listed entity In case any financial indebtedness is incurred to make or give loans. Details of the counterparty result of the transaction Details of the loans, inter-corporate deposits, advances or investments /subsidiary) entering into the transaction inter-corporate deposits, advances or investments Value of the related Value of transacti Details of other related party party transaction as Remarks on approval during the reporting period Type of related party transaction oved by the audit by audit committee transaction Purpose for which the funds will be utilised by the ultimate recipient of funds (end-Relationship of the ure of indebted Nature (loan/ adva Details of other Cost Interes Secured/ counterparty with the listed entity or its subsidiary an/ issuance of debt any other etc.) PAN* PAN* Opening balance losing balanc inter- corporate deposit/ investment Indebtedness Rate (%) nsecured usage) Not applicable (0.0) 71 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Key Managerial Personnel Rendering of Services Not applicable Anurag Bhagania Any other transaction Reimbursement / (recovery) of 72 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Key Managerial Personnel Not applicable Anurag Bhagania Any other transaction Not applicable 0.00 As approved by the Audit As approved by the Committee of the Audit Committee of Kirloskar Americas Cor 73 Kirloskar Oil Engines Limited Refer Note 10 earlier known as KOEL Americas Refer Note 10 bsidiary Sale of goods or services ittee of th lorp.) Company Company Kirloskar Americas Corporation As approved by the Audit As approved by the 74 Kirloskar Oil Engines Limited Refer Note 10 (earlier known as KOEL Americas Refer Note 10 Subsidiary Any other transaction Expenses Paid to / (Recovered from) Committee of the Audit Committee of the Company (0.2 (0.2 Corp.) Kirloskar Americas Corporation 75 Kirloskar Oil Engines Limited Refer Note 10 Any other transaction (earlier known as KOEL Americas Refer Note 10 Subsidiary estment in equity shares Not applicable Not applicable m.) Arka Financial Holdings Private 76 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Subsidiary Not applicable Any other transaction estment in equity share Not applicable 36. 1,016.6 1,052.6 mited As approved by the Audit As approved by the 77 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar DMCC Refer Note 10 romoter and Promoter Group. Sale of goods or services Committee of the Audit Committee of the
 Company
 Company

 As approved by the Audit
 As approved by the Audit Committee of the

 Committee of the
 Audit Committee of Commany
 47.9 49.4 78 Kirloskar Oil Engines Limited Refer Note 10 Kirloskar DMCC Refer Note 10 noter and Promoter Group. Any other transaction expenses Paid to / (Recovered from) 5.8 (3.49) (5.86) As approved by the Audit Committee of the Audit Committee of th Kirloskar Trading (SA) (PTY) Ltd. omoter and Promoter Group. 79 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Sale of goods or services (earlier known as Joburg Industrial Trading (SA) (PTY) Ltd.) Company Company 2.6 As approved by the Audit As approved by the Kirloskar Trading (SA) (PTY) Ltd. 80 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 noter and Promoter Group. Any other transaction xpenses Paid to / (Recovered from) Committee of the Company Audit Comm Company arlier known as Joburg Industrial rading (SA) (PTY) Ltd.) 0.90 (1.31)(0.90) Kirloskar Oil Engines Limited Post Employment benefit plan of 81 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Any other transaction ntribution Paid Not applicable Not applicable Employees' Group Gratuity Fund the Company (10.18) (13.81 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 0.0 As approved by the Committee of the Audit As approved by the Audit Committee of th TACO Prestolite Electric Private Limited (w.e.f 19th May 2023) rivate Company in which 83 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Purchase of Goods or services irector is a Director (0.23 Company Company Rendering of services and 84 Kirloskar Oil Engines Limited Refer Note 10 Kandathil Mathew Abraham Refer Note 10 Non-Executive Director Any other transaction Not applicable Not applicable Reimbursement of expenses 0.07 (0.27) M. Lakshminarayan (Upto 11 85 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Non-Executive Director Any other transaction Rendering of services Not applicable Not applicable August 2022) (0.15 Mrunalini Deshmukh (Upto 20 86 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Non-Executive Director Any other transaction Rendering of services Not applicable Not applicable May 2022) (0.01 ai Ramehand Chhabria Relative of Non-Executive 87 Kirloskar Oil Engines Limited Refer Note 10 Refer Note 10 Dividend Paid Not applicable Not applicable (HUF) 88 La-Gajjar Machineries Private Limited Related Party of Subsidiary Refer Note 10 Gauri Kirloskar Refer Note 10 Company Related Party of Subsidiary Any other transaction Rendering of Services Not applicable Not applicable 0.01 89 Limited Sunil Shah Singh (upto 19th Refer Note 10 Refer Note 10 Any other transaction Rendering of Services Not applicable Not applicable 0.0 (0.0) September 2023) Company Related Party of Subsidiary 90 La-Gajjar Machineries Private Limited Refer Note 10 Refer Note 10 Akshay Sahni Any other transaction Rendering of Services Not applicable Not applicable 0.0 Company Limited
La-Gajjar Machineries Private
Limited
La-Gajjar Machineries Private
Limited
La-Gajjar Machineries Private
Limited Related Party of Subsidiary Reimbursement / (recovery) of Refer Note 10 Alcach Shah Refer Note 10 Any other transaction Not applicable Not applicable 0.0 Company Related Party of Subsidiary Expenses Refer Note 10 Akash Shah Refer Note 10 Any other transaction Not applicable Not applicable Rendering of Services 0.25 ompany elated Party of Holding Tor.ai Limited (earlier known as Refer Note 10 Refer Note 10 Any other transaction Expenses Paid to / (Recovered from) Not applicable Not applicable Kloudq Technologies Limited) Company Related Party of Holding 94 La-Gajjar Machineries Private Limited Kirloskar Management Services Refer Note 10 Refer Note 10 Company and Subsidiary Any other transaction Expenses Paid to / (Recovered from) Refer Note 14 Refer Note 14 Private Limited 0.3 Related Party of Subsidiary 95 La-Gajjar Machineries Private Optiqua Pipes and Electricals Refer Note 10 Refer Note 10 Purchase of Goods or services Refer Note 14 Refer Note 14 16.4 (2.19) 0.0 Limited Private Limited Company 96 La-Gajjar Machineries Private Limited Related Party of Subsidiary Refer Note 10 ESVA Pumps India Private Limited Refer Note 10 Refer Note 14 Refer Note 14 Any other transaction Purchase of Goods or services , net 12.99 (0.66) (0.85) Company 97 La-Gajjar Machineries Private Limited Optiqua Pipes and Electricals ated Party of Subsidiary Refer Note 10 Refer Note 10 Any other transaction Sales Return Refer Note 14 Refer Note 14 (0.06 (0.40 Private Limited La-Gajjar Machineries Private Company 98 La-Gajjar Machineries Private Limited Post-Employment benefit plan o Refer Note 10 Limited Employees Group Gratuity Refer Note 10 Any other transaction ontribution Paid Not applicable Not applicable the Company (0.8) 99 La-Gajjar Machineries Private Limited Optiqua Pipes and Electricals Related Party of Subsidiary Refer Note 10 Refer Note 10 Any other transaction Not applicable estment in equity share: Not applicable 8.5 8.55 rivate Limited Company ruangle Technologies LLP (upto Refer Note 10 Limited La-Gajjar Machineries Private Limited 101 Optiqua Pipes and Electricals Private Limited Related Party of Subsidiary Refer Note 10 Any other transaction Security denosit for leased memises Not applicable Not applicable 26 September 2022) 12.00 apany ated Party of Subsidiary estment in equity shares (Refer Note Refer Note 10 ESVA Pumps India Private Limited Refer Note 10 Any other transaction Not applicable Not applicable 4. Company
 Optiqua Pipes and Electricals

 Private Limited

 Kirloskar Americas Corporation

 103

 (earlier known as KOEL
 Related Party of Subsidiary Refer Note 10 ESVA Pumps India Private Limited Refer Note 10 Dividend received Not applicable Not applicable 0.5 Company Related Party of the Holding Company and Subsidiary Kirloskar Management Services Private Limited efer Note 10 Refer Note 10 Any other transaction xpenses Paid to / (Recovered from) Not applicable Not applicable Americas Corp.) mpany

Disclosure of related party transactions pursuant to Reputation 23 (9) of the SEBI (Listing Obligations and Disclosure Requirements) Reputations, 2015 for the half year ended 30th September 2023 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 investm given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. In case monies are due to either party as a Details of the party (listed entity In case any financial indebtedness is incurred to make or give loans. Details of the counterparty result of the transaction Details of the loans, inter-corporate deposits, advances or investments /subsidiary) entering into the transaction inter-corporate deposits, advances or investments Value of the related Value of transacti Details of other related party party transaction as Remarks on approval during the reporting period Type of related party transaction oved by the audit by audit committee transaction Purpose for which the funds will be utilised by the ultimate recipient of funds (end-Relationship of the counterparty with the listed entity or its subsidiary ure of indebted vature (loan/ adva Details of other Cost Interes Secured/ an/ issuance of debt any other etc.) PAN* PAN* Opening balance losing balanc inter- corporate deposit/ investment Indebtedness Rate (%) nsecured usage) Kirloskar Americas Corpo 104 (earlier known as KOEL Related Party of the Holding xpenses Paid to / (Recovered from) Not applicable Refer Note 10 Kirloskar Proprietary Limited Refer Note 10 ompany and Subsidiary Any other transaction lot applicable Americas Corp.) 0.0 105 Arka Financial Holdings Private Limited ated Party of Subsidiary Refer Note 10 Arka Eincan Limited Refer Note 10 Any other transaction nvestment in equity shares Refer Note 18 Not applicable 1,039.9 57.0 982.9 Related Party of Subsidiary Omnibus Approval by the None 106 Arka Financial Holdings Private Limited Refer Note 10 Arka Fincap Limited Refer Note 10 Any other transaction Reimbursement / (recovery) of Audit Comn 0.4 Expenses 107 Arka Financial Holdings Private Related Party of Subsidiary Sale of Investment in Equity shares of Refer Note 10 Arka Fincan Limited Refer Note 10 Any other transaction 0.01 None Kirloskar Proprietary Ltd 0.0
 100
 Limited
 Refer Note 10

 108
 Arka Financial Holdings Private Limited
 Refer Note 10
 mpany lated Party of Subsidiary arka Credit Fund I Refer Note 10 Any other transaction nvestment in Fund Refer Note 19 Not applicable ompany 1.57 15 Arka Financial Holdings Private Limited Refer Note 10 Arka Financial Holdings Private Limited Refer Note 10 ated Party of Subsidiary Arka Credit Fund I Refer Note 10 Any other transaction Income earned from Investment Refer Note 21 Not applicable 0.05 0.04 Company Related Party of Subsidiary Arka Credit Fund I Refer Note 10 Any other transaction Recovery of operating expense Refer Note 21 Not applicable 0.0 0.0 Company 111 Arka Financial Holdings Private Refer Note 10 Arka Investment Advisory Service Related Party of Subsidiary Refer Note 10 Any other transaction vestment in equity shares Refer Note 18 Not applicable 111 Limited Refer Note 10 112 Arka Financial Holdings Private Refer Note 10 Private Limited 2 Company Related Party of Subsidiary sale of Investment in Equity shares of Arka Investment Advisory Service Refer Note 10 0.01 Any other transaction 0.01 Private Limited Kirloskar Proprietary Ltd Limited ompany Arka Financial Holdings Private Limited Arka Financial Holdings Private Refer Note 10 Limited Refer Note 10 Related Party of Subsidiary D Siyanandhan Refer Note 10 Any other transaction Rendering of Services Refer Note 20 Not applicable 0.02 npany lated Party of Subsidiary Rahul Bhagat Refer Note 10 Refer Note 20 Any other transaction Rendering of Services Not applicable 0.0 Company 115 Arka Financial Holdings Private Refer Note 10 Related Party of Subsidiary Refer Note 10 Refer Note 20 Yogesh Kapur Any other transaction Rendering of Services Not applicable 0.0 116 Arka Financial Holdings Private Related Party of Subsidiary Rendering of Service Not applicable Refer Note 10 uri Kirloskar Refer Note 10 Any other transaction Refer Note 20 0.0 110 Limited Arka Financial Holdings Private Limited ompany Related Party of Subsidiary Refer Note 10 Mahesh Chhabria Refer Note 10 Any other transaction Rendering of Services Refer Note 20 Not applicable 0.02 As approved by the Committee of the As approved by the Committee of the 118 Arka Financial Holdings Private Related Party of Subsidiary Refer Note 10 Kirloskar Proprietary Limited Refer Note 10 Any other transaction stment in equity share: nited npany Company Company Related Party of Subsidiary 119 Arka Fincap Limited Refer Note 10 Arka Credit Fund I Refer Note 10 Any other transaction Investment in Fund 50 None 15.6 15.6 npany ated Party of Subsidiary 120 Arka Fincap Limited 21 Refer Note 10 arka Credit Fund I Refer Note 10 Any other transaction Sale of Exposure in NCD None 20.25 Company Related Party of Subsidiary 121 Arka Fincap Limited Refer Note 10 Arka Credit Fund I Refer Note 10 Any other transaction Income earned from Investment Not applicable Not applicable Company 0.52 Arka Investment Advisory Service Related Party of Subsidiary Reimbursement / (recovery) of Approved by the Audit Approved by the Audi 122 Arka Fincap Limited Refer Note 10 Refer Note 10 Any other transaction Private Limited Company Expenses nmittee - At actuals Committee - At actuals 0.9 Arka Investment Advisory Service Related Party of Subsidiary Reimbursement / (recovery) of Omnibus Approval by the Omnibus Approval by 123 Arka Fincap Limited Refer Note 10 Refer Note 10 Any other transaction rivate Limited Audit Committee the Audit Committee Expenses 0.1 Company Related Party of Subsidiary 124 Arka Fincap Limited Refer Note 10 Kirloskar Management Services Refer Note 10 Any other transaction Expenses Paid to / (Recovered from) 0.20 0.20 0.28 0.31 Private Limited ompany lated Party of Subsidiary Reimbursement / (recovery) of Kirloskar Ma 125 Arka Fincap Limited Refer Note 10 Refer Note 10 Any other transaction 0.96 None Private Limited Optiqua Pipes and Electricals 0.57 Expenses Supply Chain Finance - Loan disbursed Company Related Party of Subsidiary Invoice Discounting with La-Gajjar Machineries Private Limited Supply Chain Finance 126 Arka Fincap Limited 5.00 None 10%45 days Unsecured Refer Note 10 Refer Note 10 Any other transaction Private Limited Company and repaid 4.7 Optiqua Pipes and Electricals Related Party of Subsidiary 127 Arka Fincan Limited Refer Note 10 Refer Note 10 Any other transaction Supply Chain Finance - Interest received Not applicable Not applicable ivate Limited 0.0 Company Related Party of Subsidiary 128 Arka Fincap Limited Refer Note 10 imal Bhandari Refer Note 10 Any other transaction Repayment of NCD issues Refer Note 15 Refer Note 15 1.50 (1.50) Company Related Party of Subsidiary 129 Arka Fincap Limited vimal Bhandari Refer Note 10 Refer Note 10 Any other transaction Interest paid on NCD issued Refer Note 15 Refer Note 15 0.1 Related Party of Subsidiary 130 Arka Fincap Limited Refer Note 10 Vinul Bhandari Refer Note 10 Any other transaction Rendering of Services Refer Note 16 Refer Note 16 4.3 mpany Related Party of Subsidiary 131 Arka Fincan Limited Refer Note 10 Refer Note 10 D Siyanandhan Any other transaction Rendering of Services Refer Note 16 Refer Note 16 0.0 ated Party of Subsidiary 132 Arka Fincap Limited Refer Note 10 Vijay Chugh Refer Note 10 Any other transaction Rendering of Services Refer Note 16 Refer Note 16 0.0 Company Related Party of Subsidiary 133 Arka Fincap Limited Refer Note 10 Harish Engineer Refer Note 10 Rendering of Services Refer Note 16 Refer Note 16 Any other transaction 0.09 ompany ated Party of Subsidiary 134 Arka Fincap Limited Refer Note 10 ogesh Kapur Refer Note 10 Any other transaction Rendering of Services Refer Note 16 Refer Note 16 mpany Related Party of Subsidiary 135 Arka Fincap Limited Refer Note 10 Gauri Kirloska Refer Note 10 Refer Note 16 Refer Note 16 Any other transaction Rendering of Services 0.0 Related Party of Subsidiary 136 Arka Fincap Limited Refer Note 10 Maheeh Chhabris Refer Note 10 Any other transaction Rendering of Service Refer Note 16 Refer Note 16 0.29 Company Related Party of Subsidiary 137 Arka Fincap Limited Refer Note 10 Amit Gupta Refer Note 10 Any other transaction Rendering of Services Refer Note 16 Refer Note 16 2.01

Disclosure of related party transactions pursuant to Regulation 23 (9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2023 on a consolidated level:

														is in Corres as the related party transaction relates to loans, inter-corporate deposits, advances or investments made or aly once, during the reporting period when such transaction was undertaken.							
S. N		Details of the party (listed entity /subsidiary) entering into the transaction		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 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				
	Na	me	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 Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
	138 Ark	ka 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	0.22			-							
	139 Ark	ka 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	0.05			-							
	140 Ark	ka 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	0.17			-							
	141 Ark	ka 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 Ark	ka Investment Advisory rvice 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		- 0.1	9							
	143 Ark Ser	ka Investment Advisory rvice 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		- 0.1	1							
	144 Ark Ser	ka Investment Advisory rvice 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							

Notes:

Solution of the set of the set

J. Caracciards with Engloyee Steck Option Plan (ESOP) has been recorded in financials as part the relevant Ind AS, baveer the prequisity value (in FSOP) which have net y telen vetel and exercised ere as included in the meantance monotone options.
J. Transaction effective (III SOP) has been recorded in financials as part the relevant Ind AS, baveer the prequisity value (in FSOP) which have net y telen vetel and exercised ere as included in the meantance monotone options.
J. Transaction effective (III SOP) has been recorded in financials as part theory options.
J. Transactions effective (III SoP) has been recorded in financials as part theory options.
J. B. Company has yoint (J. Mark 2023 - IRA) This sessment is undertaken each financial y cartinopart for the relevant in which the related party entities of the sense of the sens

¹⁰⁰ " raype the contractory *Frag*, is stored by lost. Limited and rays *Limited* and *rays*. *Linker* and *rays*. *Link*

Mait Committee is not applicable for La -Gigin Muchinerics Private Limited (LGM). The transactions are on arm's length basis accondingly, the band of directors of LGM had noted the same.
The subscription by Mc Vindi Blandari was approved by Audi Committee of Arka Finance Limited.
Stars proved by the Nomination & remneration Committee Bload of Directors of Ada Finance Limited.
Asymptoted by the Nomination & remneration Committee Bload of Directors of Ada Finance Limited.
That subscription is not applicable for the Optican Physica Limited. and 's lengt transactions are noted by board of directors to the extent applicable.
That investment in the equity dame of Ada Finance Limited was approved by the Board of Directors of Ada Finance Lindding. Physica Limited 4000 May 2023.
The investment in Ada Codif Fandi Directors of Ada Finance Limited for attending the same volume bloads. So Conversage approved by the Board of Directors of Ada Finance Limited 4000 Adas 71000.
The investment in Adac Codif Fandi Directors Physica Limited 4000 Directors of Ada Finance Limited 4000 Adas 71000.
The investment in Adac Codif Fandi Directors Physica Limited 4000 Directors of Ada Finance Limited 4000 Adas 71000.
The investment in Adac Codif Fandi Directors Physica Limited 4000 Directors of Ada Finance Limited 4000 Adas 71000.
The investment and Ada Codif Fandi Directors of Ada Finance Limited 4000 Directors Committee as approved by the Board of Directors of Ada Finance Limited 4000 Directors Of Directors of Ada Finance Limited 4000 Directors Committee as approved by the Board 4000 Directors of Ada Finance Limited 4000 Directors Committee as approved by the Board 4000 Directors of Ada Finance Limited 4000 Directors Committee as approved by the Board 4000 Directors of Ada Finance Limit