

Date: 12th November 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 30th September 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 22nd November 2021, please find enclosed disclosure of related party transactions for the half year ended 30th September 2024.

You are requested to take the same on your record.

Thanking you,

Yours faithfully, For Kirloskar Oil Engines Limited

S.m

Sachin Kejriwal Chief Financial Officer

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 Kirloskar Oil Engines Limited Annexure

Dislcos	ure of related party transactions for	r the half year er	ided 30th September 2024 on a co	onsolidated level																	7	in Crore
													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposite, advances on investments made or given by the listed entify/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									vances or
Sr No.	Details of the party (listed entity entering into the transa	y /subsidiary) action	Details of the counterparty								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	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	Value of transaction during the reporting period	Opening balance ²	Closing balance*	Nature of indebte dness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Kirloskar Oil Engines Limited	Refer Note 5	Aditi Kirloskar				Dividend paid	Not applicable	Not applicable	0.67		-										-
2	Kirloskar Oil Engines Limited	Refer Note 5	Akash Shah	Refer Note 5		Any other transaction	Rendering of services	Refer Note 1	Not applicable	0.32	-0.00	-0.00										
3	Kirloskar Oil Engines Limited	Refer Note 5	Akshay Sahni	Refer Note 5	Company Promoter and Promoter Group		Dividend paid	Not applicable	Not applicable	0.00	-	-										
4	Kirloskar Oil Engines Limited	Refer Note 5	Alok Kirloskar	Refer Note 5	Promoter and Promoter Group	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00		-									<u> </u>	
5		Refer Note 5	Alpak Investments Private Limited				Dividend paid	Not applicable	Not applicable	0.00	-	-									<u> </u>	
6	Kirloskar Oil Engines Limited	Refer Note 5	Alpana Kirloskar	Refer Note 5	Member Promoter and Promoter Group	Dividend naid	Dividend paid	Not applicable	Not applicable	2.73		-									<u> </u>	<u> </u>
2	-					-	-														 	_
7	-	Refer Note 5	Anjali Mahesh Chhabria	Refer Note 5	Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00	-	-										
8	Kirloskar Oil Engines Limited	Refer Note 5	Actin Technologies India Private Limited	Refer Note 5	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	7.27	-	1.32										
9	Kirloskar Oil Engines Limited	Refer Note 5	Arka Financial Holdings Private Limited	Refer Note 5	Subsidiary	Any other transaction	Investment in equity shares	Not applicable	Not applicable		1,052.65	1,052.65										
10	Kirloskar Oil Engines Limited	Refer Note 5	Arti Kirloskar	Refer Note 5	Close member of Key Managerial Personnel	Dividend paid	Dividend paid	Not applicable	Not applicable	1.13	-	-										
1	Kirloskar Oil Engines Limited	Refer Note 5	Arvind Goel (w.e.f 19th May 2023)	Refer Note 5	Non-Executive Director	Any other transaction	Rendering of Services	Refer Note 1, 2	Not applicable	0.04	-0.09											
12	Kirloskar Oil Engines Limited	Refer Note 5	Aryan Chhabria	Refer Note 5	Relative of Non-Executive Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00	-	-										
13	Kirloskar Oil Engines Limited	Refer Note 5	Aseem Srivastav	Refer Note 5	Key Managerial Personnel	Any other transaction	Reimbursement / (recovery of Expenses & Employee Advances) Not applicable	Not applicable	0.03	-	0.01										
14	5	Refer Note 5	Aseem Srivastav			Any other transaction	Subscription for shares unde ESOP		Not applicable	0.03	-	-										
15	Kirloskar Oil Engines Limited	Refer Note 5	Aseem Srivastav	Refer Note 5	Key Managerial Personnel	Any other transaction	Rendering of Services	Refer Note 1	Not applicable	2.25	-0.00	-0.00										
16	Kirloskar Oil Engines Limited	Refer Note 5	Atul Kirloskar	Refer Note 5	Close member of Key Managerial Personnel	Any other transaction	Reimbursement / (recovery of Expenses) Not applicable	Not applicable	0.09	-	-										
17	Kirloskar Oil Engines Limited	Refer Note 5	Atul Kirloskar	Refer Note 5	Close Member of Key Managerial Personnel	Dividend paid	Dividend paid	Not applicable	Not applicable	5.14	-	-										
18	Kirloskar Oil Engines Limited	Refer Note 5	Atul Kirloskar	Refer Note 5	Close Member of Key Managerial Personnel	Any other transaction	Rendering of Services	Refer Note 1, 2	Not applicable	0.01	-1.81	-										
19	Kirloskar Oil Engines Limited	Refer Note 5	Bhagibai Ramchand Chhabria	Refer Note 5	Relative of Non-Executive Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00	-	-										
20	Kirloskar Oil Engines Limited	Refer Note 5	Engines LPG LLC dba Wildcat Power Gen	Refer Note 5	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	16.43	8.99	25.66										
21	Kirloskar Oil Engines Limited	Refer Note 5	Engines LPG LLC dba Wildcat Power Gen	Refer Note 5	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	-1.46	-	-										
22	Kirloskar Oil Engines Limited	Refer Note 5	ESVA Pumps India Private Limited upto 28th September 2024	Refer Note 5	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	11.50	-3.48	0.14										
23	Kirloskar Oil Engines Limited	Refer Note 5	Gauri Kirloskar	Refer Note 5	Key Managerial Personnel	Any other	Reimbursement / (recovery) Not applicable	Not applicable	0.09	-	-										1
24	Kirloskar Oil Engines Limited	Refer Note 5	Gauri Kirloskar	Refer Note 5	Key Managerial Personnel	transaction Dividend paid	of Expenses Dividend paid	Not applicable	Not applicable	2.01	-	-	-								<u> </u>	<u> </u>
25	Kirloskar Oil Engines Limited	Refer Note 5	Gauri Kirloskar	Refer Note 5	Key Managerial Personnel	Any other	Rendering of Services	Refer Note 1, 2	Not applicable	5.54	-8.00	-4.98									<u> </u>	<u> </u>
26	Kirloskar Oil Engines Limited	Refer Note 5	Kandathil Mathew Abraham	Refer Note 5	Non-Executive Director	transaction Any other	Rendering of Services	Refer Note 1, 2	Not applicable	0.05	-0.33	-									<u> </u>	<u> </u>
27	Kirloskar Oil Engines Limited	Refer Note 5	Kirloskar Americas Corporation	Refer Note 5	Subsidiary	transaction 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	14.42	12.33	16.40										
28	Kirloskar Oil Engines Limited	Refer Note 5	Kirloskar Americas Corporation	Refer Note 5	Subsidiary	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the	As approved by the Audit Committee of	-0.32	-0.18	-0.47									<u> </u>	<u> </u>
								the Company	the Company													

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

In case monies are due to Details of the party (listed entity /subsidiary) In case any financial indebtedness is incurred to make or give Details of the counternarty either party as a result of the Details of the loans, inter-corporate deposits, advances or investments entering into the transaction loans, inter-corporate deposits, advances or investme transaction Value of transaction during the Natur Value of the relat of Purpose fo which the so 1 Type of related Details of other related party transaction as approved by the Remarks on approva Sr No. party transaction party transaction by audit committee Nature (loan reporting period funds will be dnes Relationship of the audit committee advance/ Opening balance* Closing balance* (loan/ issuanc of debt Details of other erest Rate Secured/ utilised by PAN** PAN** ounterparty with the listed entity or its subsidiary Cost Tenure intercorporate Tenure Name Name indebtedness the ultima (%) osit/ inves recipient of funds) any other etc.) endusage Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Americas Corporation Refer Note 5 Any other Not applicable Not applicable 20.88 41.73 NA 10 Years Investment in Optionally nsaction urpose Convertible Redeemable Non cumulative reference Shares Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Americas Corporation Refer Note 5 Not applicable Subsidiary Any other Investment in equity shares Not applicable 1.59 1.59 transaction Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Brothers Limited Refer Note 5 As approved by the romoter and Promoter Group Sale of goods or Sale of goods or services As approved by the 0.87 0.22 Audit Committee of Audit Committee ne Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Chillers Private Limited Refer Note 5 Promoter and Promoter Group Any other Purchases of goods or As approved by the As approved by the saction rvcies and Expenses Paid Audit Committee of Audit Committee o to / (Recovered from) the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Chillers Private Limited Refer Note 5 Promoter and Promoter Group Dividend paid 0.02 Dividend paid Not applicable Not applicable Refer Note 5 Kirloskar Corrocoat Private Refer Note 5 moter and Promoter Group Sale of goods or Kirloskar Oil Engines Limited Sale of goods or services As approved by the As approved by th Limited rvices Audit Committee of Audit Committee of the Company the Company Refer Note 5 Kirloskar DMCC Refer Note 5 Promoter and Promoter Group Sale of goods or Sale of goods or services Kirloskar Oil Engines Limited As approved by the As approved by the 62.60 56.45 Audit Committee of Audit Committee of rvices the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar DMCC Refer Note 5 Promoter and Promoter Group Any other 1.68 Expenses Paid to As approved by the Audit Committee of Audit Committee of nsaction ecovered from) the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Ferrous Industries Refer Note 5 Promoter and Promoter Group Purchase of goods or Purchase of goods or As approved by the Audit Committee of -27.96 -29.19 Limited rvices rvices the Company the Company Refer Note 5 Kirloskar Ferrous Industries Refer Note 5 As approved by the Audit Committee of Audit Committee of Kirloskar Oil Engines Limited Promoter and Promoter Group Sale of goods or Sale of goods or services As approved by the imited the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Industries Limited Refer Note 5 As approved by the Audit Committee of Audit Committee of Promoter and Promoter Group Any other Expenses Paid to saction covered from) the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Industries Limited Refer Note 5 Promoter and Promoter Group Any other Security deposit for leased As approved by the Audit Committee of As approved by the Audit Committee of 4 89 12.30 the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Industries Limited Refer Note 5 Promoter and Promoter Group Dividend paid vot applicable Not applicable Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Management Services Refer Note 5 Promoter and Promoter Group Any other Expenses Paid to s approved by the As approved by the -3.40 Audit Committee of Audit Committee of rivate Limited (Recovered from) ransaction the Company the Company Refer Note 5 Kirloskar Management Services Refer Note 5 Kirloskar Oil Engines Limited Promoter and Promoter Group Any other Investment in equity sha Not applicable Not applicable Private Limited ransaction Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Oil Engines Limited Employees' Group Gratuity Fund Refer Note 5 Post Employment benefit plan Any other of the Company transaction Contribution Paid Not applicable Not applicable -9.71 Refer Note 5 Kirloskar Oil Engines Limited ontribution Paid Kirloskar Oil Engines Limited Refer Note Post Employment benefit plan Any other lot applicable Not applicable Officers' Superannuation Scheme of the Company transaction Post Employment benefit plan Any other of the Company transaction Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Oil Engines Limited Refer Note ' Not applicable Not applicable -0.06 fficers' Superannuation Trust nsaction Kirloskar Pneumatic Company Kirloskar Oil Engines Limited Refer Note 5 Refer Note 5 Promoter and Promoter Group Sale of goods or Sale of goods or services As approved by the As approved by the Limited Audit Committee of Audit Committee of the Company the Company Promoter and Promoter Group Purchase of Capital Purchase of Capital goods or As approved by the Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Pneumatic Company Refer Note 5 0.18 As approved by the Audit Committee of Audit Committee of Limited goods or services ervices the Company the Company Expenses Paid to / (Recovered from) Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Proprietary Limited Refer Note 5 -3.44 -2.90 Promoter and Promoter Group Any other 6.21 As approved by the Audit Committee of Audit Committee of nsaction the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Proprietary Limited Refer Note 5 Promoter and Promoter Group Dividend received Dividend received Not applicable Not applicable 0.00

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

In case monies are due to Details of the party (listed entity /subsidiary) In case any financial indebtedness is incurred to make or give Details of the counternarty either party as a result of the Details of the loans, inter-corporate deposits, advances or investments entering into the transaction loans, inter-corporate deposits, advances or investme transaction Value of transaction during the Natur Value of the relat of Purpose fo which the Type of related Details of other related party transaction as Remarks on approva Sr No. approved by the party transaction party transaction by audit committee Nature (loan reporting period funds will b dnes Relationship of the audit committee advance/ Opening balance* Closing balance* (loan/ issuanco of debt Details of other terest Rate Secured/ utilised by PAN** PAN** ounterparty with the listed entity or its subsidiary Cost Tenure intercorporate Tenure Name Name indebtedness the ultima (%) unsecured osit/ invest recipient of funds) any other etc.) endusage Entity controlled by close member of Key Managerial Purchase of Capital goods or services Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Solar Technologies Refer Note 5 Purchase of Capital goods or As approved by the Audit Committee of Audit Committee of rivate Limited rvices ersonnel the Company the Company Refer Note 5 Kirloskar Solar Technologies Private Limited Entity controlled by close member of Key Managerial Expenses Paid to / (Recovered from) As approved by the Audit Committee of Audit Committee of Kirloskar Oil Engines Limited Refer Note Any other -0.31 transaction ersonnel the Company the Company As approved by the Audit Committee of Audit Committee of Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Trading (SA) (PTY) Refer Note 5 Promoter and Promoter Group Sale of goods or Sale of goods or services 5.48 4 00 the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Kirloskar Trading (SA) (PTY) Refer Note 5 Promoter and Promoter Group Any other Expenses Paid to / (Recovered from) As approved by the Audit Committee of the Company As approved by the Audit Committee of the Company 2.05 saction Kirloskar Oil Engines Limited Refer Note 5 La-Gajjar Machineries Private Refer Note 5 Subsidiary Limited Purchase of goods or Purchase of goods or As approved by the Audit Committee of As approved by the Audit Committee o the Company 32.74 -14 10 -0.66 vices ices the Company Kirloskar Oil Engines Limited Refer Note 5 La-Gajjar Machineries Private Refer Note 5 Subsidiary Any other Reimbursement / (recover Not applicable Not applicable -1.84 11.86 0.88 of Expenses Kirloskar Oil Engines Limited Refer Note 5 Refer Note 5 363.14 363.14 La-Gaijar Machineries Private Subsidiary Any other Investment in equity shares Not applicable Not applicable Limited transaction Kirloskar Oil Engines Limited Refer Note 5 La-Gaijar Machineries Private Refer Note 5 Subsidiary Any other transaction Investment in preference Not applicable Not applicable 48.50 48.50 shares Kirloskar Oil Engines Limited Refer Note 5 La-Gajjar Machineries Private Limited Refer Note 5 Any other transaction Interest income on Not applicable Not applicable 2.00 3.98 2.00 Preference share Investme Kirloskar Oil Engines Limited Refer Note 5 lot applicable -10.72 60 La-Gajjar Machineries Private Refer Note 5 Subsidiary Any other Loan (Repaid)/given Not applicable 10.72 Limited ransaction Not applicable Kirloskar Oil Engines Limited Refer Note 5 La-Gajjar Machineries Private Refer Note 5 Any other Interest Income on loan lot applicable Limited ransaction granted irloskar Oil Engines Limited Refer Note 5 hesh Chhabria efer Note 5 on-Executive Directo ndering of Services efer Note 1, 2 Not applicable 0.05 -0.30 Any other nsaction 63 Kirloskar Oil Engines Limited Refer Note 5 Mahesh Chhabria 0.01 Refer Note 5 Non-Executive Director Dividend paid Dividend paid Not applicable Not applicable Kirloskar Oil Engines Limited Refer Note 5 Muhavara Enterprise Private Refer Note 5 Private Company in which Director is a Member Purchase of goods or Purchase of goods or As approved by the Audit Committee As approved by th Audit Committee 0.00 Limited /ices rvices the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Navsai Investments Private Refer Note 5 Entity controlled by close Dividend paid Dividend paid Not applicable Not applicable 0.03 imited tember of Key Managerial Kirloskar Oil Engines Limited Refer Note 5 Pratima Sanjay Kirloskar Refer Note : romoter and Promoter Group vidend paid lot applicable Not applicable 0.00 Refer Note 5 Kirloskar Oil Engines Limited Refer Note 5 Purvi Sheth Non-Executive Director Any other Rendering of Service Refer Note 1.2 Not applicable 0.04 -0.16 insaction Rendering of Ser Kirloskar Oil Engines Limited Refer Note 5 Rahul Kirloska Refer Note Non-Executive Director Refer Note 1, 2 Not applicable 0.02 Any other nsaction Kirloskar Oil Engines Limited Refer Note 5 Rahul Kirloskar Kirloskar Oil Engines Limited Refer Note 5 Rahul Sahai Non-Executive Director Refer Note 5 Refer Note 5 Dividend paid Dividend paid Not applicable Not applicable Not applicable 6.23 -0.00 -0.00 Key Managerial Personnel Any other Rendering of Services efer Note 1 saction Kirloskar Oil Engines Limited Refer Note 5 Rahul Sahai Refer Note 5 Key Managerial Personnel Any other Expenses Paid to Not applicable Not applicable 0.09 eaction (Recovered from) Relative of Non-Executive Kirloskar Oil Engines Limited Refer Note 5 Rhea Chhabria Refer Note 5 Dividend paid Dividend paid Not applicable Not applicable 0.00 Kirloskar Oil Engines Limited Refer Note 5 Roopa Javant Gupta Refer Note 5 romoter and Promoter Group Dividend paid Dividend paid Not applicable Not applicable 0.03 Kirloskar Oil Engines Limited Refer Note 5 Sanjay Kirloskar Refer Note 5 omoter and Promoter Group Dividend paid Dividend paid 0.02 Not applicable Not applicable Kirloskar Oil Engines Limited Refer Note 5 Satish Jamdar Refer Note Rendering of Services Refer Note 1, 2 Not applicable 0.06 -0.2 on-Executive Director Any other nsaction Kirloskar Oil Engines Limited Refer Note 5 Shalini Sarin Refer Note 5 Non-Executive Director Any other Rendering of Services Refer Note 1.2 Not applicable 0.02 -0.11 eaction Kirloskar Oil Engines Limited Refer Note 5 Smita Raichurkar upto 23rd Refer Note 5 Key Managerial Personnel Any other Subscription for shares under Not applicable Not applicable 0.01 August 2024 action ESOP Kirloskar Oil Engines Limited Refer Note 5 Smita Raichurkar upto 23rd Refer Note 5 Key Managerial Personnel Any other Rendering of Services Refer Note 1, 2 Not applicable 0.48 -0.00 August 2024 Kirloskar Oil Engines Limited Refer Note 5 Suman Kirloskar Refer Note 5 Relative of Director Dividend paid Dividend paid Not applicable Not applicable 0.01 Not applicable -0.03 Refer Note 5 anil Shah Singh (upto 11th Refer Note 5 Non-Executive Director Rendering of Services Kirloskar Oil Engines Limited Any other Refer Note 1, 2 September 2023) ransaction Kirloskar Oil Engines Limited Refer Note 5 TACO Prestolite Electric Private Limited Refer Note 5 Private Company in which Director is a Director Purchase of goods or Purchase of goods or As approved by the Audit Committee of As approved by the Audit Committee o 1.03 -0.21 -0.31 /ices vices the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Tata Autocomp GY Batteries Private Limited Refer Note 5 Private Company in which Director is a Director and Purchase of goods or services Purchase of goods or services As approved by the Audit Committee of As approved by the Audit Committee of 16.48 -9.64 -6.16 Member the Company the Company

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

In case monies are due to either party as a result of the transaction Details of the party (listed entity /subsidiary) In case any financial indebtedness is incurred to make or give Details of the counternarty Details of the loans, inter-cornorate denosits, advances or investments entering into the transaction loans, inter-corporate deposits, advances or investme Value of transaction during the Nature Value of the relate of Purpose for which the Type of related Details of other related party transaction as approved by the audit committee Sr No. party transaction party transaction Nature (loan reporting period dness (loan/ issuanc of debt funds will be Relationship of the advance/ intercorporate eposit/ investme Opening balance* Closing balance* Details of other terest Rate Secured/ utilised by Name PAN** Name PAN** ounterparty with the listed entity or its subsidiary Cost Tenure Tenure indebtedness (%) unsecure the ultimat recipient of funds (endusage)) any other etc.) Purchases of goods or servcies and Expenses Paid As approved by the Audit Committee of Audit Committee of Kirloskar Oil Engines Limited Refer Note 5 Tor.ai Limited Refer Note 5 Promoter and Promoter Group Any other 9.54 saction to / (Recovered from) the Company the Company Kirloskar Oil Engines Limited Refer Note 5 Vinesh Kumar Jairath Refer Note 5 Non-Executive Director Any other Rendering of Services Refer Note 1, 2 Not applicable 0.04 nsaction Kirloskar Oil Engines Limited Refer Note 5 Yogesh Kapur Refer Note 5 Non-Executive Director Any other Rendering of Services Refer Note 1 2 Not applicable 0.05 -0.24 nsaction Kirloskar Systems Private Limited Kirloskar Oil Engines Limited Refer Note 5 Refer Note 5 Dividend paid Not applicable Not applicable 0.00 omoter and Promoter Group Dividend paid Kirloskar Oil Engines Limited Refer Note 5 Geetanjali Vikram Kirloskar Refer Note 5 Not applicable Not applicable 0.01 Kirloskar Oil Engines Limited Refer Note 5 Amruta Thigale Refer Note 5 Related Party of Subsidiary Any other Rendering of Services Refer Note 1 Not applicable 0.09 -0.00 mpany saction Kirloskar Oil Engines Limited Refer Note 5 Sachin Kejriwal w.e.f. 9th May Refer Note 5 Key Managerial Personnel Any other Rendering of Services Refer Note 1 Not applicable -0.00 nsaction Kirloskar Oil Engines Limited Refer Note 5 As approved by the Audit Committee of the Company As approved by the Audit Committee of the Company Sahyadri Hospitals Private Limited Refer Note 5 Private Company in which Sale of goods or Sale of goods or services 0.00 director is a Director rvices Kirloskar Oil Engines Limited Refer Note 5 Yogesh Kapur Refer Note 5 Non-Executive Director Any other Reimbursement / (recovery Not applicable Not applicable 0.00 of Expenses transaction Kirloskar Oil Engines Limited Refer Note 5 Satish Jamdar Refer Note 5 Non-Executive Director Any other Reimbursement / (recovery Not applicable Not applicable 0.00 of Expenses saction Reimbursement / (rec of Expenses La-Gajjar Machineries Private Refer Note 5 Akash Shah Refer Note 5 elated Party of Subsidiary Any other Not Applicable Not Applicable 0.00 very Limited `ompany nsaction La-Gajjar Machineries Private Limited Refer Note 5 Akshay Sahni Refer Note 5 Related Party of Subsidiary Any other Rendering of Services Not Applicable Not Applicable 0.01 -0.00 mpany La-Gajjar Machineries Private Limited Refer Note 5 Akshay Sahni Refer Note 5 Related Party of Subsidiary Any other Not Applicable Not Applicable Company Related party of Holding nsaction Refer Note 5 La-Gajjar Machineries Private Actin Technologies India Private Any other Purchases of goods or Not Applicable Not Applicable 0.39 Limited Limited ansaction servcies and Expenses Paid ompany to / (Recovered from)

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

In case monies are due to Details of the party (listed entity /subsidiary) In case any financial indebtedness is incurred to make or give Details of the counternarty either party as a result of the Details of the loans, inter-corporate deposits, advances or investments entering into the transaction loans, inter-corporate deposits, advances or investme transaction Value of transaction during the Natur Value of the relat of Purpose fo which the Type of related Details of other related party transaction as approved by the Remarks on approva Sr No. party transaction party transaction by audit committee Nature (loan reporting period dnes funds will b Relationship of the audit committee advance/ Opening balance* Closing balance* (loan/ issuanc of debt Details of other terest Rate Secured/ utilised by Name PAN** PAN** ounterparty with the listed entity or its subsidiary Cost Tenure intercorporate Tenure Name indebtednes (%) the ultima unsecured osit/ invest recipient of funds) any other etc.) endusage La-Gajjar Machineries Private Refer Note 5 Actin Technologies India Private Refer Note 5 Limited Related party of Holding Any other transaction Reimbursement of expense to Related party of holding ot Applicable Not Applicable 0.00 imited ompany Company La-Gajjar Machineries Private Limited ESVA Pumps India Private Limited upto 28th September Refer Note 5 Refer Note : Related Party of Subsidiary rchase of good Purchase of goods or Refer Note 12 Not Applicable 0.48 ompany vices rvices 2024 Refer Note 5 ESVA Pumps India Private Refer Note 5 Related Party of Subsidiary Salary Chargeback Not Applicable 0.26 La-Gaijar Machineries Private Any other Not Applicable 0.04 0.06 Limited Limited upto 28th September mpany nsaction 024 Related Party of Subsidiars 100 La-Gaijar Machineries Private FSVA Pumos India Private Any other Buyback of shares by ESVA Refer Note 13 imited upto 28th September Limited mpany ansaction 2024 101 La-Gajjar Machineries Private Refer Note 5 Gauri Kirloskar Refer Note 5 Related Party of Subsidiary Any other Rendering of Services Not Applicable Not Applicable 0.01 -0.00 Limited mpany ransaction ndifour Consult Private Limited Refer Note La-Gajjar Mac Refer Note : Related party of Holding eimbursement of expe Not Applicable Any other lot Applicable Limited ransaction mpan Refer Note 5 Kirloskar Management Services Refer Note Related Party of Holding Refer Note 12 Not Applicable 0.84 La-Gajjar Machineries Private Any other Administrative service -0.01 Limited Private Limited Company and Subsidiary ransaction 104 La-Gajjar Machineries Private Limited Refer Note 5 La-Gajjar Machineries Pvt. Ltd. Refer Note 5 Employees Group Gratuity Trust Related Party of Subsidiary Any other Contribution paid to post employment benefit plan of Not Applicable Not Applicable 0.56 -0.83 -1.45 saction mpany the company Refer Note 5 Ranganath N. Krishna Refer Note 5 Related Party of Subsidiary 105 La-Gajjar Machineries Private Any other Rendering of Services ot Applicable Not Applicable 0.01 -0.00 Limited mpany ransaction 106 La-Gajjar Mach neries Private Refer Note 5 anganath N. 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Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was

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Sivanandhan Refer Note 5 Related Party of Subsidiary endering of Services Not applicable Remuneration mpany Arka Fincap Limited Refer Note 5 Gauri Kirloskar Refer Note 5 Related Party of Subsidiary Refer Note 16 0.02 129 Remuneration Rendering of Services Not applicable mpany 130 Arka Fincap Limited Refer Note 5 arish Engineer Refer Note : Related Party of Subsidiary nuneration endering of Services Refer Note 16 Not applicable mpany Arka Fincap Limited Refer Note 5 Kirloskar Management Services Refer Note : Related Party of Subsidiary Purchase of goods or Expenses Paid to Approved by the -0.04 rivate Limited mpany vices ecovered from) Audit Committee Refer Note : Refer Note lated Party of Subsidiary efer Note 16 Not applicable 0.05 Arka Fincap Limited hesh Chhabria dering of Services uneration Company Related Party of Subsidiary Refer Note : Refer Note : Arka Fincap Limited thers Any othe Rendering of Services Refer Note 1 Not applicable ransaction mpany 0.05 34 Arka Fincap Limited Refer Note 5 R Gurumurthy Refer Note 5 Related Party of Subsidiary Remuneration Rendering of Services Refer Note 16 Not applicable ompany Refer Note 5 Refer Note 5 0.04 Arka Fincap Limited Vijay Chugh Related Party of Subsidiary Rendering of Services Refer Note 16 Not applicable nuneration mpany Refer Note 5 Refer Note Related Party of Subsidiary 4.67 Arka Fincap Limited imal Bhandari Rendering of Services Refer Note 16 and Not applicable 36 Any other ransaction ompany Refer Note : Refer Note : endering of Ser vot applicable Arka Fincap Limited í ogesh Kapur lated Party of Sul 0.04 mnany Refer Note : rka Credit Fund I Refer Note : Management Fee Income Arka Investment Advisory Any other Not Applicable 0.64 Services Private Limited mpany ansaction Refer Note 5 Arka Investment Advisory Refer Note 5 Related Party of Subsidiary Any other Income Earned from the Arka Credit Fund I Refer Note 19 Not Applicable 1.45 vestment Services Private Limited nsaction 0.07 Refer Note 5 Arka Credit Fund I Refer Note : Related Party of Subsidiary Recovery of Operating efer Note 22 Not Applicable Arka Investment Advisory Any other Services Private Limited ransaction Expenses ompany Refer Note 5 Arka Credit Fund I Refer Note 5 Related Party of Subsidiary Refer Note 24 Not Applicable 17.08 12.65% p.a. plus upfront 12.65% Arka Investment Advisory Any other Investment in fund 48.03 Issue of years Investment in Maximum till As per Services Private Limited ompany ransaction Noninterest at the rate of Alternative August 2027 Private 0.75% of proceeds from NCDs (i.e. Rs. 0.375 estment Fund ible Memorand Deben m of the Crores) Fund 142 Kirloskar Americas Corporation Refer Note 5 Kirloskar Proprietary Limited Refer Note Related party of Holding Any other Professional Fees ot applicable Not applicable Company Related Party of Subsidiary ansaction Refer Note : Engines LPG LLC dba Wildcat Interest Income on loan Kirloskar Americas Corporation Refer Note Any other vot applicable Not applicable 1.04 wer Gen mpany ransaction ranted Engines LPG LLC dba Wildcat .oan (Repaid)/given Refer Note 5 Related Party of Subsidiary 16.13 16.13 Kirloskar Americas Corporation Refer Note : Any other lot applicable Not applicable ower Gen nsaction ompany Kirloskar Americas Corporation Refer Note Engines LPG LLC dba Wildcat Refer Note : elated Party of Subsidiar Sale of goods or Sale of goods or services Not applicable 0.72 Not applicabl ver Gen mpany vices Engines LPG LLC dba Wildcat minico Roeser Refer Note : 0.02 Refer Note : Any other endering of services lot applicable Not applicable Power Gen ransaction ompany Engines LPG LLC dba Wildcat lated Party of Subsidi: endering of serv Refer Note : Kandi Roese Refer Note Any other ot applicab Not applicable 0.29 Power Gen ompany transaction

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or nvestments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction wa

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Notes

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

2 Provision for commission to directors has been recorded in financials on an estimated basis and is still subject to approval from the board of directors, accordingly it has not been included in 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, wherever applicable, as the same will be included at the time of exercise of

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 am'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 30 September 2024, the Group has not recorded any impairment of receivables relating to amounts owed by related parties (31 March 2024 : 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 ** As per the clarificatory FAOs issued by BSE Limited and NSE Limited dated 25th April 2022, the PAN numbers not mentioned

6 No specific financial indebtedness is incurred to make or give investments except as disclosed above.

7 The value of transactions, opening and closing balances are after considering effect of prepaid and provision. Additionally, the closing balance in "Investment in equity shares/preference share/fund" represents the earrying value of investment as at period end. 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 Negative Amounts in the opening balance and closing balance columns represent credit balances. 10 * Amounts reported are inclusive of GST wherever applicable

11 0.00%-0.00 denotes amounts less than Rs.50.000 in absolute terms.

12 Audit Committee is not applicable. The transactions are on arm's length basis accordingly, the board of directors had noted the same.

13 The Board of Directors of the Subsidiary Company in its meeting held on August 30, 2024 approved the acceptance of buyback offer.

14 The issue of protections on a constantly company in the metricing the load of the solid site of company in the metricing balance to expland the intervention of the solid site of company in the metricing balance to expland the intervention of the solid site of company in the metricing balance of the solid site of company in the metricing balance to expland the intervention of the solid site of company in the metricing balance to expland the intervention of the solid site of company in the metricing balance to expland the intervention of the solid site of company in the metricing balance to expland the intervention of the solid site of company in the metricing balance to expland the intervention of the solid site of company in the metricing balance to expland the intervention of the protection of the solid site of company in the metricing balance to expland the intervention of the protection of the solid site of company in the metricing balance to expland the intervention of the protection of the solid site of the solid s expressely mentioned that under no circumstances the said letter be construed as a letter of guarantee by AFHPL in the unlikely and unfortunate event of any default by Issuer. 16 As approved by the Nomination & remuneration Committee/Board of Directors of the Subsidiary Company.

17 The remuneration is paid by Arka Fincap Limited to its employees and it has been considered based on Form 16 (as per The Income Tax Act, 1961)

18 There are no transactions related to loan, inter corporate deposits and advances except as reported in the above table.

19 Distribution income and recovery of operating expenses are as per private placement memorandum issued by Arka Credit I 20 Sitting fees paid to directors for attending the meeting of board and committee as approved by Board of Directors of the Subsidiary Company.

21 The Subsidiary Company is not required to constitute the Audit Committee. The Board of Directors of the Subsidiary Company approved the transaction at their meeting held on May 3, 2024.

22 The Subsidiary 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

23 The investment in Arka Credit Fund I towards sponsor contribution for an amount upto Rs. 5 Crore was approved by the Board of Directors of the Subsidiary Company at their meeting held on November 2, 2022 24 The Subsidiary Company is not required to constitute the Audit Committee. The Board of Directors of the Subsidiary Company approved the transaction at their meeting held on March 29, 2024.