

Date: 8th May 2024

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

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

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

Dear Sir / Madam,

Subject: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half-year ended 31st 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 22nd November 2021, please find enclosed disclosure of related party transactions for the half year ended 31st 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

	Details of the party (listed e	ntity /subsidiary)									In case monies		In case any fina	ncial indebt	edness is	incurred		ils of the	loans, in	er-corporate	
	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/ investm	Interest Rate (%)	Tenure	Secured wind wind wind wind wind wind wind win	rpose for hich the No ands 11 be lised
1	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					III. Testini				uic
	Arka Financial Holdings	Refer Note		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 2.18				-			-	_	-
ť	Arka Financial Holdings Arka Financial Holdings	Refer Note	Arka Credit Fund I Arka Credit Fund I	Refer Note	Related Party of Subsidiary		Income earned from Investment	Refer Note	Refer Note	0.18	0.05	-									
1	Arka Financial Holdings	Refer Note		Refer Note	Related Party of Subsidiary		Investment in equity shares Reimbursement / (recovery) of	Refer Note Omnibus Approval by	Refer Note Omnibus Approval by	-	1,039.96	1,039.96			_	-					
	Arka Financial Holdings Private Limited	Refer Note	Arka Fincap Limited	Refer Note	Related Party of Subsidiary Company		Expenses	the Audit Committee	the Audit Committee												
	Arka Financial Holdings	Refer Note	Arka Investment Advisory Service Private	Refer Note Refer Note	Related Party of Subsidiary Related Party of Subsidiary		Investment in equity shares Rendering of services	Refer Note Refer Note	Refer Note Refer Note	0.02	2.01	2.01				-		-	-	_	_
	Arka Financial Holdings Arka Financial Holdings	Refer Note	D. SHIVANANDAN Gauri Kirloskar	Refer Note	Related Party of Subsidiary		Rendering of services	Refer Note	Refer Note	0.01		-									
T	Arka Financial Holdings Private Limited	Refer Note	Kirloskar Proprietary Limited	Refer Note	Related Party of Subsidiary Company	Any other transaction	Investment in equity shares	As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company		0.05	0.05									
1	Arka Financial Holdings	Refer Note	Mahesh Chhabria	Refer Note	Related Party of Subsidiary		Rendering of services	Refer Note	Refer Note	0.02		-									
	Arka Financial Holdings Arka Financial Holdings	Refer Note Refer Note	Rahul Bhagat Yogesh Kapur	Refer Note Refer Note	Related Party of Subsidiary Related Party of Subsidiary		Rendering of services Rendering of services	Refer Note Refer Note	Refer Note Refer Note	0.02		-		-	-			-	-	-	-
	Arka Fincap Limited	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary		Investment	50	None	15.21		-									
1	Arka Fincap Limited	Refer Note	Arka Credit Fund I	Refer Note	Company Related Party of Subsidiary Company	Any other transaction	Sale of Exposure in NCD	21	None			-									
1	Arka Fincap Limited	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary	Any other transaction	Income Earned from the Investment	Not Applicable	None	1.64		-									545
1	Arka Fincap Limited	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary Company	Any other transaction	Payments done on behalf of of Arka Credit Fund I	Approved by the Audit Committee - At actuals	None	0.52		0.35									
+	Arka Fincap Limited	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary	Any other transaction	Investment in Fund	Not Applicable	None	-		15.68						\neg		_	
+	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	-	15.68	-									
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	-		-									
1	Arka Fincap Limited	Refer Note	Arka Financial Holdings Pvt Ltd	Refer Note	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		•									
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		Approved by the Audit Committee - At actuals		1.30	-									
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		0.19										
	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									
	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	(3)	,									
1	Arka Fincap Limited	Refer Note	D Sivanandhan	Refer Note	Related Party of Subsidiary Company	Remuneration	Director Sitting Fees	Refer Note 3	None	0.04	•			1000							
1	Arka Fincap Limited	Refer Note	Gauri Kirloskar	Refer Note	Related Party of Subsidiary	Remuneration	Director Sitting Fees	Refer Note 3	None	0.01		-									
1	Arka Fincap Limited	Refer Note	Harish Engineer	Refer Note	Related Party of Subsidiary	Remuneration	Director Sitting Fees	Refer Note 3	None	0.05		-									
1	Arka Fincap Limited	Refer Note	Kirloskar Management Services Private	Refer Note	Related Party of Subsidiary	Any other transaction	Expenses Paid to / (Recovered from)	0.2	None	-	0.37	-									
	Arka Fincap Limited	Refer Note	Limited Kirloskar Management Services Private	Refer Note	Related Party of Subsidiary	Purchase of goods or	Expenses paid	0.8	None	0.59	0.37	-0.04						-	-		
	Arka Fincap Limited	Refer Note	Limited - w.e.f. 09 March 2023 Kirloskar Management Services Private	Refer Note	Related Party of Subsidiary	Any other transaction	Reimbursement of Expenses	0.96	None	0.57	-	-									-
	Arka Fincap Limited	Refer Note	Limited - w.e.f. 09 March 2023 Mahesh Chhabria	Refer Note	Company Related Party of Subsidiary	Remuneration	Director Sitting Fees	Refer Note 3	None	0.05	-	-							-	-	+
		Refer Note	Non-Executive Directors	Refer Note	Company Related Party of Subsidiary		Director Commission	Refer Note 5	None	0.58	2						-	-	-		-
	Arka Fincap Limited	Refer Note	Others	Refer Note	Company Related Party of Subsidiary		Remuneration	Refer Note 4	None	0.96							-	-	-	-	+
	Arka Fincap Limited	Refer Note	R Gurumurthy	Refer Note	Company Related Party of Subsidiary		Director Sitting Fees	Refer Note 3	None	0.02											+
	Arka Fincap Limited				Company Related Party of Subsidiary	The company of the contract of	Director Sitting Fees	Refer Note 3	None	0.04									-		-
	Arka Fincap Limited	Refer Note	Vijay Chugh	Refer Note	Company			Refer Note 2	None												-
	Arka Fincap Limited	Refer Note	Vimal Bhandari	Refer Note	Related Party of Subsidiary Company	Part of the second	Repayment of NCD issued			-											
	Arka Fincap Limited	Refer Note	Vimal Bhandari	Refer Note	Related Party of Subsidiary Company		Interest paid on NCD issued	Refer Note 2	None		•	-									
	Arka Fincap Limited	Refer Note	Vimal Bhandari	Refer Note	Related Party of Subsidiary Company		Remuneration	Refer Note 3 and 4	None	2.04		-									
	Arka Fincap Limited	Refer Note	Yogesh Kapur	Refer Note	Related Party of Subsidiary Company	Remuneration	Director Sitting Fees	Refer Note 3	None	0.04	*	-									

Т	Arka Investment Advisory	Refer Note	Arka Credit Fund I	Refer Note	Related Party of Subsidiary	Any other transaction	Management Fee Income	Refer Note	Refer Note	0.41		0.48					ТТ		
+	Service Private Limited Arka Investment Advisory	Refer Note	Arka Credit Fund I	Refer Note	Company Related Party of Subsidiary	Any other transaction	Recovery of Operating Expenses	Refer Note	Refer Note	0.05	0.19	-			_	_	+		+-
	Service Private Limited		Dominico Roeser	Refer Note	Company Related Party of Subsidiary	Any other transaction	Rendering of services	Not applicable	Not applicable	0.01	0.11						\perp		_
	Power Gen				Company														
	Engines LPG LLP dba Wildcat Power Gen	Refer Note	Kandi Roeser	Refer Note	Related Party of Subsidiary Company	Any other transaction	Rendering of services	Not applicable	Not applicable	0.19	•	-							
	Engines LPG LLP dba Wildcat Power Gen	Refer Note	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	Refer Note	Matthew Roeser	Refer Note	Related Party of Subsidiary Company	Any other transaction	Rendering of services	Not applicable	Not applicable	0.46		-							17/
I	Power Gen Engines LPG LLP dba Wildcat	Refer Note	Monica Roeser	Refer Note	Related Party of Subsidiary	Any other transaction	Rendering of services	Not applicable	Not applicable	0.36		-							
	Power Gen Engines LPG LLP dba Wildcat	Refer Note	Samir Haggar	Refer Note	Company Related Party of Subsidiary	Any other transaction	Rendering of services	Not applicable	Not applicable	0.26	-	-		-+	+	+	1	-	-
	Power Gen Kirloskar Americas	Refer Note	Engineman Consultants LLC	Refer Note	Company Related Party of Subsidiary	Any other transaction	Expenses Paid to / (Recovered from)	Not applicable	Not applicable	-0.01	-	-			_	_	+	_	-
	Corporation (earlier known as KOEL Americas Corp.)		***************************************		Company				Not applicable	0.38		0.38							
	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							
	Kirloskar Americas Corporation (earlier known as	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				3			
ļ	KOEL Americas Corp.) Kirloskar Oil Engines Limited	Refer Note	Aditi Kirloskar	Refer Note	Relative of Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.48	-	-							
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		-			+		
-	Kirloskar Oil Engines Limited	Refer Note	Akshay Sahni	Refer Note	Promoter and Promoter	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00		-		-+	-	+	+-		-
	Kirloskar Oil Engines Limited		Alok Kirloskar	Refer Note	Group. Promoter and Promoter	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00	-	-				-	+-	-	
	Kirloskar Oil Engines Limited		Alpak Investments Private Limited	Refer Note	Group. Private Company in which	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00				\rightarrow	-	-	+		-
	Kirioskar Oil Engines Limited	Refer Note			director is a Director / Member														
	Kirloskar Oil Engines Limited	Refer Note	Alpana Kirloskar	Refer Note	Promoter and Promoter Group.	Dividend paid	Dividend paid	Not applicable	Not applicable	1.95	•	-							
	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	-	-							
	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	-							
	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	-								
	Kirloskar Oil Engines Limited	Refer Note		Refer Note	Subsidiary	Any other transaction	Investment in equity shares	Not applicable	Not applicable	-	1,052.65	1,052.65							
	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	Refer Note	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					-		
	Kirloskar Oil Engines Limited	Refer Note	Aryan Chhabria	Refer Note	Relative of Non-Executive	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00		-							
	Kirloskar Oil Engines Limited		Ascem Srivastav	Refer Note	Key Managerial Personnel	Any other transaction	Reimbursement / (recovery) of	Not applicable	Not applicable	-	0.01	-							
				Dafas Mata	Kev Managerial Personnel	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.83	-0.01	0.00					1		
	Kirloskar Oil Engines Limited	Refer Note	Aseem Srivastav	Refer Note							-0.01	0.00					-		
	Kirloskar Oil Engines Limited	Refer Note	Atul Kirloskar	Refer Note	Close member of Key	Any other transaction	Reimbursement / (recovery) of	Not applicable	Not applicable	0.06					A STATE OF THE STA			ATTITUTE OF THE PARTY OF	1000
									Not applicable	3.67				(F-115) F-115					
	Kirloskar Oil Engines Limited	Refer Note	Atul Kirloskar	Refer Note	Close Member of Key	Dividend paid	Dividend paid	Not applicable				-							
	Kirloskar Oil Engines Limited		Atul Kirloskar	Refer Note	Close Member of Key	Any other transaction	Rendering of Services	Not applicable	Not applicable	1.84	-	1.81	STATE OF THE STATE						
	Kirioska Oli Eligines Elimited	Treater reste			Promoter and Promoter	Any other transaction	Advance given	As approved by the	As approved by the	-39.19	78.38						1		_
	Kirloskar Oil Engines Limited	Refer Note	Avante Spaces Limited (earlier known as Wellness Space Developers Limited)	Refer Note	Group.	ruly outer transaction	Advance given	Audit Committee of	Audit Committee of the		70.50								
			Weinless Space Developer's Billions					the Company	Company										
	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									
			Engines LPG LLC	Refer Note	Subsidiary	Sale of goods or services	Sale of goods or services	As approved by the	As approved by the	7.04		8.99							
	Kirloskar Oil Engines Limited	Kelei Note	Engiles Et o EEC	Itelel Tiote	- Cursuman,			Audit Committee of	Audit Committee of the					Two I		1		N. Francisco	The state of
	Kirloskar Oil Engines Limited	Refer Note	Engines LPG LLC	Refer Note	Subsidiary	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the	As approved by the	-0.59			-		_	+-	+	-	-
	A Digues and Car							Audit Committee of the Company	Audit Committee of the Company										
	Kirloskar Oil Engines Limited	Refer Note	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	As approved by the Audit Committee of the	30.26	-2.61	-3.48							
								the Company	Company						1000				
	Kirloskar Oil Engines Limited	Refer Note	Gauri Kirloskar	Refer Note	Key Managerial Personnel		Reimbursement / (recovery) of	Not applicable	Not applicable	0.22	-	-							
	Kirloskar Oil Engines Limited	Refer Note	Gauri Kirloskar	Refer Note	Key Managerial Personnel		Dividend paid	Not applicable	Not applicable	1.44	-		437	A (1888)					1
	Kirloskar Oil Engines Limited		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	Not applicable	Not applicable	0.38	-	0.33			-	-	+-+	-	-
	Kirloskar Oil Engines Limited		Kirloskar Americas Corporation (earlier	Refer Note	Subsidiary	Sale of goods or services	Reimbursement of expenses Sale of goods or services	As approved by the	As approved by the	11.63	7.51	12.33	-	-	-	+	+	+	
	Kirloskar Oil Engines Limited		known as KOEL Americas Corp.) Kirloskar Americas Corporation (earlier	Refer Note	Subsidiary	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	0.47	-0.29	-0.18							
		Reiei Note	known as KOEL Americas Corp.)					Audit Committee of the Company	Audit Committee of the Company										
			tree to the tree to the tree tree tree tree tree tree tree	Refer Note	Subsidiary	Any other transaction	Investment in equity shares	Not applicable	Not applicable	20.85	1.59	22.44							
	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Americas Corporation (earlier known as KOEL Americas Corp.)										Carrier Contract of the						
				Refer Note	Promoter and Promoter Group.	Sale of goods or services	Sale of goods or services	As approved by the Audit Committee of	As approved by the Audit Committee of the	2.28	0.64	0.87							
	Kirloskar Oil Engines Limited	Refer Note	known as KOEL Americas Corp.)	Refer Note		Sale of goods or services Any other transaction	Sale of goods or services Purchases of goods or services and Expenses Paid to / (Recovered from)	As approved by the Audit Committee of the Company As approved by the Audit Committee of		2.28	0.64	0.87							

J	Kirloskar Oil Engines Limite		Kirloskar Chillers Private Limited	Refer Note	Promoter and Promoter	Dividend paid	Dividend paid	Not applicable	Not applicable	0.0	Ι .	T -	1	T					
	Kirloskar Oil Engines Limite	d Refer Note	Kirloskar DMCC	Refer Note	Promoter and Promoter Group.	Sale of goods or services	Sale of goods or services	As approved by the	As approved by the	85.77	49.48	56.45							
	Kirloskar Oil Engines Limite	d Refer Note	Kirloskar DMCC	Refer Note	Promoter and Promoter			Audit Committee o the Company		ne	12.30								
				reier reie	Group.	Any other transaction	Expenses Paid to / (Recovered from)	Audit Committee o	As approved by the Audit Committee of the	4.70	-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		70.84	-24.28	-27.96							
	Kirloskar Oil Engines Limite	Refer Note	Kirloskar Ferrous Industries Limited	Refer Note	Promoter and Promoter	Sale of goods or services	Sale of goods or services	Audit Committee of the Company	Company										
-	Vidada Oli Paris III is				Group.		one or goods of six vices	As approved by the Audit Committee of	Audit Committee of the	e 0.00	0.01	0.00							
	Kirloskar Oil Engines Limited	Reler Note	Kirloskar Industries Limited	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	14.51	-					+	_	+-	
1	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Industries Limited	Refer Note	Promoter and Promoter Group.	Any other transaction	Security deposit for leased premises	As approved by the Audit Committee of	As approved by the	-	12.30	12.30				-			
	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Industries Limited	Refer Note	Promoter and Promoter	Dividend paid	Dividend paid	the Company Not applicable	Company Not applicable	2.05									
	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Management Services Private Limited	Refer Note	Promoter and Promoter	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the	As approved by the	16.35	-4.94	-3.40							W
+	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Management Services Private	Refer Note	Promoter and Promoter			Audit Committee of the Company	Audit Committee of the Company			-5.40							
_	Kirloskar Oil Engines Limited		Limited Kirloskar Oil Engines Limited Employees'	100000000000000000000000000000000000000	Group. Post Employment benefit	Any other transaction Any other transaction	Investment in equity shares	Not applicable	Not applicable		1.02	1.12					-	++	
1	Kirloskar Oil Engines Limited	Refer Note	Group Gratuity Fund Kirloskar Oil Engines Limited Officers'	Refer Note	plan of the Company Post Employment benefit	Any other transaction	Contribution Paid	Not applicable	Not applicable		-13.81	-9.71						+	
4	Kirloskar Oil Engines Limited		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	Sale of goods or services	Contribution Paid Sale of goods or services	Not applicable	Not applicable	0.04	-0.02	-0.06						++	
-	Kirloskar Oil Engines Limited	Refer Note	Kirloskar Proprietary Limited	Refer Note	Group. Promoter and Promoter	Any other transaction		As approved by the Audit Committee of the Company	As approved by the Audit Committee of the Company	0.52	0.06	0.02							
					Group.	ray outer utansaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of	As approved by the Audit Committee of the	7.75	-2.53	-3.44						++	+
	Kirloskar Oil Engines Limited		Kirloskar Proprietary Limited	Refer Note	Promoter and Promoter Group.	Dividend received	Dividend received	Not applicable	Not applicable	-0.00	-			-		+			
	Kirloskar Oil Engines Limited		Kirloskar Solar Technologies Private Limited	Refer Note	Entity controlled by close member of Key Managerial Personnel	Any other transaction	Expenses Paid to / (Recovered from)	As approved by the Audit Committee of	As approved by the Audit Committee of the	0.49	•	-				++	+		+
	Kirloskar Oil Engines Limited		Kirloskar Trading (SA) (PTY) Ltd. (earlier known as Joburg Industrial Trading (SA) (PTY) Ltd.)	Refer Note	Promoter and Promoter Group.	Sale of goods or services	Sale of goods or services	As approved by the Audit Committee of	As approved by the Audit Committee of the	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						-		-
k	Kirloskar Oil Engines Limited	Refer Note	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Purchase of goods or services	Purchase of goods or services	As approved by the Audit Committee of	Company As approved by the Audit Committee of the	34.42	-15.89	-14.10			-		-	++	-
1	Kirloskar Oil Engines Limited	Refer Note	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	Reimbursement / (recovery) of	Not applicable	Company Not applicable	-1.45	0.24	11.86			_	-			
1	Kirloskar Oil Engines Limited	Refer Note	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	Expenses Investment in equity shares	Not applicable	Not applicable	-	363.14	363.14			_				
		Refer Note	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	Investment in preference shares	Not applicable	Not applicable	-	48.50	48.50							
L		Refer Note	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	Interst income accrued on Preference	Not applicable	Not applicable	1.99	1.99	3.98			_				
	Kirloskar Oil Engines Limited		La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	share Investment Loan (Repaid)/given	Not applicable	Not applicable	32.37	8.61	-			_	-	_		1
	Cirloskar Oil Engines Limited	The second secon	La-Gajjar Machineries Private Limited	Refer Note	Subsidiary	Any other transaction	Interest Income on Ioan given	Not applicable	Not applicable	0.78		-			_	-	-		_
	Kirloskar Oil Engines Limited		La-Gajjar Machineries Private Limited	Refer Note	Subsidiary		Recovery of cost incurred under ESOP plan for options granted to subsidiary	Not applicable	Not applicable	0.04	0.21	-			+				+
L		Refer Note	Mahesh Chhabria	Refer Note	Non-Executive Director	Any other transaction	employees Rendering of Services	Not applicable	Not applicable	0.36		0.30							
┸	Kirloskar Oil Engines Limited	Refer Note	Mahesh Chhabria	Refer Note	Non-Executive Director	Dividend paid	Dividend paid	Not applicable	Not applicable	0.01	-	-	-		-				1
\perp	Kirloskar Oil Engines Limited	Refer Note	Mrinalini Shreekant Kirloskar	Refer Note	Promoter and Promoter Group.	Dividend paid	Dividend paid	Not applicable	Not applicable		-	-			_		-		1
	Cirloskar Oil Engines 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						-		+
	Cirloskar Oil Engines Limited			Refer Note	Entity controlled by close member of Key Managerial Personnel	Dividend paid	Dividend paid	Not applicable	Not applicable	0.02	-	-	+						+
	Cirloskar Oil Engines Limited		Pratima Sanjay Kirloskar	Refer Note	Promoter and Promoter Group.	Dividend paid	Dividend paid	Not applicable	Not applicable	0.00	-	-	-				-		
	irloskar Oil Engines Limited			Refer Note	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.21		0.16	-	_					
	irloskar Oil Engines Limited			Refer Note	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.03		-							
	irloskar Oil Engines Limited			Refer Note	Non-Executive Director	Dividend paid I	Dividend paid	Not applicable	Not applicable	4.45	-				-				
Ki	irloskar Oil Engines Limited	Refer Note	Rahul Sahai	Refer Note	Key Managerial Personnel	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.73	-0.02	-0.00							

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				_			- W. U. S.			
123	Kirloskar Oil Engines Limited	Refer Note	Rhea Chhabria	Refer Note	Relative of Non-Executive	Dividend paid	Dividend paid			0.08		-								
			Roopa Jayant Gupta	Refer Note	Director Promoter and Promoter	1 200 5 200 3000	manyana ina	Not applicable	Not applicable	0.00										
	What is a management of the control				Group.	Dividend paid	Dividend paid	Not applicable	Not applicable	0.02										1
	Kirloskar Oil Engines Limited		Sanjay Kirloskar	Refer Note	Promoter and Promoter Group.	Dividend paid	Dividend paid	Not applicable	Not applicable	0.01										+
	Kirloskar Oil Engines Limited	Refer Note	Satish Jamdar	Refer Note	Non-Executive Director	Any other transaction	Rendering of services and Reimbursement of expenses	Not applicable	Not applicable	0.28	-	0.21				\neg				+
	Kirloskar Oil Engines Limited	Refer Note	Shalini Sarin	Refer Note	Non-Executive Director	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.15		0.11		-		\dashv	+			+
128	Kirloskar Oil Engines Limited	Refer Note	Smita Raichurkar	Refer Note	Key Managerial Personnel	Any other transaction	Rendering of Services	Not applicable	Not applicable	0.22	-0.01	-0.00				+	-		-+	-
129	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	Purchase of goods or	Purchase of goods or services	As approved by the	As approved by the	1.14	-0.23	-0.21				-		-	_	
122	Videolog Oil Eurica Vinital	D.C. Mar			Director is a Director	services		Audit Committee of the Company	Audit Committee of he Company											
132	Kirloskar Oil Engines Limited	Relei 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 services	Purchase of goods or services	As approved by the Audit Committee of	As approved by the Audit Committee of the	23.20	-7.51	-9.64								
133	Kirloskar Oil Engines Limited	Refer Note	Tor.ai Limited (earlier known as Kloudq	Refer Note	Member Promoter and Promoter	Any other transaction	Purchase of Goods or services and	the Company As approved by the	Company As approved by the	12.77										
			Technologies Limited)		Group.		Expenses Paid to	Audit Committee of	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	Not applicable	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	0.30		0.24				-	_	1		
136	Kirloskar Oil Engines Limited	Refer Note	GEETANJALI VIKRAM KIRLOSKAR	Refer Note	Promoter & Promoter Group	Dividend paid	Dividend paid	Not applicable	Not applicable	0.08						-				
136	Kirloskar Oil Engines Limited	Refer Note	IEC Air Tools Private Limited	Refer Note	Private Company in which	Purchase of goods or	Purchase of goods or services	As approved by the	As approved by the	0.00										
					director is member	services		Audit Committee of the Company	Audit Committee of ne Company											
136	Kirloskar Oil Engines Limited	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	As approved by the Audit Committee of ac	0.02		-					-	-	-	-
137	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Akash Shah	Refer Note	Related Party of Subsidiary	Any other transaction	Pairphureament of avanages	the Company	Company											
138	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Akash Shah	Refer Note	Company Related Party of Subsidiary	Any other transaction	Reimbursement of expensese	Not Applicable	Not Applicable	0.00	-									
	La-Gajjar Machineries Pvt. Ltd.		Akash Shah	Refer Note	Company		Salary paid***	Not Applicable	Not Applicable	•	-	-								
140	La-Gajjar Machineries Pvt. Ltd.		Akshay Sahni		Related Party of Subsidiary Company	Any other transaction	Rendering of services	Not Applicable	Not Applicable	0.00	-		0.10							
		5		Refer Note	Related Party of Subsidiary Company	Any other transaction	Director's Fees	Not Applicable	Not Applicable	0.01		-							1	
	La-Gajjar Machineries Pvt. Ltd.		Akshay Sahni	Refer Note	Related Party of Subsidiary Company	Any other transaction	Commission	Not Applicable	Not Applicable	0.10	-	0.09	7.					1 1		
	La-Gajjar Machineries Pvt. Ltd.		ESVA Pumps India Private Limited	Refer Note	Related Party of Subsidiary Company	Purchase of goods or services	Purchase	Refer Note 1	Refer Note 1	6.66	-0.85	-0.22			_	_	_	+ +	-	-
143	La-Gajjar Machineries Pvt. Ltd.		ESVA Pumps India Private Limited	Refer Note	Related Party of Subsidiary Company	Purchase of goods or services	Purchase return	Refer Note 1	Refer Note 1	0.77	-	-			_	+		++	-	-
144	La-Gajjar Machineries Pvt. Ltd.	Refer Note	ESVA Pumps India Private Limited	Refer Note	Related Party of Subsidiary Company	Any other transaction	Salary Chargeback	Not Applicable	Refer Note 1	0.06		0.06		-		+	+	+	-	
145	La-Gajjar Machineries Pvt. Ltd.	Refer Note	ESVA Pumps India Private Limited	Refer Note	Related Party of Subsidiary Company	Any other transaction	Investment	Not Applicable	Not Applicable		4.41	4.41		-	-	+		-	-	
146	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Gauri Kirloskar	Refer Note	Related Party of Subsidiary	Any other transaction	Director's Fees	Not Applicable	Not Applicable	0.01					_	+		-		
147	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Kirloskar Management Services Private Limited	Refer Note	Related Party of Holding	Any other transaction	Administrative service	Not Applicable	Not Applicable	0.50	0.08	-0.01			_			-		
140		D 6 W	7777		company and Subsidiary Company															
148	La-Gajjar Machineries Pvt. Ltd.	Keler 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				-		+ +	-	
149	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Ranganath N. Krishna (DIR)	Refer Note	Related Party of Subsidiary	Any other transaction	Director's Fees	Not Applicable	Not Applicable	0.01										
150	La-Gajjar Machineries Pvt. Ltd.	Refer Note	Ranganath N. Krishna (DIR)	Refer Note	Company Related Party of Subsidiary	Any other transaction	Commission	TO SECURE OF THE PARTY OF THE P	70-117-10-117-117-117-117-117-117-117-11	0.01	•									
	La-Gajjar Machineries Pvt. Ltd.		Sunil Shah Singh (upto 19th September	Refer Note	Company Related Party of Subsidiary	Any other transaction		Not Applicable	Not Applicable	0.03	-	0.02								
	La-Gajjar Machineries Pvt. Ltd.		2023) Sunil Shah Singh (upto 19th September	Refer Note	Company		Director's Fees	Not Applicable	Not Applicable	0.00										
	La-Gajjar Machineries Pvt. Ltd.	200000000000000000000000000000000000000	2023)	100000000000000000000000000000000000000	Company	Any other transaction	Commission	Not Applicable	Not Applicable	0.03	-0.01	0.02								
			Tor.ai Limited (earlier known as Kloudq Technologies Limited)	Refer Note	Related Party of Holding company	Purchase of goods or services	IT Service	Not Applicable	Not Applicable	0.41	-	0.01				1				
154	La-Gajjar Machineries Pvt. Ltd.	Keter Note	Tor.ai Limited (earlier known as Kloudq Technologies Limited)	AAFCK2481D	Related Party of Holding company	Any other transaction	Reimbursement of expenses to Related party of holding Company	Not Applicable	Not Applicable	0.01		-				1	1		-	
															-	-	-	-	-	

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 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 arm'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 I 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.