

General information about company		
Scrip code*	500243	
NSE Symbol*	KIRLOSIND	
MSEI Symbol*	NOTLISTED	
ISIN*	INE250A01039	
Name of company	Kirloskar Industries Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	19-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2026	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	19-05-2026 12:45	
End date and time of board meeting	19-05-2026 13:45	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	18-12-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.kirloskarindustries.com/documents/779558/92938335-921d-7735-c000-80d9f8d1fe4b	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	N/A

Financial Results – NBFC		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1	Income	
	Revenue from operations	
(i)	Interest Income	8.4
(ii)	Dividend Income	27.02
(iii)	Rental Income	0
(iv)	Fees and commission Income	0
(v)	Net gain on fair value changes	1.28
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0
(vii)	Sale of products (including Excise Duty)	0
(viii)	Sale of services	0
(ix)	Other revenue from operations	
	Total other revenue from operations	
	Total Revenue From Operations	36.7
	Other income	5.68
	Total income	42.38
2	Expenses	
	Cost of materials consumed	0
	Purchases of stock-in-trade	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0
	Employee benefit expense	9.15
	Finance costs	0.23
	Depreciation, depletion and amortisation expense	0.63
	Fees and commission expense	0
	Net loss on fair value changes	0
	Net loss on derecognition of financial instruments under amortised cost category	0
	Impairment on financial instruments	0
(f)	Other expenses	
1	Other expenses	4.11
	Total other expenses	4.11
	Total expenses	14.12
3	Total profit before exceptional items and tax	28.26
4	Exceptional items	0.33
5	Total profit before tax	28.59
6	Tax expense	
7	Current tax	4.84
8	Deferred tax	0.23
9	Total tax expenses	5.07
10	Net Profit Loss for the period from continuing operations	23.52
11	Profit (loss) from discontinued operations before tax	-0.27
12	Tax expense of discontinued operations	-0.06
13	Net profit (loss) from discontinued operation after tax	-0.21
14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0

15	Total profit (loss) for period	23.31	77.01	
16	Other comprehensive income net of taxes	-374.61	-257.87	
17	Total Comprehensive Income for the period	-351.3	-180.86	
18	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
19	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
20	Details of equity share capital			
	Paid-up equity share capital	10.51	10.51	
	Face value of equity share capital	10	10	
21	Reserves excluding revaluation reserve		4899.77	
22	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings per share from continuing operations	22.37	72.86	
	Diluted earnings per share from continuing operations	22.31	72.66	
ii	Earnings per equity share for discontinued operations			
	Basic earnings per share from discontinued operations	-0.2	0.75	
	Diluted earnings per share from discontinued operations	-0.2	0.75	
ii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings per share	22.17	73.61	
	Diluted earnings per share	22.11	73.41	
23	Debt equity ratio			Textual Information(1) &
24	Debt service coverage ratio			Textual Information(2) &
25	Interest service coverage ratio			Textual Information(3) &
26	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1	Financial Asset	
	Cash and cash equivalents	1.21
	Bank Balance other than (a) above	101.73
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	0
	(II) Other Receivables	0
	Loans	353.15
	Investments	4397.67
	Other Financial assets	
1	Other Financial assets	5.36
2		
3		
4		
5		
	Details of other Financial assets	
	Total other Financial assets	5.36
	Total Financial Asset	4859.12
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	1.61
	Deferred tax Assets (Net)	0
	Investment Property	4.64
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	6.76
	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	0.01
	Other non-financial assets	
1	Other non-financial assets	15.94
2	Investment in subsidiaries	491.54
3	Assets associated with Assets held for sale Discontinued Operation/ Non-current Assets Held For Sale	26.06
4		
5		
	Details of other non-financial assets	
	Total other non-financial assets	533.54
	Total Non-Financial Asset	546.56
	Total assets	5405.68
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	10.51
	Other equity	4899.77
	Total equity attributable to owners of parent	4910.28
	Non controlling interest	
	Total equity	4910.28

2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	0
(b)	Payables	0
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
(C)	Debt Securities	0
(d)	Borrowings (Other than Debt Securities)	0
(e)	Deposits	7.35
(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	
1	Other financial liabilities	14.96
2		
3		
4		
5		
	Details of other financial liabilities	
	Total of other financial liabilities	14.96
	Total Financial Liabilities	22.31
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	0
(b)	Provisions	3.85
(C)	Deferred tax liabilities (Net)	462.77
(d)	Other non-financial liabilities	
1	Other non-financial liabilities	1.42
2	Liabilities associated with assets classified as held for sale- Discontinued Operation	5.05
3		
4		
5		
	Details of other non-financial liabilities	
	Total of other non-financial liabilities	6.47
	Total Non-Financial Liabilities	473.09
	Total liabilities	495.4
	Total equity and liabilities	5405.68
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block	
Textual Information(1)	<p>1. The above results are reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 19 May 2026.</p> <p>2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('IND-AS') prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.</p> <p>3. Consequent to allotment of 96,327 Equity shares of Rs 10 each fully paid up pursuant to 'Kiloshkar Industries Limited – Employees Stock Appreciation Rights Plan 2019' (KIL ESARP 2019), during the year, the Issued, Subscribed and Paid up Equity Share Capital of the company has increased to Rs 10,50,93,720/- comprising of 1,05,09,372 shares of Rs 10/- each.</p> <p>4. The Board has recommended a final dividend of Rs.13 (i.e.130%) per equity share of Rs. 10/- each.</p> <p>5. During the year ended March 31,2026 the reversal of ESAR charge for unvested options on account of seperation of employee has resulted in exceptional gain and accordingly Exceptional Item of Rs. 3.25 Cr is shown as income.</p> <p>6. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and estimated the incremental impact of these changes on the basis of information available, consistent with the guidance provided by the Institute of Chartered Accountants of India Considering the materiality and non-recurring nature of this impact, the Company has presented such incremental impact as ""Statutory impact of new Labour Codes"" under ""Exceptional Items"" in the statement of profit and loss for the year ended March 31, 2026. The incremental impact on employee benefits of Rs.0.63 Crore primarily arises due to change in wage definition The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and impact of these if any, will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified</p> <p>Further, the Government of India has by a notification on 8th May 2026, notified the final rules under the New Labour Codes. Since the new labour codes and related rules are evolving and subject to further clarifications and implementation guidelines, the Company will continue to evaluate the implications thereof and the appropriate accounting impacts, if any, shall be accounted for as and when the same becomes reasonably measurable and ascertainable."</p> <p>7. The financial figures of last quarter ended 31 March 2026 are the balancing figures between the audited financial figures in respect of the financial year ended 31 March 2026 and the published year to date figures upto 31 December 2025, which were subject to the Limited Review.</p> <p>8. Previous year's / period's figures have been reclassified wherever necessary to conform with the classification of the current period.</p>

Segment		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1	Windpower generation	0
2	Investments (Securities & Properties)	42.38
3	Unallocable	0
4	Held for sale (Discounting operation)	0.46
5	Held for sale	0
	Total Segment Revenue	42.84
	Less: Inter segment revenue	0
	Revenue from operations	42.84
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1	Windpower generation	0
2	Investments (Securities & Properties)	28.66
3	Unallocable	0
4	Held for sale (Discounting operation)	0
5	Held for sale	0
	Total Profit before tax	28.66
	i. Finance cost	0.23
	ii. Other Unallocable Expenditure net off Unallocable income	0.17
	Profit before tax	28.26
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1	Windpower generation	0
2	Investments (Securities & Properties)	5361.08
3	Unallocable	18.54
4	Held for sale (Discounting operation)	2.66
5	Held for sale	23.4
	Total Segment Asset	5405.68
	Un-allocable Assets	0
	Net Segment Asset	5405.68
4 Segment Liabilities		
Segment Liabilities		
1	Windpower generation	0
2	Investments (Securities & Properties)	25.29
3	Unallocable	465.06
4	Held for sale (Discounting operation)	5.05
5	Held for sale	0
	Total Segment Liabilities	495.4
	Un-allocable Liabilities	0
	Net Segment Liabilities	495.4
Disclosure of notes on segments		Textual Information(1)

Text Block	
Textual Information(1)	Windpower generation business is subject to seasonal variations in winds, hence the results for the period are not necessarily comparable with the results of the previous periods' / full year's performance.

Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Gain/(loss) on Remeasurements of defined benefit plan	-0.04	-0.13
2	Gain/(loss) on fair valuation of quoted investments in equity shares	-437.08	-300.78
3	Income tax (expenses) /reversal relating to items that will not be reclassified to profit or loss	62.51	43.04
	Total Amount of items that will not be reclassified to profit and loss	-374.61	-257.87
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-374.61	-257.87

Cash flow statement, indirect		
Particulars	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	31-03-2026	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	98.11
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1.16
	Adjustments for decrease (increase) in inventories	0.01
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0.42
	Adjustments for other financial assets, current	0.49
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2.52
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0.05
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	7.26
	Adjustments for other financial liabilities, non-current	-0.54
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	66.71
	Adjustments for interest income	32.07
	Adjustments for share-based payments	0.23
	Adjustments for fair value losses (gains)	-7.54
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-19.38
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-2.62
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-116.72
	Net cash flows from (used in) operations	-18.61
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	23.66
	Other inflows (outflows) of cash	1.07
	Net cash flows from (used in) operating activities	-41.2
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0

Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0.11
Purchase of property, plant and equipment	1.24
Proceeds from sales of investment property	0
Purchase of investment property	0.61
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	-12.63
Purchase of other long-term assets	57.25
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	66.71
Interest received	37.48
Income taxes paid (refund)	0
Other inflows (outflows) of cash	15.78
Net cash flows from (used in) investing activities	48.35
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0.1
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	0
Payments of lease liabilities	1.56
Dividends paid	13.54
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-15
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-7.85
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	-7.85
Cash and cash equivalents cash flow statement at beginning of period	9.06
Cash and cash equivalents cash flow statement at end of period	1.21

Format for Disclosure of Related Party Transactions (applicable only)											
Sr. No.	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 the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Remuneration			Not applicable		
2	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		Not applicable		
3	Kirloskar Industries Limited	AAACP3590P	Akshay Sahni	AVTPS4937Q	Member of Promoter Group	Remuneration			Approved by the Audit Committee		
4	Kirloskar Industries Limited	AAACP3590P	Akshay Sahni	AVTPS4937Q	Member of Promoter Group	Any other transaction	Accrued leave encashment and gratuity benefit		Approved by the Audit Committee		
5	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Remuneration			Not applicable		
6	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		Not applicable		
7	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Remuneration			Not applicable		
8	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		Not applicable		
9	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Any other transaction	Benefit on exercise of Employee Stock Option Rights (ESAR)		Not applicable		

10	Kirloskar Industries Limited	AAACP3590P	Atul Kirloskar	ABIPK5776G	Member of Promoter Group	Any other transaction	Director Sitting Fees		Approved by the Audit Committee		
11	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Investment			Approved by the Audit Committee		
12	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Investment in preference shares		Approved by the Audit Committee		
13	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Common Amenities & Facilities fees		Approved by the Audit Committee		
14	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Licensing fees paid		Approved by the Audit Committee		
15	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Reimbursement of expenses paid		Approved by the Audit Committee		
16	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Legal Documentation Charges		Approved by the Audit Committee		
17	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Reimbursement of expenses		Not applicable		
18	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Business Facilitation Services		Not applicable		
19	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Loan			Approved by the Audit Committee		

20	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Loan given		Approved by the Audit Committee		
21	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Repayment of loan given		Approved by the Audit Committee		
22	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Interest received			Approved by the Audit Committee		
23	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Finance income on investment in preference shares		Not applicable		
24	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	ROU Asset		Not applicable		
25	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Interest unwinding on Security Deposits		Not applicable		
26	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Security Deposit Asset		Approved by the Audit Committee		
27	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Initial difference on fair valuation of security deposit transferred to ROU		Not applicable		
28	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Amortisation of ROU asset created on fair valuation of security deposit		Not applicable		
29	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Deemed Investment (Fair value of ESAR to employees of subsidiary)		Not applicable		
30	Kirloskar Industries Limited	AAACP3590P	Bharathan Gopalakrishnan	AHXPG7146F	Key Managerial Personnel	Remuneration			Not applicable		
31	Kirloskar Industries Limited	AAACP3590P	Bharathan Gopalakrishnan	AHXPG7146F	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		Not applicable		
32	Kirloskar Industries Limited	AAACP3590P	George Verghese	ADPPV1348A	Key Managerial Personnel	Remuneration			Not applicable		
33	Kirloskar Industries Limited	AAACP3590P	George Verghese	ADPPV1348A	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		Not applicable		
34	Kirloskar Industries Limited	AAACP3590P	Green Tek Systems (India) Private Limited	AAECG0895Q	Promoter Group Company	Any other transaction	Licensing fees		Approved by the Audit Committee		

35	Kirloskar Industries Limited	AAACP3590P	Green Tek Systems (India) Private Limited	AAECG0895Q	Promoter Group Company	Any other transaction	Reimbursement of expenses		Approved by the Audit Committee		
36	Kirloskar Industries Limited	AAACP3590P	Green Tek Systems (India) Private Limited	AAECG0895Q	Promoter Group Company	Any other transaction	Security Deposit		Approved by the Audit Committee		
37	Kirloskar Industries Limited	AAACP3590P	Kirloskar Brothers Limited	AAACK7300E	Promoter Group Company	Investment			Approved by the Audit Committee		
38	Kirloskar Industries Limited	AAACP3590P	Kirloskar Brothers Limited	AAACK7300E	Promoter Group Company	Any other transaction	Fair valuation changes in investment - Decrease		Not applicable		
39	Kirloskar Industries Limited	AAACP3590P	Kirloskar Energen Private Limited	AAFCK9346R	Promoter Group Company	Any other transaction	Licensing fees		Approved by the Audit Committee		
40	Kirloskar Industries Limited	AAACP3590P	Kirloskar Energen Private Limited	AAFCK9346R	Promoter Group Company	Any other transaction	Security Deposit		Approved by the Audit Committee		
41	Kirloskar Industries Limited	AAACP3590P	Kirloskar Energen Private Limited	AAFCK9346R	Promoter Group Company	Any other transaction	Reimbursement of expenses		Approved by the Audit Committee		
42	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Investment			Approved by the Audit Committee		
43	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Any other transaction	Business transfer agreement		Approved by the Audit Committee		
44	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Sale of goods or services			Approved by the Audit Committee		
45	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Any other transaction	Sale of goods or services - Unbilled amount		Approved by the Audit Committee		
46	Kirloskar Industries Limited	AAACP3590P	Kirloskar Integrated Technologies Private Limited	AAACK7299L	Promoter Group Company	Any other transaction	Licensing fees		Approved by the Audit Committee		
47	Kirloskar Industries Limited	AAACP3590P	Kirloskar Integrated Technologies Private Limited	AAACK7299L	Promoter Group Company	Any other transaction	Security Deposit		Approved by the Audit Committee		
48	Kirloskar Industries Limited	AAACP3590P	Kirloskar Integrated Technologies Private Limited	AAACK7299L	Promoter Group Company	Any other transaction	Reimbursement of expenses		Approved by the Audit Committee		

49	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Investment			Approved by the Audit Committee		
50	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Fair valuation changes in investment		Not applicable		
51	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Reimbursement of expenses		Not applicable		
52	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Shared services		Approved by the Audit Committee		
53	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Investment			Approved by the Audit Committee		
54	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Fair valuation changes in investment - Increase		Not applicable		
55	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Licensing fees		Approved by the Audit Committee		

56	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Security Deposit		Approved by the Audit Committee		
57	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Amortisation of Lease rental received in advance		Not applicable		
58	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Interest unwinding on Security Deposits		Not applicable		
59	Kirloskar Industries Limited	AAACP3590P	Kirloskar Pneumatic Company Limited	AAACK2479C	Promoter Group Company	Investment			Approved by the Audit Committee		
60	Kirloskar Industries Limited	AAACP3590P	Kirloskar Pneumatic Company Limited	AAACK2479C	Promoter Group Company	Any other transaction	Fair valuation changes in investment - Decrease		Not applicable		

61	Kirloskar Industries Limited	AAACP3590P	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Any other transaction	Royalty Paid		Approved by the Audit Committee		
62	Kirloskar Industries Limited	AAACP3590P	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Investment			Approved by the Audit Committee		
63	Kirloskar Industries Limited	AAACP3590P	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Any other transaction	Licensing fees		Approved by the Audit Committee		
64	Kirloskar Industries Limited	AAACP3590P	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Any other transaction	Security Deposit		Approved by the Audit Committee		
65	Kirloskar Industries Limited	AAACP3590P	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Any other transaction	Reimbursement of expenses		Approved by the Audit Committee		
66	Kirloskar Industries Limited	AAACP3590P	Mahila Udyog Limited	AAECM0441J	Promoter Group Company	Any other transaction	Licensing fees		Approved by the Audit Committee		
67	Kirloskar Industries Limited	AAACP3590P	Mahila Udyog Limited	AAECM0441J	Promoter Group Company	Any other transaction	Reimbursement of expenses		Approved by the Audit Committee		
68	Kirloskar Industries Limited	AAACP3590P	Mahila Udyog Limited	AAECM0441J	Promoter Group Company	Any other transaction	Security Deposit		Approved by the Audit Committee		
69	Kirloskar Industries Limited	AAACP3590P	Rahul Chandrakant Kirloskar	ABIPK5774E	Member of Promoter Group	Any other transaction	Director Sitting Fees		Approved by the Audit Committee		
70	Kirloskar Industries Limited	AAACP3590P	S. L. Kirloskar CSR Foundation	AAXCS3870L	Promoter Group Company	Investment			Approved by the Audit Committee		
71	Kirloskar Industries Limited	AAACP3590P	S. L. Kirloskar CSR Foundation	AAXCS3870L	Promoter Group Company	Any other transaction	Reimbursement of expenses		Approved by the Audit Committee		
72	Kirloskar Industries Limited	AAACP3590P	Samarth Udyog Technology Forum	AAZCS2482C	Promoter Group Company	Any other transaction	Security Deposit		Approved by the Audit Committee		
73	Kirloskar Industries Limited	AAACP3590P	Samarth Udyog Technology Forum	AAZCS2482C	Promoter Group Company	Any other transaction	Initial difference transferred to Lease rental received in advance		Not applicable		
74	Kirloskar Industries Limited	AAACP3590P	Samarth Udyog Technology Forum	AAZCS2482C	Promoter Group Company	Any other transaction	Lease rental received in advance		Not applicable		
75	Kirloskar Industries Limited	AAACP3590P	Samarth Udyog Technology Forum	AAZCS2482C	Promoter Group Company	Any other transaction	Amortisation of Lease rental received in advance		Not applicable		
76	Kirloskar Industries Limited	AAACP3590P	Samarth Udyog Technology Forum	AAZCS2482C	Promoter Group Company	Any other transaction	Interest unwinding on Security Deposits		Not applicable		
77	Avante Spaces Limited	AACCW6846R	Akshay Sahni	AVTPS4937Q	Member of Promoter Group	Any other transaction	Sitting fees		Approved by the Audit Committee		

78	Avante Spaces Limited	AACCW6846R	Rahul Chandrakant Kirloskar	ABIPK5774E	Member of Promoter Group	Any other transaction	Sitting fees		Approved by the Audit Committee		
79	Avante Spaces Limited	AACCW6846R	Deepak Porayath	AAYP7828D	Key Managerial Personnel	Remuneration			Not applicable		
80	Avante Spaces Limited	AACCW6846R	Deepak Porayath	AAYP7828D	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		Not applicable		
81	Avante Spaces Limited	AACCW6846R	Pratiksha Kadam	HSFPK5641K	Key Managerial Personnel	Remuneration			Not applicable		
82	Avante Spaces Limited	AACCW6846R	Pratiksha Kadam	HSFPK5641K	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		Not applicable		
83	Avante Spaces Limited	AACCW6846R	Arka Fincap Limited	AAHCK0936B	Promoter Group Company	Any other transaction	Licensing fees paid		Not applicable		
84	Avante Spaces Limited	AACCW6846R	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Common Amenities & Facilities fees		Not applicable		
85	Avante Spaces Limited	AACCW6846R	Kirloskar Pneumatic Company Limited	AAACK2479C	Promoter Group Company	Any other transaction	Common Amenities & Facilities fees		Not applicable		
86	Avante Spaces Limited	AACCW6846R	Kirloskar Chillers Private Limited	AABCK1730B	Promoter Group Company	Any other transaction	Common Amenities & Facilities fees		Not applicable		
87	Avante Spaces Limited	AACCW6846R	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Shared services		Not applicable		
88	Avante Spaces Limited	AACCW6846R	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Administrative expense		Not applicable		
89	Avante Spaces Limited	AACCW6846R	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Security Deposit received		Not applicable		
90	Avante Spaces Limited	AACCW6846R	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Reimbursement of expenses		Not applicable		
91	Avante Spaces Limited	AACCW6846R	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Property Licensing fees		Not applicable		
92	Avante Spaces Limited	AACCW6846R	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Common Amenities & Facilities fees		Not applicable		
93	Avante Spaces Limited	AACCW6846R	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Any other transaction	Royalty Paid		Not applicable		
94	Avante Spaces Limited	AACCW6846R	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Any other transaction	Investment in equity shares		Not applicable		
95	Avante Spaces Limited	AACCW6846R	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Any other transaction	Common Amenities & Facilities fees		Not applicable		
96	Avante Spaces Limited	AACCW6846R	Snow Leopard Momentum LLP	ACNFS0193B	Promoter Group Company	Any other transaction	Security Deposit received		Not applicable		
97	Avante Spaces Limited	AACCW6846R	Snow Leopard Momentum LLP	ACNFS0193B	Promoter Group Company	Any other transaction	Property Licensing Fees		Not applicable		
98	Avante Spaces Limited	AACCW6846R	Snow Leopard Momentum LLP	ACNFS0193B	Promoter Group Company	Any other transaction	Reimbursement of expenses		Not applicable		
99	Avante Spaces Limited	AACCW6846R	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Any other transaction	Retention Money		Not applicable		
100	Avante Spaces Limited	AACCW6846R	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Purchase of goods or services			Not applicable		
101	Avante Spaces Limited	AACCW6846R	Kirloskar Ferrous	AAACK7297E	Fellow Subsidiary	Any other transaction	Common Amenities & Facilities fees		Not applicable		

			Industries Limited								
102	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Sale of goods or services			Not applicable		
103	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Purchase of goods or services			Not applicable		
104	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Pneumatic Company Limited	AAACK2479C	Promoter Group Company	Sale of goods or services			Not applicable		
105	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Pneumatic Company Limited	AAACK2479C	Promoter Group Company	Purchase of goods or services			Not applicable		
106	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Any other transaction	Payment of Royalty		Not applicable		
107	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Brothers Limited	AAACK7300E	Promoter Group Company	Sale of goods or services			Not applicable		
108	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Purchase of goods or services			Not applicable		
109	Kirloskar Ferrous Industries Limited	AAACK7297E	Tridem Port & Power Company Private Limited	AACCT7400J	Wholly-owned Subsidiary	Advance			Not applicable		
110	Kirloskar Ferrous Industries Limited	AAACK7297E	Oliver Engineering Private Limited	AABCO5608G	Wholly-owned Subsidiary	Sale of goods or services			Not applicable		
111	Kirloskar Ferrous Industries Limited	AAACK7297E	Oliver Engineering Private Limited	AABCO5608G	Wholly-owned Subsidiary	Loan			Not applicable		
112	Kirloskar Ferrous Industries Limited	AAACK7297E	Adicca Energy Solutions Private Limited	AAPCA7187E	Wholly-owned Subsidiary	Interest received			Not applicable		
113	Tridem Port & Power Company Private Limited	AACCT7400J	Nagapattinam Energy Private Limited	AACCN9225H	Wholly-owned Subsidiary	Advance			Not applicable		
114	Tridem Port & Power Company Private Limited	AACCT7400J	Nagapattinam Energy Private Limited	AACCN9225H	Wholly-owned Subsidiary	Any other transaction	Impairment provision		Not applicable		
115	Nagapattinam Energy Private Limited	AACCN9225H	Best Exim Private Limited	AACCB6953A	Wholly-owned Subsidiary	Advance			Not applicable		
116	Nagapattinam Energy Private Limited	AACCN9225H	Best Exim Private Limited	AACCB6953A	Wholly-owned Subsidiary	Any other transaction	Impairment provision		Not applicable		
117	Nagapattinam Energy Private Limited	AACCN9225H	Marshal Microwave Infrastructure Development Pvt Limited	AAFCEM0087P	Wholly-owned Subsidiary	Advance			Not applicable		
118	Nagapattinam Energy Private Limited	AACCN9225H	Success Power & Infraprojects Pvt Limited	AAKCS2080D	Wholly-owned Subsidiary	Advance			Not applicable		
119	Nagapattinam Energy Private Limited	AACCN9225H	Success Power & Infraprojects Pvt Limited	AAKCS2080D	Wholly-owned Subsidiary	Any other transaction	Impairment provision		Not applicable		
120	Kirloskar Ferrous Industries Limited	AAACK7297E	Rahul Kirloskar	ABIPK5774E	Director	Any other transaction	Sitting Fees		Not applicable		
121	Kirloskar Ferrous	AAACK7297E	Vijaydipak Varma	AAKPV3891L	Director	Any other transaction	Sitting Fees		Not applicable		

	Industries Limited										
122	Kirloskar Ferrous Industries Limited	AAACK7297E	S. Venkataramani	AAIPV2122L	Director	Any other transaction	Sitting Fees		Not applicable		
123	Kirloskar Ferrous Industries Limited	AAACK7297E	Aditi Kirloskar	AKTPK8197K	Director	Any other transaction	Sitting Fees		Not applicable		
124	Kirloskar Ferrous Industries Limited	AAACK7297E	Pravir Kumar Vohra	ABKPV7152P	Director	Any other transaction	Sitting Fees		Not applicable		
125	Kirloskar Ferrous Industries Limited	AAACK7297E	Shalini Sarin	ABKPS6867L	Director	Any other transaction	Sitting Fees		Not applicable		
126	Kirloskar Ferrous Industries Limited	AAACK7297E	Sourirajan Rajagopalan	AAHPR3388K	Director	Any other transaction	Sitting Fees		Not applicable		
127	Kirloskar Ferrous Industries Limited	AAACK7297E	Pattanasetty Rajashekhar	ADMPR0679R	Director	Any other transaction	Sitting Fees		Not applicable		
128	Kirloskar Ferrous Industries Limited	AAACK7297E	M S Srinivasan	ANYPS4930J	Director	Any other transaction	Sitting Fees		Not applicable		
129	Kirloskar Ferrous Industries Limited	AAACK7297E	Nishikant Ektare	ADQPB3173L	Executive Director	Remuneration			Not applicable		
130	Kirloskar Ferrous Industries Limited	AAACK7297E	Ravindranath Venkatesh Gumaste	ADUPG8685L	Key Managerial Personnel	Remuneration			Not applicable		
131	Kirloskar Ferrous Industries Limited	AAACK7297E	Raviprakasha Srinivasa Srivatsan	AJFPS9002G	Key Managerial Personnel	Remuneration			Not applicable		
132	Kirloskar Ferrous Industries Limited	AAACK7297E	Mayuresh Gharpure	AIDPG7131R	Key Managerial Personnel	Remuneration			Not applicable		
Total value of transaction during the reporting period											

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Kirtane & Pandit LLP	Yes	31-12-2028

