

25 November 2022

BSE Limited, Corporate Relationship Department 1<sup>st</sup> Floor, P.J. Towers, Dalal Street, Fort, Mumbai 400 001

Scrip Code: 500243

The Manager Listing Department National Stock Exchange of India Limited, Exchange Plaza, C-1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai 400 051 Scrip Code: KIRLOSIND

Dear Sir / Madam,

Subject: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half-year ended 30 September 2022.

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including amendments thereunder, please find enclosed disclosures of related party transactions, for the half year ended 30 September 2022.

You are requested to take the same on your record.

Thanking you.

Yours faithfully, For Kirloskar Industries Limited

ASHWINI Digitally signed by ASHWINI VUAY MALL VIJAY MALL Date: 2022.11.25 VIJAY MALL 17:45:01 +05'30'

Ashwini Mali Company Secretary & Compliance Officer

Encl.: As above

Kirloskar Industries Limited A Kirloskar Group Company

Relate	d party transa	actions for t	he half year e	nded Septe	mber 30, 2022																	
			-	-									Additional disclo	sure of related part by the listed en	y transactions - ap tity/subsidiary. The	plicable only in cas ese details need to	e the related party be disclosed only o	transaction relates once, during the rep	to loans, inter-cor orting period whe	porate deposits, and n such transaction	dvances or investmen was undertaken.	its made or given
	Details of the pa /subsidiary) en transa	ntering into the	Deta	ails of the counte	erparty							are due to either of the transaction		cial indebtedness is rporate deposits, ad			Detail	s of the loans, inter-	corporate deposit	s, advances or inve	estments	
Sr No.	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 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 Industries Limited	AAACP3590P	Mahesh Chhabria	ADCPM8911H	Key Managerial Personnel	Remuneration			-	133.07	-120.10	-										
2	Kirloskar Industries Limited	AAACP3590P	Mahesh Chhabria	ADCPM8911H	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		-	16.11	137.53	153.63										
3	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Remuneration	gratury benefit		-	196.20	-40.00	-0.37										
4	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		-	22.97	176.46	199.43										
5	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Remuneration			-	15.85	-	-										
6	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		-	2.32	13.46	15.78										
7	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Remuneration			-	13.68	-	-0.42										
8	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		-	0.62	-	0.81										
9	Kirloskar Industries Limited	AAACP3590P	Vinesh Kumar Jairath	AAYPJ0756C	Director	Any other transaction	Sitting fees & Commission payable		-	3.05	-13.30	-										
10	Kirloskar Industries Limited	AAACP3590P	Gauri Kirloskar	AIRPK6875C	Relative of Director	Remuneration		8.04	Approved by Audit Committee	8.04	-	-										
11	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned subsidiary	Loan		40,000.00	Approved by Audit Committee	1,930.00	13,965.00	15,895.00					Loan	0	On demand	Unsecured	Business	
12	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned subsidiary	Any other transaction	Deemed Investment (Fair value of ESAR to employees of subsidiary)		-	63.05	237.58	300.63										
13	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned subsidiary	Investment		1,501.50	Approved by Audit Committee	-	1,501.50	1,501.50										
14	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned subsidiary	Any other transaction	Deemed investments in Optionally Convertible Debentures (Equity Portion)	6,000.00	Approved by Audit Committee	-	2,467.11	2,467.11										
15	Kirloskar Industries Limited		Avante Spaces Limited	AACCW6846R	Wholly Owned subsidiary	Any other transaction	Optionally Convertible Debentures	6,000.00	Audit Committee	116.77	2,871.00	2,987.77					Investment	0	Within 120 months	Unsecured	Business	
16	Kirloskar Industries Limited		Avante Spaces Limited	AACCW6846R	Wholly Owned subsidiary	Any other transaction	Licensing fees	8.00	Approved by Audit Committee	8.00	-	-										
17	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned subsidiary	Any other transaction	Shared services		-	112.15	75.97	7.78										
18	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned subsidiary	Any other transaction	Security Deposit received	8.00	Approved by Audit Committee	-	8.00	8.00										

													Additional disclo	osure of related party transa by the listed entity/sub	actions - applicable osidiary. These det	e only in case ails need to b	the related party be disclosed only c	transaction relates t nce, during the repo	o loans, inter-corporting period whe	porate deposits, ad	vances or investme was undertaken.	nts made or given
	Details of the pa /subsidiary) en transa	tering into the	Deta	ils of the counte	rparty						In case monies party as a result	are due to either of the transaction		cial indebtedness is incurre rporate deposits, advances		oans, inter-	Details	of the loans, inter-	corporate deposit	s, advances or inve	stments	
Sr No.	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 o debt/ any other etc.)	f Details of other indebtedness	Cost -	<b>Fenure</b>	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
19	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Investment			-	-	17,526.26	17,526.26										
20	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Any other transaction	Licensing fees	3.00	Approved by Audit Committee	3.00	-	-										
21	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Any other transaction	Security Deposit received	3.00	Approved by Audit Committee	-	3.00	3.00										
22	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Dividend received			-	2,119.31	-	-										
23	Kirloskar Industries Limited	AAACP3590P	Green Tek Systems (India) Private Limited	AAECG0895Q	Promoter Group Company	Any other transaction	Security Deposit received	0.16	Approved by Audit Committee	-	0.16	0.16										
24	Kirloskar Industries Limited	AAACP3590P	Kirloskar Chillers Private Limited	AABCK1730B	Promoter Group Company	Any other transaction	Security Deposit received	82.36	Approved by Audit Committee	6.89	66.30	73.19										
25	Kirloskar Industries Limited	AAACP3590P	Kirloskar Energen Private Limited	AAFCK9346R	Promoter Group Company	Any other transaction	Security Deposit received	0.77	Approved by Audit Committee	-	0.77	0.77										
26	Kirloskar Industries Limited	AAACP3590P	Kirloskar Integrated Technologies Private Limited	AAACK7299L	Promoter Group Company	Any other transaction	Security Deposit received	0.77	Approved by Audit Committee	-	0.77	0.77										
27	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private	AAHCK9903E	Promoter Group Company	Any other transaction	Security Deposit received	1.14	Approved by Audit Committee	-	1.14	1.14										
28	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Security Deposit received	1,230.00	Approved by Audit Committee	49.63	965.47	1,015.10										
29	Kirloskar Industries Limited	AAACP3590P	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Any other transaction	Security Deposit received	11.25	Approved by Audit Committee	-	11.25	11.25										
30	Kirloskar Industries Limited	AAACP3590P	Mahila Udyog Limited	AAECM0441J	Promoter Group Company	Any other transaction	Security Deposit received	0.16	Approved by Audit Committee	-	0.16	0.16										
31	Kirloskar Industries Limited	AAACP3590P	Snow Leopard Momentum LLP	ACNFS0193B	Promoter Group Company	Any other transaction	Security Deposit received	6.00	Approved by Audit Committee	-	6.00	6.00										
32	Kirloskar Industries Limited	AAACP3590P	Atul Kirloskar	ABIPK5776G	Director	Any other transaction	Sitting fees & Commission payable		-	0.40	-3.05	-										
33	Kirloskar Industries Limited	AAACP3590P	Nihal Kulkarni	AIVPK1270B	Director	Any other transaction	Commission payable		-	-	-1.60	-										
34	Kirloskar Industries Limited	AAACP3590P	Anil Alawani	AAXPA8052D	Director	Any other transaction	Sitting fees & Commission payable		-	3.85	-5.55	-										
35	Kirloskar Industries Limited	AAACP3590P	Ashit Parekh	ABEPP3871H	Director	Any other transaction	Sitting fees & Commission payable		-	0.80	-3.80	-										
36	Kirloskar Industries Limited	AAACP3590P	Tejas Deshpande	AHXPD9121D	Director	Any other transaction	Sitting fees & Commission payable		-	3.05	-5.30	-										
37	Kirloskar Industries Limited	AAACP3590P	D. Sivanandhan	AAVPD7633B	Director	Any other transaction	Sitting fees & Commission payable		-	3.55	-4.15	-										

													Additional disclo	osure of related party trans by the listed entity/su								nts made or given
		arty (listed entity ntering into the action	Deta	ails of the counter	rparty						In case monies a party as a result	are due to either of the transaction		cial indebtedness is incurre rporate deposits, advances			Details	s of the loans, inter-	corporate deposit	s, advances or inve	stments	
Sr No.	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 o debt/ any other etc.)	f 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
38	Kirloskar Industries Limited	AAACP3590P	Satish Jamdar	AADPJ1858L	Director	Any other transaction	Sitting fees & Commission payable		-	4.05	-6.05	-										
39	Kirloskar Industries Limited	AAACP3590P	Vijay Varma	AAKPV3891L	Director	Any other transaction	Sitting fees & Commission payable		-	2.85	-2.45	-										
40	Kirloskar Industries Limited	AAACP3590P	Purvi Sheth	AALPS8544C	Director	Any other transaction	Sitting fees & Commission payable		-	1.55	-	-										
41	Kirloskar Industries Limited	AAACP3590P	Mrunalini Deshmukh	AELPD7498C	Director	Any other transaction	Sitting fees & Commission payable		-	0.40	-2.40	-										
42	Kirloskar Industries Limited	AAACP3590P	Kirloskar Brothers Limited	AAACK7300E	Promoter Group Company	Dividend received			-	569.64	-	-										
43	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Dividend received			-	205.26	-	-										
44	Kirloskar Industries Limited	AAACP3590P	Kirloskar Pneumatic Company Limited	AAACK2479C	Promoter Group Company	Dividend received			-	154.15	-	-										
45	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Licensing fees	1,230.00	Approved by Audit Committee	1,230.00	-	-										
46	Kirloskar Industries Limited	AAACP3590P	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Any other transaction	Licensing fees	15.81	Approved by Audit Committee	15.81	-	1.48										
47	Kirloskar Industries Limited	AAACP3590P	Kirloskar Chillers Private Limited	AABCK1730B	Promoter Group Company	Any other transaction	Licensing fees	48.90	Approved by Audit Committee	48.90	-	0.60										
48	Kirloskar Industries Limited	AAACP3590P	Kirloskar Energen Private Limited	AAFCK9346R	Promoter Group Company	Any other transaction	Licensing fees	1.08	Approved by Audit Committee	1.08	0.00	0.05										
49	Kirloskar Industries Limited	AAACP3590P	Kirloskar Integrated Technologies Private Limited	AAACK7299L	Promoter Group Company	Any other transaction	Licensing fees	1.08	Approved by Audit Committee	1.08	-	0.10										
50	Kirloskar Industries Limited	AAACP3590P	Snow Leopard Momentum LLP	ACNFS0193B	Promoter Group Company	Any other transaction	Licensing fees	3.48	Approved by Audit Committee	3.48	-	0.11										
51	Kirloskar Industries Limited	AAACP3590P	Mahila Udyog Limited	AAECM0441J	Promoter Group Company	Any other transaction	Licensing fees	0.17	Approved by Audit Committee	0.17	0.00	-										
52	Kirloskar Industries Limited	AAACP3590P	Green Tek Systems (India) Private Limited	AAECG0895Q	Promoter Group Company	Any other transaction	Licensing fees	0.22	Approved by Audit Committee	0.22	-	0.01										
53	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Licensing fees	1.31	Approved by Audit Committee	1.31	-	0.02										
54	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Shared services	66.00	Approved by Audit Committee	5.42	-2.62	-0.02										
55	Kirloskar Industries Limited	AAACP3590P	S. L. Kirloskar CSR Foundation	AAXCS3870L	Promoter Group Company	Any other transaction	Reimbursement of expenses	0.21	Approved by Audit Committee	0.21	-	0.05										
56	Kirloskar Industries Limited	AAACP3590P	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Any other transaction	Payment of Royalty Fees and Copy Right Charges	4.07	Approved by Audit Committee	4.07	-	-										

												Additional disclo					transaction relates once, during the rep			lvances or investmen was undertaken.	its made or given
-	Details of the pa /subsidiary) en transa	tering into the	Details of the co	unterparty							are due to either of the transaction		cial indebtedness is rporate deposits, ac			Details	s of the loans, inter-	corporate deposit	s, advances or inve	estments	
Sr No.	Name	PAN	Name PAN	Relationship of the counterpart with the listed entity or its subsidiary		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 o debt/ any other etc.)	F 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
57	Kirloskar Industries Limited	AAACP3590P	Kirloskar AAACK247 Pneumatic Company Limited	9C Promoter Group Company	Investment			-	10,302.48	26,212.22	36,514.70										
58	Kirloskar Industries Limited	AAACP3590P	Kirloskar Brothers AAACK730 Limited	DE Promoter Group Company	Investment			-	11,440.29	53,745.64	65,185.93										
59	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil AADCK571 Engines Limited	4H Promoter Group Company	Investment			-	9,121.80	10,833.67	19,955.47										
60	Kirloskar Industries Limited	AAACP3590P	S. L. Kirloskar CSR AAXCS3870 Foundation	DL Promoter Group Company	Investment			-	-	0.00	0.00										
61	Kirloskar Industries Limited	AAACP3590P	Kirloskar AAHCK990 Management Services Private Limited	3E Promoter Group Company	Investment			-	-	154.00	154.00										
62	Kirloskar Industries Limited	AAACP3590P	Kirloskar AAACK750 Proprietary Limited	6Q Promoter Group Company	Investment			-		0.00	0.00										
63	Avante Spaces Limited	AACCW6846R	Vinesh Kumar AAYPJ0756 Jairath	C Key Managerial Personnel	Remuneration			-	161.23	-8.00	-8.00										
64	Avante Spaces Limited	AACCW6846R	Vinesh Kumar AAYPJ0756 Jairath	C Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit		-	16.11	40.38	56.49										
65	Avante Spaces	AACCW6846R	Gauri Kirloskar AIRPK6875	C Relative of Director	Any other transaction	Sitting fees		-	1.10	-	-										
66	Avante Spaces Limited	AACCW6846R	Satish Jamdar AADPJ1858	L Director	Any other transaction	Sitting fees		-	1.90	-	-										
67	Avante Spaces Limited	AACCW6846R	Swati Salgaocar AIRPK6875	C Director	Any other transaction	Sitting fees		-	1.50	-	-										
68	Avante Spaces Limited	AACCW6846R	Tejas Deshpande AHXPD912	1D Director	Any other transaction	Sitting fees		-	2.20	-	-										
69	Avante Spaces Limited	AACCW6846R	Kirloskar AAHCK990 Management Services Private Limited	3E Promoter Group Company	Any other transaction	Shared Services		-	0.68	-	-										
70	Kirloskar Ferrous Industries Limited		Kirloskar Oil AADCK571 Engines Limited	4H Promoter Group Company	Sale of goods or services		15,000.00	-	5,988.00	-	-										
71	Kirloskar Ferrous Industries Limited		Kirloskar Oil AADCK571 Engines Limited	4H Promoter Group Company	Purchase of goods or services		100.00	-	13.00	-	-										
72	Kirloskar Ferrous Industries Limited		Kirloskar AAACK247 Pneumatic Company Limited	9C Promoter Group Company	Sale of goods or services		1,500.00	-	131.00	-	-										
73	Kirloskar Ferrous Industries Limited		Kirloskar AAACK750 Proprietary Limited	5Q Promoter Group Company	Any other transaction	Payment of Royalty Fees	1,500.00	-	514.21	-	-										
74	Kirloskar Ferrous Industries Limited		Kirloskar AAHCK990 Management Services Private Limited	3E Promoter Group Company	Purchase of goods or services		1,000.00	-	73.00	-	-										
75	Kirloskar Ferrous Industries Limited		Kirloskar Brothers AAACK730 Limited	DE Promoter Group Company	Sale of goods or services		5,000.00	-	2,070.00	-	-										

													Additional disclo		ty transactions - applicable only in cas titiy/subsidiary. These details need to						nts made or given
	Details of the par /subsidiary) ent transa	tering into the	Deta	ails of the counte	rparty							are due to either of the transaction			incurred to make or give loans, inter- dvances or investments	Detai	ls of the loans, inter-	corporate deposit	s, advances or inve	estments	
Sr No.	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 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
76	Kirloskar Ferrous Industries Limited	AAACK7297E	Ravindranath Venkatesh Gumaste	ADUPG8685L	Key Managerial Personnel	Any other transaction	Compensation		-	134.00	1,211.00	12.50									
77	Kirloskar Ferrous Industries Limited	AAACK7297E	Ravindranath Venkatesh Gumaste	ADUPG8685L	Key Managerial Personnel	Dividend paid			-	21.88	-										
78	Kirloskar Ferrous Industries Limited	AAACK7297E	Raviprakasha Srinivasa Srivatsan	AJFPS9002G	Key Managerial Personnel	Any other transaction	Compensation		-	280.00	7.00	9.00									
79	Kirloskar Ferrous Industries Limited	AAACK7297E	Raviprakasha Srinivasa Srivatsan	AJFPS9002G	Key Managerial Personnel	Dividend paid			-	3.51	-	-									
80	Kirloskar Ferrous Industries Limited	AAACK7297E	Mayuresh Gharpure	AIDPG7131R	Key Managerial Personnel	Any other transaction	Compensation		-	35.00	2.00	1.75									
81	Kirloskar Ferrous Industries Limited	AAACK7297E	ISMT Limited	AAACJ9917A	Subsidiary Company	Sale of goods or services		1,50,000.00	-	19,218.00	1,618.00	-									
82	Kirloskar Ferrous Industries Limited	AAACK7297E	ISMT Limited	AAACJ9917A	Subsidiary Company	Purchase of goods or services		1,50,000.00	-	87.77	-	-									
83	Kirloskar Ferrous Industries Limited	AAACK7297E	ISMT Limited	AAACJ9917A	Subsidiary Company	Any other transaction	Interest receivable	1,50,000.00	-	875.00	105.00	882.00									
84	Kirloskar Ferrous Industries Limited	AAACK7297E	ISMT Limited	AAACJ9917A	Subsidiary Company	Any other transaction	Corporate Guarantee	1,50,000.00	-	4,500.00	-	-									
85	Kirloskar Ferrous Industries Limited	AAACK7297E	Atul Kirloskar	ABIPK5776G	Director	Any other transaction	Sitting Fees		-	3.50	-	-									
86	Kirloskar Ferrous Industries Limited	AAACK7297E	Rahul Kirloskar	ABIPK5774E	Director	Any other transaction	Sitting Fees		-	2.50	-	-									
87	Kirloskar Ferrous Industries Limited	AAACK7297E	Anil Alawani	AAXPA8052D	Director	Any other transaction	Sitting Fees		-	4.75	-	-									
88	Kirloskar Ferrous Industries Limited	AAACK7297E	Nalini Venkatesh	ABPPV0432K	Director	Any other transaction	Sitting Fees		-	3.25	-	-									
89	Kirloskar Ferrous Industries Limited		Yashwant Bhave	AAHPB4223B	Director	Any other transaction	Sitting Fees		-	3.00	-	-									
90	Kirloskar Ferrous Industries Limited	AAACK7297E	Mahesh Chhabria	ADCPM8911H	Director	Any other transaction	Sitting Fees		-	2.00	-	-									
91	Kirloskar Ferrous Industries Limited		Madhukar Kotwal	АКМРК0915А	Director	Any other transaction	Sitting Fees		-	5.25	-	-									
92	Kirloskar Ferrous Industries Limited	AAACK7297E	Vijay Varma	AAKPV3891L	Director	Any other transaction	Sitting Fees		-	4.25	-	-									

													Additional disclo	sure of related party trans by the listed entity/su								nts made or given
-	/subsidiary) er	arty (listed entity ntering into the saction	Deta	ails of the counter	party						In case monies a party as a result o	are due to either of the transaction	In case any finan co	cial indebtedness is incurr rporate deposits, advance	ed to make o s or investme	r give loans, inter- ents	Details	of the loans, inter-	corporate deposit	s, advances or inve	stments	
Sr No.	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 o 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
93	Kirloskar Ferrous Industries Limited		Venkataramani S	AAIPV2122L	Director	Any other transaction	Sitting Fees		-	2.00	-	-										
94	Kirloskar Ferrous Industries Limited		Pravir Kumar Vohra	ABKPV7152P	Director	Any other transaction	Sitting Fees		-	1.00	-	-										
95	Kirloskar Ferrous Industries Limited		R. Sampathkumar	AGAPR3547D	Director	Any other transaction	Sitting Fees		-	2.50	-	-										
96	ISMT Limited	AAACJ9917A	Rahul Kirloskar	ABIPK5774E	Director	Any other	Sitting Fees		-	3.00	-	-										
97	ISMT Limited	AAACJ9917A	Ravindranath Venkatesh Gumaste	ADUPG8685L	Director	transaction Any other transaction	Sitting Fees		-	3.00	-	-										
98	ISMT Limited	AAACJ9917A	Venkataramani S	AAIPV2122L	Director	Any other transaction	Sitting Fees		-	4.00	-	-										
99	ISMT Limited	AAACJ9917A	Indian Seamless Enterprise Limited	AAACI3891C	Related Party of the Subsidiary	Sale of goods or services			-	-	1,257.00	1,257.00										
100	ISMT Limited	AAACJ9917A	Indian Seamless Enterprise Limited	AAACI3891C	Related Party of the Subsidiary	Loan			-	-	775.00	775.00										
101	ISMT Limited	AAACJ9917A	Structo Hydraulics	ZZZZZ99992	Related Party of the Subsidiary	Sale of goods or services			-	802.00	1,313.00	1,973.00										
102	ISMT Limited	AAACJ9917A	Structo Hydraulics AB & ISMT Enterprise SA	ZZZZ29999Z	Related Party of the Subsidiary	Any other transaction	Impairment in Investment		-	-	2,859.00	2,859.00										
103	ISMT Limited	AAACJ9917A	ISMT Europe AB	ZZZZZ99992	Related Party of the Subsidiary	Sale of goods or services			-	616.00	1,660.00	155.00										
104	ISMT Limited	AAACJ9917A	ISMT Europe AB	ZZZZ29999Z	Related Party of the Subsidiary	Any other transaction	Sales Commission		-	13.00	-	-										
105	ISMT Limited	AAACJ9917A	Indian Seamless	ZZZZZ99992	Related Party of the Subsidiary	Any other transaction	Sales Commission		-	7.00	91.00	98.00										
106	ISMT Limited	AAACJ9917A	Tridem Port and Power Company Private Limited	AACCT7400J	Related Party of the Subsidiary	Advance			-	13.00	3,393.00	3,393.00										
107	ISMT Limited	AAACJ9917A	Tridem Port and Power Company Private Limited	AACCT7400J	Related Party of the Subsidiary	Any other transaction	Impairment in Investment		-	13.00	3,393.00	3,393.00										
108	ISMT Limited	AAACJ9917A	Rajiv Goel	ABBPG9061D	Related Party of the Subsidiary	Remuneration			-	92.00	8.00	12.00										
109	ISMT Limited	AAACJ9917A	R Poornalingam	AALPP9600J	Related Party of the Subsidiary	Any other transaction	Sitting Fees		-	6.00	-	-										
110	ISMT Limited	AAACJ9917A	Kanakraj M	ANJPM6689F	Related Party of the Subsidiary	Any other transaction	Sitting Fees		-	5.00	-	-										
111	ISMT Limited	AAACJ9917A	Nishikant Ektare	ADQPB3173L	Related Party of the Subsidiary	Remuneration			-	67.00	2.00	5.00										
112	ISMT Limited	AAACJ9917A	Shalini Sarin	ABKPS6867L	Related Party of the Subsidiary	Any other transaction	Sitting Fees		-	3.00	-	-										
113	ISMT Limited	AAACJ9917A	Kirloskar Brothers Limited	AAACK7300E	Promoter Group Company	Advance			-	8.00	-	8.00										
114	ISMT Limited	AAACJ9917A	O P Kakkar	AFMPK4799M	Related Party of the Subsidiary	Remuneration			-	-	40.00	-										
115	Tridem Port & Power Company Private Limited		R Poornalingam	AALPP9600J	Non-Executive Director	Remuneration			-	9.00	-	-										

												Additional disclos					transaction relates once, during the rep			dvances or investmen was undertaken.	ts made or given	
	/subsidiary) en	arty (listed entity ntering into the action	Deta	ails of the counte	rparty						In case monies party as a result			ial indebtedness is porate deposits, ad			Detail	s of the loans, inter	-corporate deposits	s, advances or inv	estments	
Sr No.	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 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
116	Tridem Port & Power Company Private Limited		Nagapattinam Energy Private Limited	AACCN9225H	Wholly-owned Subsidiary	Advance			-	-	3,244.00	3,244.00										
117	Nagapattinam Energy Private Limited	AACCN9225H	Best Exim Private Limited	AACCB6953A	Wholly-owned Subsidiary	Advance			-	0.10	198.00	198.00										
118	Nagapattinam Energy Private Limited	AACCN9225H	Marshal Microware Infrastructure Development Pvt Ltd	AAFCM0087P	Wholly-owned Subsidiary	Advance			-	0.20	444.00	444.00					Advance	0	NA	Unsecured	Business Operations	
119	Nagapattinam Energy Private Limited	AACCN9225H	Success Power & Infraprojects Pvt Limited	AAKCS2080D	Wholly-owned Subsidiary	Advance			-	0.30	596.00	596.00					Advance	0	NA	Unsecured	Business Operations	
120	ISMT Enterprises	ZZZZZ9999Z	Structo Hydraulics AB	ZZZZZ9998Z	Subsidiary Company	Loan			-	-	1,999.00	1,999.00										
121	Structo Hydraulics AB		ISMT Enterprises SA		Subsidiary Company	Advance			-	18.00	169.00	186.00					Advance	0	NA	Unsecured	Business Operations	
122	ISMT Europe AB	ZZZZ29997Z	Structo Hydraulics AB	ZZZZ29998Z	Subsidiary Company	Advance			-	-	1,062.00	724.00										
123	ISMT Limited	AAACJ9917A	B R Taneja	AAAPT6769K	Promoter and Former Managing Director	Remuneration			-	-	329.00	329.00										

Notes:

1. The Company granted Employee Stock Appreciation Rights (ESAR Units) to the Key Management Personnel during the period. The ESAR Units have not vested during the period, and resultantly, no perquisite or benefit is immediately conferred upon the employee by grant of such ESAR Units. Consequently, the grants have not been considered as remuneration.

However, in compliance with the requirements of Ind AS-102, the Company has incurred Rs 28.76 lakhs and recognised proportionate employee benefits expenses in the nature of share based payments attributable to KMPs amounting to Rs 23.77 lakhs during the period April 1, 2022 to September 30, 2022.

2. The amount of remuneration does not include the accrued benefit of leave encashment and gratuity.

3. The investments of the Company are carried at fair value as per the the Indian Accounting Standards (Ind AS). The opening and closing balances represent the fair values as on the reporting dates. The transaction value represents the fair value changes.

The original cost of investments (transaction value) of the Company are: Kirloskar Pneumatic Company Limited (Rs 5,315.61 lakhs), Kirloskar Brothers Limited (Rs 28,170.90 lakhs), Kirloskar Oil Engines Limited (Rs 16,981.03 lakhs).

4. Avante Spaces Limited has alloted 6,00,00,000 units of its non-interest bearing unsecured Optionally Convertible Debentures (OCD) of Rs 10 each amounting to Rs 6,000 lakhs to Kirloskar Industries Limited. As per Indian Accounting Standards (Ind AS), the instrument has been recognised as a compound financial instrument and the transaction amount was split into an equity (deemed investment) and debt portion. The debt portion of the investment is carried at amortised cost. The transaction value represents the unwinding of the interest.

5. As per Indian Accounting Standards (Ind AS), the security deposits received from lessee have been fair valued on initial recognition. The transaction value represents the unwinding of the interest.

6. Amount in negative denotes credit balances.