

9 November 2023

BSE Limited, Corporate Relationship Department 1st Floor, P.J. Towers, Dalal Street, Fort, Mumbai 400 001 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: 500243 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 2023.

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 2023.

You are requested to take the same on your record.

Thanking you.

Yours faithfully, For Kirloskar Industries Limited

Ashwini Mali Company Secretary & Compliance Officer

Encl.: As above

Kirloskar Industries Limited

A Kirloskar Group Company

Regd. Office: Cello Platina, Office Number 801, Fergusson College Road, Shivajinagar, Pune- 411005 Tel: +91 (20) 29704374 | Fax: +91 (20) 29704374

Email: investorrelations@kirloskar.com | Website: www.kirloskarindustries.com

CIN: L70100PN1978PLC088972

							R	telated pa	rty transa	ctions											
								·						te deposits, ad	vances or inve	estments mad	plicable only in de or given by t orting period w	he listed entity	/subsidiary. T	hese details n	
Sr No.	Details of the party /subsidiary) enter transacti	ring into the ion		ils of the counte		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved	Remarks on approval by audit	Value of transaction during the reporting	either party the tran		or give loar	inancial indebt ns, inter-corpor invest	rate deposits, ments	advances or		of the loans, ir	investments		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		transaction	by the audit committee	Committee	period	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Details of other indebtednes s	Cost	Tenure	Nature (loan/ advance/ intercorpora te deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	Kirloskar Industries	AAACP3590P	Mahesh Chhabria	ADCDM001111	Key Managerial	Remuneration		0.00	NI:I	1.30	0.00	0.00									
1	Limited	AAACP3590P	Manesh Chhabria	ADCPINI6911H	Personnel	Remuneration		0.00	INII	1.50	0.00	0.00									
2	Kirloskar Industries Limited	AAACP3590P	Mahesh Chhabria	ADCPM8911H	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit	0.00	Nil	0.16	-1.65	-1.81									
3	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Remuneration		0.00	Nil	0.40	0.00	0.00									
4	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit	0.00	Nil	0.02	-2.11	-2.14									
5	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Any other transaction	Benefit on exercise of Employee Stock Option Rights (ESAR)	0.00	Nil	0.54	0.00	0.00									
6	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Remuneration		0.00	Nil	0.19	0.00	0.00									
7	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit	0.00	Nil	0.03	-0.16	-0.19									
8	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Remuneration		0.00	Nil	0.36	0.00	0.00									
9	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit	0.00	Nil	0.01	-0.03	-0.04									
10	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Any other transaction	Benefit on exercise of Employee Stock Option Rights (ESAR)	0.00	Nil	0.31	0.00	0.00									
11	Kirloskar Industries Limited	AAACP3590P	Vinesh Kumar Jairath	AAYPJ0756C	Director	Any other transaction	Sitting fees	0.00	Nil	0.03	0.00	0.00)								
12	Kirloskar Industries Limited	AAACP3590P	Atul Kirloskar	ABIPK5776G	Director	Any other transaction	Sitting fees	0.00		0.01	0.00	0.00									
13	Kirloskar Industries Limited	AAACP3590P	Anil Alawani	AAXPA8052D	Director	Any other transaction	Sitting fees	0.00		0.04	0.00	0.00									
14	Kirloskar Industries Limited	AAACP3590P	Ashit Parekh	ABEPP3871H	Director	Any other transaction	Sitting fees	0.00		0.02		0.00									
15	Kirloskar Industries Limited	AAACP3590P	Tejas Deshpande	AHXPD9121D	Director	Any other transaction	Sitting fees	0.00		0.03	0.00	0.00									
16	Kirloskar Industries Limited	AAACP3590P	D. Sivanandhan	AAVPD7633B	Director	Any other transaction	Sitting fees	0.00		0.04		0.00									
17	Kirloskar Industries Limited	AAACP3590P	Satish Jamdar	AADPJ1858L	Director	Any other transaction	Sitting fees	0.00		0.04		0.00									
18	Kirloskar Industries Limited	AAACP3590P	Vijay Varma	AAKPV3891L	Director	Any other transaction	Sitting fees	0.00		0.03		0.00									
19	Kirloskar Industries Limited	AAACP3590P	Purvi Sheth	AALPS8544C	Director	Any other transaction	Sitting fees	0.00		0.02		0.00									
20	Kirloskar Industries Limited	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Investment		0.00	Nil	0.00	175.26	175.26									

							R	Related pa	rty transa	actions											
														te deposits, ad	vances or inve	estments mad	plicable only in de or given by th orting period wh	he listed entit	y/subsidiary. T	hese details n	
Sr No.	Details of the party	(listed entity	Deta	ils of the counte	erparty	Type of related party	Details of	Value of the	Remarks on	Value of	In case moni	es are due to	In case any f	inancial indeb	edness is incu	urred to make	Details	of the loans, i	nter-corporate	deposits, adv	rances or
	/subsidiary) enter transacti					transaction	other related party	related party transaction	approval by audit	transaction during the	either party		or give loar	ns, inter-corpo invest		advances or			investments		
	Name	PAN	Name	PAN	Relationship of the		transaction	as approved	committee	reporting	Opening	Closing	Nature of	Details of	Cost	Tenure	Nature	Interest Rate	Tenure	Secured/	Purpose for
	Name	FAIN	Name	FAN	counterparty with the listed entity or its subsidiary			by the audit committee		period	balance	balance	indebtednes s (loan/ issuance of debt/ any other etc.)	other indebtednes s	Cost	renure	(loan/ advance/ intercorpora te deposit/ investment)	(%)	renure	unsecured	
21	Kirloskar Industries Limited		Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Any other transaction	Licensing fees		Nil	0.03		0.00									
22	Kirloskar Industries	AAACP3590P	Kirloskar Ferrous Industries Limited	AAACK7297E	Subsidiary	Any other transaction	Security Deposit	0.00	Nil	0.00	-0.03	-0.03									
23	Kirloskar Industries	AAACP3590P	Kirloskar Ferrous	AAACK7297E	Subsidiary	Dividend received	Берозіс	0.00	Nil	21.19	0.00	0.00									
24	Kirloskar Industries	AAACP3590P	Industries Limited Avante Spaces Limited	AACCW6846R	Wholly Owned	Loan		400.00	Approved by	10.00	181.45	191.45					Loan	8.25%	7 years or as	Unsecured	Business
	Limited		·		Subsidiary				Audit Committee										mutually decided by both the parties		
25	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Interest received		0.00	Nil	7.68	0.00	1.17									
26	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R		Any other transaction	Deemed Investment (Fair value of ESAR to employees of subsidiary)	0.00	Nil	3.26	4.63	7.89									
27	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Investment		84.13	Approved by Audit Committee	69.11	15.02	84.13									
28	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Deemed investments in Optionally Convertible Debentures (Equity Portion)	60.00	Approved by Audit Committee	0.00	24.67	0.00									
29	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Optionally Convertible Debentures	60.00	Approved by Audit Committee	0.63	31.09	0.00									
30	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Investment in preference shares	25.00	Approved by Audit Committee	25.00	0.00	25.00					Investment	8.25%	Within 20 years from the date of issue	Unsecured	Business
31	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Finance income on investment in preference shares	0.00	Nil	0.17	0.00	0.17									
32	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Security Deposit	0.08	Approved by Audit Committee	0.00	-0.08	-0.08									
33	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Dividend received		0.00		2.05		0.00									
34	Kirloskar Industries Limited	AAACP3590P	Kirloskar Pneumatic Company Limited	AAACK2479C	Promoter Group Company	Dividend received		0.00	Nil	1.93	0.00	0.00									
35	Kirloskar Industries Limited	AAACP3590P	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Dividend received			Nil	0.00		0.00						_			
36	Kirloskar Industries Limited	AAACP3590P	Kirloskar Brothers Limited	AAACK7300E	Promoter Group Company	Dividend received		0.00		8.55		0.00									
37	Kirloskar Industries Limited	AAACP3590P	Kirloskar Pneumatic Company Limited	AAACK2479C	Promoter Group Company	Investment		0.00	Nil	71.04	359.85	430.89									
38	Kirloskar Industries Limited		Kirloskar Brothers Limited	AAACK7300E	Promoter Group Company	Investment			Nil	786.58	778.98	1565.56									
39	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Investment		0.00		128.95	325.22	454.16									<u> </u>
40	Kirloskar Industries Limited	AAACP3590P	S. L. Kirloskar CSR Foundation	AAXCS3870L	Promoter Group Company	Investment		0.00	Nil	0.00	0.00	0.00									

							F	Related pa	rty transa	ections											
														te deposits, ad	ances or inve	estments mad	plicable only in e or given by t rting period w	he listed entity	y/subsidiary. T	hese details n	
Sr No.	Details of the party (/subsidiary) enteri transaction	ng into the	Detai	ils of the counte	erparty	Type of related party transaction	Details of other related party	related party transaction	Remarks on approval by audit	Value of transaction during the	In case moni either party the tran	as a result of		inancial indebt ns, inter-corpo invest	ate deposits,		Details	of the loans, i	nter-corporate investments	deposits, adv	ances or
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		transaction	as approved by the audit committee	committee	reporting period	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Details of other indebtednes s	Cost	Tenure	Nature (loan/ advance/ intercorpora te deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
41	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	ААНСК9903Е	Promoter Group Company	Investment		0.00	Nil	0.00	0.37	0.37									
42	Kirloskar Industries	AAACP3590P	Kirloskar Proprietary	AAACK7506Q		Investment		0.00	Nil	0.00	0.00	0.00									
43	Limited Kirloskar Industries	AAACP3590P	Limited ISMT Limited	AAACJ9917A	Company Promoter Group	Investment		78.28	Approved by	0.00	78.28	78.28									
	Limited	700 (4) 55500	Sin Esines	700.033277	Company			70.20	Audit Committee (Approval based on prevailing market rate)	0.00	70.20	70.20									
44	Kirloskar Industries Limited	AAACP3590P		AAACJ9917A	Promoter Group Company	Any other transaction	Business transfer agreement		Approved by Audit Committee			0.00									
45	Kirloskar Industries Limited	AAACP3590P	Green Tek Systems (India) Private Limited	AAECG0895Q	Promoter Group Company	Any other transaction	Security Deposit	0.00	Approved by Audit Committee	0.00	0.00	0.00									
46	Kirloskar Industries Limited	AAACP3590P	Kirloskar Chillers Private Limited	AABCK1730B	Promoter Group Company	Any other transaction	Security Deposit	0.87	Approved by Audit Committee	0.08	-0.77	-0.85									
47	Kirloskar Industries Limited	AAACP3590P	Kirloskar Energen Private Limited	AAFCK9346R	Promoter Group Company	Any other transaction	Security Deposit	0.01	Approved by Audit Committee	0.00	-0.01	-0.01									
48	Kirloskar Industries Limited	AAACP3590P	Kirloskar Integrated Technologies Private Limited	AAACK7299L	Promoter Group Company	Any other transaction	Security Deposit	0.01	Approved by Audit Committee	0.00	-0.01	-0.01									
49	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Security Deposit	0.01	Approved by Audit Committee	0.00	-0.01	-0.01									
50	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Security Deposit	12.30	Approved by Audit Committee	0.55	-10.67	-11.22									
51	Kirloskar Industries Limited	AAACP3590P	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Any other transaction	Security Deposit	0.11	Approved by Audit Committee	0.00	-0.11	-0.11									
52	Kirloskar Industries Limited	AAACP3590P	Mahila Udyog Limited	AAECM0441J	Promoter Group Company	Any other transaction	Security Deposit	0.00	Approved by Audit Committee	0.00	0.00	0.00									
53	Kirloskar Industries Limited	AAACP3590P	Snow Leopard Momentum LLP	ACNFS0193B	Promoter Group Company	Any other transaction	Security Deposit	0.06	Approved by Audit Committee	0.00	-0.06	-0.06									
54	Kirloskar Industries Limited	AAACP3590P	S. L. Kirloskar CSR Foundation	AAXCS3870L	Promoter Group Company	Any other transaction	CSR Contribution	0.20	Approved by Audit Committee	0.20	0.00	0.00									
55	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Licensing fees	0.08	Approved by Audit Committee	0.08	0.00	0.00									
56	Kirloskar Industries Limited	AAACP3590P	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Any other transaction	Licensing fees	12.30	Approved by Audit Committee	12.30	0.00	0.00									
57	Kirloskar Industries Limited	AAACP3590P	Kirloskar Solar Technologies Private Limited	AAGCK3531R	Promoter Group Company	Any other transaction	Licensing fees	0.12	Approved by Audit Committee	0.12	0.00	0.00									
58	Kirloskar Industries Limited	AAACP3590P	Kirloskar Chillers Private Limited	AABCK1730B	Promoter Group Company	Any other transaction	Licensing fees	0.45	Approved by Audit Committee	0.45	0.00	0.00									
59	Kirloskar Industries Limited	AAACP3590P	Kirloskar Energen Private Limited	AAFCK9346R	Promoter Group Company	Any other transaction	Licensing fees	0.01	Approved by Audit Committee	0.01	0.00	0.00									
60	Kirloskar Industries Limited	AAACP3590P	Kirloskar Integrated Technologies Private Limited	AAACK7299L	Promoter Group Company	Any other transaction	Licensing fees	0.01	Approved by Audit Committee	0.01	0.00	0.00									

							F	Related pa	rty transa	ctions											
														sclosure of relate deposits, ad-							
													согрога					hen such trans			eed to be
Sr No.	Details of the party (Deta	ils of the counte	erparty	Type of related party	Details of	Value of the	Remarks on	Value of	In case moni			inancial indebt			Details	of the loans, ir		deposits, adv	ances or
	/subsidiary) enterion					transaction	other related party	related party transaction	approval by audit	transaction during the	either party		or give loar	ns, inter-corpor invest		advances or			investments		
	Name	PAN	Name	PAN	Relationship of the		transaction	as approved	committee	reporting	Opening	Closing	Nature of	Details of	Cost	Tenure	Nature	Interest Rate	Tenure	Secured/	Purpose for
	Name	FAIN	Name	FAN	counterparty with the			by the audit		period	balance	balance	indebtednes	other	Cost	renure	(loan/	(%)	renure	unsecured	which the
					listed entity or its			committee					s (loan/	indebtednes			advance/				funds will be
					subsidiary								issuance of debt/ any	S			intercorpora te deposit/				utilised by the ultimate
													other etc.)				investment)				recipient of
																					funds
																					(endusage)
61	Kirloskar Industries	AAACP3590P	Snow Leopard	ACNFS0193B	Promoter Group	Any other transaction	Licensing fees	0.03	Approved by	0.03	0.00	0.00									
	Limited		Momentum LLP		Company				Audit Committee												
62	Kirloskar Industries	AAACP3590P	Mahila Udyog Limited	AAECM0441J	Promoter Group	Any other transaction	Licensing fees	0.00	Approved by	0.00	0.00	0.00									
	Limited				Company				Audit												
63	Kirloskar Industries	AAACP3590P	Green Tek Systems	AAECG0895Q	Promoter Group	Any other transaction	Licensing fees	0.00	Committee Approved by	0.00	0.00	0.00									
	Limited		(India) Private Limited		Company	,			Audit												
64	Kirloskar Industries	AAACP3590P	Kirloskar Management	VVIICKUUUSE	Bromotor Group	Any other transaction	Licensing fees	0.01	Committee Approved by	0.01	0.00	0.00									
04	Limited	MMCC 339UP	Services Private Limited	AMII LABOSE	Company	Any other transaction	Licensing rees	0.01	Approved by Audit	0.01	0.00	0.00									
65	Market and the state	*********	Mark of the Provinces	1 1 1 CW750 **	B				Committee	0.04	0.00										
65	Kirloskar Industries Limited	AAACP3590P	Kirloskar Proprietary Limited	AAACK/506Q	Promoter Group Company	Any other transaction	Payment of Royalty Fees	0.04	Approved by Audit	0.04	0.00	0.00									
					,		,,		Committee												
									[0.25% of Annual Sales												
									Turnover (on												
									the basis of												
									quarterly financial												
									results)]												
66	Kirloskar Industries	ΔΔΔCΡ3590Ρ	Kirloskar Proprietary	ΔΔΔCΚ75060	Promoter Group	Any other transaction	Payment of	0.00	Approved by	0.00	0.00	0.00									
	Limited		Limited		Company	,	Trademark		Audit												
							License Fees		Committee [0.25% of												
									Annual Sales												
									Turnover (on												
									the basis of quarterly												
									financial												
									results)]												
67	Kirloskar Industries	AAACP3590P	Kirloskar Solar	AAGCK3531R	Promoter Group	Any other transaction	Reimburseme	0.00	Nil	0.04	0.01	0.01									
	Limited		Technologies Private Limited		Company		nt of expenses														
68	Kirloskar Industries	AAACP3590P	Kirloskar Energen	AAFCK9346R	Promoter Group	Any other transaction	Reimburseme	0.00	Nil	0.00	0.00	0.00									
	Limited		Private Limited		Company		nt of expenses														
69	Kirloskar Industries	AAACP3590P	Kirloskar Integrated	AAACK7299L	Promoter Group	Any other transaction	Reimburseme	0.00	Nil	0.00	0.00	0.00									
	Limited		Technologies Private		Company	,	nt of expenses														
70	Kirloskar Industries	AAACP3590P	Limited Snow Leopard	ACNFS0193B	Promoter Group	Any other transaction	Reimburseme	0.00	Nil	0.00	0.00	0.00									
/0	Limited	MMCC 339UP	Momentum LLP	VCML20132R	Company	any other transaction	nt of expenses	0.00	1411	0.00	0.00	0.00									
71	Kirloskar Industries Limited	AAACP3590P	Mahila Udyog Limited	AAECM0441J	Promoter Group Company	Any other transaction	Reimburseme nt of expenses	0.00	Nil	0.00	0.00	0.00									
					1 1		,														
72	Kirloskar Industries Limited	AAACP3590P	Green Tek Systems (India) Private Limited	AAECG0895Q	Promoter Group Company	Any other transaction	Reimburseme nt of expenses	0.00	Nil	0.00	0.00	0.00									
	Limited		(india) Private Limited		Сопірапу		iii oi expenses														
73	Kirloskar Industries	AAACP3590P	Kirloskar Management			Any other transaction	Reimburseme	0.00	Nil	0.00	0.00	0.00									
	Limited		Services Private Limited		Company		nt of expenses														
74	Kirloskar Industries	AAACP3590P	S. L. Kirloskar CSR	AAXCS3870L	Promoter Group	Any other transaction	Reimburseme	0.00	Approved by	0.00	0.00	0.00									
	Limited		Foundation		Company		nt of expenses		Audit												
75	Kirloskar Industries	AAACP3590P	Kirloskar Foundation	AAATK1185F	Promoter Group	Any other transaction	Reimburseme	0.00	Committee Approved by	0.00	0.00	0.00									
	Limited				Company	,	nt of expenses	2.00	Audit	2.30	2.50	2.00									
Ц			I		I				Committee												

							R	telated pa	rty transa	ctions											
								•						closure of rela							
													corporal						action was un		eed to be
Sr No.	Details of the party (Deta	ils of the counte	erparty	Type of related party	Details of	Value of the	Remarks on	Value of	In case moni			nancial indebt			Details	of the loans, i	nter-corporate	deposits, adv	ances or
	/subsidiary) enterir transactio					transaction	other related party	related party transaction	approval by audit	transaction during the	either party the tran		or give loar	s, inter-corpor invest		advances or			investments		
	Name	PAN	Name	PAN	Relationship of the	1	transaction	as approved	committee	reporting	Opening	Closing	Nature of	Details of	Cost	Tenure	Nature	Interest Rate	Tenure	Secured/	Purpose for
					counterparty with the			by the audit committee		period	balance	balance	indebtednes	other			(loan/	(%)		unsecured	which the
					listed entity or its subsidiary			Committee					s (loan/ issuance of	indebtednes s			advance/ intercorpora				funds will be utilised by
					Substation								debt/ any	,			te deposit/				the ultimate
													other etc.)				investment)				recipient of
																					funds (endusage)
76	Kirloskar Industries Limited	AAACP3590P	Kirloskar Chillers Private Limited	AABCK1730B	Promoter Group Company	Any other transaction	Reimburseme nt of expenses	0.00	Nil	0.07	0.01	0.01									
77	Kirloskar Industries Limited	AAACP3590P	Kirloskar Chillers Private Limited	AABCK1730B	Promoter Group Company	Any other transaction	Reimburseme nt of expenses	0.00	Nil	0.01	0.00	0.00									
78	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Business Facilitation	0.00	Nil	1.06	0.00	0.00									
					İ		Services														
79	Kirloskar Industries Limited	AAACP3590P	Avante Spaces Limited	AACCW6846R	Wholly Owned Subsidiary	Any other transaction	Reimburseme nt of expenses	0.00	Nil	0.01	0.00	0.00									
					· ·		,														
80	Kirloskar Industries Limited	AAACP3590P	Kirloskar Management Services Private Limited	AAHCK9903E	Promoter Group Company	Any other transaction	Shared services	0.66	Approved by Audit	0.08	0.04	0.02									
									Committee												
	Avante Spaces Limited Avante Spaces Limited			AADPJ1858L ANBPS1205P	Director	Any other transaction Any other transaction	Sitting fees Sitting fees	0.00		0.04 0.04											
83	Avante Spaces Limited Avante Spaces Limited			AHXPD9121D		Any other transaction	Sitting fees	0.00		0.05	0.00	0.00									
84	Avante Spaces Limited			AIRPK6875C	Director	Any other transaction	Sitting fees	0.00		0.02	0.00										
85	Avante Spaces Limited	AACCW6846R	Vinesh Kumar Jairath	AAYPJ0756C	Key Managerial Personnel	Remuneration		0.00	Nil	1.51	0.00	0.00									
86	Avante Spaces Limited	AACCW6846R	Vinesh Kumar Jairath	AAYPJ0756C	Key Managerial	Any other transaction	Accrued leave	0.00	Nil	0.16	-0.73	-0.89									
					Personnel		encashment and gratuity														
							benefit														
87	Avante Spaces Limited	AACCW6846R	Pratiksha Kadam	HSFPK5641K	Key Managerial Personnel	Remuneration		0.00	Nil	0.02	0.00	0.00									
88	Avante Spaces Limited	AACCW6846R	Pratiksha Kadam	HSFPK5641K	Key Managerial	Any other transaction	Accrued leave	0.00	Nil	0.00	0.00	-0.01									
					Personnel		encashment and gratuity														
							benefit														
89	Avante Spaces Limited	AACCW6846R	Akshay Sahni	AVTPS4937Q	Key Managerial Personnel	Remuneration		0.00	Nil	0.30	0.00	0.00									
90	Avante Spaces Limited	AACCW6846R	Akshay Sahni	AVTPS4937Q	Key Managerial	Any other transaction	Accrued leave	0.00	Nil	0.01	0.00	-0.01									
					Personnel		encashment and gratuity														
							benefit														
91	Avante Spaces Limited	AACCW6846R	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Investment		0.00	Nil	0.00	0.00	0.00									
92	Avante Spaces Limited	AACCW6846R		AAACK7506Q		Dividend received		0.00	Nil	0.00	0.00	0.00									
93	Avante Spaces Limited	AACCW6846R	Limited Kirloskar Management	AAHCK9903E	Company Company in which	Any other transaction	Shared	0.00	Nil	0.13	0.00	0.03									
			Services Private Limited		related person is a		services														
94	Avante Spaces Limited	AACCW6846R	Kirloskar Management	AAHCK9903E	Director Company in which	Any other transaction	Purchase of	0.00	Nil	0.32	0.00	0.32									
			Services Private Limited		related person is a		Motor Vehicle														
95	Avante Spaces Limited	AACCW6846R	Kirloskar Proprietary	AAACK7506Q	Director Promoter Group	Any other transaction	Advance	0.00	Nil	-1.31	-1.31	-2.62									
			Limited		Company		received from				ĺ ĺ										
96	Avante Spaces Limited	AACCW6846R	Kirloskar Oil Engines	AADCK5714H	Promoter Group	Any other transaction	customers Advance	0.00	Nil	34.99	-34.99	-69.98									
	,		Limited		Company	,	received from					22.30									
97	Avante Spaces Limited	AACCW6846R	Kirloskar Chillers Private	AABCK1730B	Promoter Group	Any other transaction	customers Advance	0.00	Nil	3.79	-3.79	-7.59									
			Limited		Company		received from					-									
98	Avante Spaces Limited	AACCW6846R	Kirloskar Pneumatic	AAACK2479C	Promoter Group	Any other transaction	customers Advance	0.00	Nil	5.97	-5.97	-11.94									
1	p-3-c3 cmmcd		Company Limited		Company	,	received from	0.00		3.37	3.37	11.54									
99	Avante Spaces Limited	AACCW6846R	Kirloskar Ferrous	AAACK7297E	Promoter Group	Any other transaction	customers Advance	0.00	Nil	12.22	-12.22	-24.44									
	p-3-c3 cmmcd		Industries Limited		Company	,	received from	0.00		12.22	12.22	2-1.44									
100	Kirloskar Ferrous	AAACK7297E	Kirloskar Oil Engines	AADCK5714H	Promoter Group	Sale of goods or	customers	200.00	Nil	77.39	0.00	0.00							 		
	Industries Limited		Limited		Company	services					2.30	2.00									

								Related pa	rty transa	ctions											
							, ,	telated pa	rty transa	ictions			Additional di	sclosure of rel	ated party tran	sactions - ann	licable only in	case the relate	ed narty trans	action relates	to loans, inter-
														te deposits, ad	vances or inve	stments made		ne listed entity	/subsidiary. T	hese details n	
Sr No.	Details of the party	(listed entity	Deta	ils of the counte	rparty	Type of related party	Details of	Value of the	Remarks on	Value of	In case moni	ies are due to	In case any	financial indeb	tedness is incu	rred to make	Details (of the loans, in	nter-corporate	deposits, adv	ances or
	/subsidiary) enteri					transaction	other related	related party	approval by	transaction		as a result of	or give loa	ns, inter-corpo		advances or			investments		
	transactio		None	244	- Balana akta afiika		party transaction	transaction as approved	audit committee	during the reporting	***************************************		Not on the		ments		No.				I
	Name	PAN	Name	PAN	Relationship of the counterparty with the			by the audit		period	Opening balance	Closing balance	Nature of indebtednes	Details of other	Cost	Tenure	Nature (loan/	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the
					listed entity or its			committee					s (loan/	indebtednes			advance/	, ,			funds will be
					subsidiary								issuance of debt/any	S			intercorpora te deposit/				utilised by the ultimate
													other etc.)				investment)				recipient of
																					funds (endusage)
																					(==========
101	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Oil Engines Limited	AADCK5714H	Promoter Group Company	Purchase of goods or services		1.00	Nil	0.02	0.00	0.00)								
102	Kirloskar Ferrous	AAACK7297E	Kirloskar Pneumatic	AAACK2479C	Promoter Group	Sale of goods or		50.00	Nil	0.96	0.00	0.00)								
103	Industries Limited Kirloskar Ferrous	AAACK7297E	Company Limited Kirloskar Pneumatic	AAACK2479C	Company Promoter Group	services Purchase of goods or		1.00	Nil	0.53	0.00	0.00)								
	Industries Limited		Company Limited		Company	services															
104	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Proprietary Limited	AAACK7506Q	Promoter Group Company	Any other transaction	Payment of Royalty	30.00	Nil	5.36	0.00	0.00)								
105	Kirloskar Ferrous Industries Limited	AAACK7297E	Kirloskar Brothers Limited	AAACK7300E	Promoter Group Company	Sale of goods or services		100.00	Nil	9.80	0.00	0.00)								
106	Kirloskar Ferrous	AAACK7297E		AAACJ9917A	Subsidiary Company	Sale of goods or		1500.00	Nil	177.15	0.00	0.00)								
107	Industries Limited Kirloskar Ferrous	AAACK7297E	Kirloskar Management	AAHCK9903E	Promoter Group	services Purchase of goods or		30.00	Nil	0.96	0.00	0.00)								
	Industries Limited		Services Private Limited		Company	services					-										
108	Kirloskar Ferrous	AAACK7297E	Atul Kirloskar	ABIPK5776G	Director	Any other transaction	Sitting Fees		Nil	0.06	0.00	0.00)								
109	Industries Limited Kirloskar Ferrous	AAACK7207E	Rahul Kirloskar	ABIPK5774E	Director	Any other transaction	Sitting Fees		Nil	0.04	0.00	0.00)								
	Industries Limited					·	-														
110	Kirloskar Ferrous Industries Limited	AAACK7297E	Anil Alawani	AAXPA8052D	Director	Any other transaction	Sitting Fees		Nil	0.09	0.00	0.00)								
111	Kirloskar Ferrous Industries Limited	AAACK7297E	Nalini Venkatesh	ABPPV0432K	Director	Any other transaction	Sitting Fees		Nil	0.04	0.00	0.00)								
112	Kirloskar Ferrous Industries Limited	AAACK7297E	Yashwant Bhave	AAHPB4223B	Director	Any other transaction	Sitting Fees		Nil	0.04	0.00	0.00)								
113	Kirloskar Ferrous	AAACK7297E	Mahesh Chhabria	ADCPM8911H	Director	Any other transaction	Sitting Fees		Nil	0.03	0.00	0.00)								
114	Industries Limited Kirloskar Ferrous	AAACK7297E	Madhukar Kotwal	AKMPK0915A	Director	Any other transaction	Sitting Fees		Nil	0.07	0.00	0.00)								
115	Industries Limited Kirloskar Ferrous	A A A CW72075	ver droit vi	A A 1/D) /20041	Director		50000		Nil	0.09	0.00	0.00	,								
	Industries Limited		Vijaydipak Varma			Any other transaction	Sitting Fees														
116	Kirloskar Ferrous Industries Limited	AAACK7297E	S. Venkataramani	AAIPV2122L	Director	Any other transaction	Sitting Fees		Nil	0.06	0.00	0.00)								
117	Kirloskar Ferrous	AAACK7297E	Pravir Kumar Vohra	ABKPV7152P	Director	Any other transaction	Sitting Fees		Nil	0.06	0.00	0.00)								
118	Industries Limited Kirloskar Ferrous	AAACK7297E	Shalini Sarin	ABKPS6867L	Director	Any other transaction	Sitting Fees		Nil	0.02	0.00	0.00)								
119	Industries Limited Kirloskar Ferrous	ΔΔΔCΚ72075	Atul Kirloskar		Director	Dividend paid		-	Nil	0.30	0.00										
	Industries Limited					·															
120	Kirloskar Ferrous Industries Limited	AAACK7297E	Rahul Kirloskar		Director	Dividend paid			Nil	0.43	0.00	0.00)								
121	Kirloskar Ferrous Industries Limited	AAACK7297E	Anil Alawani	AAXPA8052D	Director	Dividend paid			Nil	0.01	0.00	0.00)								
122	Kirloskar Ferrous Industries Limited	AAACK7297E	Nalini Venkatesh	ABPPV0432K	Director	Dividend paid			Nil	0.02	0.00	0.00)								
123	Kirloskar Ferrous	AAACK7297E	Ravindranath	ADUPG8685L	Key Managerial	Dividend paid			Nil	0.23	0.00	0.00)								
124	Industries Limited Kirloskar Ferrous	AAACK7297E	Venkatesh Gumaste Raviprakasha Srinivasa	AJFPS9002G	Personnel Key Managerial	Dividend paid			Nil	0.04	0.00	0.00)								
	Industries Limited		Srivatsan		Personnel	·			Nil												
125	Kirloskar Ferrous Industries Limited	AAACK/29/E	Mayuresh Gharpure		Key Managerial Personnel	Dividend paid			IVII	0.00											
126	Kirloskar Ferrous Industries Limited	AAACK7297E	Ravindranath Venkatesh Gumaste	ADUPG8685L	Key Managerial Personnel	Any other transaction	Compensation	_	Nil	5.02	14.32	0.15	<u> </u>		_				_	_	
127	Kirloskar Ferrous	AAACK7297E	Raviprakasha Srinivasa	AJFPS9002G	Key Managerial	Any other transaction	Compensation		Nil	1.91	3.22	0.11	ı								
128	Industries Limited Kirloskar Ferrous	AAACK7297E	Srivatsan Mayuresh Gharpure	AIDPG7131R	Personnel Key Managerial	Any other transaction	Compensation		Nil	0.42	0.02	0.02	2								
129	Industries Limited				Personnel Promoter Group	Purchase of goods or			Nil	0.00											

0.00

0.00

0.00

10.57

Nil

0.00

10.57

Company

Purchase of goods or

Sale of goods or

services

services

AAACP3590P Promoter Group

129

Oliver Engineering

Private Limited

130 ISMT Limited

AABCO5608G Kirloskar Industries

Limited

AAACJ9917A Asscher Enterprises Ltd AAACJ3891C | Promoter (Formerly Indian | Seamless Enterprise

							R	Related pa	rty transa	ctions											
														e deposits, ad	lvances or inve	estments mad	plicable only in le or given by the orting period wh	he listed entit	y/subsidiary. T	hese details n	to loans, inter- need to be
Sr No.	Details of the party	listed entity	Deta	ils of the counte	ernarty	Type of related party	Details of	Value of the	Remarks on	Value of	In case moni	es are due to	In case any f	inancial indeb	tedness is incu	irred to make	Details	of the loans, i	nter-corporate	denosits, adv	vances or
	/subsidiary) enteri					transaction	other related	related party	approval by	transaction		as a result of			rate deposits,				investments		
	transactio						party	transaction	audit	during the	the tran				tments						
	Name	PAN	Name	PAN	Relationship of the		transaction	as approved	committee	reporting	Opening	Closing	Nature of	Details of	Cost	Tenure	Nature	Interest Rate	Tenure	Secured/	Purpose for
	Nume		Nume	.,	counterparty with the			by the audit		period	balance	balance	indebtednes	other	COST	renare	(loan/	(%)	remare	unsecured	which the
					listed entity or its			committee					s (loan/	indebtednes			advance/	. ,			funds will be
					subsidiary								issuance of	s			intercorpora				utilised by
													debt/ any				te deposit/				the ultimate
													other etc.)				investment)				recipient of
																					funds
																					(endusage)
131	ISMT Limited	AAACJ9917A	Asscher Enterprises Ltd	AAACI3891C	Promoter	Loan			Nil	0.00	5.75	5.75									
			(Formerly Indian																		
			Seamless Enterprise																		
			Ltd)																		
132	ISMT Limited	AAACJ9917A		ZZZZZ9999Z	Subsidiary	Sale of goods or			Nil	4.36	18.54	21.99									
			and ISMT Enterprises SA	4		services															
133	ISMT Limited	AAACJ9917A	Structo Hydraulics AB	ZZZZZ9999Z	Subsidiary	Any other transaction	Provision for		Nil	3.44	0.00	0.00									
			and ISMT Enterprises SA				Bad debts														
134	ISMT Limited	AAACJ9917A	Structo Hydraulics AB	7777700007	Subsidiary	Any other transaction	Impairment in		Nil	2.64	21.08	18.44									
134	isivii Liiliiteu	AAACJ3317A	and ISMT Enterprises SA		Subsidiary	Any other transaction	investments		INII	2.04	21.00	10.44									
			·																		
135	ISMT Limited	AAACJ9917A	ISMT Europe AB	ZZZZZ9999Z	Subsidiary	Sale of goods or			Nil	0.00	0.00	0.00									
136	ISMT Limited	AAACJ9917A	ISMT Europe AB	ZZZZZ9999Z	Subsidiary	services Any other transaction	Sales		Nil	0.02	0.03	0.01									
130	isivii Liiliiteu	AAACJ5517A	ISIVIT EUTOPE AB	LLLLLSSSSL	Subsidialy	Any other transaction	Commission		INII	0.02	0.03	0.01									
137	ISMT Limited	AAACJ9917A	Indian Seamless Inc	ZZZZZ9999Z	Subsidiary	Any other transaction	Sales		Nil	0.07	1.05	1.12									
138	ISMT Limited	AAACJ9917A	Tridem Port & Power	AACCT7400J	Subsidiary	Advance	Commission		Nil	0.12	33.94	3.34					Advance	0.00%	NA	Unsecured	Business
130	ISWIT EITHICEG	AAACIJJITA	Company P Ltd (Tridem)	AACCI74003	Substatally	Advance			IVII	0.12	33.54	3.54					Advance	0.00%	, , , ,	Olisecureu	Operations
139	ISMT Limited	AAACJ9917A	Tridem Port & Power Company P Ltd (Tridem)	AACCT7400J	Subsidiary	Any other transaction	Impairment in investments		Nil	30.72	33.94	3.34									
140	ISMT Limited	AAACJ9917A	B R Taneja	AAAPT6769K	Promoter and Former Managing Director	Remuneration			Nil	0.00	3.29	3.29									
141	ISMT Limited	AAACJ9917A	Rajiv Goel	ABBPG9061D	Former Whole Time	Any other transaction	Commission		Nil	0.00	0.03	0.00									
142	ISMT Limited	AAACJ9917A	R Poornalingam	AALPP9600J	Director Former Independent	Any other transaction	Commission		Nil	0.00	0.14	0.00									
142	ISIVIT EIIIITEG	AAACJJJITA	it i comaningam	AALI I 30003	Director	Any other transaction	Commission		14.11	0.00	0.14	0.00									
	ISMT Limited	AAACJ9917A				Any other transaction			Nil	0.04											
144	ISMT Limited	AAACJ9917A		ANJPM6689F			Commission		Nil	0.00											
145	ISMT Limited	AAACJ9917A			Managing Director	Remuneration			Nil	0.78											
146 147	ISMT Limited ISMT Limited	AAACJ9917A AAACJ9917A	Nishikant Ektare Rahul Kirloskar	ABIPK5774E	Managing Director Non-Executive Director	Any other transaction Any other transaction	Commission Sitting Fees		Nil Nil	3.25 0.02	3.25 0.00	0.00									
147	ISIVIT EIIIITEG	AAACJJJITA	Randi Kirioskai	ADII KS774L	Non-Executive Director	Any other transaction	Sitting rees		14.11	0.02	0.00	0.00									
148	ISMT Limited	AAACJ9917A	Rahul Kirloskar	ABIPK5774E	Non-Executive Director	Any other transaction	Commission		Nil	0.00	0.06	0.00									
149	ISMT Limited	AAACJ9917A	R V Gumaste	ADUPG8685L	Non-Executive Director	Any other transaction	Sitting Fees		Nil	0.03	0.00	0.00									
150	ISMT Limited	AAACJ9917A	R V Gumaste	ADUPG8685L	Non-Executive Director	Any other transaction	Commission		Nil	0.00	0.31	0.00									
151	ISMT Limited	AAACJ9917A	Shalini Sarin	ABKPS6867L	Independent Director	Any other transaction	Sitting Fees		Nil	0.04	0.00	0.00									
152	ISMT Limited	AAACJ9917A	Shalini Sarin	ABKPS6867L	Independent Director	Any other transaction	Commission		Nil	0.00	0.15										
153	ISMT Limited	AAACJ9917A	S Venkataramani	AAIPV2122L	Independent Director	Any other transaction	Sitting Fees		Nil	0.03	0.00										
154 155	ISMT Limited ISMT Limited	AAACJ9917A AAACJ9917A	S Venkataramani Suresh Patil	AAIPV2122L ANJPP7769B	Independent Director Chief Financial Officer	Any other transaction Remuneration	Commission		Nil Nil	0.00 0.35	0.28										+
155	ISMT Limited ISMT Limited	AAACJ9917A AAACJ9917A	Chetan Nathani		Chief Financial Officer Company Secretary	Remuneration Remuneration			Nil	0.35											+
157	ISMT Limited	AAACJ9917A	Kirloskar Ferrous	AAACK7297E	Holding Company	Interest paid			Nil	0.00	0.00										
			Industries Limited																		
158	ISMT Limited	AAACJ9917A	Kirloskar Ferrous Industries Limited	AAACK7297E	Holding Company	Purchase of fixed assets			Nil	154.15	25.28										
159	ISMT Limited	AAACJ9917A	Kirloskar Ferrous Industries Limited	AAACK7297E	Holding Company	Sale of goods or services			Nil	0.00	0.15	0.00									
160	ISMT Limited	AAACJ9917A	Kirloskar Ferrous	AAACK7297E	Holding Company	Any other transaction	Reimburseme		Nil	0.00	0.00	0.00									
			Industries Limited				nt of expenses														
	·		<u> </u>	1	1												1				

							F	Related pa	rty transa	ctions											
														e deposits, ad	vances or inve	estments mad	e or given by t	case the relat the listed entity hen such trans	/subsidiary. T	hese details n	to loans, inter- eed to be
Sr No.	Details of the party (/subsidiary) enteri transactio	ng into the	Deta	ils of the counte	erparty	Type of related party transaction	Details of other related party	Value of the related party transaction	approval by audit	Value of transaction during the	either party	ies are due to as a result of nsaction		inancial indebi is, inter-corpo invest			Details	of the loans, i	investments	deposits, adv	ances or
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		transaction	as approved by the audit committee	committee	reporting period	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Details of other indebtednes s	Cost	Tenure	Nature (loan/ advance/ intercorpora te deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
161	ISMT Limited	AAACJ9917A	Kirloskar Ferrous Industries Limited	AAACK7297E	Holding Company	Loan			Nil	0.00	0.00	0.00)								
162	ISMT Limited	AAACJ9917A	Kirloskar Management Services Pvt Ltd	ААНСК9903Е	Entity belonging to same group	Any other transaction	Software related services		Nil	1.66	0.47	0.74	ı								
163	ISMT Limited	AAACJ9917A	Adicca Energy Solutions Private Limited	AAPCA7187E	Subsidiary	Investment	Services		Nil	1.00	0.00	0.00)								
164	ISMT Limited	AAACJ9917A	Adicca Energy Solutions Private Limited	AAPCA7187E	Subsidiary	Loan			Nil	250.00	0.00	250.00)								
165	ISMT Limited	AAACJ9917A	Adicca Energy Solutions Private Limited	AAPCA7187E	Subsidiary	Interest received			Nil	0.09	0.00	0.08	3								
166	Kirloskar Ferrous Industries Limited	AAACK7297E	Oliver Engineering Private Limited	AABCO5608G	Wholly-owned Subsidiary	Investment			Nil	9.00	0.00	0.00)								
167	Kirloskar Ferrous Industries Limited	AAACK7297E	Oliver Engineering Private Limited	AABCO5608G	Wholly-owned Subsidiary	Loan			Nil	102.80	0.00	102.80)								
168	Tridem Port & Power Company Private Limited	AACCT7400J	R Poornalingam	AALPP9600J	Non-Executive Director				Not Applicable as remuneratio n approved by the Board and Shareholder s of Tridem Port & Power Company Pvt. Ltd.	0.00											
169	Tridem Port & Power Company Private Limited	AACCT7400J	Nagapattinam Energy Private Limited	AACCN9225H	Wholly-owned Subsidiary	Advance			Not Applicable. Exempt since transaction is between wholly-owned subsidiaries whose accounts are consolidated with ISMT Limited, Holding Company and placed before the shareholders at general meeting for approval	0.00	21.38	21.38					Advance	0.00%	NA .	Unsecured	Business Operations

							F	Related pa	rty transa	ctions											
																		case the relate he listed entity			to loans, inter- eed to be
							,											hen such trans			
Sr No.	Details of the party (/subsidiary) enterin transactio	ng into the	Deta	ils of the counte	rparty	Type of related party transaction	Details of other related party	Value of the related party transaction	Remarks on approval by audit	Value of transaction during the		es are due to as a result of nsaction		inancial indebt ns, inter-corpor invest			Details	of the loans, in	investments		rances or
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		transaction	as approved by the audit committee	committee	reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/any other etc.)	Details of other indebtednes s	Cost	Tenure	Nature (loan/ advance/ intercorpora te deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
170	Nagapattinam Energy Private Limited	AACCN9225H	Best Exim Private Limited	AACCB6953A	Wholly-owned Subsidiary	Advance			Not Applicable. Exempt since transaction is between wholly- owned consolidates with SMT Limited, Holding Company and placed before the shareholders at general meeting for approval	0.01	1.98	1.99					Advance	0.00%	NA	Unsecured	Business Operations
171	Nagapattinam Energy Private Limited	AACCN9225H	Marshal Microware Infrastructure Development Pvt Limited	AAFCM0087P	Wholly-owned Subsidiary	Advance			Not Applicable. Exempt since Exempt since transaction is between wholly- owned subsidiaries whose accounts are consolidated with ISMT Limited, Holding Company and placed before the shareholders at general meeting for approval	0.01	4.44	4.45					Advance	0.00%	NA	Unsecured	Business Operations
172	Nagapattinam Energy Private Limited	AACCN9225H	Success Power & Infraprojects Pvt Limited	AAKCS2080D	Wholly-owned Subsidiary	Advance			Not Applicable. Exempt since transaction is between wholly- owned accounts are consolidated with ISMT Limited, Holding Company and placed before the shareholders at general meeting for approval	0.00	5.96	5.97					Advance	0.00%	NA	Unsecured	Business Operations

							R	elated pa	rty transa	ctions											
																	plicable only in le or given by th				
																	orting period wh				
Sr No.	Details of the party (/subsidiary) enterior		Deta	ils of the counte	erparty	Type of related party transaction	Details of other related	Value of the related party	Remarks on approval by	Value of transaction		es are due to as a result of	In case any f	inancial indebt			Details o	of the loans, in	iter-corporate	e deposits, adv	ances or
	transactio					dansaction	party	transaction	audit	during the		nsaction	or give roar		ments	advances or			investments		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		transaction	as approved by the audit committee	committee	reporting period	Opening balance	Closing balance	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Details of other indebtednes s	Cost	Tenure	Nature (loan/ advance/ intercorpora te deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of
													,				,				funds (endusage)
173	ISMT Enterprises SA Structo Hydraulics AB		Structo Hydraulics AB	ZZZZZ9998Z ZZZZZ9998Z	Subsidiary	Advance			Not Applicable. Exempt under Regulation 23(2)(b) of the SEBI (LODR) Regulations, 2015 Not Applicable.	0.00							Advance	0.00%	NA	Unsecured	Business Operations
									Exempt under Regulation 23(2)(b) of the SEBI (LODR) Regulations, 2015												
175	ISMT Europe AB	ZZZZZ9999Z	Structo Hydraulics AB	zzzzz9998z	Subsidiary	Advance			Not Applicable. Exempt under Regulation 23(2)(b) of the SEBI (LODR) Regulations, 2015	0.00	7.24	7.24					Advance	0.00%	NA	Unsecured	Business Operations

Note:

1. The Company has granted Employee Stock Appreciation Rights (ESAR Units) to the Key Management Personnel. The benefit accrued to the KMPs during the period on account of the vesting and subsequent exercise of the ESAR Units allotted to them are disclosed separately from remuneration. For the ESAR units that have not vested, the Company has recognised proportionate share-based payment expenditure amounting to Rs 18.81 million during the period (01 April 2023 to 30 September 2023).

2. The investments of the Company are carried at fair value as per 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 Management Services Private Limited (Rs 1.7.5 million), Kirloskar Pneumatic Company Limited (Rs 27.14 million), Kirloskar Brothers Limited (Rs 2817.09 million), Kirloskar Oil Engines Limited (Rs 1698.10 million)

3. Kirloskar Industries Limited, has approved the sale of the windmills Business") to ISMT Limited (ISMT) on a going concern basis for a total consideration of Rs 540.28 million subject to the receipt of requisite governmental, statutory, regulatory and third party approvals, required to be obtained by the Company.

4. In FY 2021-22, Avante Spaces Limited allotted 6,00,00,000 units of its non-interest bearing unsecured Optionally Convertible Debentures (OCD) of Rs 10 each amounting to Rs 600 million 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. On 30 June 2023, Avante Spaces Limited allotted 27,24,868 equity shares to Kirloskar Industries Limited as a result of the conversion of the Optionally Convertible Debentures (OCD). The OCDs were converted into equity shares at Rs 6,911.36 million.

- 5. As per Indian Accounting Standards (Ind AS), the security deposits received from lessees have been fair valued on initial recognition. The transaction value of security deposits represents the unwinding of interest and also includes any additional deposit received or paid.
- 6. Oliver Engineering Private Limited has entered into a leave and license agreement with Kirloskar Industries Limited.
- 7. All amounts in negative denote credit balances.

Total value of transaction during the reporting period

8. The reported transaction values do not include the applicable indirect taxes.