

Related party transactions																					
												Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
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 transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				Notes
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	
1	Kirloskar Industries Limited	AAACP3590P	Mahesh Chhabria	ADCPM8911H	Key Managerial Personnel	Remuneration		Nil	3.31	0	0									Textual Information(1)	
2	Kirloskar Industries Limited	AAACP3590P	Mahesh Chhabria	ADCPM8911H	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit	Nil	0.08	-1.82	-1.9									Textual Information(2)	
3	Kirloskar Industries Limited	AAACP3590P	Mahesh Chhabria	ADCPM8911H	Key Managerial Personnel	Any other transaction	Benefit on exercise of Employee Stock Option Rights (ESAR)	Nil	7.12	0	0									Textual Information(3)	
4	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Remuneration		Nil	0.94	0	0									Textual Information(4)	
5	Kirloskar Industries Limited	AAACP3590P	Aditi Chirmule	AANPC6477E	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit	Nil	0.03	-2.3	-2.33									Textual Information(5)	
6	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Remuneration		Nil	0.22	0	0									Textual Information(6)	
7	Kirloskar Industries Limited	AAACP3590P	Ashwini Mali	AHDPP0065G	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit and Benefit on exercise of Employee Stock Option Rights (ESAR)	Nil	0	-0.11	-0.12									Textual Information(7)	
8	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Remuneration		Nil	0.41	0	0									Textual Information(8)	
9	Kirloskar Industries Limited	AAACP3590P	Anandh Baheti	ALLPB8957B	Key Managerial Personnel	Any other transaction	Accrued leave encashment and gratuity benefit	Nil	0.01	-0.05	-0.06									Textual Information(9)	
10	Kirloskar Industries Limited	AAACP3590P	Vinesh Kumar Jairath	AAYPJ0756C	Director	Any other transaction	Sitting fees	Nil	0.03	0	0									Textual Information(10)	
11	Kirloskar Industries Limited	AAACP3590P	Vinesh Kumar Jairath	AAYPJ0756C	Director	Any other transaction	Commision	Nil	0.07	0	0									Textual Information(11)	
12	Kirloskar Industries Limited	AAACP3590P	Atul Kirloskar	ABIPK5776G	Director	Any other transaction	Sitting fees	Nil	0.01	0	0									Textual Information(12)	
13	Kirloskar Industries Limited	AAACP3590P	Atul Kirloskar	ABIPK5776G	Director	Any other transaction	Commision	Nil	0.03	0	0									Textual Information(13)	
14	Kirloskar Industries Limited	AAACP3590P	Anil Alawani	AAXPA8052D	Director	Any other transaction	Sitting fees	Nil	0.04	0	0									Textual Information(14)	
15	Kirloskar Industries Limited	AAACP3590P	Anil Alawani	AAXPA8052D	Director	Any other transaction	Commision	Nil	0.07	0	0									Textual Information(15)	
16	Kirloskar Industries Limited	AAACP3590P	Ashit Parekh	ABEPP3871H	Director	Any other transaction	Sitting fees	Nil	0.02	0	0									Textual Information(16)	
17	Kirloskar Industries Limited	AAACP3590P	Ashit Parekh	ABEPP3871H	Director	Any other transaction	Commision	Nil	0.05	0	0									Textual Information(17)	
18	Kirloskar Industries Limited	AAACP3590P	Tejas Deshpande	AHXP9121D	Director	Any other transaction	Sitting fees	Nil	0.03	0	0									Textual Information(18)	
19	Kirloskar Industries Limited	AAACP3590P	Tejas Deshpande	AHXP9121D	Director	Any other transaction	Commision	Nil	0.07	0	0									Textual Information(19)	
20	Kirloskar Industries Limited	AAACP3590P	D. Sivanandhan	AAVPD7633B	Director	Any other transaction	Sitting fees	Nil	0.04	0	0									Textual Information(20)	
21	Kirloskar Industries Limited	AAACP3590P	D. Sivanandhan	AAVPD7633B	Director	Any other transaction	Commision	Nil	0.07	0	0									Textual Information(21)	
22	Kirloskar Industries Limited	AAACP3590P	Satish Jamdar	AADPJ1858L	Director	Any other transaction	Sitting fees	Nil	0.04	0	0									Textual Information(22)	
23	Kirloskar Industries Limited	AAACP3590P	Satish Jamdar	AADPJ1858L	Director	Any other transaction	Commision	Nil	0.08	0	0									Textual Information(23)	
24	Kirloskar Industries Limited	AAACP3590P	Vijay Varma	AAKPV3891L	Director	Any other transaction	Sitting fees	Nil	0.03	0	0									Textual Information(24)	
25	Kirloskar Industries Limited	AAACP3590P	Vijay Varma	AAKPV3891L	Director	Any other transaction	Commision	Nil	0.07	0	0									Textual Information(25)	
26	Kirloskar Industries Limited	AAACP3590P	Purvi Sheth	AALPS8544C	Director	Any other transaction	Sitting fees	Nil	0.02	0	0									Textual Information(26)	
27	Kirloskar Industries	AAACP3590P	Purvi Sheth	AALPS8544C	Director	Any other transaction	Commision	Nil	0.1	0	0									Textual Information(27)	

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Textual Information(1)	
Textual Information(2)	For opening and closing balances, amounts in negative denote credit balances.
Textual Information(3)	
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Textual Information(7)	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 exercise of the ESAR Units allotted to them are disclosed separately under any other transaction. For the ESAR units that have not vested, the Company has recognised proportionate share-based payment expenditure amounting to Rs 124.19 million during the period (01 April 2024 to 30 September 2024).
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Textual Information(28)	The opening balance of investment in Kirloskar Ferrous Industries Limited (KFIL) is updated in accordance with the Scheme of Arrangement and Merger between ISMT Limited and Kirloskar Ferrous Industries Limited (KFIL), approved on 24th July 2024 by honourable NCLT. Following the effective date of the Scheme, the Board of Directors of KFIL convened on 9 August 2024 and approved the issuance of 51,00,000 equity shares to Kirloskar Industries Limited (KIL), each valued at Rs. 5, in exchange for shares of ISMT Limited as recorded on the Record Date of 6 August 2024.
Textual Information(29)	The reported transaction values do not include the applicable indirect taxes.
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Textual Information(47)	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 Pneumatic Company Limited (Rs 627.14 million).
Textual Information(48)	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 Brothers Limited (Rs 2817.09 million).
Textual Information(49)	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 Oil Engines Limited (Rs 1698.10 million).
Textual Information(50)	
Textual Information(51)	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 1.75 million).
Textual Information(52)	
Textual Information(53)	The opening balance of advance received from ISMT Limited against sale of Windmill has been reported as advance received from Kirloskar Ferrous Industries Limited (KFIL) in accordance with the Scheme of Arrangement and Merger between ISMT Limited and Kirloskar Ferrous Industries Limited (KFIL), approved on 24th July 2024 by honourable NCLT.
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Textual Information(56)	As per Indian Accounting Standards (Ind AS), the security deposits received from lessees have been fair valued on initial recognition. The transaction value represents the unwinding of interest on security deposits initially recognised at fair value.
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Textual Information(61)	As per Indian Accounting Standards (Ind AS), the security deposits received from lessees have been fair valued on initial recognition. The transaction value represents the unwinding of interest on security deposits initially recognised at fair value.
Textual Information(62)	As per Indian Accounting Standards (Ind AS), the security deposits received from lessees have been fair valued on initial recognition. The initial difference on such Fair valuation is transferred to Lease rental received in advance, subsequently the amount of lease rental received in advance is amortized over the period by recognition of rental income in the statement of profit and loss
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