



National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (E) Mumbai - 400 051 BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001

Through : Digital Exchange

Through : BSE Listing Centre

Dear Sir/Madam,

Subject: Disclosure of Related Party Transactions for the half year ended September 30, 2022 NSE Scrip Code: ELGIEQUIP / BSE Scrip Code: 522074

In compliance with Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company had filed the disclosure on Related Party Transactions of the Company, in XBRL mode and PDF mode on November 15, 2022. The amended definition of Related Party Transaction as per Regulation 2(zc) of the SEBI Listing Regulations has enhanced the scope of Related Party Transactions effective April 1, 2022. Further, there has also been changes in the reporting format of XBRL compared to the previous half year ended March 31, 2022. Consequent to the changes in reporting format, the Company has incorporated the additional data in the XBRL and PDF file submitted on November 15, 2022, and now proposes to resubmit the same. In view of above, please find enclosed the updated disclosure on Related Party Transactions of the Company for the half year ended September 30, 2022 as per the revised format.

This is for your information and records.

Thanking you,

Yours faithfully,

For Elgi Equipments Limited

PRAKASH Digitally signed by PRAKASH SIVASAM SIVASAMY Y Date: 2022.12.06 17:36:19 +05'30'

S Prakash Company Secretary Encl.: a/a

ELGİ EQUIPMENTS LIMITED

lgi Equ	uipments Limited										Additional disc	ititional disclosure of related party transactions - applicable only in case the case any financial indebtedness incurred to make or give loans, ercorporate deposits, advances	ase the	e related				
S.No	Details of the party (listed	Details of the C	ounterparty	Type of Related Party	Details of other	Value of the	Remarks on	Value of		nies are due	In case any	financial i	ndebtednes	Details	of the lo	oans, in	ter-cor	rporate
	entity / subsidiary) entering into the transaction			Transaction	related party transactions	related party transactions as approved	approval by audit committee	transaction during the reporting	to either part of the tra	y as a result insaction	inter-corpor	to make o ate deposi investme	ts, advance	deposi	ts, adva	nces or	invest	aments
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee		period	Opening balance	Closing balance	Nature of indebtednes S (loan/issuan ce of debt/any other etc.)	Details of other indebted ness	Cost Ten re	u Nature (loan/adv ance/inter corporate deposit /investme nt)	Intere st Rate %	ure	Secur ed / Unsec ured	Purpos for which the funds will be the ultimat recipie t of funds
1	Elgi Equipments Limited	Industrial Air Solutions LLP	Joint venture	Sale of goods or services		500.00	500 Million is the	156.58										(endusa ge)
							overall limit for Industrial Air Solutions LLP											
2	Elgi Equipments Limited	Industrial Air Solutions LLP	Joint venture	Purchase of goods or services		500.00	500 Million is the overall limit for Industrial Air Solutions LLP	0.09										
3	Elgi Equipments Limited	Industrial Air Solutions LLP	Joint venture	Any other transactions	Dividend income	0.00	Not Applicable	6.00										
4	Elgi Equipments Limited	Industrial Air Solutions LLP	Joint venture	Any other transactions	Reimbursement of expenses	500.00	500 Million is the overall limit for Industrial Air Solutions LLP	0.75										
5	Industrial Air Solutions LLP	Elgi Equipments Limited	Joint venture Partner	Any other transactions	Reimbursement of	0.00	Not Applicable	0.15										
6	Elgi Equipments Limited	Industrial Air Solutions LLP	Joint venture	Any other transactions	expenses Trade & other receivables	500.00	500 Million is the overall limit for Industrial Air Solutions LLP	-17.38	43.65	26.27								
7 8	ATS Elgi Limited ATS Elgi Limited	Industrial Air Solutions LLP Industrial Air Solutions LLP	Joint venture Joint venture	Sale of goods or services Purchase of goods or services		0.00	Not Applicable Not Applicable	10.49 0.16										-
9	ATS Elgi Limited	Industrial Air Solutions LLP	Joint venture	Any other transactions	Trade & other receivables	0.00	Not Applicable	1.71		1.71								
10	Elgi Equipments Limited	Elgi Sauer Compressors Limited	Joint venture	Sale of goods or services		70.00	70 Million is the overall limit for Elgi Sauer Compressors Limited	4.69										
11	Elgi Equipments Limited	Elgi Sauer Compressors Limited	Joint venture	Purchase of goods or services		70.00	70 Million is the overall limit for Elgi Sauer Compressors Limited	0.08										
	Elgi Equipments Limited	Elgi Sauer Compressors Limited	Joint venture	Any other transactions	Dividend income		Not Applicable	19.21										
	Elgi Equipments Limited	Elgi Sauer Compressors Limited	Joint venture	Any other transactions	Trade & other receivables		70 Million is the overall limit for Elgi Sauer Compressors Limited	0.86	3.83	4.69								
14	Elgi Equipments Limited	Elgi Sauer Compressors Limited	Joint venture	Any other transactions	Trade Payables		70 Million is the overall limit for Elgi Sauer Compressors Limited		-	-								
		Elgi Ultra Private Limited	Promoters Interest Company				50 Million is the overall limit for Elgi Ultra Private Limited	2.10										
		Elgi Ultra Private Limited		Purchase of goods or services			50 Million is the overall limit for Elgi Ultra Private Limited	3.02										
	Elgi Equipments Limited	Elgi Ultra Private Limited		Purchase of goods or services			50 Million is the overall limit for Elgi Ultra Private Limited	-0.32	0.78	0.46								
	Elgi Equipments Limited	Elgi Ultra Private Limited		Purchase of goods or services	receivables		50 Million is the overall limit for Elgi Ultra Private Limited	-0.43	1.48	1.05								
10	ATS Elgi Limited	Elgi Ultra Private Limited	Promoters Interest Company	Purchase of goods or services		0.00	Not Applicable	0.22										

S.No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Count	terparty	Type of Related Party Transaction	Details of other related party transactions	Value of the related party transactions as approved	Remarks on approval by audit committee	Value of transaction during the reporting		nies are due ty as a result ansaction	inter-corpor	to make or	r give loa ts, advan	ns,	Details or deposits				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee		period	Opening balance	Closing balance	Nature of indebtednes s (loan/issuan ce of debt/any other etc.)	Details of other indebted ness		re (lo an co de	Nature ban/adv ice/inter- prporate leposit ivestme nt)	Intere st Rate %	ure	ed / Unsec ured	Purpose for which the funds will be the ultimate recipien t of funds (endusa ge)
20	ATS Elgi Limited	Elgi Ultra Private Limited	Promoters Interest Company	Any other transactions	Trade Payables	0.00	Not Applicable	0.23	-	0.23									90)
21	Elgi Equipments Limited	L.G. Balakrishnan & Bros Limited	Promoters Interest Company	Sale of goods or services		5.00	5 Million is the overall limit for L.G. Balakrishnan & Bros Limited	1.35											
22	Elgi Equipments Limited	Elgi Rubber Company Limited	Promoters Interest Company	Sale of goods or services		20.00	20 Million is the overall limit for Elgi Rubber Company Limited	3.75											
23	Elgi Equipments Limited	Elgi Rubber Company Limited	Promoters Interest Company	Any other transactions	Trade Payables	20.00	20 Million is the overall limit for Elgi Rubber Company Limited	-0.50	1.71	1.21									-
24	Elgi Equipments Limited	AGT Electronics Limited	Promoters Interest Company	Purchase of goods or services		20.00	20 Million is the overall limit for AGT Electronics Limited	2.62											
25	Elgi Equipments Limited	AGT Electronics Limited	Promoters Interest Company	Any other transactions	Trade Payables	20.00	20 Million is the overall limit for AGT Electronics Limited	0.68	-	0.68									
26	Elgi Equipments Limited	Super Transports Private Limited	Promoters Interest Company	Purchase of goods or services		2.00	2 Million is the overall limit for Super Transports Private Limited	0.24											
27	Elgi Equipments Limited	Super Transports Private Limited	Promoters Interest Company	Any other transactions	Trade Payables	2.00	2 Million is the overall limit for Super Transports Private Limited	0.04	-	0.04									
28	Elgi Equipments Limited	Festo Controls Private Limited	Promoters Interest Company	Purchase of goods or services			2 Million is the overall limit for Festo Controls Private Limited	0.25											
29	Elgi Equipments Limited	Festo Controls Private Limited	Promoters Interest Company	Any other transactions	Trade Payables	2.00	2 Million is the overall limit for Festo Controls Private Limited	0.04	0.01	0.06									
30	Elgi Compressors USA Inc.	Evergreen Compressed Air and Vacuum LLC	Joint Venture	Sale of goods or services		0.00	Not Applicable	17.88											
31	Elgi Compressors USA Inc.		Joint Venture	Sale of goods or services		0.00	Not Applicable	18.33											
	Elgi Compressors USA Inc. Elgi Compressors USA Inc.	Patton's Of California LLC G3 Industrial Solutions LLC	Joint Venture Joint Venture	Sale of goods or services Sale of goods or services			Not Applicable Not Applicable	30.71 41.18											
34	Elgi Compressors USA Inc.	Gentex Air Solutions LLC	Joint Venture	Sale of goods or services		0.00	Not Applicable	46.11											
35	Elgi Compressors USA Inc.	Evergreen Compressed Air and Vacuum LLC	Joint Venture	Any other transactions	Trade & other receivables		Not Applicable	-5.66	14.66	9.00									
36	Elgi Compressors USA Inc.	Compressed Air Solutions of Texas, LLC	Joint Venture	Any other transactions	Trade & other receivables		Not Applicable	8.46	1.66	10.12									
	Elgi Compressors USA Inc.	Patton's Of California LLC	Joint Venture	Any other transactions	Trade & other receivables		Not Applicable	-31.41	64.96	33.55									
38	Elgi Compressors USA Inc.	G3 Industrial Solutions LLC	Joint Venture	Any other transactions	Trade & other receivables		Not Applicable	-4.87	20.75	15.88									
39	Elgi Compressors USA Inc.	Gentex Air Solutions LLC	Joint Venture	Any other transactions	Trade & other receivables		Not Applicable	8.55	8.17	16.72									
	Elgi Equipments Limited	ATS Elgi Limited	Subsidiary	Sale of goods or services			250 Million is the overall limit for ATS Elgi Limited	10.45											
41	Elgi Equipments Limited	Elgi Equipments Australia Pty Limited	Subsidiary	Sale of goods or services		400.00	400 Million is the overall limit for Elgi Equipments Australia Pty Limited	219.29											

S.No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Count	erparty	Type of Related Party Transaction	Details of other related party transactions	Value of the related party transactions as approved	Remarks on approval by audit committee	Value of transaction during the reporting		nies are due ty as a result ansaction	In case any is incurred inter-corport or	to make or	r give loa ts, advar	ins,	Details o deposits				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee		period	Opening balance	Closing balance	Nature of indebtednes s (loan/issuan ce of debt/any other etc.)	Details of other indebted ness		re	Nature (loan/adv ance/inter- corporate deposit /investme nt)	Intere st Rate %	ure	ed / Unsec ured	Purpose for which the funds will be the ultimate recipien t of funds (endusa ge)
42	Elgi Equipments Limited	Elgi Compressors Europe SRL	Subsidiary	Sale of goods or services		1500.00	1500 Million is the overall limit for Elgi Compressors Europe SRL	752.81										_	
43	Elgi Equipments Limited	Elgi Compressors Do Brasil Imp.E.Exp LTDA	Subsidiary	Sale of goods or services			250 Million is the overall limit for Elgi Compressors Do Brasil Imp.E.Exp	121.60											
44	Elgi Equipments Limited	Elgi Gulf (FZE)	Subsidiary	Sale of goods or services		650.00	Ltda 650 Million is the overall limit for Elgi Gulf (FZE)	178.11											
45	Elgi Equipments Limited	PT Elgi Equipments Indonesia	Subsidiary	Sale of goods or services		120.00	120 Million is the overall limit for PT Elgi Equipments Indonesia	38.36											
46	Elgi Equipments Limited	Rotair SPA	Step down Subsidiary	Sale of goods or services		850.00	850 Million is the overall limit for Rotair SPA	121.35											
47	Elgi Equipments Limited	Elgi Compressors USA Inc.	Subsidiary	Sale of goods or services		1850.00	1850 Million is the overall limit for Elgi Compressors USA Inc	911.54											
48	Elgi Equipments Limited	ATS Elgi Limited	Subsidiary	Any other transactions	Other income	250.00	250 Million is the overall limit for ATS Elgi Limited	3.61											
49	Elgi Equipments Limited	Elgi Compressors Europe SRL	Subsidiary	Any other transactions	Other income	1500.00	1500 Million is the overall limit for Elgi Compressors Europe SRL	4.97											
50	Elgi Equipments Limited	Elgi Compressors USA Inc.	Subsidiary	Any other transactions	Interest income	1850.00	1850 Million is the overall limit for Elgi Compressors USA Inc	13.24											
	Elgi Equipments Limited	ATS Elgi Limited	Subsidiary	Any other transactions	Dividend income		Not Applicable	66.15											
52	Elgi Equipments Limited	Adisons Precision Instruments Manufacturing Company Limited	Subsidiary	Any other transactions	Dividend income		Not Applicable	75.00											
53	Elgi Equipments Limited	ATS Elgi Limited	Subsidiary	Any other transactions	Trade & other receivables		250 Million is the overall limit for ATS Elgi Limited	-0.98	8.70	7.72									
54	Elgi Equipments Limited	Elgi Equipments Australia Pty Limited	Subsidiary	Any other transactions	Trade & other receivables	400.00	400 Million is the overall limit for Elgi Equipments Australia Pty Limited	13.70	175.56	189.26									
55	Elgi Equipments Limited	Elgi Compressors Europe SRL	Subsidiary	Any other transactions	Trade & other receivables	1500.00	1500 Million is the overall limit for Elgi Compressors Europe SRL	179.74	766.21	945.96									
56	Elgi Equipments Limited	Elgi Compressors Do Brasil Imp.E.Exp LTDA	Subsidiary	Any other transactions	Trade & other receivables	250.00	250 Million is the overall limit for Elgi Compressors Do Brasil Imp.E.Exp Ltda	9.45	105.43	114.88									

S.No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Count	terparty	Type of Related Party Transaction	Details of other related party transactions	Value of the related party transactions as approved	Remarks on approval by audit committee	Value of transaction during the reporting	In case mor to either part of the tra	y as a result	In case any is incurred inter-corport or	to make o	r give loans ts, advance	deposi			nter-cor or invest	
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee		period	Opening balance	Closing balance	Nature of indebtednes S (loan/issuan ce of debt/any other etc.)	Details of other indebted ness	Cost Tel		Rate %	ure		Purpose for which the funds will be the ultimate recipien t of funds (endusa ge)
57	Elgi Equipments Limited	Ergo Design Private Limited	Subsidiary	Any other transactions	Trade & other receivables	15.00	15 Million is the overall limit for Ergo Design Private Limited	-0.00	2.41	2.41						$\left \right $		
58	Elgi Equipments Limited	Elgi Gulf (FZE)	Subsidiary	Any other transactions	Trade & other receivables	650.00	650 Million is the overall limit for Elgi Gulf (FZE)	31.88	181.90	213.78						\square		
59	Elgi Equipments Limited	PT Elgi Equipments Indonesia	Subsidiary	Any other transactions	Trade & other receivables	120.00	120 Million is the overall limit for PT Elgi Equipments Indonesia	9.43	22.06	31.49								
60	Elgi Equipments Limited	F.R. Pulford & Son Pty Ltd	Step down Subsidiary	Any other transactions	Trade & other receivables	0.00	Not Applicable	0.09	1.16	1.25						\square		
61	Elgi Equipments Limited	Rotair SPA	Step down Subsidiary	Any other transactions	Trade & other receivables	850.00	850 Million is the overall limit for Rotair SPA	17.68	135.92	153.60						Π		
62	Elgi Equipments Limited	Elgi Compressors USA Inc.	Subsidiary	Any other transactions	Trade & other receivables	1850.00	1850 Million is the overall limit for Elgi Compressors USA Inc	186.58	757.03	943.62								
63	Elgi Equipments Limited	Adisons Precision Instruments Manufacturing Company Limited	Subsidiary	Any other transactions	Trade & other receivables	125.00	125 Million is the overall limit for Adisons Precision Instruments Manufacturing Company Limited	-1.60	1.60	-								
64	Elgi Equipments Limited	Adisons Precision Instruments Manufacturing Company Limited	Subsidiary	Any other transactions	Trade Payables	125.00	125 Million is the overall limit for Adisons Precision Instruments Manufacturing Company Limited	-0.65	0.72	0.07								
65	Elgi Equipments Limited	PT Elgi Equipments Indonesia	Subsidiary	Any other transactions	Trade Payables	120.00	120 Million is the overall limit for PT Elgi Equipments Indonesia	0.82	1.28	2.10								
66	Elgi Equipments Limited	Elgi Compressors Do Brasil Imp.E.Exp LTDA	Subsidiary	Any other transactions	Trade Payables	250.00	250 Million is the overall limit for Elgi Compressors Do Brasil Imp.E.Exp Ltda	-0.13	3.14	3.02								
67	Elgi Equipments Limited	Elgi Gulf (FZE)	Subsidiary	Any other transactions	Trade Payables	650.00	650 Million is the overall limit for Elgi Gulf (FZE)	-3.89	8.30	4.41								
68	Elgi Equipments Limited	Elgi Equipments Australia Pty Limited	Subsidiary	Any other transactions	Trade Payables	400.00	400 Million is the overall limit for Elgi Equipments Australia Pty Limited	3.53	23.50	27.03								

S.No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Coun	nterparty	Type of Related Party Transaction	Details of other related party transactions	Value of the related party transactions as approved	Remarks on approval by audit committee	Value of transaction during the reporting	In case mor to either part of the tra	ty as a result	In case any is incurred inter-corport or	to make or	r give loa ts, advar	ins,	Details o deposits				
	Namo	Name	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee		period	Opening balance	Closing balance	Nature of indebtedness \$ (loan/issuan ce of debt/any other etc.)	Details of other indebted ness	Cost	Tenu re	Nature (loan/adv ance/inter- corporate deposit /investme nt)	Intere st Rate %	ure	Secur ed / Unsec ured	Purpose for which the funds will be the ultimate recipien t of funds (endusa ge)
69	Elgi Equipments Limited	Elgi Compressors Europe SRL	Subsidiary	Any other transactions	Trade Payables	1500.00	1500 Million is the overall limit for Elgi Compressors Europe SRL	-7.33	9.40	2.07									
70	Elgi Equipments Limited	Elgi Compressors USA Inc.	Subsidiary	Any other transactions	Trade Payables	1850.00	1850 Million is the overall limit for Elgi Compressors USA Inc	-11.93	35.65	23.72									
71	Elgi Equipments Limited	Elgi Compressors USA Inc.	Subsidiary	Any other transactions	Loans & advances (including accrued interest)	1850.00	1850 Million is the overall limit for Elgi Compressors USA Inc	24.11	589.93	614.03									
72	Rotair SPA	Elgi Compressors USA Inc.	Fellow Subsidiary	Any other transactions	Reimbursement of expenses	0.00	Not Applicable	3.52									\square		
73	Rotair SPA	Elgi Compressors USA Inc.	Fellow Subsidiary	Purchase of goods or services	copenses	0.00	Not Applicable	0.27											
74	Rotair SPA	Elgi Compressors Europe SRL	Fellow Subsidiary	Sale of goods or services		0.00	Not Applicable	13.07										_	
75	Rotair SPA	Elgi Compressors Europe SRL	Fellow Subsidiary	Sale of goods or services		0.00	Not Applicable	64.99											í
	Rotair SPA	Elgi Equipments Limited	Ultimate Parent Company	Sale of goods or services		0.00	Not Applicable	1.28											
77	Rotair SPA	Elgi Gulf (FZE)	Fellow Subsidiary	Sale of goods or services		0.00	Not Applicable	19.85									\vdash		<u> </u>
	Rotair SPA Rotair SPA	PT Elgi Equipments Indonesia Elgi Compressors USA Inc.	Fellow Subsidiary Fellow Subsidiary	Sale of goods or services			Not Applicable Not Applicable	1.28							I		+		
	Ergo Design Private Limited	Elgi Equipments Limited	Parent	Sale of goods or services Any other transactions	Trade & other receivables		Not Applicable	-0.36	1.20	0.83									
81	Elgi Compressors Italy S.R.L	Rotair SPA	Subsidiary	Any other transactions	Trade & other receivables	0.00	Not Applicable	-9.18	32.82	23.64									
82	Rotair SPA	Elgi Compressors Europe SRL	Fellow Subsidiary	Any other transactions	Loans & advances (including accrued interest)	0.00	Not Applicable	-1.84	36.89	35.05									
83	Rotair SPA	Elgi Compressors Italy S.R.L	Fellow Subsidiary	Any other transactions	Loans & advances (including accrued	0.00	Not Applicable	-1.62	32.37	30.75									
84	Rotair SPA	Elgi Equipments Limited	Ultimate Parent Company	Any other transactions	interest) Trade & other receivables	0.00	Not Applicable	-3.53	3.76	0.23							\square		
	Rotair SPA	Elgi Compressors France SAS	Fellow Subsidiary	Any other transactions	Trade & other receivables		Not Applicable	0.56	0.20	0.76									
	Rotair SPA	Elgi Gulf (FZE)	Fellow Subsidiary	Any other transactions	Trade & other receivables		Not Applicable	14.19	8.02	22.21									
	Rotair SPA	PT Elgi Equipments Indonesia	Fellow Subsidiary	Any other transactions	Trade & other receivables		Not Applicable	1.26	-	1.26									
	Rotair SPA	Elgi Compressors Europe SRL	Fellow Subsidiary	Any other transactions	Trade & other receivables		Not Applicable	-30.56	62.55	31.99				_					
	Rotair SPA	Elgi Compressors Italy S.R.L	Parent	Any other transactions	Trade & other receivables		Not Applicable	7.64	0.46	8.10									
	Rotair SPA	Elgi Compressors Southern Europe SRL	Fellow Subsidiary	Any other transactions	Trade & other receivables		Not Applicable	-0.12	13.15	13.02									
	Rotair SPA	Elgi Compressors USA Inc.	Fellow Subsidiary	Any other transactions	Trade & other receivables		Not Applicable	144.99	258.97	403.96									L
	Elgi Compressors USA Inc.	Rotair SPA	Fellow Subsidiary	Sale of goods or services			Not Applicable	0.29									+		<u> </u>
93	Adisons Precision Instruments Manufacturing Company Limited	Elgi Equipments Limited	Parent	Any other transactions	Other income	0.00	Not Applicable	0.13											
	Elgi Equipments Australia Pty Limited	F.R. Pulford & Son Pty Ltd	Fellow Subsidiary	Sale of goods or services			Not Applicable	97.78											
	Elgi Equipments Australia Pty Limited	F.R. Pulford & Son Pty Ltd	Fellow Subsidiary	Any other transactions	Trade & other receivables		Not Applicable	21.36	29.86	51.22									
	F.R. Pulford & Son Pty Ltd Ergo Design Private Limited	Elgi Equipments Australia Pty Limited ATS Elgi Limited	Fellow Subsidiary Fellow Subsidiary	Sale of goods or services Any other transactions	Trade & other		Not Applicable Not Applicable	2.51 0.53	-	0.53							F		
00	Free Desire Driver 11 11 1	ATS Elgi Limited	College Colorie" - 1	Cala of anoda construction	receivables		Net Analis 11	1.97									⊢┤		<u> </u>
	Ergo Design Private Limited Ergo Design Private Limited	Elgi Equipments Limited	Fellow Subsidiary Parent	Sale of goods or services Sale of goods or services			Not Applicable Not Applicable	3.94											

S.No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Count	erparty	Type of Related Party Transaction	Details of other related party transactions	Value of the related party transactions as approved	Remarks on approval by audit committee	Value of transaction during the reporting		ty as a result	In case any is incurred inter-corport or	to make or	r give loa ts, adva	ans,	Details o deposits				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	-		by the audit committee		period	Opening balance	Closing balance	Nature of indebtednes S (loan/issuan ce of debt/any other etc.)	Details of other indebted ness		Tenu re	Nature (loan/adv ance/inter- corporate deposit /investme nt)	Intere st Rate %	ure	Secur ed / Unsec ured	Purpose for which the funds will be the ultimate recipier t of funds (endusa
100	Elgi Compressors USA Inc.	Elgi Compressors Do Brasil Imp.E.Exp LTDA	Fellow Subsidiary	Any other transactions	Interest income	0.00	Not Applicable	1.73											ge)
	Elgi Compressors USA Inc.	Elgi Compressors Do Brasil Imp.E.Exp LTDA		Any other transactions	Loans & advances (including accrued		Not Applicable	-34.62	206.13	171.51									
102	Elgi Compressors USA Inc.	Elgi Gulf (FZE)	Fellow Subsidiary	Any other transactions	interest) Trade & other receivables	0.00	Not Applicable	-1.98	1.98	-									
103	Elgi Compressors France SAS	Rotair SPA	Fellow Subsidiary	Any other transactions	Other income	0.00	Not Applicable	3.89	-	-									<u> </u>
104	Elgi Compressors Europe SRL	Rotair SPA	Fellow Subsidiary	Sale of goods or services		0.00	Not Applicable	17.36											
105	Elgi Compressors France SAS	Elgi Compressors Europe SRL	Parent	Sale of goods or services		0.00	Not Applicable	35.07	-	-									
106	Elgi Compressors Eastern Europe sp. z.o.o.	Elgi Compressors Europe SRL	Parent	Sale of goods or services		0.00	Not Applicable	17.37		-									
107	Elgi Compressors Southern Europe SRL	Elgi Compressors Europe SRL	Parent	Sale of goods or services		0.00	Not Applicable	44.84	· ·									1	
108	Elgi Compressors Nordics	Elgi Compressors Europe SRL	Parent	Sale of goods or services		0.00	Not Applicable	25.78											
109	Elgi Compressors UK and Ireland Limited	Elgi Compressors Europe SRL	Parent	Sale of goods or services		0.00	Not Applicable	22.78	-	-									
110 111	Elgi Compressors Iberia S.L. Elgi Compressors Europe SRL	Elgi Compressors Europe SRL Rotair SPA	Parent Fellow Subsidiary	Sale of goods or services Any other transactions	Trade & other		Not Applicable Not Applicable	32.52	- 26.78	7.40									-
112	Elgi Compressors Iberia S.L.	Elgi Compressors Europe SRL	Holding Company	Any other transactions	receivables Trade & other receivables	0.00	Not Applicable	-5.19	12.25	7.07									
113	Elgi Compressors France SAS	Rotair SPA	Holding Company	Any other transactions	Trade & other receivables		Not Applicable	-0.22	2.13	1.91									
114 115	Elgi Compressors Eastern Europe sp. z.o.o.	Elgi Compressors Europe SRL	Holding Company	Any other transactions	Trade & other receivables Trade & other		Not Applicable	-4.31	7.38	3.07								ļ	
	Elgi Compressors France SAS	Elgi Compressors Europe SRL	Holding Company	Any other transactions	receivables		Not Applicable												
116	Elgi Compressors UK and Ireland Limited	Elgi Compressors Europe SRL	Holding Company	Any other transactions	Trade & other receivables		Not Applicable	-16.49	18.79	2.30									
117	Elgi Compressors Southern Europe SRL		Holding Company	Any other transactions	Trade & other receivables		Not Applicable	-6.25	17.75	11.50									
118	Elgi Compressors Nordics	Elgi Compressors Europe SRL	Holding Company	Any other transactions	Trade & other receivables		Not Applicable	1.40	14.83	16.23									
119	Elgi Compressors Italy S.R.L	Elgi Compressors Europe SRL	Fellow Subsidiary	Any other transactions	Loans & advances (including accrued interest)	0.00	Not Applicable	35.68	26.01	61.69									
120	Rotair SPA	Elgi Compressors Italy S.R.L	Parent	Any other transactions	Interest income	0.00	Not Applicable	0.25											1
	Elgi Compressors Italy S.R.L	Rotair SPA	Subsidiary	Any other transactions	Dividend Income	0.00	Not Applicable	40.56										_	
	Rotair SPA	Elgi Compressors Europe SRL	Fellow Subsidiary	Any other transactions	Interest income		Not Applicable	0.27											
123 124	Elgi Compressors Italy S.R.L F.R. Pulford & Son Pty Ltd	Elgi Compressors Europe SRL Advanced Air Compressors Pty Ltd	Fellow Subsidiary Subsidiary	Any other transactions Any other transactions	Interest income Trade & other receivables		Not Applicable Not Applicable	0.34 -0.51	- 1.77	- 1.26									<u> </u>
125	F.R. Pulford & Son Pty Ltd	Advanced Air Compressors Pty Ltd	Subsidiary	Sale of goods or services	i cocivabies	0.00	Not Applicable	11.54											1
	F.R. Pulford & Son Pty Ltd	Advanced Air Compressors Pty Ltd	Subsidiary	Any other transactions	Other income	0.00	Not Applicable	2.80											
127	L.G. Balakrishnan & Bros (FIRM)	Elgi Equipments Limited	Joint Operation	Any other transactions	Other income	0.00	Not Applicable	0.20		-									
	Elgi Gulf (FZE)	Rotair SPA	Fellow Subsidiary	Any other transactions	Reimbursement of expenses		Not Applicable	0.21											
129	Elgi Equipments Limited	Elgi Gulf (FZE)	Fellow Subsidiary	Any other transactions	Reimbursement of expenses	650.00	650 Million is the overall limit for Elgi Gulf (FZE)	4.69											
130	Elgi Equipments Limited	Elgi Compressors Do Brasil Imp.E.Exp LTDA	Fellow Subsidiary	Any other transactions	Reimbursement of expenses	250.00	250 Million is the overall limit for Elgi Compressors Do Brasil Imp.E.Exp Ltda	4.88											
131	Elgi Equipments Limited	Elgi Equipments Australia Pty Limited	Fellow Subsidiary	Any other transactions	Reimbursement of expenses	400.00	400 Million is the overall limit for Elgi Equipments Australia Pty Limited	3.71											

S.No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Co	ounterparty	Type of Related Party Transaction	Details of other related party transactions	Value of the related party transactions as approved	Remarks on approval by audit committee	Value of transaction during the reporting		ty as a result	In case any is incurred inter-corpor or	to make or	r give lo its, adva	ans,	Details o deposits				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee		period	Opening balance	Closing balance	Nature of indebtednes s (loan/issuan ce of debt/any other etc.)	Details of other indebted ness	Cost	Tenu re	Nature (loan/adv ance/inter- corporate deposit /investme nt)	Intere st Rate %	ure	ed / Unsec ured	Purpose for which the funds will be the ultimate recipien t of funds (endusa ge)
132	Elgi Equipments Limited	Elgi Compressors USA Inc.	Fellow Subsidiary	Any other transactions	Reimbursement of expenses	1850.00	1850 Million is the overall limit for Elgi Compressors USA Inc	31.23								 			
133	Elgi Equipments Limited	PT Elgi Equipments Indonesia	Fellow Subsidiary	Any other transactions	Reimbursement of expenses	120.00	120 Million is the overall limit for PT Elgi Equipments Indonesia	0.82											
134	Elgi Equipments Limited	Elgi Compressors Europe SRL	Fellow Subsidiary	Any other transactions	Reimbursement of expenses	1500.00	1500 Million is the overall limit for Elgi Compressors Europe SRL	9.45											
135	Ergo Design Private Limited	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses	0.00	Not Applicable	0.16											
136	Elgi Compressors USA Inc.	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses	0.00	Not Applicable	0.60											
137	Elgi Equipments Australia Pty Limited	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses	0.00	Not Applicable	0.22											
138	Elgi Gulf (FZE)	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses	0.00	Not Applicable	0.13											
139	Elgi Compressors Europe SRL	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses	0.00	Not Applicable	19.29											
140	Rotair SPA	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses	0.00	Not Applicable	1.67											
141	Elgi Compressors USA Inc.	Patton's Inc.	Subsidiary	Sale of goods or services			Not Applicable	285.94											
	Elgi Compressors USA Inc.	Patton's Medical	Step down Subsidiary	Sale of goods or services		0.00	Not Applicable	1.73						_					
143	Elgi Compressors USA Inc.	Michigan Air Solutions, LLC	Subsidiary	Sale of goods or services		0.00	Not Applicable	80.88						<u> </u>			\vdash		
144	Patton's Inc.	Elgi Compressors USA Inc.	Parent	Sale of goods or services			Not Applicable	4.92						<u> </u>			+		
145	Patton's Inc.	Patton's Medical	Subsidiary	Sale of goods or services			Not Applicable	0.54						<u> </u>	$ \longrightarrow $		+		
	Patton's Medical	Elgi Compressors USA Inc.	Ultimate Parent Company	Sale of goods or services			Not Applicable												
147	Patton's Medical	Patton's Inc.	Parent	Sale of goods or services		0.00	Not Applicable	9.89						<u> </u>			\vdash		
148	Patton's Inc.	Elgi Compressors USA Inc.	Parent	Any other transactions	Other receivables		Not Applicable	-103.75 -12.84	431.44 18.27	327.69				<u> </u>	\vdash		+		
149 150	Patton's Inc. Patton's Medical	Elgi Compressors USA Inc. Elgi Compressors USA Inc.	Parent Ultimate Parent Company	Any other transactions Any other transactions	Trade receivable Other receivables	0.00	Not Applicable Not Applicable	-12.84 -12.97	18.27 222.59	5.43				1			\vdash		
151	Patton's Medical	Elgi Compressors USA Inc.	Ultimate Parent Company	Any other transactions	Trade receivable	0.00	Not Applicable	1.45	7.34	8.79					\vdash		\vdash	_	
														<u> </u>			\vdash		
152	Michigan Air Solutions, LLC Patton's Inc.	Elgi Compressors USA Inc. Patton's Medical	Parent Subsidiary	Any other transactions Any other transactions	Other receivables Other receivables		Not Applicable Not Applicable	-22.02 15.98	46.38 770.43	24.36 786.41				<u> </u>	\vdash		+		
155	Patton's Inc. Patton's Inc.	Patton's Medical	Subsidiary	Any other transactions Any other transactions	Trade receivable		Not Applicable	13.98	12.07	13.51							+		
155	Patton's Inc.	Michigan Air Solutions, LLC	Fellow Subsidiary	Any other transactions	Other receivables	0.00	Not Applicable	3.30	0.40	3.70				í			+	-	
156	Elgi Equipments Limited	Mr. Jairam Varadaraj,	Key management personnel	Remuneration		35.00	Approved by Board of Directors and Shareholders as applicable	13.28											
157	Elgi Equipments Limited	Mr. Jayakanthan R,	Key management personnel	Remuneration		10.64	As approved by the Board of Directors	10.64											
158	Elgi Equipments Limited	Mr. Anvar Jay Varadaraj	Executive Director	Remuneration		26.03	As approved by the Board and shareholders, a total remuneration not exceeding USD 3,50,000 per annum	3.74											
159	Elgi Equipments Limited	Mr. Prakash S,	Key management personnel	Remuneration		1.70	As approved by the Board of Directors	1.70											

S.No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Cour	iterparty	Type of Related Party Transaction	Details of other related party transactions	Value of the related party transactions as approved	Remarks on approval by audit committee	Value of transaction during the reporting	In case more to either part of the tra	ty as a result	In case any is incurred inter-corpor- or	to make o	r give loan ts, advand	s,		the loans advances	
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee		period	Opening balance	Closing balance	Nature of indebtednes S (loan/issuan ce of debt/any other etc.)	Details of other indebted ness	Cost T	re (lo an co d	Nature ban/adv ice/inter- prporate leposit leposit ivestme nt)	st un	c which
160	Elgi Equipments Limited	Ms. Aruna Thangaraj	Independent Director	Any other transactions	Sitting Fees	0.16	As approved by the Board of Directors	0.16									
161	Elgi Equipments Limited	Mr. Ganesh Devaraj	Independent Director	Any other transactions	Sitting Fees	0.22	As approved by the Board of Directors	0.22									
162	Elgi Equipments Limited	Mr. Harjeet Singh Wahan	Non Executive Director	Any other transactions	Sitting Fees	0.14	As approved by the Board of Directors	0.14									
163	Elgi Equipments Limited	Mr. Mohan Nambiar N	Independent Director	Any other transactions	Sitting Fees	0.18	As approved by the Board of Directors	0.18		-							
164	Elgi Equipments Limited	Mr. Ramprasad M	Independent Director	Any other transactions	Sitting Fees	0.13	As approved by the Board of Directors	0.13		-							
165	Elgi Equipments Limited	Mr. Sudarsan Varadaraj	Non Executive Director	Any other transactions	Sitting Fees	0.06	As approved by the Board of Directors	0.06									
166	Elgi Equipments Limited	Mr. Harjeet Singh Wahan	Non Executive Director	Any other transactions	Other expense	0.03	As approved by the Board of Directors	0.03									
167	Elgi Compressors USA Inc.	Mr. Anvar Jay Varadaraj	Executive Director	Remuneration		0.00	Not Applicable	4.01									