

May 19, 2023

National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (E)

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001

Mumbai - 400 051

Through: NEAPS Through: BSE Listing Centre

Dear Sir/Madam,

Subject: Disclosure of Related Party Transactions for the half year ended March 31, 2023

NSE Scrip Code: ELGIEQUIP / BSE Scrip Code: 522074

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed disclosure of Related Party Transactions for the half year ended March 31, 2023.

This is for your information and records.

Thanking you,

Yours faithfully,

For Elgi Equipments Limited

S Prakash
Company Secretary

Encl.: a/a

Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Counterparty		Type of Related Party	Details of other related party	Value of the related party	y Remarks	transaction	In case of 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					
Name 1 Elgi Equipments Limited	Name	Relationship of the counterparty with the listed entity or its subsidiary	Transaction	transactions	transactions as approved by the audit committee	d by audit	during the reporting period (Oct-22 to Mar-23	Opening balance (01.10.2022)	Closing balance (31.03.2023)	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 / Unsecure d	Purpose for which the funds will be the ultimate recipient of funds (endusage)	
Elgi Equipments Limited Elgi Equipments Limited		Joint venture Joint venture	Sale of goods or services	Other expense	500	Nil	160.03 0.17									-			
Elgi Equipments Limited		Joint venture Joint venture	Any other transactions Any other transactions	Dividend income			6.00				 								
Elgi Equipments Limited		Joint venture	Any other transactions	Reimbursement of expenses			0.87									1			
Industrial Air Solutions LLP	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses			0.30												
Elgi Equipments Limited	Industrial Air Solutions LLP	Joint venture	Any other transactions	Trade & other receivables			19.84	26.27	46.11										
Elgi Equipments Limited		Joint venture	Any other transactions	Trade Payables			-	-	-		<u> </u>					ļ			
Elgi Equipments Limited	·	Joint venture	Sale of goods or services	0.11	70	Nil	6.41									ļ			
Elgi Equipments Limited Elgi Equipments Limited	Ů I	Joint venture Joint venture	Any other transactions Any other transactions	Other expense Dividend income			0.01				 					 			
Elgi Equipments Limited		Joint venture	Any other transactions	Trade & other receivables			3.26	4.69	7.95										
Elgi Sauer Compressors Limited	Elgi Equipments Limited	Parent	Any other transactions	Dividend income			0.62											1	
Elgi Sauer Compressors Limited	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses			0.65	-											
Elgi Equipments Limited	Elgi Sauer Compressors Limited	Joint venture	Any other transactions	Trade Payables			0.02	-	0.02										
Elgi Equipments Limited	Elgi Ultra Private Limited	Promoters Interest Company	Any other transactions	Other income	50	Nil	2.14												
Elgi Equipments Limited Elgi Equipments Limited	Elgi Ultra Private Limited Elgi Ultra Private Limited	Promoters Interest Company	Any other transactions	Other expense Trade Payables			2.83 0.05	0.46	0.51							<u> </u>		+	
Elgi Ultra Industries Limited	Elgi Oltra Private Limited Elgi Equipments Limited	Promoters Interest Company Promoters Interest Company	Any other transactions Any other transactions	Dividend income			11.86	0.40	0.51	<u> </u>					1	 		+	
Elgi Equipments Limited	Elgi Ultra Private Limited	Promoters Interest Company	Any other transactions	Reimbursement of expenses			0.37			 					1				
Elgi Equipments Limited	Elgi Ultra Private Limited	Promoters Interest Company	Any other transactions	Trade & other receivables			0.41	1.05	1.46		<u> </u>								
Elgi Equipments Limited	L.G. Balakrishnan & Bros Limited	Promoters Interest Company	Any other transactions	Dividend income			0.07												
Elgi Automotive Services Private Limited	Ŭ i i	Promoters Interest Company	Any other transactions	Dividend income			0.00												
Elgi Equipments Limited	L.G. Balakrishnan & Bros Limited	Promoters Interest Company	Any other transactions			Nil	1.31												
Elgi Equipments Limited	Elgi Rubber Company Limited	Promoters Interest Company	Purchase of goods or services	Distriction	20	Nil	2.28								1				
Elgi Rubber Company Limited Elgi Equipments Limited	Elgi Equipments Limited Elgi Rubber Company Limited	Promoters Interest Company Promoters Interest Company	Any other transactions Any other transactions	Dividend income Trade & other receivables			0.76 0.17		0.17		-				1	-		+	
Elgi Equipments Limited Elgi Equipments Limited	Elgi Rubber Company Limited Elgi Rubber Company Limited	Promoters Interest Company	Any other transactions Any other transactions	Trade & other receivables			-1.00	1.21	0.17		 								
Elgi Equipments Limited	AGT Electronics Limited	Promoters Interest Company	Any other transactions	Other expense	20	Nil	8.16	1.21	0.21		 					 		+	
Elgi Equipments Limited	AGT Electronics Limited	Promoters Interest Company	Any other transactions	Trade Payables	20		1.60	0.68	2.29										
Elgi Equipments Limited	Super Transports Private Limited	Promoters Interest Company	Any other transactions	Other expense	2	Nil	0.06											1	
Elgi Equipments Limited	Super Transports Private Limited	Promoters Interest Company	Any other transactions	Trade Payables			-	0.04	0.04										
Elgi Equipments Limited	Festo Controls Private Limited	Promoters Interest Company	Any other transactions	Other expense	2	Nil	0.51												
Elgi Equipments Limited	Festo Controls Private Limited	Promoters Interest Company	Any other transactions	Trade Payables			-0.05	0.06	0.01										
Elgi Equipments Limited	ATS Elgi Limited	Subsidiary	Sale of goods or services				15.09									ļ			
Elgi Equipments Limited	3 1 1	Subsidiary	Sale of goods or services				142.19												
Elgi Equipments Limited Elgi Equipments Limited	Elgi Compressors Europe S.r.l Elgi Compressors Do Brasil Imp.E.Exp I	Subsidiary	Sale of goods or services Sale of goods or services				644.97 85.45									<u> </u>			
Elgi Equipments Limited	Elgi Gulf FZE	Subsidiary	Sale of goods or services				207.65				 							+	
Elgi Equipments Limited	PT Elgi Equipments Indonesia	Subsidiary	Sale of goods or services				35.19												
Elgi Equipments Limited	Rotair SPA	Step down Subsidiary	Sale of goods or services				115.25												
Elgi Equipments Limited	Elgi Compressors USA Inc.	Subsidiary	Sale of goods or services				578.44												
Elgi Equipments Limited	Ŭ	Subsidiary	Any other transactions	Other income			3.61												
Elgi Equipments Limited		Subsidiary	Any other transactions	Other income			5.33									ļ			
Elgi Equipments Limited	Elgi Compressors USA Inc.	Subsidiary	Any other transactions	Interest income			13.01				 								
Elgi Equipments Limited ATS Elgi Limited	ATS Elgi Limited Elgi Equipments Limited	Subsidiary Parent	Any other transactions Any other transactions	Reimbursement of expenses Reimbursement of expenses			0.59 0.61				 					 			
Elgi Equipments Limited	ATS Elgi Limited	Subsidiary	Any other transactions Any other transactions	Dividend income			- 0.01				 					 		+	
Elgi Equipments Limited	Adisons Precision Instruments Manufact	,	Any other transactions	Dividend income			-0.00												
Elgi Equipments Limited	ATS Elgi Limited	Subsidiary	Any other transactions	Trade & other receivables			15.05	7.72	22.77										
Elgi Equipments Limited	0 1 1	Subsidiary	Any other transactions	Trade & other receivables			-38.18	189.26	151.09										
Elgi Equipments Limited	<u> </u>	Subsidiary	Any other transactions	Trade & other receivables			93.10	945.96	1,039.06										
Elgi Equipments Limited	Elgi Compressors Do Brasil Imp.E.Exp I		Any other transactions	Trade & other receivables			21.92	114.88	136.80						<u> </u>				
Elgi Equipments Limited Elgi Equipments Limited	Ergo Design Private Limited Elgi Gulf FZE	Subsidiary Subsidiary	Any other transactions	Trade & other receivables Trade & other receivables		 	-0.03	2.41 213.78	2.38 174.72		-				-	-		 	
Elgi Equipments Limited Elgi Equipments Limited	Ů	Subsidiary	Any other transactions Any other transactions	Trade & other receivables			-39.06 -11.03	31.49	20.46	 	 				1	 		+	
Elgi Equipments Limited	F.R.PULFORD & SON PTY LTD	Step down Subsidiary	Any other transactions	Trade & other receivables			0.66	1.25	1.91	1					1	 		†	
Elgi Equipments Limited	Rotair SPA	Step down Subsidiary	Any other transactions	Trade & other receivables			1.17	153.60	154.77		<u> </u>								
Elgi Equipments Limited	Ů	Subsidiary	Any other transactions	Trade & other receivables			-290.22	943.62	653.39										
Elgi Equipments Limited	Adisons Precision Instruments Manufact	_	Any other transactions	Trade & other receivables			-	-	-										
Elgi Equipments Limited	Adisons Precision Instruments Manufact		Any other transactions	Trade Payables			0.25		0.32						ļ				
Elgi Equipments Limited	PT Elgi Equipments Indonesia	Subsidiary	Any other transactions	Trade Payables			0.51	2.10	2.61	ļ					1	-			
Elgi Equipments Limited Elgi Equipments Limited	Elgi Compressors Do Brasil Imp.E.Exp I Elgi Gulf FZE	Subsidiary Subsidiary	Any other transactions Any other transactions	Trade Payables Trade Payables			0.14 -0.42	3.02 4.41	3.16 3.99	-	 					-		+	
Elgi Equipments Limited Elgi Equipments Limited	· ·	Subsidiary	Any other transactions Any other transactions	Trade Payables Trade Payables			-10.82	27.03	16.21		 				1	 		+	
Elgi Equipments Limited	Elgi Compressors Europe S.r.l	Subsidiary	Any other transactions	Trade Payables			3.39	2.07	5.46	 	1							<u> </u>	
Elgi Equipments Limited	Elgi Compressors USA Inc.	Subsidiary	Any other transactions	Trade Payables			-14.42	23.72	9.30	İ					İ				
Elgi Equipments Limited	· ·	Subsidiary	Any other transactions	Loans & advances (including acc	rued interest)		-7.80	614.03	606.23		<u> </u>				<u> </u>	<u> </u>			
Elgi Equipments Limited	Rotair SPA	Ultimate Parent Company	Purchase of goods or services				4.85												
Elgi Equipments Limited	0 0	Subsidiary	Any other transactions	Trade Payables			1.48		1.48										
Ergo Design Private Limited	<u> </u>	Parent	Any other transactions	Trade & other receivables			-0.83				ļ				1				
Rotair SPA	Elgi Equipments Limited	Ultimate Parent Company	Any other transactions	Trade & other receivables		_	3.05		3.28	 	 				-	-		+	
Adisons Precision Instruments Manufactu Elgi Equipments Limited	Ergo Design Private Limited	Parent Parent	Any other transactions Any other transactions	Other income Other expense			0.42 4.10			-	_				-	-	-	+	
Elgi Equipments Limited	·	Step down Subsidiary	Any other transactions Any other transactions	Reimbursement of expenses			1.90			 	 				 	 	-	+	
L.G. Balakrishnan & Bros (FIRM)		Joint Operation	Any other transactions	Other income			0.20			1	1				†			†	
Elgi Equipments Limited	2 1 1	Subsidiary	Any other transactions	Reimbursement of expenses			7.73			1	1				1			1	
Elgi Compressors Do Brasil Imp.E.Exp L1	ŭ	Parent	Any other transactions	Reimbursement of expenses			0.63				<u> </u>								
Elgi Equipments Limited	Elgi Compressors Do Brasil Imp.E.Exp I	Subsidiary	Any other transactions	Reimbursement of expenses			-0.36												
Elgi Equipments Limited	Elgi Equipments Australia Pty Limited	Subsidiary	Any other transactions	Reimbursement of expenses			6.91												
	Elgi Compressors USA Inc.	Subsidiary	Any other transactions	Reimbursement of expenses	I		55.15	I							I	1		1	

Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Counterparty		Type of Related Party	Details of other related party	Value of the related party transactions	on	transaction during the	In case of 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	Details of the loans, inter-corporate deposits, advances of					
S.No Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Transaction	transactions	as approved by the audit committee	approval by audit committee	reporting period (Oct-22 to Mar- 23	Opening balance (01.10.2022)	Closing balance (31.03.2023)	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 / Unsecure d	Purpose for which the funds will be the ultimate recipient of funds (endusage)		
<u> </u>	PT Elgi Equipments Indonesia	Subsidiary	Any other transactions	Reimbursement of expenses			0.51													
82 Elgi Equipments Limited 83 Ergo Design Private Limited	Elgi Compressors Europe S.r.l Elgi Equipments Limited	Subsidiary Parent	Any other transactions Any other transactions	Reimbursement of expenses Reimbursement of expenses			14.85					 								
84 Elgi Compressors USA Inc.	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses			3.18													
85 Elgi Equipments Australia Pty Limited	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses			0.08													
86 Elgi Gulf FZE	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses			0.07													
87 Elgi Compressors Europe S.R.L	Elgi Equipments Limited	Parent	Any other transactions	Reimbursement of expenses			2.72													
88 Rotair SPA 89 Elgi Equipments Limited	Elgi Equipments Limited Patton's Medical	Ultimate Parent Company Step down Subsidiary	Any other transactions Sale of goods or services	Reimbursement of expenses	<u> </u>		2.53 0.26		<u> </u>			-								
90 Patton's Medical	Elgi Equipments Limited	Ultimate Parent Company	Any other transactions	Reimbursement of expenses			2.30					 								
91 Elgi Equipments Limited	Patton's Medical	Step down Subsidiary	Any other transactions	Trade Payables			0.16		0.16											
92 Elgi Equipments Limited	Patton's Medical	Step down Subsidiary	Any other transactions	Trade & other receivables			0.39		0.39											
93 Elgi Equipments Limited	Elgi Compressors (M) SDN. BHD.	Subsidiary	Any other transactions	Trade & other receivables			0.20		0.20											
94 Elgi Equipments Limited	Dark Horse Portfolio Investment Limited	Promoters Interest Company	Any other transactions Purchase of goods or services	Sale of Fixed asset	ļ		0.05 14.48			ļ	-	-								
95 Elgi Equipments Limited 96 Elgi Equipments Limited	LGB Forge Limited LGB Forge Limited	Promoters Interest Company Promoters Interest Company	Sale of goods or services				2.56			<u> </u>	1	 								
97 Elgi Equipments Limited	LGB Forge Limited	Promoters Interest Company	Any other transactions	Trade Payables			0.54		0.54	1	1									
98 Elgi Equipments Limited	LGB Forge Limited	Promoters Interest Company	Any other transactions	Trade & other receivables			1.03		1.03	<u> </u>	<u> </u>									
<u> </u>	Bull Machines Pvt Ltd	Promoters Interest Company	Sale of goods or services				0.15													
100 Elgi Equipments Limited	Bull Machines Pvt Ltd	Promoters Interest Company	Any other transactions	Trade & other receivables			0.18		0.18	-	-									
101 Elgi Equipments Limited 102 Elgi Equipments Limited	PPL Enterprises Limited Mr. Jairam Varadaraj,	Promoters Interest Company Key management personnel	Any other transactions Remuneration	Trade Payables	25	Nil	0.02 7.77		0.02	-	-									
103 Elgi Equipments Limited	Mr. Jayakanthan R,	Key management personnel	Remuneration			Nil	6.14													
104 Elgi Equipments Limited		Key management personnel	Remuneration			Nil	0.90			1	1									
105 Elgi Equipments Limited	Mr. Prakash S,	Key management personnel	Remuneration		3.38	Nil	1.27													
<u> </u>	v /	Non Executive Director	Any other transactions	Sitting Fees			0.19													
107 Elgi Equipments Limited	Mr. Ganesh Devaraj	Non Executive Director	Any other transactions	Sitting Fees			0.12					<u> </u>								
108 Elgi Equipments Limited 109 Elgi Equipments Limited	Mr. Harjeet Singh Wahan Mr. Mohan Nambiar N	Non Executive Director Non Executive Director	Any other transactions Any other transactions	Sitting Fees Sitting Fees			0.14 0.12			-		├								
110 Elgi Equipments Limited	Mr. Ramprasad M	Non Executive Director	Any other transactions	Sitting Fees			0.12	-				 								
111 Elgi Equipments Limited	Mr. Sudarsan Varadaraj	Non Executive Director	Any other transactions	Sitting Fees			0.03													
112 Elgi Equipments Limited	Mr. VIJAYAKUMAR B	Non Executive Director	Any other transactions	Sitting Fees			0.03													
	, v	Non Executive Director	Any other transactions	Other expense			-													
114 ATS Elgi Limited	Industrial Air Solutions LLP	Joint venture	Sale of goods or services				18.08			-	-	-								
115 ATS Elgi Limited 116 ATS Elgi Limited	Industrial Air Solutions LLP Industrial Air Solutions LLP	Joint venture Joint venture	Purchase of goods or services Any other transactions	Trade & other receivables			1.16 2.18	1.71	3.89	+	-	 	-							
117 ATS Elgi Limited	Elgi Ultra Private Limited		Purchase of goods or services	Trade & office receivables			0.24	1.71												
118 ATS Elgi Limited	Elgi Ultra Private Limited	Promoters Interest Company	Any other transactions	Trade Payables			-0.23	0.23												
119 ATS Elgi Limited	Elgi Gulf FZE	Fellow Subsidiary	Sale of goods or services				6.48													
120 ATS Elgi Limited	Elgi Gulf FZE	Fellow Subsidiary	Any other transactions	Trade & other receivables			6.56		6.56											
<u> </u>	AGT Electronics Limited AGT Electronics Limited	- 1 /	Any other transactions Any other transactions	Other expense Trade & other receivables			0.32 0.32		0.32			<u> </u>								
	AGT Electronics Limited AGT Electronics Limited		Any other transactions	Other expense			21.75		0.32			 								
	AGT Electronics Limited	Promoters Interest Company	Any other transactions	Trade & other receivables			6.17		6.17											
	AGT Electronics Limited	Promoters Interest Company	Any other transactions	Other expense			1.23		-											
	ATS Elgi Limited	Fellow Subsidiary	Any other transactions	Trade & other receivables			0.15	0.53	0.68											
<u> </u>	ATS Elgi Limited	Fellow Subsidiary Fellow Subsidiary	Sale of goods or services Sale of goods or services		<u> </u>		1.96 0.18		<u> </u>			 								
128 Elgi Equipments Australia Pty Limited 129 Elgi Equipments Australia Pty Limited	PT Elgi Equipments Indonesia Elgi Compressors (M) SDN. BHD.	Fellow Subsidiary	Any other transactions	Loans & advances (including acc	rued interest)		5.49		5.49			 								
130 Rotair SPA	Elgi Compressors Do Brasil Imp.E.Exp	,	Sale of goods or services	and a agranous (moluding acc			2.60		0.43	1	1									
131 Elgi Compressors USA Inc.	Evergreen Compressed Air and Vacuum		Sale of goods or services				14.19													
132 Elgi Compressors USA Inc.	Compressed Air Solutions of Texas, LL0		Sale of goods or services				21.02													
	Patton's Of California LLC	Joint Venture	Sale of goods or services				51.28			-	-	_	<u> </u>				ļ	ļ		
134 Elgi Compressors USA Inc. 135 Elgi Compressors USA Inc.	G3 Industrial Solutions LLC Gentex Air Solutions LLC	Joint Venture Joint Venture	Sale of goods or services Sale of goods or services				47.47 63.87		-	+	+	_	 				-	 		
136 Elgi Compressors USA Inc.	Evergreen Compressed Air and Vacuum		Any other transactions	Trade & other receivables			-2.11	9.00	6.89	1	1									
137 Elgi Compressors USA Inc.	Compressed Air Solutions of Texas, LL0		Any other transactions	Trade & other receivables			-9.02	10.12	1.10											
138 Elgi Compressors USA Inc.	Patton's Of California LLC	Joint Venture	Any other transactions	Trade & other receivables			32.62	33.55	66.17											
139 Elgi Compressors USA Inc.	G3 Industrial Solutions LLC	Joint Venture	Any other transactions	Trade & other receivables	<u> </u>		6.99	15.88	22.87	1	1	-	<u> </u>				<u> </u>			
140 Elgi Compressors USA Inc. 141 Rotair SPA	Gentex Air Solutions LLC Elgi Compressors USA Inc.	Joint Venture Fellow Subsidiary	Any other transactions Any other transactions	Trade & other receivables Reimbursement of expenses	 		4.27 4.10	16.72	20.99	+	 		 				 			
141 Rotair SPA 142 Rotair SPA	Elgi Compressors USA Inc.	Fellow Subsidiary	Purchase of goods or services				4.10			1	 		 				 			
143 Rotair SPA	Elgi Compressors Europe S.R.L	Fellow Subsidiary	Sale of goods or services				14.85			<u> </u>	<u> </u>									
144 Rotair SPA	Elgi Compressors Europe S.R.L	Fellow Subsidiary	Any other transactions	Reimbursement of expenses			80.73													
145 Rotair SPA	Elgi Gulf FZE	Fellow Subsidiary	Sale of goods or services				29.10													
	PT Elgi Equipments Indonesia	Fellow Subsidiary	Sale of goods or services		<u> </u>		3.74		<u> </u>	1	1	-	 			 	<u> </u>	<u> </u>		
147 Rotair SPA 148 Elgi Compressors Italy S.R.L	Elgi Compressors USA Inc. Rotair SPA	Fellow Subsidiary Subsidiary	Sale of goods or services Any other transactions	Trade & other receivables			616.82 68.73	23.64	92.37	1	 		 							
149 Rotair SPA	Elgi Compressors Europe S.R.L	Fellow Subsidiary	Any other transactions	Loans & advances (including acc	rued interest)		93.12	35.05		1	<u> </u>									
150 Rotair SPA	Elgi Compressors Italy S.R.L	Fellow Subsidiary	Any other transactions	Loans & advances (including acc			3.61	30.75												
151 Rotair SPA	Elgi Compressors France SAS	Fellow Subsidiary	Any other transactions	Trade & other receivables			0.42	0.76	1.18											
152 Rotair SPA	Elgi Gulf FZE	Fellow Subsidiary	Any other transactions	Trade & other receivables			9.99	22.21	32.20											
153 Rotair SPA 154 Rotair SPA	PT Elgi Equipments Indonesia Elgi Compressors Europe S.R.L	Fellow Subsidiary Fellow Subsidiary	Any other transactions	Trade & other receivables			-1.26 3.64	1.26 31.99		 	 	-	 				<u> </u>			
154 Rotair SPA 155 Rotair SPA	Elgi Compressors Europe S.R.L Elgi Compressors Italy S.R.L	Parent	Any other transactions Any other transactions	Trade & other receivables Trade & other receivables	<u> </u>		-7.96	8.10	0.14	1	 		 				<u> </u>			
156 Rotair SPA	Elgi Compressors Southern Europe SRI		Any other transactions	Trade & other receivables			1.36	13.02	14.38	1	<u> </u>									
157 Rotair SPA	Elgi Compressors USA Inc.	Fellow Subsidiary	Any other transactions	Trade & other receivables			-99.81	403.96			<u></u>									
3 1	Rotair SPA	Fellow Subsidiary	Sale of goods or services				4.43													
	F.R.PULFORD & SON PTY LTD	Fellow Subsidiary	Sale of goods or services	Trade 0 other residents			91.86	F1 00	F1 70	-	-									
160 Elgi Equipments Australia Pty Limited 161 F.R.Pulford & Son Pty Ltd	F.R.PULFORD & SON PTY LTD Elgi Equipments Australia Pty Limited	Fellow Subsidiary Fellow Subsidiary	Any other transactions Sale of goods or services	Trade & other receivables	-		0.50 1.12	51.22	51.72	1	1		-				-			
TO THE INTERNATION & SOFT PLY LIG	Leigh Equipments Australia Pty Limited	I CHOW CUDSICIALLY	cale of goods of services	I .		1	1.12			1	1			<u> </u>	1		<u> </u>			

.No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the Counterparty		Type of Related Party	Details of other related party	related party on		Value of transaction during the	In case of 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					
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Transaction	transactions	as approved by the audit committee	approval by audit committee	reporting period (Oct-22 to Mar- 23	Opening balance (01.10.2022)	Closing balance (31.03.2023)	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 / Unsecure d	Purpose for which the funds will be the ultimate recipient of funds (endusage)	
162 E	Elgi Compressors USA Inc.	Elgi Compressors Do Brasil Imp.E.Exp	Fellow Subsidiary	Any other transactions	Interest income			1.45												
163 E	Elgi Compressors USA Inc.	Elgi Compressors Do Brasil Imp.E.Exp	Fellow Subsidiary	Any other transactions	Loans & advances (including acc	crued interest)		-10.60	171.51	160.91			1							
164 E	Elgi Compressors USA Inc.	Elgi Gulf FZE	Fellow Subsidiary	Sale of goods or services		ĺ		2.58	-	-										
165 E	Elgi Compressors USA Inc.	Elgi Gulf FZE	Fellow Subsidiary	Any other transactions	Trade & other receivables			2.58	-	2.58										
166 E	Elgi Compressors France SAS	Rotair SPA	Fellow Subsidiary	Sale of goods or services				6.01	-											
167 E	Elgi Compressors Europe S.R.L	Rotair SPA	Fellow Subsidiary	Sale of goods or services				13.96	-											
168 E	Elgi Compressors France SAS	Elgi Compressors Europe S.R.L	Parent	Sale of goods or services				66.59	-											
169 E	Elgi Compressors Eastern Europe sp. z.o.	Elgi Compressors Europe S.R.L	Parent	Sale of goods or services				37.91	-											
170 E	Elgi Compressors Southern Europe SRL	Elgi Compressors Europe S.R.L	Parent	Sale of goods or services				62.68	-											
171 E	Elgi Compressors Nordics	Elgi Compressors Europe S.R.L	Parent	Sale of goods or services				27.89	-											
172 E	Elgi Compressors UK and Ireland Limited	Elgi Compressors Europe S.R.L	Parent	Sale of goods or services				47.83	-											
173 E	Elgi Compressors UK and Ireland Limited	Rotair SPA	Fellow Subsidiary	Any other transactions	Trade & other receivables			0.68		0.68										
174 E	Elgi Compressors Iberia S.L.	Elgi Compressors Europe S.R.L	Parent	Sale of goods or services				44.01												
175 E	Elgi Compressors Europe S.R.L	Rotair SPA	Fellow Subsidiary	Any other transactions	Trade & other receivables			-4.07	7.40	3.33										
176 E	Elgi Compressors Iberia S.L.	Elgi Compressors Europe S.R.L	Holding Company	Any other transactions	Trade & other receivables			11.16	7.07	18.23										
177 E	Elgi Compressors France SAS	Rotair SPA	Holding Company	Any other transactions	Trade & other receivables			3.31	1.91	5.22										
178 E	Elgi Compressors Eastern Europe sp. z.o.	Elgi Compressors Europe S.R.L	Holding Company	Any other transactions	Trade & other receivables			14.22	3.07	17.29										
179 E	Elgi Compressors France SAS	Elgi Compressors Europe S.R.L	Holding Company	Any other transactions	Trade & other receivables			28.12	0.74	28.86										
180 E	Elgi Compressors UK and Ireland Limited	Elgi Compressors Europe S.R.L	Holding Company	Any other transactions	Trade & other receivables			14.88	2.30	17.18										
181 E	Elgi Compressors Southern Europe SRL	Elgi Compressors Europe S.R.L	Holding Company	Any other transactions	Trade & other receivables			8.35	11.50	19.85										
182 E	Elgi Compressors Nordics	Elgi Compressors Europe S.R.L	Holding Company	Any other transactions	Trade & other receivables			3.80	16.23	20.03										
183 E	Elgi Compressors Italy S.R.L	Elgi Compressors Europe S.R.L	Fellow Subsidiary	Any other transactions	Loans & advances (including acc	crued interest)		88.78	61.69	150.47										
184 F	Rotair SPA	Elgi Compressors Italy S.R.L	Parent	Any other transactions	Interest income			0.61												
185 E	Elgi Compressors Italy S.R.L	Rotair SPA	Subsidiary	Any other transactions	Dividend Income			80.28												
186 F	Rotair SPA	Elgi Compressors Europe S.R.L	Fellow Subsidiary	Any other transactions	Interest income			0.32												
187 E	Elgi Compressors Italy S.R.L	Elgi Compressors Europe S.R.L	Fellow Subsidiary	Any other transactions	Interest income			0.18	-											
188 F	F.R.PULFORD & SON PTY LTD	Advanced Air Compressors Pty Ltd	Fellow Subsidiary	Any other transactions	Trade & other receivables			4.49	1.26	5.75										
189 F	R.Pulford & Son Pty Ltd	Advanced Air Compressors Pty Ltd	Subsidiary	Sale of goods or services				10.68	-											
190 F	R.PULFORD & SON PTY LTD	Advanced Air Compressors Pty Ltd	Fellow Subsidiary	Any other transactions	Other income			2.86	-											
191 E	Elgi Gulf FZE	Rotair SPA	Fellow Subsidiary	Any other transactions	Reimbursement of expenses			0.30	-											
192 E	Elgi Compressors USA Inc.	Patton's Inc.	Subsidiary	Sale of goods or services				287.25												
193 E	Elgi Compressors USA Inc.	Patton's Medical	Step down Subsidiary	Sale of goods or services				4.22												
	Elgi Compressors USA Inc.	Michigan Air Solutions, LLC	Subsidiary	Sale of goods or services		İ		103.23												
	Patton's Inc.	Elgi Compressors USA Inc.	Parent	Sale of goods or services	1			4.68				1	i –						1	
_	Patton's Inc.	Patton's Medical	Subsidiary	Sale of goods or services	1			1.56				1							1	
_	Patton's Medical	Elgi Compressors USA Inc.	Ultimate Parent Company	Sale of goods or services	1			0.55				İ	1						1	
_	Patton's Medical	Patton's Inc.	Parent	Sale of goods or services				24.93				İ							1	
199 F	Patton's Inc.	Elgi Compressors USA Inc.	Parent	Any other transactions	Trade & other receivables			1,546.31	327.69	1,874.00									1	
200 F	Patton's Inc.	Elgi Compressors USA Inc.	Parent	Any other transactions	Trade & other receivables			231.57	5.43	237.00		1							1	
201 F	Patton's Medical	Elgi Compressors USA Inc.	Ultimate Parent Company	Any other transactions	Trade & other receivables			-61.98	209.62	147.64			1							
202 F	Patton's Medical	Elgi Compressors USA Inc.		Any other transactions	Trade & other receivables			-8.79	8.79	-		1							1	
		Elgi Compressors USA Inc.	Parent	Any other transactions	Trade & other receivables			-7.35	24.36	17.01		1							1	
	Patton's Inc.	Patton's Medical	Subsidiary	Any other transactions	Trade & other receivables			68.56	786.41	854.97		1							1	
_	Patton's Inc.	Patton's Medical	Fellow Subsidiary	Any other transactions	Trade & other receivables			-13.51	13.51	-		İ							1	
_	Patton's Inc.	Michigan Air Solutions, LLC	Fellow Subsidiary	Any other transactions	Trade & other receivables			4.00	3.70	7.70		İ	1							
_			Key management personnel	Remuneration				4.21				İ	1							
_	Elgi Compressors USA Inc.	Evergreen Compressed Air and Vacuum	, , ,	Investments	1			8.22				1							1	
_	Elgi Compressors USA Inc.	Compressed Air Solutions of Texas, LL0		Investments				4.11				1	†						1	
_	Elgi Compressors USA Inc.	Patton's Of California LLC	Joint Venture	Investments				-				1	†						1	
	Elgi Compressors USA Inc.	G3 Industrial Solutions LLC	Joint Venture	Investments				4.11				1	<u> </u>							
	Elgi Compressors USA Inc.	Gentex Air Solutions LLC	Joint Venture	Investments				4.11				1	<u> </u>							
					<u> </u>			7.11			L				i e			1		