

# KSH International Limited

[Formerly known as KSH International Private Limited]



## Related Party Transaction as on 31st December 2024

### Names of related parties and description of relationship:

#### a) Key management personnel

Mr. Kushal S. Hegde	Chairman
Mr. Rajesh K. Hegde	Managing Director
Mrs. P. K. Hegde	Whole-time Director
Mr. Rohit K Hegde	Whole-time Director
Mr. Ganesh Prasad	Whole-time Director
Mrs. Rakhi Girija Shetty	Director
Mrs. Sangeeta Rai	Director
Mr. Sandesh Bhagwat (Appointed w.e.f. 03/01/2023)	Chief Executive Officer
Mr. Amod Joshi	Chief Financial Officer
Mr. Sarthak Malvadkar	Company Secretary and Compliance Officer

Subsequent to the date of Restated Financial Statements, the following changes have occurred:

- Mrs. Pushpa K. Hegde, Mrs. Sangeeta Rai and Mr. Ganesh Prasad have resigned from the Board of Directors w.e.f. 03/03/2025
- The designation of Mr. Rohit K Hegde has been changed from Whole-time Director to Joint Managing Director w.e.f. 01/03/2025
- Ganesh Prasad has been designated as a Key Managerial Personnel on the Board w.e.f. 03/03/2025
- The designation Mrs. Rakhi Shetty has been changed from Director to Whole- time Director w.e.f. 01/03/2025

**b) Relatives of key management personnel**

Mrs. Maithili R. Hegde	Wife of Mr. Rajesh Hegde
Mrs. Katyayani Balsubramanian	Wife of Mr. Rohit Hegde

**(c) Enterprises over which any person described in (a) & (b) above are able to exercise significant influence:**

KSH Logistics Pvt. Ltd. (Merged into KSH Distriparks Private Limited w.e.f 15/04/2024)	KSH Distriparks Pvt. Ltd.
KSH Integrated Logistics Private Limited w.e.f 07/02/2024 (Formerly known as Kamal Diesels Pvt. Ltd.)	Waterloo Motors Private Limited
Kushal Motors & Electricals Pvt. Ltd.	Sai Service Private Limited
KSH Projectmanagement Services Private Limited	Kushal Electricals - Partnership Firm
KSH Infra Industrial Park Private Limited(till 23/12/2022)	Waterloo Industrial Park I Private Limited (w.e.f 03/11/2023)
KSH Infra Park 4 Private Limited	Waterloo Industrial Park II Private Limited (w.e.f 08/11/2023)
KSH Infra Park 5 Private Limited	Waterloo Industrial Park III Private Limited (w.e.f 12/03/2024)
Parijat Foundation	Waterloo Industrial Park IV Private Limited (w.e.f 12/03/2024)
Waterloo Motors - Partnership Firm	Waterloo Industrial Park V Private Limited (w.e.f 26/03/2024)
Standard Diesels - Proprietary concern	Waterloo Industrial Park VI Private Limited (w.e.f 26/03/2024)
KSH Infra Park VI Private Limited (w.e.f 15/09/2022)	Waterloo Industrial Park VII Private Limited (w.e.f 26/03/2024)

*Note: List of all related parties are as identified by the management*

**Disclosure of related party transactions:***All amounts in INR millions*

<b>Particulars</b>	<b>For period ended December 31, 2024</b>	<b>For year ended March 31, 2024</b>	<b>For year ended March 31, 2023</b>	<b>For year ended March 31, 2022</b>
<b>Purchase of goods</b>				
Kushal Electricals - Partnership Firm	0.20	0.28	0.19	0.23
Waterloo Motors - Partnership Firm	0.13	0.10	0.13	0.23
<b>Services received</b>				
KSH Distiparks Pvt Ltd	2.52	2.91	3.66	2.10
Parijat Foundation	-	1.50	2.00	-
<b>Deposit Given</b>				
KSH Infra Park 4 Private Limited	-	-	-	100.00
<b>Deposit Paid</b>				
KSH Infra Park 4 Private Limited	-	-	100.00	-
<b>Remuneration paid</b>				
Remuneration paid to Key Managerial Personnel#	106.77	100.35	123.32	85.00
Remuneration paid to Relatives of Key Managerial Personnel	0.70	0.98	0.92	0.92

*#Information relating to remuneration does not include provision for gratuity, which is provided on an overall actuarial valuation, as separate amounts are not available for respective KMPs. Remuneration paid at actual basis is considered for above computation.*

**Amount due to/from related parties**

<b>Year end outstanding balances</b>	<b>As at December 31, 2024</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	<b>As at March 31, 2022</b>
Waterloo Motors - Partnership Firm (Payable)	-	0.01	-	-
KSH Distiparks Pvt Ltd (Payable)	1.70	0.09	0.54	0.79
Kushal Electricals - Partnership Firm (Payable)	0.01	0.01	0.02	0.09
KSH Infra Park 4 Private Limited (Receivable)	-	-	-	100.00
	<b>1.71</b>	<b>0.11</b>	<b>0.56</b>	<b>100.88</b>

  

<b>Amounts receivable from KMP</b>	<b>As at December 31, 2024</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>	<b>As at March 31, 2022</b>
Mr. Rajesh Kushal Hegde	1.26	1.12	0.00	-
Mr. Amod Joshi	-	0.01	-	-