| General information about company | | |
|---|---|---|
| Scrip code* | | 505688 |
| NSE Symbol* | | BHARATGEAR |
| MSEI Symbol* | | NOTLISTED |
| ISIN* | | INE561C01019 |
| Name of company | | Bharat Gears Limited |
| Type of company | | Main Board |
| Class of security | | Equity |
| Date of start of financial year | | 01-04-2025 |
| Date of end of financial year | | 31-03-2026 |
| Date of board meeting when results were approved | | 14-11-2025 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | | 05-11-2025 |
| Description of presentation currency | | INR |
| Level of rounding | | Lakhs |
| Reporting Type | | Quarterly |
| Reporting Quarter | | Second quarter |
| Nature of report standalone or consolidated | | Standalone |
| Whether results are audited or unaudited for the quarter ended | | Unaudited |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | | Unaudited |
| Segment Reporting | | Single segment |
| Description of single segment | | Automotive Gears And Components |
| Start date and time of board meeting | | 14-11-2025 14:15 |
| End date and time of board meeting | | 14-11-2025 17:45 |
| Whether cash flow statement is applicable on company | | Yes |
| Type of cash flow statement | | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | | Not applicable |
| Whether the company has any related party? | | Yes |
| Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure? | | Yes |
| (I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public | | NA |
| (II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure. | | NA |
| (III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)? | | No |
| (a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication? | | |
| (b) If answer to above question is No, please explain the reason for not complying. | | |
| Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company? | | Yes |
| Latest Date on which RPT policy is updated | | 14-11-2025 |
| Indicate Company website link for updated RPT policy of the Company | | https://www.bharatgears.com/pdf/related_party_transaction_policy.pdf |
| Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? | | No |
| No. of times funds raised during the quarter | | |
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? | No | There is no default in outstanding Loans and Debt Securities. |

| Financial Results – Ind-AS | | | | |
|---|---|---|---|---|
| **Particulars** | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) | |
| | Date of start of reporting period | 01-07-2025 | 01-04-2025 | |
| | Date of end of reporting period | 30-09-2025 | 30-09-2025 | |
| | Whether results are audited or unaudited | Unaudited | Unaudited | |
| | Nature of report standalone or consolidated | Standalone | Standalone | |
| **Part I** | **Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.** | | | |
| **1** | **Income** | | | |
| | Revenue from operations | 20474.07 | 38453.86 | |
| | Other income | 189.61 | 367.28 | |
| | **Total income** | **20663.68** | **38821.14** | |
| **2** | **Expenses** | | | |
| (a) | Cost of materials consumed | 10932.63 | 20720.26 | |
| (b) | Purchases of stock-in-trade | 0 | 0 | |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | -375.53 | -424.02 | |
| (d) | Employee benefit expense | 3189.79 | 6239.86 | |
| (e) | Finance costs | 358.64 | 724.16 | |
| (f) | Depreciation, depletion and amortisation expense | 578.55 | 1153.95 | |
| **(g)** | **Other Expenses** | | | |
| 1 | Other Expenses | 5023.49 | 9230.41 | |
| | **Total other expenses** | **5023.49** | **9230.41** | |
| | **Total expenses** | **19707.57** | **37644.62** | |
| 3 | **Total profit before exceptional items and tax** | **956.11** | **1176.52** | |
| 4 | Exceptional items | 0 | 0 | |
| **5** | **Total profit before tax** | **956.11** | **1176.52** | |
| **6** | **Tax expense** | | | |
| 7 | Current tax | 195.42 | 240.85 | |
| 8 | Deferred tax | 38.48 | 48.82 | |
| **9** | **Total tax expenses** | **233.9** | **289.67** | |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 | |
| **11** | **Net Profit Loss for the period from continuing operations** | **722.21** | **886.85** | |
| 12 | Profit (loss) from discontinued operations before tax | 0 | 0 | |
| 13 | Tax expense of discontinued operations | 0 | 0 | |
| **14** | **Net profit (loss) from discontinued operation after tax** | **0** | **0** | |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 | |
| **16** | **Total profit (loss) for period** | **722.21** | **886.85** | |
| 17 | Other comprehensive income net of taxes | 8.71 | 17.41 | |
| **18** | **Total Comprehensive Income for the period** | **730.92** | **904.26** | |
| **19** | **Total profit or loss, attributable to** | | | |
| | Profit or loss, attributable to owners of parent | | | |
| | Total profit or loss, attributable to non-controlling interests | | | |
| **20** | **Total Comprehensive income for the period attributable to** | | | |
| | Comprehensive income for the period attributable to owners of parent | | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | | | |
| **21** | **Details of equity share capital** | | | |
| | Paid-up equity share capital | 1536 | 1536 | |
| | Face value of equity share capital | 1536 | 1536 | |
| 22 | Reserves excluding revaluation reserve | | | |
| **23** | **Earnings per share** | | | |

| | | | | |
|---|---|---|---|---|
| **i** | **Earnings per equity share for continuing operations** | | | |
| | Basic earnings (loss) per share from continuing operations | 4.7 | 5.77 | |
| | Diluted earnings (loss) per share from continuing operations | 4.7 | 5.77 | |
| **ii** | **Earnings per equity share for discontinued operations** | | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 | |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 | |
| **iii** | **Earnings per equity share (for continuing and discontinued operations)** | | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 4.7 | 5.77 | |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 4.7 | 5.77 | |
| 24 | Debt equity ratio | | | Textual Information( 1) |
| 25 | Debt service coverage ratio | | | Textual Information( 2) |
| 26 | Interest service coverage ratio | | | Textual Information( 3) |
| **27** | **Disclosure of notes on financial results** | **Textual Information(4)** | | |

| | | |
|---|---|---|
| **Statement of Asset and Liabilities** | | |
| Particulars | | Half Year ended (dd-mm-yyyy) |
| | Date of start of reporting period | 01-04-2025 |
| | Date of end of reporting period | 30-09-2025 |
| | Whether results are audited or unaudited | Unaudited |
| | Nature of report standalone or consolidated | Standalone |
| | **Assets** | |
| 1 | **Non-current assets** | |
| | Property, plant and equipment | 10548.89 |
| | Capital work-in-progress | 335.99 |
| | Investment property | 0 |
| | Goodwill | 0 |
| | Other intangible assets | 123.01 |
| | Intangible assets under development | 0 |
| | Biological assets other than bearer plants | 0 |
| | Investments accounted for using equity method | 0 |
| | **Non-current financial assets** | |
| | Non-current investments | 134.83 |
| | Trade receivables, non-current | 0 |
| | Loans, non-current | 128.89 |
| | Other non-current financial assets | 251.06 |
| | **Total non-current financial assets** | **514.78** |
| | Deferred tax assets (net) | 980.07 |
| | Other non-current assets | 2107.16 |
| | **Total non-current assets** | **14609.9** |
| 2 | **Current assets** | |
| | Inventories | 10526.98 |
| | **Current financial asset** | |
| | Current investments | 0 |
| | Trade receivables, current | 11328.06 |
| | Cash and cash equivalents | 7.53 |
| | Bank balance other than cash and cash equivalents | 1277.87 |
| | Loans, current | 116.5 |
| | Other current financial assets | 107.06 |
| | **Total current financial assets** | **12837.02** |
| | Current tax assets (net) | 151.43 |
| | Other current assets | 2405.64 |
| | Total current assets | 25921.07 |
| 3 | Non-current assets classified as held for sale | 0 |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | 0 |
| | Total assets | 40530.97 |
| | **Total current assets** | 25921.07 |
| 3 | Non-current assets classified as held for sale | 0 |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | 0 |
| | **Total assets** | 40530.97 |
| | **Equity and liabilities** | |
| 1 | **Equity** | |
| | **Equity attributable to owners of parent** | |
| | Equity share capital | 1535.51 |
| | Other equity | 10657.65 |
| | **Total equity attributable to owners of parent** | 12193.16 |
| | Non controlling interest | |
| | **Total equity** | 12193.16 |
| 2 | **Liabilities** | |

| | | |
|---|---|---|
| | **Non-current liabilities** | |
| | **Non-current financial liabilities** | |
| | Borrowings, non-current | 2509.83 |
| | **Trade Payables, non-current** | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 0 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 0 |
| | **Total Trade payable** | 0 |
| | Other non-current financial liabilities | 1272.21 |
| | **Total non-current financial liabilities** | 3782.04 |
| | Provisions, non-current | 2544.09 |
| | Deferred tax liabilities (net) | 0 |
| | Deferred government grants, Non-current | 0 |
| | Other non-current liabilities | 450.02 |
| | **Total non-current liabilities** | 6776.15 |
| | **Current liabilities** | |
| | **Current financial liabilities** | |
| | Borrowings, current | 3664.9 |
| | **Trade Payables, current** | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 2913.05 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 13086.52 |
| | **Total Trade payable** | 15999.57 |
| | Other current financial liabilities | 895.92 |
| | **Total current financial liabilities** | 20560.39 |
| | Other current liabilities | 343.83 |
| | Provisions, current | 484.97 |
| | Current tax liabilities (Net) | 172.47 |
| | Deferred government grants, Current | 0 |
| | **Total current liabilities** | 21561.66 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | 0 |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | 0 |
| | **Total liabilities** | 28337.81 |
| | **Total equity and liabilities** | 40530.97 |
| | **Disclosure of notes on assets and liabilities** | **Textual Information(1)** |

## Other Comprehensive Income

| | | | |
|---|---|---|---|
| | Date of start of reporting period | 01-07-2025 | 01-04-2025 |
| | Date of end of reporting period | 30-09-2025 | 30-09-2025 |
| | Whether results are audited or unaudited | Unaudited | Unaudited |
| | Nature of report standalone or consolidated | Standalone | Standalone |
| | Other comprehensive income [Abstract] | | |
| 1 | Amount of items that will not be reclassified to profit and loss | | |
| 1 | Re-measurement gain/(loss) on defined benefits obligations | 11.63 | 23.26 |
| 2 | Income tax effect | -2.92 | -5.85 |
| | Total Amount of items that will not be reclassified to profit and loss | 8.71 | 17.41 |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | 0.00 | 0.00 |
| 3 | Amount of items that will be reclassified to profit and loss | | |
| | Total Amount of items that will be reclassified to profit and loss | | |
| 4 | Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 |
| 5 | Total Other comprehensive income | 8.71 | 17.41 |

| | | |
|---|---|---|
| **Cash flow statement, indirect** | | |
| Particulars | | Half Year ended (dd-mm-yyyy) |
| | Date of start of reporting period | 01-04-2025 |
| | Date of end of reporting period | 30-09-2025 |
| | Whether results are audited or unaudited | Unaudited |
| | Nature of report standalone or consolidated | Standalone |
| Part I | Blue color marked fields are non-mandatory. | |
| 1 | Statement of cash flows | |
| | Cash flows from used in operating activities | |
| | Profit before tax | 1176.52 |
| **2** | **Adjustments for reconcile profit (loss)** | |
| | Adjustments for finance costs | 724.16 |
| | Adjustments for decrease (increase) in inventories | -1281.72 |
| | Adjustments for decrease (increase) in trade receivables, current | -1484.63 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0 |
| | Adjustments for decrease (increase) in other current assets | -1396.31 |
| | Adjustments for decrease (increase) in other non-current assets | 0 |
| | Adjustments for other financial assets, non-current | 0 |
| | Adjustments for other financial assets, current | -37.16 |
| | Adjustments for other bank balances | 0 |
| | Adjustments for increase (decrease) in trade payables, current | 3313.03 |
| | Adjustments for increase (decrease) in trade payables, non-current | 0 |
| | Adjustments for increase (decrease) in other current liabilities | -250.2 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0 |
| | Adjustments for depreciation and amortisation expense | 1153.95 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0 |
| | Adjustments for provisions, current | 61.5 |
| | Adjustments for provisions, non-current | 0 |
| | Adjustments for other financial liabilities, current | 16.12 |
| | Adjustments for other financial liabilities, non-current | 0 |
| | Adjustments for unrealised foreign exchange losses gains | -142.47 |
| | Adjustments for dividend income | 0 |
| | Adjustments for interest income | 54.23 |
| | Adjustments for share-based payments | 0 |
| | Adjustments for fair value losses (gains) | 0 |
| | Adjustments for undistributed profits of associates | 0 |
| | Other adjustments for which cash effects are investing or financing cash flow | -3.89 |
| | Other adjustments to reconcile profit (loss) | 0 |
| | Other adjustments for non-cash items | 25.46 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0 |
| | **Total adjustments for reconcile profit (loss)** | **643.61** |
| | **Net cash flows from (used in) operations** | **1820.13** |
| | Dividends received | 0 |
| | Interest paid | 0 |
| | Interest received | 0 |
| | Income taxes paid (refund) | 111.01 |
| | Other inflows (outflows) of cash | 0 |
| | **Net cash flows from (used in) operating activities** | **1709.12** |
| **3** | **Cash flows from used in investing activities** | |
| | Cash flows from losing control of subsidiaries or other businesses | 0 |
| | Cash flows used in obtaining control of subsidiaries or other businesses | 0 |
| | Other cash receipts from sales of equity or debt instruments of other entities | 0 |
| | Other cash payments to acquire equity or debt instruments of other entities | 0 |
| | Other cash receipts from sales of interests in joint ventures | 0 |

| | | |
|---|---|---|
| | Other cash payments to acquire interests in joint ventures | 0 |
| | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0 |
| | Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0 |
| | Proceeds from sales of property, plant and equipment | 23.64 |
| | Purchase of property, plant and equipment | 547.44 |
| | Proceeds from sales of investment property | 0 |
| | Purchase of investment property | 0 |
| | Proceeds from sales of intangible assets | 0 |
| | Purchase of intangible assets | 0 |
| | Proceeds from sales of intangible assets under development | 0 |
| | Purchase of intangible assets under development | 0 |
| | Proceeds from sales of goodwill | 0 |
| | Purchase of goodwill | 0 |
| | Proceeds from biological assets other than bearer plants | 0 |
| | Purchase of biological assets other than bearer plants | 0 |
| | Proceeds from government grants | 0 |
| | Proceeds from sales of other long-term assets | 0 |
| | Purchase of other long-term assets | 0 |
| | Cash advances and loans made to other parties | 0 |
| | Cash receipts from repayment of advances and loans made to other parties | 0 |
| | Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0 |
| | Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0 |
| | Dividends received | 0 |
| | Interest received | 67.98 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | -350.09 |
| | **Net cash flows from (used in) investing activities** | **-805.91** |
| **4** | **Cash flows from used in financing activities** | |
| | Proceeds from changes in ownership interests in subsidiaries | 0 |
| | Payments from changes in ownership interests in subsidiaries | 0 |
| | Proceeds from issuing shares | 0 |
| | Proceeds from issuing other equity instruments | 0 |
| | Payments to acquire or redeem entity's shares | 0 |
| | Payments of other equity instruments | 0 |
| | Proceeds from exercise of stock options | 0 |
| | Proceeds from issuing debentures notes bonds etc | 0 |
| | Proceeds from borrowings | 0 |
| | Repayments of borrowings | 865.89 |
| | Payments of lease liabilities | 309.58 |
| | Dividends paid | 0 |
| | Interest paid | 595.18 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | **Net cash flows from (used in) financing activities** | **-1770.65** |
| | **Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes** | **-867.44** |
| **5** | **Effect of exchange rate changes on cash and cash equivalents** | |
| | Effect of exchange rate changes on cash and cash equivalents | -15.46 |
| | **Net increase (decrease) in cash and cash equivalents** | **-882.9** |
| | Cash and cash equivalents cash flow statement at beginning of period | -2032.78 |
| | **Cash and cash equivalents cash flow statement at end of period** | **-2915.68** |

## Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

| | | | | | | | | | | | | | | | 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. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Details of the party (listed entity /subsidiary) entering into the transaction | | Details of the counterparty | | | | | | | | | | 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 | | | | | |
| Sr. No. | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | 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 the related party transaction ratified by the audit committee | Date of Audit Committee Meeting where the ratification was approved | Value of transaction during the reporting period | Opening balance | Closing balance | Nature of indebtedness (loan/ issuance of debt/ any other etc.) | Details of other indebtedness | Cost | Tenure | Nature (loan/ advance/ intercorporate deposit/ investment) | Interest Rate (%) | Tenure | Secured/ unsecured | Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage) | Notes |
| 1 | Bharat Gears Limited | AAACB4860G | Surinder Paul Kanwar | AAFPK8732L | Key Management Personnel | Any other transaction | Compensation - Short term employee benefits | 264 | N.A | | | 128.63 | 21.36 | 4.64 | | | | | | | | | | |
| 2 | Bharat Gears Limited | AAACB4860G | Surinder Paul Kanwar | AAFPK8732L | Key Management Personnel | Any other transaction | Rent paid for premises taken on lease | 60 | N.A | | | 30 | 0 | 0 | | | | | | | | | | |
| 3 | Bharat Gears Limited | AAACB4860G | Surinder Paul Kanwar | AAFPK8732L | Key Management Personnel | Any other transaction | Reimbursement of maintenance charges paid for premises taken on lease | 1.73 | N.A | | | 1.73 | 0 | 0 | | | | | | | | | | |
| 4 | Bharat Gears Limited | AAACB4860G | Surinder Paul Kanwar | AAFPK8732L | Key Management Personnel | Any other transaction | Security deposit | 50 | N.A | | | 0 | 50 | 50 | | | | | | | | | | |
| 5 | Bharat Gears Limited | AAACB4860G | Sameer Kanwar | AFZPK5840G | Key Management Personnel | Any other transaction | Compensation - Short term employee benefits | 178 | N.A | | | 90.41 | 4.75 | 4.26 | | | | | | | | | | |
| 6 | Bharat Gears Limited | AAACB4860G | Sameer Kanwar | AFZPK5840G | Key Management Personnel | Any other transaction | Rent paid for premises taken on lease | 36 | N.A | | | 18 | 0 | 0 | | | | | | | | | | |
| 7 | Bharat Gears Limited | AAACB4860G | Sameer Kanwar | AFZPK5840G | Key Management Personnel | Any other transaction | Reimbursement of maintenance charges paid for premises taken on lease | 4.8 | N.A | | | 2.64 | 0 | 0 | | | | | | | | | | |
| 8 | Bharat Gears Limited | AAACB4860G | Sameer Kanwar | AFZPK5840G | Key Management Personnel | Any other transaction | Reimbursement of maintenance charges paid for premises taken on lease | 0.1 | N.A | | | 0.1 | 0 | 0 | | | | | | | | | | |
| 9 | Bharat Gears Limited | AAACB4860G | Sameer Kanwar | AFZPK5840G | Key Management Personnel | Any other transaction | Security deposit | 10 | N.A | | | 0 | 10 | 10 | | | | | | | | | | |
| 10 | Bharat Gears Limited | AAACB4860G | Clip-Lok Simpak (India) Private Limited | AAACC6544L | Enterprises over which KMP is able to exercise significant influence | Any other transaction | Purchase of packing material | 50 | N.A | | | 15.96 | 0 | 0.77 | | | | | | | | | | |
| 11 | Bharat Gears Limited | AAACB4860G | Clip-Lok Simpak (India) Private Limited | AAACC6544L | Enterprises over which KMP is able to exercise significant influence | Any other transaction | Rent income | 0.64 | N.A | | | 0.32 | 0 | 0 | | | | | | | | | | |
| 12 | Bharat Gears Limited | AAACB4860G | Vibrant Reality Infra Private Limited | AAACV0104B | Enterprises over which KMP is able to exercise significant influence | Any other transaction | Rent and other expenses | 22.49 | N.A | | | 11.24 | 0 | 0 | | | | | | | | | | |
| 13 | Bharat Gears Limited | AAACB4860G | Vibrant Reality Infra Private Limited | AAACV0104B | Enterprises over which KMP is able to exercise | Any other transaction | Security deposit | 5 | N.A | | | 0 | 5 | 5 | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | significant influence | | | | | | | | | | | | | | | | | | | |
| 14 | Bharat Gears Limited | AAACB4860G | Raunaq International Limited (Formerly known as Raunaq EPC International Limited) | AAACR5747C | Enterprises over which KMP is able to exercise significant influence | Any other transaction | Rent income | 1.4 | N.A | | | 0.7 | 0.07 | 0 | | | | | | | | | | |
| 15 | Bharat Gears Limited | AAACB4860G | Raunaq International Limited (Formerly known as Raunaq EPC International Limited) | AAACR5747C | Enterprises over which KMP is able to exercise significant influence | Any other transaction | Security deposit | 0.19 | N.A | | | 0 | 0.19 | 0.19 | | | | | | | | | | |
| 16 | Bharat Gears Limited | AAACB4860G | Xlerate Driveline India limited | AACCR0859H | Enterprises over which KMP is able to exercise significant influence | Any other transaction | Reimbursement of business promotion expense for F26 | 14.22 | N.A | | | 6 | 2.49 | 10.96 | | | | | | | | | | |
| 17 | Bharat Gears Limited | AAACB4860G | Xlerate Driveline India limited | AACCR0859H | Enterprises over which KMP is able to exercise significant influence | Any other transaction | Reimbursement of business promotion expense for F25 | 1.44 | N.A | | | 1.44 | 0 | 2.49 | | | | | | | | | | |
| Total value of transaction during the reporting period | 307.17 | | | | | | | | | | | | | | | | | | | | | | | |