



| XBRL Excel Utility |   |
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| 2.                 | <a href="#">Before you begin</a>                                  |
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| 4.                 | <a href="#">Steps for Filing Related Party Transaction Report</a> |
| 5.                 | <a href="#">Fill up the data in excel utility</a>                 |

### 1. Overview

The excel utility can be used for creating the XBRL/XML file for e-filing of Related Party Transaction Report

### 2. Before you begin

1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.
2. The system should have a file compression software to unzip excel utility file.
3. Make sure that you have downloaded the latest Excel Utility.
4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility
5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.

### 3. Index

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|---|--|--|
| 1 | Details of general information about company | <a href="#">General Info</a>               |
| 2 | Related Party Transactions                   | <a href="#">Related Party Transactions</a> |

### 4. Steps for Filing Related Party Transaction Report

**I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format. (Formats**

|   |
|---|
| <p>II. Validating Sheets: Click on the "Validate" button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.</p>  |
| <p>III. Validate All Sheets: Click on the "Home" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.</p> <p>Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.</p> |
| <p><b>IV. Generate XML : Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML' to generate XBRL/XML file.</b></p> <p><b>- Save the XBRL/XML file in your desired folder in local system.</b></p>  |
| <p>V. Generate Report : Excel Utility will allow you to generate Report. Now click on 'Generate Report' to generate html report.</p> <ul style="list-style-type: none"> <li>- Save the HTML Report file in your desired folder in local system.</li> <li>- To view HTML Report open "Chrome Web Browser" .</li> <li>- To print report in PDF Format, Click on print button and save as PDF.</li> </ul>  |

| 5. Fill up the data in excel utility  |
|---|
| 1. Cells with red fonts indicate mandatory fields.  |
| 2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.             |
| 3. You are not allowed to enter data in the Grey Cells.   |
| 4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field. |
| 5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML. |
| 6. Select data from "Dropdown list" wherever applicable.  |
| 7. Adding Notes: Click on "Add Notes" button to add notes   |

[Home](#)[Validate](#)

### General information about company

|   |                            |    |      |
|---|----------------------------|----|------|
| Name of The Company   | WHIRLPOOL OF INDIA LIMITED |    |      |
| BSE Scrip Code  | 500238                     |    |      |
| NSE Symbol  | WHIRLPOOL                  |    |      |
| MSE Symbol  | NOTLISTED                  |    |      |
| Date of Start of Financial Year   | 01                         | 04 | 2021 |
| Date of End of Financial Year   | 31                         | 03 | 2022 |
| Reporting Period  | Second half yearly         |    |      |
| Date of Start of Reporting Period   | 01                         | 10 | 2021 |
| Date of End of Reporting Period   | 31                         | 03 | 2022 |
| Level of rounding to be used in disclosing related party transactions   | Lakhs                      |    |      |
| 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 |

|   |    |
|---|----|
| <b>(III)</b> Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?  | No |
| <b>(a)</b> 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>(b)</b> If answer to above question is No, please explain the reason for not complying.  |    |

**Related party transactions**

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

| Sr No. | Details of the party (listed entity /subsidiary) entering into the transaction |     | Details of the counterparty               |     |   | Type of related party transaction | Details of other related party transaction | Value of the related party transaction as approved by the audit committee | Remarks on approval by audit committee | Value of transaction during the reporting period | In case monies are due to either party as a result of the transaction |                 | In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments |                               |      |        | Details of the loans, inter-corporate deposits, advances or investments |                   |        |                    | Notes |
|--------|--|-----|---|-----|---|-----------------------------------|--|---|--|--|---|-----------------|---|-------------------------------|------|--------|---|-------------------|--------|--------------------|-------|
|        | Name   | PAN | Name                                      | PAN | Relationship of the counterparty with the listed entity or its subsidiary |                                   |  |   |  |  | Opening balance   | Closing balance | Nature of indebtedness (loan/ issuance of debt/ any other etc.)   | Details of other indebtedness | Cost | Tenure | Nature (loan/ advance/ inter-corporate deposit/ investment )            | Interest Rate (%) | Tenure | Secured/ unsecured |       |
| 1      | Whirlpool of India limited   |     | Whirlpool Corporation                     |     | Ultimate Holding Company  | Purchase of goods or services     |  | NA  |  | 352.06   | 53.94   | 259.61          |   |                               |      |        |   |                   |        |                    |       |
| 2      | Whirlpool of India limited   |     | Whirlpool Corporation                     |     | Ultimate Holding Company  | Sale of goods or services         |  | NA  |  | 9013.68  | 1435.24   | 1617.55         |   |                               |      |        |   |                   |        |                    |       |
| 3      | Whirlpool of India limited   |     | Whirlpool Corporation                     |     | Ultimate Holding Company  | Any other transaction             | Rendering of services                      | NA  |  | 53.55  | 626.56  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 4      | Whirlpool of India limited   |     | Whirlpool Corporation                     |     | Ultimate Holding Company  | Any other transaction             | Technical know how fee (Brand Assistance)  | NA  |  | 1555.01  | 892.84  | 686.08          |   |                               |      |        |   |                   |        |                    |       |
| 5      | Whirlpool of India limited   |     | WHIRLPOOL PROPERTIES , INC                |     | Enterprises under common control  | Any other transaction             | Royalty fee (Brand Assistance)             | NA  |  | 2858.13  | 1414.32   | 1414.94         |   |                               |      |        |   |                   |        |                    |       |
| 6      | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | WHIRLPOOL PROPERTIES , INC                |     | Enterprises under common control  | Any other transaction             | Royalty fee (Brand Assistance)             | NA  |  | 8.00   | 0.00  | 8.00            |   |                               |      |        |   |                   |        |                    |       |
| 7      | Whirlpool of India limited   |     | Whirlpool Asia LLP                        |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 102.31   | 79.91   | 53.19           |   |                               |      |        |   |                   |        |                    |       |
| 8      | Whirlpool of India limited   |     | Whirlpool Asia LLP                        |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 130.97   | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 9      | Whirlpool of India limited   |     | Whirlpool Asia LLP                        |     | Enterprises under common control  | Any other transaction             | Leases                                     | NA  |  | 94.55  | 153.17  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 10     | Whirlpool of India limited   |     | Whirlpool Asia LLP                        |     | Enterprises under common control  | Any other transaction             | Receiving of services                      | NA  |  | 261.88   | 92.36   | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 11     | Whirlpool of India limited   |     | Whirlpool EMEA S.p.a.                     |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 20.88  | 253.61  | 71.44           |   |                               |      |        |   |                   |        |                    |       |
| 12     | Whirlpool of India limited   |     | Whirlpool EMEA S.p.a.                     |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 855.45   | 171.38  | 92.34           |   |                               |      |        |   |                   |        |                    |       |
| 13     | Whirlpool of India limited   |     | Whirlpool EMEA S.p.a.                     |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 1.41   | 0.97  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 14     | Whirlpool of India limited   |     | Whirlpool Slovakia spol SRO               |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 491.27   | 863.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 15     | Whirlpool of India limited   |     | WHIRLPOOL COMPANY POLSKA                  |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 312.55   | 402.40  | 436.36          |   |                               |      |        |   |                   |        |                    |       |
| 16     | Whirlpool of India limited   |     | WHIRLPOOL COMPANY POLSKA                  |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 0.70   | 0.00  | 0.70            |   |                               |      |        |   |                   |        |                    |       |
| 17     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Elica S.p.A., Italy                       |     | Enterprises under common control  | Any other transaction             | Trademark License Fee                      | NA  |  | 735.51   | 309.35  | 485.04          |   |                               |      |        |   |                   |        |                    |       |
| 18     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Europlak SV Cucine India Limited          |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 23.36  | 70.85   | 23.23           |   |                               |      |        |   |                   |        |                    |       |
| 19     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Europlak SV Cucine India Limited          |     | Enterprises under common control  | Purchase of fixed assets          |  | NA  |  | 250.62   | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 20     | Whirlpool of India limited   |     | Joint-Stock Company Indest In             |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 90.24  | 245.22  | 139.74          |   |                               |      |        |   |                   |        |                    |       |
| 21     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Nirmal Enterprises                        |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 436.84   | 80.98   | 105.61          |   |                               |      |        |   |                   |        |                    |       |
| 22     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Nirmal Enterprises                        |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 1.92   | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 23     | Whirlpool of India limited   |     | Whirlpool (Australia) Pty Limited.        |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 14.87  | 3.89  | 3.97            |   |                               |      |        |   |                   |        |                    |       |
| 24     | Whirlpool of India limited   |     | Whirlpool (Australia) Pty Limited.        |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 644.18   | 203.54  | 143.18          |   |                               |      |        |   |                   |        |                    |       |
| 25     | Whirlpool of India limited   |     | Whirlpool (Taiwan) Co., Ltd.              |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 630.12   | 0.00  | 350.32          |   |                               |      |        |   |                   |        |                    |       |
| 26     | Whirlpool of India limited   |     | Whirlpool Overseas Hong Kong Ltd          |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 563.22   | 185.83  | 284.81          |   |                               |      |        |   |                   |        |                    |       |
| 27     | Whirlpool of India limited   |     | Whirlpool Overseas Hong Kong Ltd          |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 1.41   | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 28     | Whirlpool of India limited   |     | Whirlpool Southeast Asia Pte              |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 529.27   | 231.21  | 275.52          |   |                               |      |        |   |                   |        |                    |       |
| 29     | Whirlpool of India limited   |     | Whirlpool Southeast Asia Pte              |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 6.60   | 2.50  | 2.84            |   |                               |      |        |   |                   |        |                    |       |
| 30     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | EMC FIME SRL                              |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 91.75  | 0.00  | 91.75           |   |                               |      |        |   |                   |        |                    |       |
| 31     | Whirlpool of India limited   |     | KitchenAid Trading Co.Ltd.                |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 6.39   | 1.58  | 4.03            |   |                               |      |        |   |                   |        |                    |       |
| 32     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Shubb Enterprises                         |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 0.95   | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 33     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Shubb Enterprises                         |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 45.81  | 12.05   | 11.41           |   |                               |      |        |   |                   |        |                    |       |
| 34     | Whirlpool of India limited   |     | Whirlpool (Hong Kong) Limited             |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 301.38   | 0.00  | 151.90          |   |                               |      |        |   |                   |        |                    |       |
| 35     | Whirlpool of India limited   |     | Whirlpool (Hong Kong) Limited             |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 36.47  | 0.00  | 22.43           |   |                               |      |        |   |                   |        |                    |       |
| 36     | Whirlpool of India limited   |     | Whirlpool China Investment Co. Ltd.       |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 10.54  | 2.21  | 7.23            |   |                               |      |        |   |                   |        |                    |       |
| 37     | Whirlpool of India limited   |     | Whirlpool Product Development(SD)Co       |     | Enterprises under common control  | Any other transaction             | Rendering of services                      | NA  |  | 27.60  | 0.54  | 13.92           |   |                               |      |        |   |                   |        |                    |       |
| 38     | Whirlpool of India limited   |     | WHIRLPOOL S A                             |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 21.45  | 21.07   | 10.59           |   |                               |      |        |   |                   |        |                    |       |
| 39     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Vashashree Enterprise                     |     | Enterprises under common control  | Sale of goods or services         |  | NA  |  | 39.16  | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 40     | Whirlpool of India limited   |     | Whirlpool of India Supernannuation Scheme |     | Enterprises under common control  | Remuneration                      |  | NA  |  | 19.00  | 20.30   | 19.00           |   |                               |      |        |   |                   |        |                    |       |
| 41     | Whirlpool of India limited   |     | Vishal Bholra                             |     | Key management personnel of entity or parent                              | Remuneration                      |  | NA  |  | 246.69   | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 42     | Whirlpool of India limited   |     | Arunalla Hari Bhavanarayana Reddy         |     | Key management personnel of entity or parent                              | Remuneration                      |  | NA  |  | 81.74  | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 43     | Whirlpool of India limited   |     | Roopali Singh                             |     | Key management personnel of entity or parent                              | Remuneration                      |  | NA  |  | 64.22  | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 44     | Whirlpool of India limited   |     | Aditya Jain                               |     | Key management personnel of entity or parent                              | Remuneration                      |  | NA  |  | 105.19   | 0.00  | 0.00            |   |                               |      |        |   |                   |        |                    |       |
| 45     | Elica PB Whirlpool Kitchen Appliances Private Limited                          |     | Whirlpool EMEA S.p.a.                     |     | Enterprises under common control  | Purchase of goods or services     |  | NA  |  | 0.00   | 33.23   | 33.23           |   |                               |      |        |   |                   |        |                    |       |

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|---|-----------------------|-------------------------------------|-----------------------|--|----|------|------|------|--|--|--|--|--|--|--|--|--|--|
| Elica PB Whirlpool Kitchen Appliances<br>46 Private Limited | Yashashree Enterprise | Enterprises under common<br>control | Any other transaction | External commercial<br>borrowings repaid | NA | 0.00 | 3.92 | 3.92 |  |  |  |  |  |  |  |  |  |  |
| Total value of transaction during the reporting period      |                       |                                     |                       |  |    |      |      |      |  |  |  |  |  |  |  |  |  |  |
| 21188.91248   |                       |                                     |                       |  |    |      |      |      |  |  |  |  |  |  |  |  |  |  |