

**Related Party Transactions
April to September 2023**

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the 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	
		Name	Name					Relationship of the counterparty with the listed entity or its subsidiary	Opening balance
1	Wheels India Limited	Axles India Limited	Associate Company	Purchase of goods or services	7.00	As approved by the Committee	1.15	1.56	0.94
2	Wheels India Limited	Axles India Limited	Associate Company	Purchase of goods or services	10.00	As approved by the Committee	3.32	0.00	0.00
3	Wheels India Limited	Brakes India Private Limited	2(76)(iv) of the Companies Act, 2013	Purchase of goods or services	4.50	As approved by the Committee	3.00	0.96	0.73
4	Wheels India Limited	Brakes India Private Limited	2(76)(iv) of the Companies Act, 2013	Purchase of goods or services	0.15	As approved by the Committee	0.01	0.00	0.00
5	Wheels India Limited	Sundaram Finance Limited	2(76)(v) of the Companies Act, 2013	Purchase of goods or services	2.00	As approved by the Committee	0.57	0.00	0.00
6	Wheels India Limited	Sundaram Finance Holdings Limited	Associate Company	Purchase of goods or services	0.12	As approved by the Committee	0.06	0.00	0.00
7	Wheels India Limited	Sundaram Hydraulics Limited (ceased to be a Company w.e.f. September 01, 2023 consequent to amalgamation with Wheels India Limited)	2(76)(v) of the Companies Act, 2013	Purchase of goods or services	90.00	As approved by the Committee	24.42	8.53	0.00
8	Wheels India Limited	Sundaram Hydraulics Limited (ceased to be a Company w.e.f. September 01, 2023 consequent to amalgamation with Wheels India Limited)	2(76)(v) of the Companies Act, 2013	Purchase of goods or services	3.50	As approved by the Committee	0.00	0.00	0.00
9	Wheels India Limited	Sundaram Hydraulics Limited (ceased to be a Company w.e.f. September 01, 2023 consequent to amalgamation with Wheels India Limited)	2(76)(v) of the Companies Act, 2013	Purchase of goods or services	0.05	As approved by the Committee	0.00	0.00	0.00
10	Wheels India Limited	Sundharams Private Limited	2(76)(v) of the Companies Act, 2013	Purchase of goods or services	0.01	As approved by the Committee	0.00	0.00	0.00
11	Wheels India Limited	Trichur Sundaram Santhanam Family Private Limited	Associate Company	Purchase of goods or services	0.05	As approved by the Committee	0.01	0.00	0.00
12	Wheels India Limited	TVS Mobility Private Limited	2(76)(iv) of the Companies Act, 2013	Purchase of goods or services	0.08	As approved by the Committee	0.04	0.00	0.00
13	Wheels India Limited	TVS Mobility Private Limited	2(76)(iv) of the Companies Act, 2013	Purchase of goods or services	0.06	Unforeseen transaction - omnibus approval	0.06	0.00	0.00
14	Wheels India Limited	WIL Car Wheels Limited	Subsidiary Company	Purchase of goods or services	107.50	As approved by the Committee	27.94	2.96	15.36
15	Wheels India Limited	WIL Car Wheels Limited	Subsidiary Company	Purchase of goods or services	0.05	As approved by the Committee	0.02	0.00	0.00
16	Wheels India Limited	Axles India Limited	Associate Company	Sale of goods or services	0.50	As approved by the Committee	0.07	0.03	0.07
17	Wheels India Limited	Axles India Limited	Associate Company	Sale of goods or services	0.50	As approved by the Committee	0.00	0.00	0.00
18	Wheels India Limited	Brakes India Private Limited	2(76)(iv) of the Companies Act, 2013	Sale of goods or services	8.00	As approved by the Committee	4.68	0.50	0.62
19	Wheels India Limited	India Motor Parts and Accessories Limited	2(76)(v) of the Companies Act, 2013	Sale of goods or services	12.00	As approved by the Committee	6.02	0.99	1.19

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		Name	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance
20	Wheels India Limited	Sundaram Hydraulics Limited (ceased to be a Company w.e.f. September 01, 2023 consequent to amalgamation with Wheels India Limited)	2(76)(v) of the Companies Act, 2013	Sale of goods or services	70.00	As approved by the Committee	30.23	63.81	0.00
21	Wheels India Limited	Sundaram Hydraulics Limited (ceased to be a Company w.e.f. September 01, 2023 consequent to amalgamation with Wheels India Limited)	2(76)(v) of the Companies Act, 2013	Sale of goods or services	4.00	As approved by the Committee	1.22	0.00	0.00
22	Wheels India Limited	Sundaram Hydraulics Limited (ceased to be a Company w.e.f. September 01, 2023 consequent to amalgamation with Wheels India Limited)	2(76)(v) of the Companies Act, 2013	Sale of goods or services	0.10	As approved by the Committee	0.03	0.00	0.00
23	Wheels India Limited	Trichur Sundaram Santhanam Family Private Limited	Associate Company	Sale of goods or services	25.00	As approved by the Committee	13.41	1.52	1.20
24	Wheels India Limited	TVS Mobility Private Limited	2(76)(iv) of the Companies Act, 2013	Sale of goods or services	5.50	As approved by the Committee	3.67	0.12	0.76
25	Wheels India Limited	WIL Car Wheels Limited	Subsidiary Company	Sale of goods or services	104.10	As approved by the Committee	7.87	6.17	8.90
26	Wheels India Limited	WIL Car Wheels Limited	Subsidiary Company	Sale of goods or services	0.19	As approved by the Committee	0.04	0.00	0.00
27	Wheels India Limited	Wheels India Employees Gratuity Trust	Post Employment benefit plan Entity	Any other transaction - Contribution	0.00	-	3.67	3.67	1.53
28	Wheels India Limited	Wheels India Limited Staff Provident Fund	Post Employment benefit plan Entity	Any other transaction - Contribution	0.00	-	2.64	0.37	0.45
29	Wheels India Limited	Wheels India Senior Officers Superannuation Trust	Post Employment benefit plan Entity	Any other transaction - Contribution	0.00	-	0.38	0.70	0.38
30	Wheels India Limited	Axles India Limited	Associate Company	Dividend received	0.00	-	2.18	0.00	0.00
31	Wheels India Limited	Sundaram Finance Holdings Limited	Associate Company	Dividend paid	0.00	-	2.28	0.00	0.00
32	Wheels India Limited	India Motor Parts and Accessories Limited	2(76)(v) of the Companies Act, 2013	Dividend paid	0.00	-	0.44	0.00	0.00
33	Wheels India Limited	Trichur Sundaram Santhanam Family Private Limited	Associate company	Dividend paid	0.00	-	2.90	0.00	0.00
34	Wheels India Limited	Mr S Ram	Key Managerial Personnel	Any other transaction - Commission	0.00	-	0.00	0.60	0.00
35	Wheels India Limited	Mr S Ram	Key Managerial Personnel	Interest paid	0.00	-	0.22	0.00	0.00
36	Wheels India Limited	Mr. Srivats Ram	Key Managerial Personnel	Remuneration	0.00	-	1.81	1.70	0.53
37	Wheels India Limited	Mr. Srivats Ram	Key Managerial Personnel	Any other transaction - Post employment Benefits	0.00	-	0.21	0.00	0.00
38	Wheels India Limited	Mr. Srivats Ram	Key Managerial Personnel	Dividend paid	0.00	-	0.02	0.00	0.00
39	Wheels India Limited	Mr. Srivats Ram	Key Managerial Personnel	Interest paid	0.00	-	0.04	0.00	0.00
40	WIL Car Wheels Limited	Topy Industries Limited	Associate	Any other transaction - Royalty	45.00	As approved by Subsidiary Company's Committee	16.34	2.78	2.78
41	WIL Car Wheels Limited	Sundaram Finance Limited	2(76)(v) of the Companies Act, 2013	Purchase of goods or services	30.00	As approved by Subsidiary Company's Committee	30.00	0.00	28.29
In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments - Not Applicable					Total value of transaction during the reporting period		190.98		
Details of the loans, inter-corporate deposits, advances or investments - Not Applicable									