

Sundaram Towers, 3rd Floor, 46, Whites Road, Chennai 600 014. Telephone : (044) - 28523996/28524097 CIN : L65991TN1954PLC000958

SECY/NSE/08/2023-24/19.05.2023

The Manager Listing Department National Stock Exchange of India Limited "Exchange Plaza", Plot C/1, "G", Block Bandra Kurla Complex, Bandra (E), Mumbai - 400 051

Symbol – IMPAL, Series – EQ

Dear Sir / Madam,

Sub: Disclosure under Reg. 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

As required under Reg.23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the statement of Related Party Transactions for the half year ended 31st March, 2023 for your records.

Kindly take the above information on record.

Thanking you,

Yours faithfully,

For India Motor Parts & Accessories Limited

Aditya Sharma Company Secretary & Compliance Officer

Encl.: As above

Copy to: -The Manager, Listing Department, BSE Limited Floor 25, P J Towers, Dalal Street, Mumbai 40000

India Motor Parts & Accessories Limited Details of Related Party Transactions for the periof October 01, 2022 - March 31, 2023

| | Details of the party (listed entity /subsidiary) entering into the transaction 01.10.2022 to 31.03.2023 | Details of the counterparty* | | | Value of the related | | In case monies are due to either party as a result of the transaction Rs. In Crores | |
|-------|---|--|--|--|--|-------------------------|---|--------------------|
| S. No | Name | Name | Relationship of the counterparty with the listed entity or its subsidiary | Type of related party transaction | party transaction as approved by the audit committee | during the reporting | Opening Balance | Closing Balance |
| 1 | India Motor Parts & Accessories Limited | CAPL Motor Parts Private Limited | Subsidary | Purchase of goods or services | | 0.07 | - | |
| 2 | India Motor Parts & Accessories Limited | CAPL Motor Parts Private Limited | Subsidary | sale of goods or services | | 0.02 | 25 - 2 | - |
| 3 | India Motor Parts & Accessories Limited | CAPL Motor Parts Private Limited | Subsidary | Rendering of Services | | 0.16 | - | |
| 4 | India Motor Parts & Accessories Limited | Trichur Sundaram Santhanam & Family Private Limited | By Virtue of Shareholding | Purchase of goods or services | | 0.33 | - | • |
| 5 | India Motor Parts & Accessories Limited | Trichur Sundaram Santhanam & Family Private Limited | By Virtue of Shareholding | Dividend Paid | | 2.45 | | |
| 6 | India Motor Parts & Accessories Limited | Wheels India Limited | By Virtue of Shareholding of Trichur Sundaram Santhanam & Family Private Limited | Purchase of goods or services | | 5.16 | - | - |
| 7 | India Motor Parts & Accessories Limited | Brakes India Private Limited | By Virtue of Shareholding of Trichur Sundaram Santhanam & Family Private Limited | Purchase of goods or services | | 148.79 | | - |
| 8 | India Motor Parts & Accessories Limited | Wheels India Limited | By Virtue of Shaeholding of Trichur Sundaran Santhanam & Family Private Limited | Dividend Received | | 0.33 | - | - |
| 9 | India Motor Parts & Accessories Limited | Brakes India Private Limited | By Virtue of Shareholding of Trichur Sundaram Santhanam & Family Private Limited | Dividend Received | | 1.11 | - | • |
| 10 | India Motor Parts & Accessories Limited | Sundaram Finance Holdings Limited | 2(76) of the Companies Act, 2013 | Dividend Received | | 0.68 | | - |
| 11 | India Motor Parts & Accessories Limited | Sundaram Finance Holdings Limited | 2(76) of the Companies Act, 2013 | Dividend Paid | | 2.24 | | |
| 12 | India Motor Parts & Accessories Limited | Sri N Krishnan | Key Managerial Personel of Entity or Parent - Managing Director | Remuneration | | 0.75 | | 1.34 |
| 13 | India Motor Parts & Accessories Limited | Sri Mukund S Raghavan | Key Managerial Personel of Entity or Parent -Deputy Managing Director | Remuneration | | 0.52 | - | 0.89 |
| 14 | India Motor Parts & Accessories Limited | Sri Alkesh Manubhai Patel | Other Related Party | Remuneration | | 0.02 | | - |
| 15 | India Motor Parts & Accessories Limited | Sundaram Finance Holdings Limited | 2(76) of the Companies Act, 2013 | Sale of shares of Transenergy Private Limite | d | 2.71 | | |
| 16 | India Motor Parts & Accessories Limited | Turbo Energy Private Limited | 2(76) of the Companies Act, 2013 | Purchase of goods or services | | 2.96 | | |