

**Disclosure(s) pursuant to SEBI (Substantial Acquisition of Shares and
Takeovers) Regulations, 2011****Disclosures Regulation**

Regulation 31(4) – Annual Declaration

Declaration

We, India Motor Parts & Accessories Limited, person belonging to the Promoter Group of **Wheels India Limited** (the Company) hereby confirm that we have not made any encumbrance, directly or indirectly, of the shares held by us in the Company, during the financial year 2022-23 or earlier.

Declaration

I hereby declare that the disclosure being submitted is true and correct.

Thanking you,

Yours faithfully,

For India Motor Parts & Accessories Limited



Aditya Sharma
Company Secretary
Date: 23rd June, 2023
Place: Chennai