

**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 2023-24 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: 08<sup>th</sup> April, 2024  
Place: Chennai