

**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 2025-26 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



**R Swetha
Company Secretary**

Date: 2nd April, 2026

Place: Chennai