

**BSE Limited** 

Dalal Street

Mumbai - 400 001

Phiroze Jeejeebhoy Towers

November 9, 2023

National Stock Exchange of India Limited

**Exchange Plaza** 

C-1, Block G, Bandra Kurla Complex

Bandra (E), Mumbai - 400 051

Scrip Code: ASHOKLEY Stock Symbol: 500477

Through: NEAPS Through: BSE Listing Centre

Dear Sir(s),

Sub: Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Pursuant to Regulation 23(9) of the Listing Regulations and SEBI Circular dated November 22, 2021, please find enclosed the disclosure on Related Party Transactions for the half-year ended September 30, 2023, in the format prescribed therein.

Kindly take the above on your records.

Yours faithfully,

for Ashok Leyland Limited

N Ramanathan Company Secretary

Encl. a/a.





Related party transactions  Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period																			
		ils of the party (listed entity								when such transaction was undertaken.								etails need to be disclosed only once, dur	ing the reporting period
Sr No.	/subsidiary) entering into the			Type of related party	Details of other related	Value of the related party transaction as Remarks on approval by	Value of transaction during the reporting	the tran		Nature of indebtedness (loan)	investments	e loans, inter-corporate o	leposits, advances or	Nature (loan/ advance/	Details of the loans,	inter-corporate depo	sits, advances or investment	Purpose for which the funds will be	Notes
	Name	Name	counterparty with the listed entity or its subsidiary	transaction	party transaction	approved by the audit audit committee committee	period	Opening balance	Closing balance	issuance of debt/ any other etc.)		Cost	Tenure	intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured		lotes
		Hinduja Automotive Limited, United	d		Other Expenditure														
1	Ashok Leyland Ltd	Kingdom	Holding company	Any other transaction Purchase of goods or	incurred/ Recovered	5.00 NA	0.29												
2	Ashok Leyland Ltd	Gulf Oil lubricants India Limited	Fellow subsidiaries	services		215.00 NA 63.00 NA	75.40												
	Ashok Leyland Ltd  Ashok Leyland Ltd	Gulf Oil lubricants India Limited  Gulf Oil lubricants India Limited	Fellow subsidiaries Fellow subsidiaries	Sale of goods or services  Any other transaction	Other Expenditure incurred/ Recovered	63.00 NA 2.00 NA	33.53	0.00											
	Ashok Leyland Ltd	Albonair (India) Private Limited	Subsidiaries	Purchase of goods or services	incurredy Necovered	1560.00 NA	507.16	-184.34	-150.81										
	Ashok Leyland Ltd	Albonair (India) Private Limited	Subsidiaries	Sale of goods or services		6.00 NA	0.15	0.00											
7	Ashok Leyland Ltd	Albonair (India) Private Limited	Subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	27.00 NA	3.09	0.00	0.00										
	Ashok Leyland Ltd	Albonair (India) Private Limited	Subsidiaries	Any other transaction	Interest & Other income	7.00 NA	0.32	0.00	0.00										
g	Ashok Leyland Ltd	Albonair GmbH, Germany	Subsidiaries		Other Expenditure incurred/ Recovered	27.00 NA	0.00	-0.05	0.16										
10	Ashok Leyland Ltd	Albonair GmbH, Germany	Subsidiaries	Any other transaction	Interest & Other income	3.00 NA	0.31	0.00	0.00										
11	Ashok Leyland Ltd	Albonair GmbH, Germany	Subsidiaries	Any other transaction	Guarantee Given	0.00 NA	0.00	125.22	123.40										
	Ashok Leyland Ltd	Ashok Leyland (Nigeria) Limited	Subsidiaries	Sale of goods or services	Other Expenditure	30.00 NA	14.68												
	Ashok Leyland Ltd	Ashok Leyland (Nigeria) Limited	Subsidiaries	Any other transaction	incurred/ Recovered	5.00 NA	0.01												
	Ashok Leyland Ltd  Ashok Leyland Ltd	Gulf Ashley Motor Limited Gulf Ashley Motor Limited	Subsidiaries Subsidiaries		Other Expenditure incurred/ Recovered	621.00 NA 12.00 NA	113.02	18.83											
	Ashok Leyland Ltd	Optare Plc, UK	Subsidiaries		Interest & Other income	10.00 NA	0.76	0.35											
	Ashok Leyland Ltd	Optare Plc, UK	Subsidiaries	Any other transaction	Guarantee Given	0.00 NA	0.00												
18	Ashok Leyland Ltd	HLF Services Limited	Subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	50.00 NA	6.00	-0.86	-1.72										
19	Ashok Leyland Ltd	Hinduja Leyland Finance Limited	Subsidiaries	Sale of goods or services		1.00 NA	0.09	0.00	-0.17										
20	Ashok Leyland Ltd	Hinduja Leyland Finance Limited	Subsidiaries		Other Expenditure incurred/ Recovered	4.30 NA	0.81	0.00	0.00										
21	Ashok Leyland Ltd	Global TVS Bus Body Builders Limite	ed Subsidiaries	Purchase of goods or services	Other Expenditure	300.00 NA	45.34	-16.82	-12.74										
22	Ashok Leyland Ltd	Global TVS Bus Body Builders Limite	ed Subsidiaries	Any other transaction Purchase of goods or	incurred/ Recovered	15.00 NA	0.04	0.00	0.00										
	Ashok Leyland Ltd	Ashok Leyland (UAE) LLC	Subsidiaries	services		12.00 NA Dividend - Approval not		0.00											
	Ashok Leyland Ltd	Ashok Leyland (UAE) LLC	Subsidiaries		Dividend received	0.00 applicable	3.08	0.00											
	Ashok Leyland Ltd  Ashok Leyland Ltd	Ashok Leyland (UAE) LLC Ashok Leyland (UAE) LLC	Subsidiaries Subsidiaries	Sale of goods or services  Any other transaction	Other Expenditure incurred/ Recovered	835.00 NA 13.00 NA	308.42 0.56	45.59											
	Ashok Leyland Ltd	Ashley Aviation Limited	Subsidiaries		Other Expenditure incurred/ Recovered	5.00 NA	0.10												
	Ashok Leyland Ltd	Ashley Aviation Limited	Subsidiaries	Any other transaction	Interest & Other income	10.00 NA	1.13												
29	Ashok Leyland Ltd	Ashley Aviation Limited	Subsidiaries	Investment		4.00 NA	4.00	0.00	0.00					Investment	0.00%	Not applicable	Unsecured	Business purpose	
30	Ashok Leyland Ltd	Ashok Leyland Defence Systems Limited	Associates	Purchase of goods or services		10.00 NA	5.55	0.00	0.00										
31	Ashok Leyland Ltd	Ashok Leyland Defence Systems Limited Ashok Leyland Defence Systems	Associates	Sale of goods or services	Other Expenditure	85.00 NA	15.26	14.44	10.34										
32	Ashok Leyland Ltd	Limited  Ashok Leyland Defence Systems	Associates	Any other transaction		5.00 NA	0.90	0.00	0.00										
	Ashok Leyland Ltd	Limited	Associates		Interest & Other income		0.64												
	Ashok Leyland Ltd	Lanka Ashok Leyland, PLC	Associates		Other Expenditure	478.00 NA	43.50												
	Ashok Leyland Ltd  Ashok Leyland Ltd	Lanka Ashok Leyland, PLC Ashley Alteams India Limited	Associates  Joint venture	Any other transaction Purchase of goods or	incurred/ Recovered	7.00 NA 175.00 NA	0.18 70.25												
	Ashok Leyland Ltd  Ashok Leyland Ltd	Ashley Alteams India Limited	Joint venture	services  Purchase of fixed assets		15.00 NA	0.00												
	Ashok Leyland Ltd	Ashley Alteams India Limited	Joint venture	Sale of goods or services		1.00 NA	0.29												
	Ashok Leyland Ltd	Ashley Alteams India Limited	Joint venture	Any other transaction	Other Operating Income		0.55												
40	Ashok Leyland Ltd	Ashley Alteams India Limited	Joint venture	Any other transaction	Other Expenditure incurred/ Recovered	11.00 NA	0.02	0.00	0.00										
41	Ashok Leyland Ltd	Ashley Alteams India Limited	Joint venture	Any other transaction	Interest & Other income	8.00 NA	0.02	0.00	0.00										
42	Ashok Leyland Ltd	Ashley Alteams India Limited	Joint venture	Any other transaction	guarantee released Other Expenditure	1.25 NA	1.25	6.88	5.63										
43	Ashok Leyland Ltd	Hinduja Tech Limited Ashok Leyland West Africa Ivory	Subsidiaries	Any other transaction		71.00 NA	18.95	-3.65	-8.11										
	Ashok Leyland Ltd	Coast	Subsidiaries	Any other transaction	incurred/ Recovered	25.00 NA	0.00												-
	Ashok Leyland Ltd	LLC Ashok Leyland Russia	Subsidiaries	Sale of goods or services		35.00 NA	0.00												
	Ashok Leyland Ltd  Ashok Leyland Ltd		Entities where control exist  Entities where control exist		Other Expenditure	3.00 NA 2.00 NA	0.00												
	Ashok Leyland Ltd  Ashok Leyland Ltd	DA Stuart India Private Limited	Fellow subsidiaries		Other Expenditure	1.00 NA	0.30												
	Ashok Leyland Ltd	DA Stuart India Private Limited	Fellow subsidiaries	Purchase of goods or services		24.00 NA	6.00												
	Ashok Leyland Ltd	Hinduja renewables Private Limited			Other Expenditure incurred/ Recovered	20.00 NA	4.50												
51	Ashok Leyland Ltd	Switch Mobility Limited (UK)	Subsidiaries	Any other transaction	Guarantee Given	327.61 NA	327.61	459.74	716.88										
52	Ashok Leyland Ltd	Switch Mobility Limited (UK)	Subsidiaries	Any other transaction	Interest & Other income	10.00 NA	2.50	0.00	0.00										
53	Ashok Leyland Ltd	Switch Mobility Limited (UK) Switch Mobility Automotive Limited	Subsidiaries d	Sale of goods or services		15.00 NA	0.33	2.25	1.91										
54	Ashok Leyland Ltd	(India) Switch Mobility Automotive Limited Switch Mobility Automotive Limited	Subsidiaries	Sale of goods or services		250.00 NA	3.82	120.37	18.03										<del>                                     </del>
55	Ashok Leyland Ltd	(India)	Subsidiaries	Sale of fixed assets		36.00 NA	0.00	0.00	0.00					<u> </u>					

EC Advalute dead lad	Switch Mobility Automotive Limited		A add a add	Other Expenditure	70.00		5.40	0.00	0.00							
56 Ashok Leyland Ltd	(India) Switch Mobility Automotive Limited	Subsidiaries	Any other transaction	incurred/ Recovered			5.49		0.00							
57 Ashok Leyland Ltd	(India) Switch Mobility Automotive Limited	Subsidiaries	Purchase of fixed assets	•	70.00	NA	10.57	0.00	0.00							
58 Ashok Leyland Ltd		Subsidiaries	Any other transaction	Interest & Other income	100.00	NA	19.70	0.00	0.00							
59 Ashok Leyland Ltd	Switch Mobility Automotive Limited (India)	Subsidiaries	Purchase of goods or services		200.00	NA	12.24	0.00	0.00							
	Switch Mobility Automotive Limited															
60 Ashok Leyland Ltd	(India) Switch Mobility Automotive Limited	Subsidiaries	Any other transaction	Loan repaid	100.00	NA	100.00	200.00	100.00		Loan	10.50%	Upto March'24	Unsecured	Business purpose	
61 Ashok Leyland Ltd	(India)	Subsidiaries	Loan		215.00	NA	215.00	0.00	215.00		Loan	10.50%	Upto March'25	Unsecured	Business purpose	
62 Ashok Leyland Ltd	Switch Mobility Automotive Limited (India)	Subsidiaries	Loan		285.00	NA	285.00	0.00	285.00		Loan	10.55%	Upto March'25	Unsecured	Business purpose	
63 Ashok Leyland Ltd	Gro Digital Platforms Limited	Subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	147.00	NA	33.62	-13.42	-19.05							
			Purchase of goods or	ilicalred/ Necovered												
64 Ashok Leyland Ltd	Vishwa Bus and Coaches Limited	Subsidiaries	services		400.00	NA	68.26	-4.10	-4.02							
65 Ashok Leyland Ltd	Vishwa Bus and Coaches Limited	Subsidiaries	Sale of goods or services	S	5.00	NA	0.29	0.00	0.00							
66 Ashok Leyland Ltd	Vishwa Bus and Coaches Limited	Subsidiaries	Any other transaction	Interest & Other income	5.00	NA	0.44	0.00	0.00							
67 Ashok Leyland Ltd	Vishwa Bus and Coaches Limited	Subsidiaries	Any other transaction	Other Expenditure	70.00	NA	1.06	0.00	0.00							
68 Ashok Leyland Ltd	TVS Mobility Private limited	Related Party of Subsidiary	Sale of goods or services	5	7500.00	NA	1783.88	208.25	409.68							
69 Ashok Leyland Ltd	TVS Mobility Private limited	Related Party of Subsidiary	Any other transaction		10.00	NA	0.07	0.00	0.00							
70 Ashok Leyland Ltd	TVS Mobility Private limited	Related Party of Subsidiary	Any other transaction	Other Expenditure incurred/ Recovered	490.00	NA	49.18	0.00	0.00							
71 Ashok Leyland Ltd	KI Mobility Solutions Private Ltd	Related Party of Subsidiary	Sale of goods or service: Purchase of goods or		0.50		0.16	0.05	0.00		+					
72 Ashok Leyland Ltd		Related Party of Subsidiary	services	Other Francis	0.50	NA	0.01	0.00	0.00		-					
73 Ashok Leyland Ltd	Ashok Leyland Employees' Ennore PF Trust	influence exist	Any other transaction		66.00	NA	26.27	-2.79	-2.83							
74 Ashok Levland Ltd	Ashok Leyland Senior Executives' PF Trust	Entities where significant influence exist	Any other transaction	Other Expenditure incurred/ Recovered	66.00	NA	26.90	-4.31	-4.75							
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ashok Leyland Employees Hosur PF	Entities where significant		Other Expenditure												
75 Ashok Leyland Ltd	Ashok Leyland Employees' Bhandara	influence exist Entities where significant	Any other transaction	incurred/ Recovered Other Expenditure	65.00	NA	24.29	-1.78	-1.81		+					
76 Ashok Leyland Ltd	PF Trust	influence exist	Any other transaction	incurred/ Recovered	11.00	NA	3.67	-0.04	-0.04		-					
77 Ashok Leyland Ltd	Ashok Leyland Employees' Alwar PF Trust	Entities where significant influence exist	Any other transaction	Other Expenditure incurred/ Recovered	5.50	NA	0.76	-0.07	-0.07							
78 Ashok Leyland Ltd	Ennore Foundries Ltd Employees Provident fund	Entities where significant influence exist	Any other transaction	Other Expenditure incurred/ Recovered	16.50	NA	5.38	-0.44	-0.36							
	Ennore Foundries Employees Gratuity	Entities where significant		Other Expenditure												
79 Ashok Leyland Ltd	Fund Ennore Foundries Senior Executive	influence exist Entities where significant	Any other transaction	incurred/ Recovered Other Expenditure	11.00	NA	0.04	-0.04	-1.30							
80 Ashok Leyland Ltd	Superannuation Fund	influence exist	Any other transaction	incurred/ Recovered	1.50	NA	0.09	-0.01	-0.01							
81 Ashok Leyland Ltd	Ennore Foundries Pension Cum Insurance Fund	Entities where significant influence exist	Any other transaction	Other Expenditure incurred/ Recovered	1.50	NA	0.11	-0.02	-0.02							
82 Ashok Leyland Ltd	Ashok Leyland Superannuation Fund	Entities where significant influence exist	Any other transaction	Other Expenditure incurred/ Recovered	22.00	NA	8.42	-1.35	-18.07							
	Ashok Leyland Employees Gratuity	Entities where significant		Other Expenditure												
83 Ashok Leyland Ltd	Fund	influence exist	Any other transaction	incurred/ Recovered expenditure incurred /	44.00	NA	7.67	-7.67	-1.41							
84 Ashok Leyland Ltd	Mr. Andreas H Biagosch	Key Managerial Personnel	Any other transaction	recovered	0.51	NA	0.09	-0.61	0.00							
85 Ashok Leyland Ltd	Mr. C B Rao	Key Managerial Personnel	Any other transaction	expenditure incurred / recovered	0.62	NA	0.10	-0.71	0.00							
86 Ashok Leyland Ltd	Mr. Jean Brunol	Key Managerial Personnel	Any other transaction	expenditure incurred /	0.77	NΔ	0.21	-0.62	0.00							
	Will Scali Brailor	ncy managerian croomier	rary duter transaction		0.77		0.11	0.02	0.00							
				expenditure incurred /												
87 Ashok Leyland Ltd	Mr. Jose Maria Alapont	Key Managerial Personnel	Any other transaction	recovered	0.81	NA	0.15	-0.68	0.00							
87 Ashok Leyland Ltd 88 Ashok Leyland Ltd	Mr. Jose Maria Alapont  Ms. Manisha Girotra	Key Managerial Personnel  Key Managerial Personnel		recovered expenditure incurred / recovered	0.81		0.15	-0.68 -0.57	0.00							
			Any other transaction	recovered expenditure incurred /		NA										
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher	Key Managerial Personnel  Key Managerial Personnel	Any other transaction  Any other transaction	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred /	0.42	NA NA	0.07	-0.57 -0.70	0.00							
88 Ashok Leyland Ltd  89 Ashok Leyland Ltd  90 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Saugata Gupta	Key Managerial Personnel  Key Managerial Personnel  Key Managerial Personnel	Any other transaction  Any other transaction  Any other transaction	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered	0.42 0.75 0.63	NA NA	0.07 0.12 0.10	-0.57 -0.70 -0.62	0.00 0.00 0.00							
88 Ashok Leyland Ltd  89 Ashok Leyland Ltd  90 Ashok Leyland Ltd  91 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Saugata Gupta	Key Managerial Personnel  Key Managerial Personnel	Any other transaction  Any other transaction  Any other transaction	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered	0.42	NA NA	0.07	-0.57 -0.70	0.00							
88 Ashok Leyland Ltd  89 Ashok Leyland Ltd  90 Ashok Leyland Ltd	Ms. Manisha Girotra  Mr. Sanjay K Asher  Mr. Saugata Gupta  Mr. Shom Ashok Hinduja	Key Managerial Personnel  Key Managerial Personnel  Key Managerial Personnel	Any other transaction Any other transaction Any other transaction Any other transaction	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered	0.42 0.75 0.63	NA NA NA	0.07 0.12 0.10	-0.57 -0.70 -0.62	0.00 0.00 0.00							
88 Ashok Leyland Ltd  89 Ashok Leyland Ltd  90 Ashok Leyland Ltd  91 Ashok Leyland Ltd	Ms. Manisha Girotra  Mr. Sanjay K Asher  Mr. Saugata Gupta  Mr. Shom Ashok Hinduja  Mr. Dheeraj G Hinduja	Key Managerial Personnel	Any other transaction Any other transaction Any other transaction Any other transaction	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered	0.42 0.75 0.63 0.49	NA NA NA NA	0.07 0.12 0.10 0.08	-0.57 -0.70 -0.62 -0.40	0.00 0.00 0.00							
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd 90 Ashok Leyland Ltd 91 Ashok Leyland Ltd 92 Ashok Leyland Ltd 93 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Saugata Gupta Mr. Shom Ashok Hinduja Mr. Dheeraj G Hinduja Mr. Shenu Agarwal	Key Managerial Personnel	Any other transaction Remuneration Remuneration	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered	0.42 0.75 0.63 0.49 6.00	NA NA NA NA NA NA NA	0.07 0.12 0.10 0.08 6.00 4.11	-0.57 -0.70 -0.62 -0.40 -9.00	0.00 0.00 0.00 0.00							
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd 90 Ashok Leyland Ltd 91 Ashok Leyland Ltd 92 Ashok Leyland Ltd 93 Ashok Leyland Ltd 94 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Saugata Gupta Mr. Shom Ashok Hinduja Mr. Dheeraj G Hinduja Mr. Shenu Agarwal Mr. Gopal Mahadevan	Key Managerial Personnel	Any other transaction Any other transaction Any other transaction Any other transaction Remuneration Remuneration Remuneration	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered	0.42 0.75 0.63 0.49 6.00 4.11	NA NA NA NA NA NA NA NA	0.07 0.12 0.10 0.08 6.00 4.11 2.69	-0.57 -0.70 -0.62 -0.40 -9.00 -9.91	0.00 0.00 0.00 0.00 0.00 0.00							
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd 90 Ashok Leyland Ltd 91 Ashok Leyland Ltd 92 Ashok Leyland Ltd 93 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Saugata Gupta Mr. Shom Ashok Hinduja Mr. Dheeraj G Hinduja Mr. Shenu Agarwal Mr. Gopal Mahadevan	Key Managerial Personnel Subsidiaries	Any other transaction Remuneration Remuneration	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered	0.42 0.75 0.63 0.49 6.00 4.11 2.69	NA NA NA NA NA NA NA NA Dividend - Approval not	0.07 0.12 0.10 0.08 6.00 4.11 2.69	-0.57 -0.70 -0.62 -0.40 -9.00 -9.91 -0.00	0.00 0.00 0.00 0.00 0.00 0.00		Investment	0.00%	Not applicable	Unsecured	Business purpose	
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd 90 Ashok Leyland Ltd 91 Ashok Leyland Ltd 92 Ashok Leyland Ltd 93 Ashok Leyland Ltd 94 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Saugata Gupta Mr. Shom Ashok Hinduja Mr. Dheeraj G Hinduja Mr. Shenu Agarwal Mr. Gopal Mahadevan Vishwa Bus and Coaches Limited	Key Managerial Personnel Subsidiaries	Any other transaction Any other transaction Any other transaction Any other transaction Remuneration Remuneration Remuneration	recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered expenditure incurred / recovered	0.42 0.75 0.63 0.49 6.00 4.11 2.69	NA	0.07 0.12 0.10 0.08 6.00 4.11 2.69	-0.57 -0.70 -0.62 -0.40 -9.00 -9.91	0.00 0.00 0.00 0.00 0.00 0.00		Investment	0.00%	Not applicable	Unsecured	Business purpose	
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd 90 Ashok Leyland Ltd 91 Ashok Leyland Ltd 92 Ashok Leyland Ltd 93 Ashok Leyland Ltd 94 Ashok Leyland Ltd 95 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Sanjay K Asher Mr. Saugata Gupta Mr. Shom Ashok Hinduja Mr. Dheeraj G Hinduja Mr. Shenu Agarwal Mr. Gopal Mahadevan Vishwa Bus and Coaches Limited Hinduja Automotive Limited, United Kingdom Gulf Ashley Motor Limited	Key Managerial Personnel Subsidiaries	Any other transaction Any other transaction Any other transaction Any other transaction Remuneration Remuneration Remuneration Investment Dividend paid	recovered expenditure incurred / recovered incovered incovered incovered incovered incovered	0.42 0.75 0.63 0.49 6.00 4.11 2.69	NA NA NA NA NA NA NA NA Dividend - Approval not applicable	0.07 0.12 0.10 0.08 6.00 4.11 2.69	-0.57 -0.70 -0.62 -0.40 -9.00 -9.91 -0.00	0.00 0.00 0.00 0.00 0.00 0.00		Investment	0.00%	Not applicable	Unsecured	Business purpose	
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd 90 Ashok Leyland Ltd 91 Ashok Leyland Ltd 92 Ashok Leyland Ltd 93 Ashok Leyland Ltd 94 Ashok Leyland Ltd 95 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Saugata Gupta Mr. Shom Ashok Hinduja Mr. Shenu Agarwal Mr. Gopal Mahadevan Vishwa Bus and Coaches Limited Hinduja Automotive Limited, United Kingdom Gulf Ashley Motor Limited Prathama Solar Connect Energy Pyt.	Key Managerial Personnel Holding Company	Any other transaction Any other transaction Any other transaction Any other transaction Remuneration Remuneration Remuneration Investment Dividend paid	recovered expenditure incurred / recovered  interest & Other income other Expenditure	0.42 0.75 0.63 0.49 6.00 4.11 2.69 3.40	NA N	0.07 0.12 0.10 0.08 6.00 4.11 2.69 3.40	-0.57 -0.70 -0.62 -0.40 -9.00 -9.91 -0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00		Investment	0.00%	Not applicable	Unsecured	Business purpose	
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd 90 Ashok Leyland Ltd 91 Ashok Leyland Ltd 92 Ashok Leyland Ltd 93 Ashok Leyland Ltd 94 Ashok Leyland Ltd 95 Ashok Leyland Ltd 96 Ashok Leyland Ltd 97 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Sangata Gupta Mr. Shom Ashok Hinduja Mr. Shom Ashok Hinduja Mr. Shenu Agarwal Mr. Gopal Mahadevan Vishwa Bus and Coaches Limited Hinduja Automotive Limited, United Kingdom Gulf Ashley Motor Limited Prathama Solar Connect Energy Pvt. Ltd	Key Managerial Personnel Subsidiaries Holding Company Subsidiaries Fellow subsidiaries	Any other transaction Remuneration Remuneration Investment Dividend paid Any other transaction Any other transaction	recovered expenditure incurred / recovered  Interest & Other income Other Expenditure incurred/Recovered Other Expenditure	0.42 0.75 0.63 0.49 6.00 4.11 2.69 3.40 0.00	NA N	0.07 0.12 0.10 0.08 6.00 4.11 2.69 3.40 388.32 0.04	-0.57 -0.70 -0.62 -0.40 -9.00 -9.91 -0.00 -0.00 -3.83	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		Investment	0.00%	Not applicable	Unsecured	Business purpose	
88 Ashok Leyland Ltd 89 Ashok Leyland Ltd 90 Ashok Leyland Ltd 91 Ashok Leyland Ltd 92 Ashok Leyland Ltd 93 Ashok Leyland Ltd 94 Ashok Leyland Ltd 95 Ashok Leyland Ltd 96 Ashok Leyland Ltd	Ms. Manisha Girotra Mr. Sanjay K Asher Mr. Saugata Gupta Mr. Shom Ashok Hinduja Mr. Shenu Agarwal Mr. Gopal Mahadevan Vishwa Bus and Coaches Limited Hinduja Automotive Limited, United Kingdom Gulf Ashley Motor Limited Prathama Solar Connect Energy Pyt.	Key Managerial Personnel Subsidiaries Holding Company Subsidiaries Fellow subsidiaries	Any other transaction Any other transaction Any other transaction Any other transaction Remuneration Remuneration Remuneration Investment Dividend paid Any other transaction	recovered expenditure incurred / recovered  Interest & Other income Other Expenditure incurred/Recovered Other Expenditure	0.42 0.75 0.63 0.49 6.00 4.11 2.69 3.40 0.00 42.00 85.00	NA N	0.07 0.12 0.10 0.08 6.00 4.11 2.69 3.40 388.32 0.04 22.62	-0.57 -0.70 -0.62 -0.40 -9.00 -9.91 -0.00 -0.00 -3.83	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		Investment	0.00%	Not applicable	Unsecured	Business purpose	
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117 Ashley Aviation Limited	Gulf Oil Middle East Ltd	Other Related Parties	Sale of goods or services		0.00 NA		0.00	1.11	0.	70				
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118 Hinduja Tech Limited	Switch Mobility Limited (UK)	Fellow subsidiaries	Sale of goods or services		5.00 NA		4.36	2.07	5.	37				
119 Hinduja Tech Limited	Switch Mobility Automotive Limited Hinduja Automotive Limited, United		Sale of goods or services	Other Expenditure	3.00 NA		1.84	0.67	0.	75				
120 Hinduja Tech Limited	Kingdom	Leyland Limited	Any other transaction	incurred/ Recovered	0.20 NA		0.08	0.00	0.	00				
121 Hinduja Tech Limited	Hinduja Investments and Project services limited	Entities under the significant influence of KMP	Any other transaction	Other Expenditure incurred/ Recovered	0.60 NA		0.27	-0.35	i -0.	57				
122 Vishwa Buses and Coaches Limited	Gulf Oil Juhricants India Limited	Fellow subsidiaries	Purchase of goods or services		0.10 NA		0.01	0.00	-0.	11				
123 Vishwa Buses and Coaches Limited	Switch Mobility Automotive Limited	Fellow Subsidiaries Entities where significant	Sale of goods or services	Other Expenditure	10.00 NA		0.03	0.00	0.	00				
124 Vishwa Buses and Coaches Limited	Ashok leyland Gratuity trust	influence exist	Any other transaction	incurred/ Recovered	0.00 NA		0.00	0.21	0.	200				
125 Gro Digital Platforms Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Any other transaction	Other Income	60.00 NA		0.37	0.00	0.	20				
126 Gro Digital Platforms Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Interest paid		1.00 NA		0.51	0.00	0.	00				
127 Gro Digital Platforms Limited	Albonair India Private Ltd	Fellow subsidiaries	Sale of goods or services		15.00 NA		0.22	0.00						
128 Gro Digital Platforms Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Any other transaction	Loan repaid	75.00 NA		36.00	0.00	0.	00				
129 Gro Digital Platforms Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Any other transaction	Loan received	75.00 NA		36.00	0.00	0.	00				
130 HLF Services Limited	Hinduja Housing Finance Limited	Fellow subsidiaries	Any other transaction	Other Income	100.00 NA		40.96	0.00	0.	00				
131 HLF Services Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Any other transaction	Other Income	250.00 NA		53.59	0.00	0.	00				
							0.17							
132 HLF Services Limited	Switch Mobility Automotive Limited	Fellow subsidiaries	Any other transaction	Other Income Other Expenditure	5.00 NA		0.17	0.04	0.	J6				
133 Hinduja Leyland Finance Limited	Hinduja Housing Finance Limited	Subsidiaries	Any other transaction	incurred/ Recovered	10.00 NA		2.69	0.00	0.	00				
134 Hinduja Leyland Finance Limited	Hinduja Housing Finance Limited	Subsidiaries	Investment		200.00 NA		40.21	0.00	0.	00	Investment	0.00% Not applicable	Unsecured Business purpose	
135 Hinduja Leyland Finance Limited	Mr.Dheeraj G Hinduja	Key Managerial Personnel	Any other transaction	Sitting Fees	0.07 NA		0.07	0.00	0.	00				
136 Hinduja Leyland Finance Limited	Mr.Gopal Mahadevan	Key Managerial Personnel	Any other transaction	Sitting Fees	0.10 NA		0.10	0.00	0.	70				
137 Hinduja Leyland Finance Limited	Mr. Jean Brunol	Key Managerial Personnel	Any other transaction	Sitting Fees	0.06 NA		0.06	0.00	0.	00				
138 Hinduja Leyland Finance Limited	Mr. Jean Brunol	Key Managerial Personnel	Any other transaction	Commission	0.18 FY 2	23 paid now	0.18	0.00	0.	00				
139 Hinduja Leyland Finance Limited	Mr.Dheeraj G Hinduja	Key Managerial Personnel	Any other transaction	Commission	0.64 FY 2	23 paid now	0.64	0.00	0.	00				
140 Hinduja Leyland Finance Limited	Mr.Gopal Mahadevan		Any other transaction	Commission	0.21 FY	23 paid now	0.21	0.00	0.	00				
141 Switch Mobility Limited (UK)	Hinduja Automotive Limited, United Kingdom	Holding Company of Ashok Leyland Limited	Loan		Lim	nits not applicable - eign company	69.46	-85.89	-53.	57	Loan	4.00% Upto March'24	Unsecured Business purpose	
Albonair (Taicang) Automotive		(Taicang) Automotive			Lim	nits not applicable -								
142 Technology Co. Limited., China Albonair (Taicang) Automotive	Albonair GmbH, Germany	Technology Co. Limited., China (Taicang) Automotive	Purchase of goods or		0.00 fore	eign company nits not applicable -	0.10	-27.49	-26.	19				
143 Technology Co. Limited., China	Albonair GmbH, Germany	Technology Co. Limited., China Subsidiary of Hinduja Tech	services		0.00 for	eign company	4.70	0.00	0.	00				
144 Hinduja Tech Limited	Hinduja Tech Inc	Limited	Sale of goods or services		35.00 NA		3.00	3.12	6.	53				
145 Hinduja Tech Limited	Hinduja Tech Inc	Subsidiary of Hinduja Tech Limited	Sale of goods or services		15.00 NA		2.78	0.00	0.	00				
146 Hinduja Tech Limited	Hinduja Tech UK Limited	Subsidiary of Hinduja Tech Limited	Any other transaction		2.00 NA		0.43	0.28	0.	71				
		Subsidiary of Hinduja Tech			Lim	nits not applicable -								
147 Hinduja Tech Canada Inc.	Hinduja Tech Inc, USA	Limited Subsidiary of Hinduja Tech	Sale of goods or services		Lim	eign company nits not applicable -	0.49	0.00						
148 Hinduja Tech UK Limited	Hinduja Tech Inc	Limited Subsidiary of Hinduja Tech	Any other transaction	Other receivable	0.00 fore	eign company	0.00	15.15	6.	14				
149 Hinduja Tech Limited	Hinduja Tech GMBH	Limited	Sale of goods or services		35.00 NA		11.53	0.00	-0.	38				
150 Switch Mobility Limited (UK)	Hinduja Automotive Limited, United Kingdom	Leyland Limited	Any other transaction		0.00 fore	nits not applicable - eign company	101.82	0.00	0.	00				
151 Switch Mobility Limited (UK)	Hinduja Automotive Limited, United Kingdom	Holding Company of Ashok Leyland Limited	Any other transaction	Other Expenditure incurred/ Recovered	Lim	nits not applicable - eign company	4.75	-4.03	-0.	28				
			,	Other Expenditure	Lim	nits not applicable -								
152 Switch Mobility Limited (UK)	Switch Mobility Automotive Limited			incurred/ Recovered	Lim	eign company nits not applicable -	2.36	0.00						
153 Switch Mobility Limited (UK)	Switch Mobility Europe S.I Spain	Subsidiary	Any other transaction	Interest & Other income	0.00 fore	eign company nits not applicable -	0.37	0.00	0.	37				
154 Switch Mobility Limited (UK)	Switch Mobility Europe S.I Spain	Subsidiary	Any other transaction		0.00 fore	eign company	13.46	0.00	13.	16				
155 Switch Mobility Limited (UK)	Optare Plc, UK	Fellow Subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	0.00 fore	nits not applicable - eign company	23.38	-104.54	-104.	51				
156 Drive System Design Limited, UK	Zebevond Ltd	Joint venture		Investment	Lim	nits not applicable - reign company	0.00	0.10	0.	n				
				Other Expenditure										
157 Switch Mobility Automotive Limited	Ohm Global Mobility Private Limited	Fellow Subsidiaries	Any other transaction Purchase of goods or	incurred/ Recovered	800.00 NA		2.32	0.00	0.	97				
158 Switch Mobility Automotive Limited	Gulf Oil lubricants India Limited	Fellow Subsidiaries	services		2.00 NA		0.19	0.00	-0.	06				