



May 23, 2023

National Stock Exchange of India Limited Exchange Plaza C-1, Block G, Bandra Kurla Complex Bandra (E), Mumbai - 400 051

Scrip Code: ASHOKLEY

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001

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 March 31, 2023, in the format prescribed therein.

Kindly take the above on your records.

Yours faithfully,

for Ashok Leyland Limited

N Ramanathan Company Secretary

## ASHOK LEYLAND LIMITED

Registered & Corporate Office: No.1, Sardar Patel Road, Guindy, Chennai - 600 032, India | T : +91 44 2220 6000 | F : +91 44 2220 6001 CIN - L34101TN1948PLC000105 | www.ashokleyland.com



									Related party tra										s in Crores
										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,									
	Details of the party (listed entity	Details of the cou					In case monies are due to either party as a result of		f In case any financial indeb	tedness is incurred to make or giv	e loans, inter-corporate (	deposits, advances or	when such transaction was undertaken. Details of the loans, inter-corporate deposits, advances or investments						
	/subsidiary) entering into the	Details of the cot		Type of related party	Details of other related	Value of the related party transaction as R	Value of transaction		nsaction		investments		1		Details of the loans,	intel-col polate deposi	s, advances of investments		Notes
Sr No.	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	transaction	party transaction	approved by the audit committee	audit committee during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Ashok Leyland Ltd	Hinduja Automotive Limited, United Kingdom			Other Expenditure incurred/ Recovered	8.00 N	A 0.3	9 -1.19	-0.07	7									
2	Ashok Leyland Ltd	Gulf Oil lubricants India Limited		Purchase of goods or services		225.00 N	A 94.9	-7.92	-10.17	7									
3	Ashok Leyland Ltd	Gulf Oil lubricants India Limited	Fellow subsidiaries	Sale of goods or services		55.00 N	A 31.5	3 0.00	0.00	0									
4	Ashok Leyland Ltd	Gulf Oil lubricants India Limited		Any other transaction	Other Expenditure	1.00 N	A 0.0	0.00	0.00	0									
	Ashok Leyland Ltd			Purchase of goods or services		1405.00 N													
	Ashok Leyland Ltd			Sale of goods or services		1.00 N													
	Ashok Leyland Ltd			Any other transaction	Other Expenditure	4.00 N													
					Interest & Other income	2.00 N													
	Ashok Leyland Ltd				Other Expenditure														
	Ashok Leyland Ltd		Subsidiaries	Any other transaction		17.00 N													
	Ashok Leyland Ltd			Any other transaction		3.00 N													
	Ashok Leyland Ltd		Subsidiaries	Any other transaction	Guarantee Given	0.00 N													
12	Ashok Leyland Ltd	Ashok Leyland (Nigeria) Limited	Subsidiaries	Sale of goods or services	Other Expenditure	25.90 N	A 7.7	3 5.73	13.53	3									
13	Ashok Leyland Ltd	Ashok Leyland (Nigeria) Limited	Subsidiaries	Any other transaction		0.10 N	A 0.0	0.00	0.00	)									
14	Ashok Leyland Ltd	Gulf Ashley Motor Limited	Subsidiaries	Sale of goods or services	Other Expenditure	691.00 N	A 130.8	0 7.34	18.83	3									
15	Ashok Leyland Ltd	Gulf Ashley Motor Limited	Subsidiaries	Any other transaction		8.50 N	A 2.1	5 0.00	0.00	0									
16	Ashok Leyland Ltd	Optare Plc, UK	Subsidiaries	Any other transaction	Interest & Other income	5.00 N	A 0.7	0.32	0.35	5									
17	Ashok Leyland Ltd	Optare Plc, UK	Subsidiaries	Any other transaction	Guarantee Given	0.00 N	A 0.0	0 268.76	300.88	3									
18	Ashok Leyland Ltd	HLF Services Limited	Subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	20.00 N	A 5.3	-0.88	-0.86	5									
19	Ashok Leyland Ltd	Hinduja Leyland Finance Limited	Subsidiaries	Sale of goods or services		1.00 N	A 0.1	2 0.00	0.00	0									
20	Ashok Leyland Ltd	Hinduja Leyland Finance Limited	Subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	19.00 N	A 0.2	3 0.00	0.00										
21	Ashok Leyland Ltd	Global TVS Bus Body Builders Limited		Purchase of goods or services		247.00 N	A 50.5	-18.75	-16.82	2									
	Ashok Leyland Ltd	Global TVS Bus Body Builders Limited			Other Expenditure incurred/ Recovered	3.00 N													
	Ashok Leyland Ltd			Purchase of goods or services		14.00 N													
	Ashok Leyland Ltd			Sale of goods or services		731.00 N													
					Other Expenditure	5.00 N													
	Ashok Leyland Ltd				incurred/ Recovered Other Expenditure														
	Ashok Leyland Ltd			Any other transaction		4.90 N													
27	Ashok Leyland Ltd	Ashley Aviation Limited	Subsidiaries	Any other transaction	Interest & Other income	5.10 N				0									
28	Ashok Leyland Ltd	Ashley Aviation Limited Ashok Leyland Defence Systems		Investment Purchase of goods or		16.42 N	A 11.5	0.00	0.00	0				Investment	0.00%	NA	Unsecured	Business Purpose	
29	Ashok Leyland Ltd	Limited Ashok Leyland Defence Systems		services		5.00 N	A 0.2	0.00	0.00	0									
30	Ashok Leyland Ltd	Limited Ashok Leyland Defence Systems	Associates	Sale of goods or services	Other Expenditure	92.00 N	A 15.3	4.07	7 14.44	1									
31	Ashok Leyland Ltd		Associates	Any other transaction		2.00 N	A 0.8	.0.00	0.00	0									
32	Ashok Leyland Ltd		Associates	Any other transaction	Interest & Other income	1.00 N	A 0.4	6 0.00	0.00	0									
33	Ashok Leyland Ltd	Lanka Ashok Leyland, PLC	Associates	Sale of goods or services		390.00 N	A 10.4	5 15.03	0.21	1									
34	Ashok Leyland Ltd	Lanka Ashok Leyland, PLC		Any other transaction	Other Expenditure incurred/ Recovered	10.00 N	A 6.9	8 0.00	0.00	0									
35	Ashok Leyland Ltd	Ashley Alteams India Limited		Purchase of goods or services		184.00 N	A 75.4	4.29	-6.35	5									
36	Ashok Leyland Ltd	Ashley Alteams India Limited	Joint venture	Purchase of fixed assets		10.00 N	A 5.0	0.00	0.00	0									
37	Ashok Leyland Ltd	Ashley Alteams India Limited	Joint venture	Sale of goods or services		1.00 N	A 0.2	.7 0.00	0.00	0									
	Ashok Leyland Ltd	Ashley Alteams India Limited			Other Operating Income	3.00 N	A 1.1	.4 0.00	0.00	0									
	Ashok Leyland Ltd			Any other transaction	Other Expenditure	1.00 N										-	-		
	Ashok Leyland Ltd				Interest & Other income	1.00 N													
	Ashok Leyland Ltd			Any other transaction		8.13 N													
	Ashok Leyland Ltd				Other Expenditure	60.00 N													
		Ashok Leyland West Africa Ivory			Other Expenditure														
	Ashok Leyland Ltd			Any other transaction		15.00 N													
	Ashok Leyland Ltd			Sale of goods or services		25.00 N													
	Ashok Leyland Ltd		Entities where control exist		Other Expenditure	2.00 N													
	Ashok Leyland Ltd		Entities where control exist		Other Expenditure	2.00 N													
47	Ashok Leyland Ltd	DA Stuart India Private Limited		Any other transaction Purchase of goods or		2.00 N	A 0.3	6 0.00	0.00	0									
48	Ashok Leyland Ltd	DA Stuart India Private Limited		services	Other Expenditure	23.00 N	A 7.3	-1.85	-1.74	1									
49	Ashok Leyland Ltd	Hinduja renewables Private Limited	Fellow subsidiaries	Any other transaction		15.00 N	A 4.7	-0.61	-0.82	2									
50	Ashok Leyland Ltd	Switch Mobility Limited (UK)	Subsidiaries	Any other transaction	Guarantee Given	463.39 N	A 463.3	9 0.00	459.74	1									
51	Ashok Leyland Ltd		Subsidiaries	Sale of goods or services		5.00 N	A 0.5	9 1.63	2.25	5									
52	Ashok Leyland Ltd		Subsidiaries	Sale of goods or services		467.00 N	A 8.1	1 104.27	120.37	7									
	Ashok Leyland Ltd	Switch Mobility Automotive Limited		Sale of fixed assets		3.00 N													_
	Ashok Leyland Ltd	Switch Mobility Automotive Limited			Other Expenditure incurred/ Recovered	18.00 N													
	Ashok Leyland Ltd	Switch Mobility Automotive Limited			Sale receivable into	301.00 N								Investment	0 50%	Not applicable	Unsecured	Business numore	
	CONUN LEVIDIO LUO	(undid)	no colluter inco	ouv quiet transaction	r reierence shares	301.00 N	n 301.0	0.00	0.00	4			1	mvesument	8.50%	wor abbiicable	JUISECULED	Business purpose	

									Related party tra	nsactions									
										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,									
Details of the party (listed entity				1				In case monies are due to	either party as a result of	when such transaction was undertaken.									in the reporting p
/subsidiary) entering into the	Details of the o	ounterparty	Type of related party	Details of other related	Value of the related party transaction as	Remarks on approval by	Value of transaction	the trar			investments	s			Details of the loar	ns, inter-corporate dep	osits, advances or investmen	ts	4
ir No. Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	transaction	party transaction	approved by the audit committee	audit committee	during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
57 Ashok Leyland Ltd	Switch Mobility Automotive Limited (India) Switch Mobility Automotive Limited	Subsidiaries	Purchase of goods or services		90.00		14.43		0.00										
58 Ashok Leyland Ltd	(India) Switch Mobility Automotive Limited	Subsidiaries	Loan		200.00		0.00		200.00					Loan	10.509	6 Upto March'24	Unsecured	Business Purpose	
59 Ashok Leyland Ltd	(India)	Subsidiaries	Any other transaction	Other Receivables Other Expenditure	0.00	NA	0.00	293.70	0.00										
60 Ashok Leyland Ltd	Gro Digital Platform Limited		Any other transaction Purchase of goods or	incurred/ Recovered	92.00	NA	32.45	-17.47	-13.42										
61 Ashok Leyland Ltd	Vishwa Bus and Coaches Limited		services		233.00	NA	56.26	-3.11	-4.10										
62 Ashok Leyland Ltd	Vishwa Bus and Coaches Limited	Subsidiaries	Sale of goods or services	Other Expenditure	14.00	NA	0.10	0.00	0.00										
63 Ashok Leyland Ltd	Vishwa Bus and Coaches Limited	Subsidiaries	Any other transaction		13.00	NA	2.54	0.00	0.00										
64 Ashok Leyland Ltd	TVS Mobility Private Ltd	Related Party of Subsidiary	Sale of goods or services	Other Expenditure	5800.00	NA	2335.53	317.99	208.25										
65 Ashok Leyland Ltd	TVS Mobility Private Ltd	Related Party of Subsidiary	Any other transaction		200.00	NA	46.26	0.00	0.00										
66 Ashok Leyland Ltd	KI Mobility Solutions Private Ltd	Related Party of Subsidiary			0.50	NA	0.11	0.04	0.05										
	KI Mobility Solutions Private Ltd		Purchase of goods or services		0.50	NA	0.01	0.00	0.00										
68 Ashok Leyland Ltd	Ashok Leyland Employees' Ennore P Trust	influence exist	Any other transaction		60.00	NA	26.94	-2.68	-2.79										
69 Ashok Leyland Ltd	Ashok Leyland Senior Executives' PF Trust	influence exist	Any other transaction		60.00	NA	26.03	-4.20	-4.31										_
70 Ashok Leyland Ltd	Ashok Leyland Employees Hosur PF Trust	influence exist	Any other transaction	Other Expenditure incurred/ Recovered	58.00	NA	23.88	-1.63	-1.78										
	Ashok Leyland Employees' Bhandara PF Trust	Entities where significant		Other Expenditure incurred/ Recovered	10.00	NA	3.60												
	Ashok Leyland Employees' Alwar PF Trust			Other Expenditure incurred/ Recovered	5.00		0.78		-0.07							-			
	Ennore Foundries Ltd Employees Provident fund	Entities where significant influence exist	Any other transaction	Other Expenditure incurred/ Recovered	15.00		7.21												
	Ennore Foundries Employees Gratui Fund		Any other transaction	Other Expenditure incurred/ Recovered	10.00		1.50												+
	Ennore Foundries Senior Executive	Entities where significant		Other Expenditure	1.00		0.11												-
	Superannuation Fund Ennore Foundries Pension Cum	Entities where significant		incurred/ Recovered Other Expenditure															
76 Ashok Leyland Ltd	Insurance Fund	Entities where significant		incurred/ Recovered Other Expenditure	1.00		0.11	-0.02	-0.02										-
	Ashok Leyland Superannuation Fund Ashok Leyland Employees Gratuity	Entities where significant		incurred/ Recovered Other Expenditure	20.00		8.17												
	Fund		Any other transaction	incurred/ Recovered	40.00	NA	15.42		-7.67										
79 Ashok Leyland Ltd	Mr. Andrew C Palmer	Key Managerial Personnel	Any other transaction	Sitting fees	0.10	NA	0.00	0.00	0.00										
80 Ashok Leyland Ltd	Mr. Andreas H Biagosch	Key Managerial Personnel	Any other transaction	Sitting fees	0.71	NA	0.67	0.00	-0.61										
81 Ashok Leyland Ltd	Mr. C B Rao	Key Managerial Personnel	Any other transaction	Sitting fees	0.83	NA	0.78	0.00	-0.71										
82 Ashok Leyland Ltd	Mr. Jean Brunol	Key Managerial Personnel	Any other transaction	Sitting fees	0.76	NA	0.57	0.00	-0.62										
83 Ashok Leyland Ltd	Mr. Jose Maria Alapont	Key Managerial Personnel	Any other transaction	Sitting fees	0.85	NA	0.76	0.00	-0.68										
84 Ashok Leyland Ltd	Ms. Manisha Girotra	Key Managerial Personnel	Any other transaction	Sitting fees	0.68	NA	0.63	0.00	-0.57										
85 Ashok Leyland Ltd	Mr. Sanjay K Asher	Key Managerial Personnel	Any other transaction	Sitting fees	0.85	NA	0.78	0.00	-0.70										
86 Ashok Leyland Ltd	Mr. Saugata Gupta	Key Managerial Personnel	Any other transaction	Sitting fees	0.77	NA	0.70	0.00	-0.62										
87 Ashok Leyland Ltd	Mr. Shom Ashok Hinduja	Key Managerial Personnel	Any other transaction	Sitting fees	0.50	NA	0.46	0.00	-0.40										
	Mr. Dheeraj G Hinduja	Key Managerial Personnel		-	18.00		15.69												
	Mr. Shenu Agarwal	Key Managerial Personnel			1.41		1.41												
	Mr. Gopal Mahadevan		Remuneration		16.34		12.85												-
	Albonair GmbH, Germany		Sale of goods or services Purchase of goods or		5.00		0.02												
	Albonair GmbH, Germany		services	Other Expenditure	10.00		1.19												
	Albonair GmbH, Germany Albonair (Taicang) Automotive		Any other transaction	incurred/ Recovered	35.00		4.68												+
	Technology Co. Limited., China Albonair (Taicang) Automotive		Sale of goods or services Purchase of goods or		5.00		0.00												+
	Technology Co. Limited., China	Fellow Subsidiaries	services Purchase of goods or		4.00	NA	0.00		0.00										
96 Gulf Ashley Motor Limited	Gulf Oil lubricants India Limited		services		10.00	NA	3.27	-0.39	-0.71										+
97 Global TVS Bus Body Builders Limited	TVS Mobility Private limited	Other Related Parties	Sale of goods or services	Other Expenditure	10.00	NA	0.00	0.00	0.00										
98 Global TVS Bus Body Builders Limited		Other Related Parties	Any other transaction	incurred/ Recovered	10.00	NA	0.01	0.00	0.00										_
99 Global TVS Bus Body Builders Limited	Switch Mobility Automotive Limited (India)		Sale of goods or services		125.00	NA	12.93	15.97	6.76										_
100 Global TVS Bus Body Builders Limited	Vishwa Bus and Coaches Limited		Sale of goods or services		1.00	NA	0.10	0.01	0.00										_
101 Global TVS Bus Body Builders Limited	Gulf Oil lubricants India Limited		Purchase of goods or services		1.00	NA	0.00	0.00	0.00										
102 Global TVS Bus Body Builders Limited	Ashok Leyland (UAE) LLC		Any other transaction	Other Expenditure incurred/ Recovered	1.00		0.01	-0.02	0.00										
	Gulf RAK Oil LLC		Purchase of goods or services			Limits not applicable - foreign company	1.71									-			
	Switch Mobility Limited (UK)		Any other transaction	Other Expenditure incurred/ Recovered	1	Limits not applicable - foreign company	0.06												
105 Ashok Leyland (UAE) LLC	Ashok Leyland West Africa Ivory Coast			concerptice and a second		Limits not applicable - foreign company	0.00												+
	Ashok Leyland West Africa Ivory		Sale of goods or services	Supplier		Limits not applicable -													
106 Ashok Leyland (UAE) LLC	Coast		Any other transaction		1	foreign company Limits not applicable -	0.18												-
107 Ashok Leyland (UAE) LLC	LLC Ashok Leyland Russia		Any other transaction	Supplier advance		foreign company	0.06												
	Gulf Oil Middle East Ltd		Sale of goods or services		2.11		1.83												+
109 Hinduja Tech Limited	Switch Mobility Limited (UK)	Fellow subsidiaries	Sale of goods or services		19.35	NA	2.35	3.17	2.07										
		Fellow subsidiaries	Sale of goods or services		1.90	NA	1.04	0.36	0.67										_
110 Hinduja Tech Limited	Switch Mobility Automotive Limited	i cito in Subsidiaries		Other Expenditure															

									Related party tra	nsactions									
										Additional disclosure of relat	ted party transactions - applicable	only in case the related pa	arty transaction relates to			ade or given by the listed	l entity/subsidiary. These d	letails need to be disclosed only once, du	Rs in Crores
Details of the party (listed ent	ity	Details of the counterparty			1		1	In case monies are due t	to either party as a result of	In case any financial inde	btedness is incurred to make or gi	ve loans, inter-corporate	deposits, advances or	when such transactio					
/subsidiary) entering into th		counterparty	Type of related party	Details of other related	Value of the related party transaction as	Remarks on approval by	Value of transaction		ansaction		S			Details of the loan:	s, inter-corporate deposi	its, advances or investmen	ts	4	
r No. Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	transaction	party transaction	approved by the audit committee	audit committee	during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	/ Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
113 Hinduja Tech Limited	Hinduja Automotive Limited, United Kingdom Hinduja Investments and Project	Leyland Limited	Any other transaction	Other Expenditure incurred/ Recovered Other Expenditure	0.20	NA	0.08	3 -0.1	3 0.00										
114 Hinduja Tech Limited	services limited	Entities under the significant influence of KMP	Any other transaction		0.40	NA	0.29	-0.0	5 -0.35										
115 Vishwa Buses and Coaches Limit	ed Gulf Oil Lubricants Limited	Fellow subsidiaries	Purchase of goods or services		0.50	NA	0.00	0.0	0.00										
116 Vishwa Buses and Coaches Limit	ed Switch Mobility Automotive Limited	Fellow subsidiaries	Sale of goods or services		1.00	NA	0.00	0.0	0 0.00										
117 Gro Digital Platforms Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Any other transaction	Other Income	3.00	NA	0.17												
118 Gro Digital Platforms Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Interest paid		1.00	NA	0.20	-0.1	0 0.00										
119 Hinduja Leyland Finance Limited	Gro Digital Platforms Limited	Fellow subsidiaries	Loan		15.00	NA	6.00	5.5	0.00					Loan	11.00%	180 Days	Unsecured	Business Purpose	
120 Gro Digital Platforms Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	1.00	NA	0.15	5 0.0	0.00										
121 Gro Digital Platforms Limited	Hinduja Tech Limited	Fellow subsidiaries		Other Expenditure incurred/ Recovered	0.05		0.05												
	HLF Services Limited	Fellow subsidiaries		Other Expenditure	10.00		0.00												
122 Gro Digital Platforms Limited				incurred/ Recovered															
123 HLF Services Limited	Hinduja Housing Finance Limited	Fellow subsidiaries		Other Income	100.00		28.05												
124 HLF Services Limited	Hinduja Leyland Finance Limited	Fellow subsidiaries	Any other transaction Any other transaction		150.00		61.82												+
125 HLF Services Limited	Switch Mobility Automotive Ltd	Fellow subsidiaries	Any other transaction		0.72		0.84												+
				Other Expenditure	10.00		2.09												+
127 Hinduja Leyland Finance Limited	Hinduja Automotive Limited, United			incurred/ Recovered		Dividend - Approval not													-
128 Ashok Leyland Ltd	Kingdom	Leyland Limited	Any other transaction	Dividend		applicable	0.00												
129 Hinduja Leyland Finance Limited	Hinduja Housing Finance Limited Gaadi Mandi Digital Platforms	Subsidiaries	Investment		200.00	NA	135.27	7 0.0	0 0.00					Investment	0.00%	Not applicable	Unsecured	Business Purpose	
130 Hinduja Leyland Finance Limited	Limited	Subsidiaries	Investment		25.00	NA	0.00	0.0	0 0.00					Investment	0.00%	Not applicable	Unsecured	Business Purpose	
131 Hinduja Leyland Finance Limited	Mr.Dheeraj G Hinduja	Key Managerial Personnel	Any other transaction	Sitting fees	0.17	NA	0.10	0.0	0.00										
132 Hinduja Leyland Finance Limited	Mr.Gopal Mahadevan	Key Managerial Personnel	Any other transaction	Sitting fees	0.39	NA	0.13	3 0.0	0.00										
133 Hinduja Leyland Finance Limited	Mr.Jean Brunol	Key Managerial Personnel	Any other transaction	Sitting fees	0.16	NA	0.09	9 0.0	0.00										
134 Hinduja Leyland Finance Limited	Mr.Dheeraj G Hinduja	Key Managerial Personnel	Any other transaction	Commission	0.56	FY 22 paid now	0.00	0.0	0.00										_
135 Hinduja Leyland Finance Limited	Mr.Gopal Mahadevan	Key Managerial Personnel	Any other transaction	Commission	0.18	FY 22 paid now	0.00	0.0	0.00										
136 Hinduja Leyland Finance Limited	Mr.Andreas Biagoash	Key Managerial Personnel	Any other transaction	Commission	0.08	FY 22 paid now	0.00	0.0	0.00										_
137 Switch Mobility Limited (UK)	Mr. Andrew C Palmer	Key Managerial Personnel	Any other transaction	Remuneration	0.00	Limit not applicable	0.00	0.0	0.00										
138 Switch Mobility Limited (UK)	Mr. Jose Maria Alapont	Key Managerial Personnel	Any other transaction	Remuneration	0.00	Limit not applicable	0.00	0.0	0.00										_
139 Hinduja Leyland Finance Limited	Hinduja Housing Finance Limited	Subsidiaries	Any other transaction	IT Support	0.50	NA	0.05	5 0.0	0.00										
140 Hinduja Leyland Finance Limited		Subsidiaries	Any other transaction	Managerial Services	1.50	NA	1.25	5 -1.6	2 0.00										
141 Hinduja Leyland Finance Limited		Subsidiaries	Any other transaction	Sale of investment	1.00		0.99	9 0.0	0.00										
142 Switch Mobility Limited (UK)	Hinduja Automotive Limited, United Kingdom	Holding Company of Ashok Leyland Limited	Loan			Limits not applicable - foreign company	131.63	3 0.0	0 -85.89										
143 Switch Mobility Limited (UK)	Hinduja Automotive Limited, United Kingdom	Holding Company of Ashok Leyland Limited	Any other transaction	Purchase of Equity Shares		Limits not applicable - foreign company	0.00	0.0	0.00										
144 Ashok Leyland Ltd	Gulf Ashley Motor Limited	Subsidiaries	Any other transaction		0.50		0.01	L 0.0	0 0.00										-
145 Ashok Leyland Ltd	Prathama Solar Connect Energy Pvt Ltd	Fellow subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	75.00	NA	23.71	L -3.9	8 -3.83										
Albonair (Taicang) Automotive 146 Technology Co. Limited., China	Albonair GmbH, Germany	(Taicang) Automotive Technology Co. Limited., China				Limits not applicable - foreign company	0.09												
Albonair (Taicang) Automotive	Albonair GmbH, Germany		Purchase of goods or			Limits not applicable -	4.95												-
147 Technology Co. Limited., China	· · · · ·	Subsidiary of Hinduja Tech				foreign company													
148 Hinduja Tech Limited	Hinduja Tech Inc	Limited Subsidiary of Hinduja Tech	Sale of goods or services		20.00		5.71												
149 Hinduja Tech Limited	Hinduja Tech Inc	Limited Subsidiary of Hinduja Tech	Sale of goods or services	Other Expenditure	14.00		2.83												
150 Hinduja Tech Limited	Hinduja Tech Inc	Limited Subsidiary of Hinduja Tech	Any other transaction	incurred/ Recovered	0.60		0.31												
151 Hinduja Tech Limited	Hinduja Tech UK Limited	Limited Subsidiary of Hinduja Tech	Investment			Limit not applicable Limits not applicable -	106.73							Investment	0.00%		Unsecured	For investments	+
152 Hinduja Tech UK Limited	Drive System Design Limited, UK	Limited Subsidiary of Hinduja Tech	Investment			foreign company Limits not applicable -	354.34	\$ 0.0	0 0.00					Investment	0.00%	NA	Unsecured	For investments	
153 Hinduja Tech Inc	Drive System Design Inc. USA	Limited Subsidiary of Hinduja Tech	Investment		0.00	foreign company Limits not applicable -	91.98	3 0.0	0.00					Investment	0.00%	NA	Unsecured	For investments	-
154 Hinduja Tech UK Limited	Hinduja Tech Inc	Limited Subsidiary of Hinduja Tech	Loan			foreign company	15.15	5 0.0	0.00										
155 Hinduja Tech Limited	Hinduja Tech GMBH	Limited	Sale of goods or services		17.00		10.55	5 8.0	6 0.00										
156 Switch Mobility Limited (UK)	Hinduja Automotive Limited, United Kingdom	Holding Company of Ashok Leyland Limited	Any other transaction		0.00	Limits not applicable - foreign company	2.04	\$ 0.0	0 -4.03										
157 Switch Mobility Limited (UK)	Optare Plc, UK	Fellow Subsidiaries	Any other transaction	Other Expenditure incurred/ Recovered	0.00	Limits not applicable - foreign company	13.17	7 -93.3	8 0.00										
158 Drive System Design Limited, UK	Zebeyond Ltd	Joint venture	Any other transaction			Limits not applicable - foreign company	8.74	ŧ 0.0	0 0.10					Investment	0.00%	Not applicable	Unsecured	Business Purpose	
159 Global TVS Bus Body Builders Lin	ited Global TVS Employees Gratuity fund		Any other transaction		0.27	NA	0.27	7 0.0	0.00										
160 Vishwa Bus and Coaches Limited		Entities where significant influence exist	Any other transaction	Other Expenditure incurred/ Recovered	0.21	NA	0.00	0.0	0 0.21										