AIA Engineering Limited
Related Party disclosres for half year ended 30.09.2025

(Amount₹. In Lakhs)

Sr. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
1	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Recovery of freight charges				1,819.37										
2	AIA Engineering Limited		Vega Middle East (DFTZ) FZE		Step Subsidairy	Recovery of freight charges				2,692.65										
3	AIA Engineering Limited		Vega Middle East (DFTZ) FZE		Step Subsidairy	Sale of products (inclusive of taxes)	350,000.00			44,098.86										
4	AIA Engineering Limited		Welcast Steels Limited		Subsidairy	Sale of products (inclusive of taxes)	800.00			80.17										
5	AIA Engineering Limited		Wuxi Vega Trade Co. Limited		Step Subsidairy	Sale of products (inclusive of taxes)	100.00			19.88										
6	AIA Engineering Limited		Harsha Engineers International Limited		Enterprise over which key managerial personnel or close	Purchase of goods (inclusive of taxes)	5,000.00			1,405.66										
7	AIA Engineering Limited		Wuxi Vega Trade Co. Limited		Step Subsidairy	Purchase of goods (inclusive of taxes)	100.00			21.74										
8	AIA Engineering Limited		Welcast Steels Limited		Subsidairy	Purchase of goods (inclusive of taxes)	20,000.00			577.95										
9	AIA Engineering Limited		AB Tradelink Private Limited		Enterprise over which key managerial personnel or close	Commission expense on purchases	175.00			52.49										
10	AIA Engineering Limited		AB Tradelink Private Limited		Enterprise over which key managerial personnel or close	Sale of products (inclusive of taxes)	37,500.00			11,853.49										
11	AIA Engineering Limited		RNCA & Associates		Enterprise over which key managerial personnel or close	Legal and professional consultancy fees	20.00			1.51										
12	AIA Engineering Limited		Discus IT Private Limited		Enterprise over which key managerial personnel or close	SAP ERP functional and technical support	200.00			27.58										
13	AIA Engineering Limited		Mrs. Gitaben B. Shah		Relatives of key managerial personnel	Salary, bonus and perquisites	5.00			0.84										
14	AIA Engineering Limited		AIA Employee's Gratuity Trust Fund		Post employment benefit plan of AIA Engineering Limited	Contribution to gratuity fund				45.35										
15	AIA Engineering Limited		Mrs. Giraben K. Shah		Relatives of key managerial personnel	Rent, rates and taxes	7.50			2.22										
16	AIA Engineering Limited		Vee Connect Travel Private Limited		Enterprise over which key managerial personnel or close member of their family exercise control	Travelling expenses	200.00			83.72										
17	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Enterprise over which key managerial personnel or close member of their family exercise control	Drawing Charges	100.00			24.35										
18	AIA Engineering Limited		Mr. Bhadresh K. Shah		Key managerial personnel	Directors' remuneration and perquisites	120.00			53.54										
19	AIA Engineering Limited		Mrs. Khushali Samip Solanki		Relatives of key managerial personnel	Sitting fees paid	3.00			1.20										
20	AIA Engineering Limited		Mrs. Bhumika Shyamal Shodhan		Relatives of key managerial personnel	Sitting fees paid	3.00			1.60										
21	AIA Engineering Limited		Mrs. Khushali Samip Solanki		Relatives of key managerial personnel	Commission to Director	25.00			9.00										
22	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Insurance Premium on ECGC	300.00			275.25										
23	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Sale of products (inclusive of taxes)	350,000.00			54,356.41										
24	AIA Engineering Limited		AIA CSR Foundation		Subsidairy	CSR expenses	2,419.48			550.00										
25	AIA Engineering Limited		Mr. Bhadresh K. Shah		Key managerial personnel	Other current liabilities	120.00			-	4.75	4.75								
26	AIA Engineering Limited		Mrs. Khushali Samip Solanki		Key managerial personnel	Other current liabilities	25.00				-	1.35								
27	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Trade payables	350,000.00			-	124.40	148.75								
28	AIA Engineering Limited		Vega Industries Limited U.S.A.		Step Subsidairy	Trade payables	100.00			-	32.04	32.04								
29	AIA Engineering Limited		AB Tradelink Private Limited		Enterprise over which key managerial personnel or close	Trade payables	175.00			-	6.48	-								
30	AIA Engineering Limited		RNCA & Associates		Enterprise over which key managerial personnel or close	Trade payables	20.00			-	5.90	1.51								
31	AIA Engineering Limited		Harsha Engineers International Limited		Enterprise over which key managerial personnel or close	Trade payables	5,000.00			-	197.10	77.61								
32	AIA Engineering Limited		Discus IT Private Limited		Enterprise over which key managerial personnel or close	Trade payables	200.00				-	13.33								
33	AIA Engineering Limited		Harsha Engineers Advantek Limited		Enterprise over which key managerial personnel or close	Trade payables	5,000.00			-	4.34	-								
34	AIA Engineering Limited		Vee Connect Travel Private Limited		Enterprise over which key managerial personnel or close	Trade payables	200.00			-	4.55	-								
35	AIA Engineering Limited		Clean Max		Enterprise over which key managerial personnel or close	Trade payables				-	35.90	-								
36	AIA Engineering Limited		Mrs. Giraben K. Shah		Relatives of key managerial personnel	Trade payables	7.50			-	0.32	0.33								
37	AIA Engineering Limited		Mrs. Gitaben B. Shah		Relatives of key managerial personnel	Trade payables	5.00			-	0.09	0.34								
38	AIA Engineering Limited		AIA Employee's Gratuity Trust Fund		Post employment benefit plan of AIA Engineering Limited	Post employment benefit plan of the Company				-	395.74	45.35								
39	AIA Engineering Limited		Vee Connect Travel Private Limited		Enterprise over which key managerial personnel or close	Advances given	200.00			-	-	9.35								
40	AIA Engineering Limited		Wuxi Vega Trade Co. Limited		Step Subsidairy	Advances given	100.00			-	11.19	-								
41	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Trade receivables	350,000.00			-	74,548.52	56,928.36								
42	AIA Engineering Limited		Vega Middle East (DFTZ) FZE		Step Subsidairy	Trade receivables	350,000.00			-	32,772.30	69,507.20								
43	AIA Engineering Limited		AB Tradelink Private Limited		Subsidairy	Trade receivables	37,500.00			-	5,136.68	3,134.49								
44	AIA Engineering Limited		Welcast Steels Limited		Subsidairy	Trade receivables	800.00			-	25.13	1.76								
45	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Contractually Reimbursable Expenses				-	1,351.93	1,538.62								
46	AIA Engineering Limited		Vega Industries Limited U.S.A.		Step Subsidairy	Contractually Reimbursable Expenses				-	2,272.50	-								
47	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Bank guarantees				-	2,136.46	2,221.87								
48	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Recovery of travelling expenses	300.00			25.75										
49	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Recovery of professional consultancy fees	100.00			16.20										
50	AIA Engineering Limited		Clean Max			Power WindMill Credit				271.69										
51	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.		Subsidairy	Recovery of salary & allowances	100.00			56.28										
52	VEGA MIDDLE EAST (DFTZ) (FZE)		AIA Ghana Ltd		Step Subsidairy	Sale of products (inclusive of taxes)				16,263.89										
53	VEGA MIDDLE EAST (DFTZ) (FZE)		PT Vega Industries Indonesia		Step Subsidairy	Sale of products (inclusive of taxes)				456.34										
54	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries Australia PTY. Ltd		Step Subsidairy	Sale of products (inclusive of taxes)				5,110.32										
55	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries Chile SPA		Step Subsidairy	Sale of products (inclusive of taxes)				12,388.07										
56	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries Ltd. - U.K.		Step Subsidairy	Sale of products (inclusive of taxes)				148.64										
57	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries Ltd - USA		Step Subsidairy	Sale of products (inclusive of taxes)				13,899.31										
58	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Steel Industries (RSA)(PTY) Ltd.		Step Subsidairy	Sale of products (inclusive of taxes)				673.31										
59	VEGA MIDDLE EAST (DFTZ) (FZE)		WUXI VEGA TRADE CO LTD - CHINA		Step Subsidairy	Sale of products (inclusive of taxes)				2,105.63										
60	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES PERU LTD		Step Subsidairy	Sale of products (inclusive of taxes)				603.78										
61	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries (Middle East) F.Z.C.		Step Subsidairy	Sale of products (inclusive of taxes)				339.86										
62	Vega Industries (Middle East) F.Z.C.		VEGA MIDDLE EAST (DFTZ) (FZE)		Step Subsidairy	Sale of products (inclusive of taxes)				56.33										
63	Vega Industries (Middle East) F.Z.C.		Vega Industries Australia PTY. Ltd		Step Subsidairy	Sale of products (inclusive of taxes)				63.51										
64	WUXI VEGA TRADE CO LTD - CHINA		VEGA MIDDLE EAST (DFTZ) (FZE)		Step Subsidairy	Sale of products (inclusive of taxes)				3,704.00										
65	VEGA INDUSTRIES AUSTRALIA PTY. LTD		Vega Industries (Middle East) F.Z.C.		Step Subsidairy	Sale of products (inclusive of taxes)				1.11										
66	Vega Industries (Middle East) F.Z.C.		AIA Ghana Ltd		Subsidairy	Trade receivables					7,695.15	844.31								
67	Vega Industries (Middle East) F.Z.C.		PT Vega Industries Indonesia		Subsidairy	Trade receivables					3,165.26	1,947.54								
68	Vega Industries (Middle East) F.Z.C.		Vega Industries Australia PTY. Ltd		Subsidairy	Trade receivables					3,255.23	997.94								
69	Vega Industries (Middle East) F.Z.C.		Vega Industries Chile SPA		Subsidairy	Trade receivables					4,016.78	2,674.20								
70	Vega Industries (Middle East) F.Z.C.		Vega Industries Ltd. - U.K.		Subsidairy	Trade receivables					3.60	-								
71	Vega Industries (Middle East) F.Z.C.		Vega Industries Ltd - USA		Subsidairy	Trade receivables					18,389.90	6,229.51								
72	Vega Industries (Middle East) F.Z.C.		Vega Steel Industries (RSA)(PTY) Ltd.		Subsidairy	Trade receivables					674.28	-								
73	Vega Industries (Middle East) F.Z.C.		WUXI VEGA TRADE CO LTD - CHINA		Subsidairy	Trade receivables					2,236.54	1,573.71								
74	Vega Industries (Middle East) F.Z.C.		VEGA MIDDLE EAST (DFTZ) FZE		Subsidairy	Trade receivables					25.52	14.34								
75	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES LTD. - U.K.		Step Subsidairy	Trade receivables					77.47	91.36								
76	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES LTD. - U.S.A.		Step Subsidairy	Trade receivables					11,799.04	19,289.86								
77	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA STEEL INDUSTRIES (RSA)(PTY) LT		Step Subsidairy	Trade receivables					715.15	1,138.93								
78	VEGA MIDDLE EAST (DFTZ) (FZE)		WUXI VEGA TRADE CO LTD - CHINA		Step Subsidairy	Trade receivables					1,939.46	1,884.63								
79	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES CHILE SPA		Step Subsidairy	Trade receivables					1,821.03	14,363.14								
80	VEGA MIDDLE EAST (DFTZ) (FZE)		PT VEGA INDUSTRIES INDONESIA		Step Subsidairy	Trade receivables					421.79	907.24								

AIA Engineering Limited
Related Party disclosres for half year ended 30.09.2025

(Amount₹. In Lakhs)

Sr. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
81	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES PERU LTD		Step Subsidairy	Trade receivables					1,705.59	2,393.75								
82	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries (Middle East) FZC		Step Subsidairy	Trade receivables					-	349.02								
83	VEGA MIDDLE EAST (DFTZ) (FZE)		AIA GHANA LTD - GHANA		Step Subsidairy	Trade receivables					14,038.82	27,982.00								
84	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES AUSTRALIA PTY. LTD		Step Subsidairy	Trade receivables					2,664.27	4,220.97								
85	VEGA MIDDLE EAST (DFTZ) FZE		WUXI VEGA TRADE CO LTD - CHINA		Subsidairy	Trade payables					-	1,244.66								
86	Vega Industries (Middle East) F.Z.C.		Vega Industries Australia PTY. Ltd		Subsidairy	Trade payables					-	1.77								
87	Vega Industries (Middle East) F.Z.C.		Vega Steel Industries (RSA)(PTY) Ltd.		Subsidairy	Advances given					181.35	196.51								
88	Vega Industries (Middle East) F.Z.C.		Vega Industries Ltd. - U.K.		Subsidairy	Advances taken					691.78	809.19								
89	Vega Industries (Middle East) F.Z.C.		Vega Industries USA		Subsidairy	Advances given					478.57	-								
90	Vega Industries (Middle East) F.Z.C.		VEGA MIDDLEEAST (DFTZ) FZE		Subsidairy	Advances given					458.43	463.10								
91	Vega Industries (Middle East) F.Z.C.		AIA Ghana Ltd		Subsidairy	Advances given					226.08	-								
92	Vega Industries (Middle East) F.Z.C.		Vega Industries Chile SPA		Subsidairy	Advances given						1,955.25								
93	VEGA MIDDLEEAST (DFTZ) FZE		Wuxi Vega Trade Co.Ltd.		Subsidairy	Advances given						1,244.66								
94	VEGA MIDDLEEAST (DFTZ) FZE		VEGA INDUSTRIES PERU LTD		Step Subsidairy	Advances given						644.34								
95	Vega Industries (Middle East) F.Z.C.		VEGA INDUSTRIES PERU LTD		Subsidairy	Advances given					321.93	334.80								
96	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega MPS Pty Ltd		Associate Company	Sales				4,135.57										
97	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega MPS Pty Ltd		Associate Company	Trade receivables					400.74	458.55								
98	Vega Industries (Middle East) F.Z.C.		Vega MPS Pty Ltd		Associate Company	Advances Taken					1,254.14	1,304.28								
99	Vega Industries (Middle East) F.Z.C.		Vee Connect Travel Private Limited		Enterprise over which key managerial personnel or close member of their family exercise control	Travelling expenses				228.19										
100	Vega Industries (Middle East) F.Z.C.		Vee Connect Travel Private Limited		Enterprise over which key managerial personnel or close member of their family exercise control	Trade payables					4.60	4.67								
101	Welcast Steels Limited		Mr. Bhadresh K. Shah		Non-Executive Non-Independent Director	Sitting Fees	1.25			0.3	0	0								
102	Welcast Steels Limited		Mrs. Khushali Samip Solanki		Non-Executive Non-Independent Director	Sitting Fees	0.75			0.3	0	0								
103	Welcast Steels Limited		Mrs.Tayaramma		Relative of KMP	Rent	2.4			0.76	0.018	0								
104	Welcast Steels Limited		Welcast Steels Employees Gratutity Fund Trust		Post employment benefit plan of Welcast Steels Ltd	Reimbursment of Gratuity paid Employees				21.74	10.2	11.54								
105	Welcast Steels Limited		Welcast Steels Employees Gratutity Fund Trust		Post employment benefit plan of Welcast Steels Ltd	Contribution to Gratuity funds				21.38	21.38	0								
106	Welcast Steels Limited		Mr. Sanjay S. Majmudar		Non-Executive Non-Independent Director	Sitting Fees	1.25			0.25	0	0								