AIA Engineeting Limited
Related Party disclosres for the half year ended 30.09.2026

(Amount₹. In Lakhs)

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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**	**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.	Subsidiary	Recovery of freight charges	5,500.00			3,651.36	448.63	1,784.79								
2	AIA Engineering Limited		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Recovery of freight charges	5,500.00			5,227.21	634.12	4,333.32								
3	AIA Engineering Limited		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Sale of products (inclusive of taxes)	350,000.00			52,449.24	112,370.40	107,212.78								
4	AIA Engineering Limited		Harsha Engineers International Limited	Enterprise over which key managerial personnel or close member of their family exercise control	Purchase of goods (inclusive of taxes)	5,000.00			68.82	96.50	55.70								
5	AIA Engineering Limited		WUXI VEGA TRADE CO LTD - CHINA	Subsidiary	Purchase of goods (inclusive of taxes)	100.00			29.91	-	-								
6	AIA Engineering Limited		Harsha Engineers Advantek Limited	Enterprise over which key managerial personnel or close member of their family exercise control	Purchase of goods (inclusive of taxes)	5,000.00			14.31	32.74	31.47								
7	AIA Engineering Limited		AB Tradelink Private Limited	Enterprise over which key managerial personnel or close member of their family exercise control	Commission expense on purchases	175.00			55.66	4.64	-								
8	AIA Engineering Limited		AB Tradelink Private Limited	Enterprise over which key managerial personnel or close member of their family exercise control	Sale of products (inclusive of taxes)	37,500.00			10,947.93	15,828.96	9,179.82								
9	AIA Engineering Limited		Discus IT Private Limited	Enterprise over which key managerial personnel or close member of their family exercise control	SAP ERP functional and technical support	200.00			29.04	4.62	-								
10	AIA Engineering Limited		Mrs. Gitaben B. Shah	Relatives of key managerial personnel	Salary, bonus and perquisites	5.00			0.82	0.09	-								
11	AIA Engineering Limited		AIA Employee's Gratuity Trust Fund	Post employment benefit plan of AIA Engineering Limited	Contribution to gratuity fund				123.16	406.87	123.16								
12	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			88.12	2.43	5.01								
13	AIA Engineering Limited		Mr. Bhadresh K. Shah	Key managerial personnel	Directors' remuneration and perquisites	120.00			87.42	4.75	4.75								
14	AIA Engineering Limited		Mrs. Khushali Samip Solanki	Relatives of key managerial personnel	Sitting fees paid	3.00			1.20	-	-								
15	AIA Engineering Limited		Mrs. Bhumika Shyamal Shodhan	Relatives of key managerial personnel	Sitting fees paid	3.00			1.20	-	-								
16	AIA Engineering Limited		Mrs. Khushali Samip Solanki	Relatives of key managerial personnel	Commission to Director	25.00			9.00	1.35	-								
17	AIA Engineering Limited		Vega Industries Limited U.S.A.	Subsidiary	Miscellaneous receipt of Income	100.00			-	31.50	-								
18	AIA Engineering Limited		Vega Industries Chile SpA	Subsidiary	Miscellaneous receipt of Income	50.00			-	31.61	-								
19	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.	Subsidiary	Insurance Premium on ECGC	300.00			175.64	-	-								
20	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.	Subsidiary	Sale of products (inclusive of taxes)	350,000.00			55,918.36	34,041.64	44,775.92								
21	AIA Engineering Limited		AIA CSR Foundation	Subsidiary	CSR expenses	2,438.80			525.00	-	-								
22	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.	Subsidiary	Trade payables	1,000.00			-	136.41	124.40								
23	AIA Engineering Limited		WUXI VEGA TRADE CO LTD - CHINA	Subsidiary	Advances given	100.00			-	11.65	28.62								
24	AIA Engineering Limited		WUXI VEGA TRADE CO LTD - CHINA	Subsidiary	Trade receivables	50.00			-	21.54	-								
25	AIA Engineering Limited		Clean Max Maridus Private Limited	Associate Company	Power WindMill Credit	600.00			317.28										
26	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.	Subsidiary	Recovery of travelling expenses	300.00			126.22	-	-								
27	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.	Subsidiary	Recovery of professional consultancy fees	50.00			18.82	-	87.42								
28	AIA Engineering Limited		Cocoa Drama	Enterprise over which key managerial personnel or close member of their family exercise control	Other expenses	5.00			0.14	-	15.15								
29	VEGA MIDDLE EAST (DFTZ) (FZE)		AIA Ghana Ltd	Subsidiary	Sale of products (inclusive of taxes)				11,642.07	36,613.31	32,333.19								
30	VEGA MIDDLE EAST (DFTZ) (FZE)		PT Vega Industries Indonesia	Subsidiary	Sale of products (inclusive of taxes)				709.31	1,821.45	2,577.51								
31	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries Australia PTY. Ltd	Subsidiary	Sale of products (inclusive of taxes)				4,211.54	4,497.82	4,484.73								
32	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries Chile SPA	Subsidiary	Sale of products (inclusive of taxes)				7,406.49	22,563.41	24,266.75								
33	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries Ltd. - U.K.	Subsidiary	Sale of products (inclusive of taxes)				-	23.52	-								
34	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries Limited U.S.A.	Subsidiary	Sale of products (inclusive of taxes)				20,113.64	32,189.30	29,669.60								
35	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Steel Industries (RSA)(PTY) Ltd.	Subsidiary	Sale of products (inclusive of taxes)				2,851.43	1,410.57	3,499.44								
36	VEGA MIDDLE EAST (DFTZ) (FZE)		WUXI VEGA TRADE CO LTD - CHINA	Subsidiary	Sale of products (inclusive of taxes)				3,027.03	4,560.21	4,814.32								
37	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES PERU LTD	Subsidiary	Sale of products (inclusive of taxes)				4,425.87	5,762.75	8,495.46								
38	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries (Middle East) F.Z.C.	Subsidiary	Sale of products (inclusive of taxes)				460.15	34.27	465.70								
39	Vega Industries (Middle East) F.Z.C.		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Sale of products (inclusive of taxes)				11.22	-	-								
40	Vega Industries (Middle East) F.Z.C.		Vega Industries Australia PTY. Ltd	Subsidiary	Sale of products (inclusive of taxes)				137.62	76.56	34.47								
41	WUXI VEGA TRADE CO LTD - CHINA		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Sale of products (inclusive of taxes)				461.87										
42	Vega Industries (Middle East) F.Z.C.		Vega Industries Ltd. - U.K.	Subsidiary	Sale of products (inclusive of taxes)				328.61										
43	Vega Industries (Middle East) F.Z.C.		VEGA INDUSTRIES PERU LTD	Subsidiary	Sale of products (inclusive of taxes)				1,479.99										
44	AIA GHANA LTD - GHANA		Vega Industries (Middle East) F.Z.C.	Subsidiary	Sale of products (inclusive of taxes)				658.54										
45	WUXI VEGA TRADE CO LTD - CHINA		Vega Industries (Middle East) F.Z.C.	Subsidiary	Sale of products (inclusive of taxes)				261.39										
46	Vega Industries (Middle East) F.Z.C.		PT Vega Industries Indonesia	Subsidiary	Trade receivables					919.02	442.58								
47	Vega Industries (Middle East) F.Z.C.		Vega Industries Ltd. - U.K.	Subsidiary	Trade receivables					101.72	25.78								
48	VEGA MIDDLE EAST (DFTZ) (FZE)		WUXI VEGA TRADE CO LTD - CHINA	Subsidiary	Trade payables					-	22.34								
49	Vega Industries (Middle East) F.Z.C.		WUXI VEGA TRADE CO LTD - CHINA	Subsidiary	Trade payables					149.81	-								
50	Vega Industries (Middle East) F.Z.C.		AIA GHANA LTD - GHANA	Subsidiary	Trade payables					80.35	748.53								
51	Vega Industries (Middle East) F.Z.C.		Vega Steel Industries (RSA)(PTY) Ltd.	Subsidiary	Advances given					199.68	121.55								
52	Vega Industries (Middle East) F.Z.C.		Vega Industries Ltd. - U.K.	Subsidiary	Advances taken					838.05	865.21								
53	VEGA MIDDLE EAST (DFTZ) (FZE)		WUXI VEGA TRADE CO LTD - CHINA	Subsidiary	Advances given					436.56	-								
54	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES PERU LTD	Subsidiary	Advances given					445.85	-								
55	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES PERU LTD	Subsidiary	Advances taken						479.15								
56	Vega Industries (Middle East) F.Z.C.		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Recovery of Salary				175.17										
57	Vega Industries (Middle East) F.Z.C.		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Recovery of Consultancy and Travel				274.59										
58	Vega Industries (Middle East) F.Z.C.		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Recovery of Insurance				80.48										
59	Vega Industries (Middle East) F.Z.C.		Vega Industries Chile SPA	Subsidiary	Interest Income				32.66										
60	Vega Industries (Middle East) F.Z.C.		Vega Industries Chile SPA	Subsidiary	Advances given				-	1,649.94	1,165.45								
61	Vega Industries Chile SPA		Vega Industries (Middle East) F.Z.C.	Subsidiary	Repayment of Advances taken				512.87										
62	Vega Industries (Middle East) F.Z.C.		VEGA INDUSTRIES PERU LTD	Subsidiary	Advances given				236.72	716.99	622.90								
63	VEGA INDUSTRIES PERU LTD		Vega Industries (Middle East) F.Z.C.	Subsidiary	Repayment of Advances taken				344.54										
64	VEGA INDUSTRIES PERU LTD		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Repayment of Advances taken				449.76										
65	VEGA MIDDLE EAST (DFTZ) (FZE)		VEGA INDUSTRIES PERU LTD	Subsidiary	warranty provision Transfer				473.43										

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66	Vega Industries (Middle East) F.Z.C.		VEGA MIDDLE EAST (DFTZ) (FZE)	Subsidiary	Advances given				1,893.72	1,065.54	1,974.10								
67	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega Industries (Middle East) F.Z.C.	Subsidiary	Repayment of Advances taken				473.43										
68	Vega Industries Ltd. - U.K.		Vega Industries (Middle East) F.Z.C.	Subsidiary	Recovery of expenses				179.86										
69	Vega Industries (Middle East) F.Z.C.		WUXI VEGA TRADE CO LTD - CHINA	Subsidiary	Trade related Advance				128.47										
70	VEGA MIDDLE EAST (DFTZ) (FZE)		Vega MPS Pty Ltd	Joint Venture	Sales				7,301.84	8586.61	4,725.58								
71	Vega Industries Australia PTY. Ltd		Vega MPS Pty Ltd	Joint Venture	Sales				3,109.35		2,011.65								
72	Vega Industries Chile SpA		Vega MPS Pty Ltd	Joint Venture	Other receivable					77.07	77.07								
73	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				96.53	16.57	17.92								
74	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.	Subsidiary	Insurance Premium on ECGC	300			175.63										
75	AIA Engineering Limited		Vega Industries (Middle East) F.Z.C.	Subsidiary	Contractually reimbursement Expenses					437.02									
76	Welcast Steels Limited		AIA Engineering Limited	Holding Company	Sale of goods or services	1000			195.55	54.31									
77	Welcast Steels Limited		AIA Engineering Limited	Holding Company	Reimbursement of Insurance				0.79	0.79									
78	Welcast Steels Limited		Mr.Bhadresh K.Shah	Non-Executive Non-Independent Director	Sitting Fees				0.3										
79	Welcast Steels Limited		Mr.Sanjay S.Majmudar	Non-Executive Non-Independent Director	Sitting Fees				0.5										
80	Welcast Steels Limited		Mrs.Khushali Samip Solanki	Non-Executive Non-Independent Director	Sitting Fees				0.3										
81	Welcast Steels Limited		Welcast Steels Employees Gratutity Fund Trust	Post employment benefit plan of Welcast Steels Ltd	Contribution to Gratuity funds				3.05	5.83	2.78								