

General information about company	
Scrip code*	517380
NSE Symbol*	IGARASHI
MSEI Symbol*	NOTLISTED
ISIN*	INE188B01013
Name of company	IGARASHI MOTORS INDIA LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	21-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	12-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	21-05-2026 12:30
End date and time of board meeting	21-05-2026 14:35
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No

(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		06-11-2025
Indicate Company website link for updated RPT policy of the Company		<a href="https://www.igarashimotors.com/uploads/investor/pdf/17654282771IMIL-Related_Party_Transaction_Policy_v5.pdf">https://www.igarashimotors.com/uploads/investor/pdf/17654282771IMIL-Related_Party_Transaction_Policy_v5.pdf</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not applicable during the quarter ended March 31, 2026.

<b>Financial Results – Ind-AS</b>				
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>	
Date of start of reporting period		01-01-2026	01-04-2025	
Date of end of reporting period		31-03-2026	31-03-2026	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>1</b>	<b>Income</b>			
	Revenue from operations	22596.87	86591.89	
	Other income	75.39	178	
	<b>Total income</b>	<b>22672.26</b>	<b>86769.89</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	15807.8	56818.01	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-792.98	-186.08	
(d)	Employee benefit expense	2224.06	8700.27	
(e)	Finance costs	248.45	1099.71	
(f)	Depreciation, depletion and amortisation expense	1478.46	5700.1	
<b>(g)</b>	<b>Other Expenses</b>			
1	Other expenses	3430.99	12986.51	
	<b>Total other expenses</b>	<b>3430.99</b>	<b>12986.51</b>	
	<b>Total expenses</b>	<b>22396.78</b>	<b>85118.52</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>275.48</b>	<b>1651.37</b>	
4	Exceptional items	0	0	
<b>5</b>	<b>Total profit before tax</b>	<b>275.48</b>	<b>1651.37</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	228.97	560.37	
8	Deferred tax	-112.98	-123.66	
<b>9</b>	<b>Total tax expenses</b>	<b>115.99</b>	<b>436.71</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>159.49</b>	<b>1214.66</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	<b>Total profit (loss) for period</b>	<b>159.49</b>	<b>1214.66</b>	
17	Other comprehensive income net of taxes	-281.31	-319.96	
18	<b>Total Comprehensive Income for the period</b>	<b>-121.82</b>	<b>894.7</b>	
19	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	<b>Details of equity share capital</b>			
	Paid-up equity share capital	3147.5	3147.5	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve	0		
23	<b>Earnings per share</b>			
i	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.51	3.86	
	Diluted earnings (loss) per share from continuing operations	0.51	3.86	
ii	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.51	3.86	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.51	3.86	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

<b>Text Block</b>	
Textual Information(4)	<p>Notes to the audited Financial Results for the quarter and year ended 31 March 2026:</p> <p>a. The audited financial results for the quarter and year ended 31 March 2026 has been reviewed by the Audit Committee at its meeting held on 21 May 2026 and approved at the meeting of the Board of Directors held on that date. The above results have been subjected to audit by the Statutory auditors of the Company. The report of the statutory auditor is unqualified.</p> <p>The figures for the quarters ended 31 March 2026 and 31 March 2025 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures upto the end of the third quarter of the relevant financial year, which was subjected to limited review and were not subjected to audit.</p> <p>b. These financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.</p> <p>c. In accordance with Ind AS 108 - Operating Segments, the Company has organized the business into two categories viz, manufacture of components for 'Automotive' and 'Non-Automotive'. Accordingly, the Company has reported its segmental results for these categories.</p> <p>d. The Central Government has notified the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', effective from November 21, 2025. Based on its assessment and best information available, the Company has recorded the incremental impact of INR 71.95 lakhs as Employee benefits expense during the quarter ended December 31, 2025 and year ended March 31, 2026. The Company continues to monitor the developments on finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effects on the basis of such developments as needed.</p> <p>e. The Company did not have any subsidiary/associate/joint venture company(ies) at any time during the year ended 31 March 2026.</p> <p>f. On 21 May 2026, the Board of Directors have recommended a final dividend of Rs.1.30/- per share for the financial year ended 31 March 2026, subject to the approval of the shareholders in the ensuing Annual General Meeting.</p> <p>g. The results are available on the Bombay Stock Exchange website (<a href="http://www.bseindia.com">www.bseindia.com</a>), the National Stock Exchange website (<a href="http://www.nseindia.com">www.nseindia.com</a>) and on the Company's website (<a href="http://www.igarashimotors.com">www.igarashimotors.com</a>).</p> <p>For Igarashi Motors India Limited R Chandrasekaran Managing Director DIN: 00012643</p> <p>Place: Chennai Date: 21 May 2026</p>

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	39489.85
	Capital work-in-progress	5013.14
	Investment property	0
	Goodwill	0
	Other intangible assets	627.67
	Intangible assets under development	288.68
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	126.05
	Trade receivables, non-current	
	Loans, non-current	63.91
	<b>Other non-current financial assets</b>	
1	Other financial assets	489.5
2	Right-of-use assets	1135.31
3		
4		
5		
	<b>Details of other non-current financial assets</b>	
	<b>Total of other non-current financial assets</b>	<b>1624.81</b>
	<b>Total non-current financial assets</b>	<b>1814.77</b>
	Deferred tax assets (net)	359.06
	<b>Other non-current assets</b>	
1	Other non-current assets	52.04
2		
3		
4		
5		
	<b>Details of other non-current assets</b>	

	<b>Total of other non-current assets</b>	<b>52.04</b>
	<b>Total non-current assets</b>	<b>47645.21</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	11690.06
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	21622.54
	Cash and cash equivalents	311.03
	Bank balance other than cash and cash equivalents	16.61
	Loans, current	18
	<b>Other current financial assets</b>	
1	Other financial assets	126.5
2		
3		
4		
5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	<b>126.5</b>
	<b>Total current financial assets</b>	<b>22094.68</b>
	Current tax assets (net)	
	<b>Other current assets</b>	
1	Other current assets	1999.37
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>1999.37</b>
	<b>Total current assets</b>	<b>35784.11</b>
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>83429.32</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	3147.5
	Other equity	43515.44
	<b>Total equity attributable to owners of parent</b>	<b>46662.94</b>
	Non controlling interest	

	<b>Total equity</b>	<b>46662.94</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	1724.48
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	<b>Other non-current financial liabilities</b>	
1	Other financial liabilities	54.64
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	<b>54.64</b>
	<b>Total non-current financial liabilities</b>	<b>1779.12</b>
	Provisions, non-current	0
	Deferred tax liabilities (net)	1668.67
	Deferred government grants, Non-current	
	<b>Other non-current liabilities</b>	
1	Lease liabilities	763.84
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	<b>763.84</b>
	<b>Total non-current liabilities</b>	<b>4211.63</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	11176.37
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	1510.35
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	14861.27
	<b>Total Trade payable</b>	<b>16371.62</b>
	<b>Other current financial liabilities</b>	
1	Other financial liabilities	1169.54

2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>1169.54</b>
	<b>Total current financial liabilities</b>	<b>28717.53</b>
	<b>Other current liabilities</b>	
1	Lease liabilities	804.23
2	Other current liabilities	1714.61
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>2518.84</b>
	Provisions, current	1318.38
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	<b>32554.75</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	<b>36766.38</b>
	<b>Total equity and liabilities</b>	<b>83429.32</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Automotive	19961.71	76178.36
2	Non-automotive	2635.17	10413.53
	<b>Total Segment Revenue</b>	22596.88	86591.89
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	22596.88	86591.89
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Automotive	2606.82	10381.47
2	Non-automotive	-128.76	-204.1
	<b>Total Profit before tax</b>	2478.06	10177.37
	<b>i. Finance cost</b>	248.45	1099.71
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	1954.07	7426.29
	<b>Profit before tax</b>	275.54	1651.37
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Automotive	68149.51	68149.51
2	Non-automotive	12465.14	12465.14
	<b>Total Segment Asset</b>	80614.65	80614.65
	<b>Un-allocable Assets</b>	2814.66	2814.66
	<b>Net Segment Asset</b>	83429.31	83429.31
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Automotive	18324.88	18324.88
2	Non-automotive	2706.44	2706.44
	<b>Total Segment Liabilities</b>	21031.32	21031.32
	<b>Un-allocable Liabilities</b>	15735.05	15735.05
	<b>Net Segment Liabilities</b>	36766.37	36766.37
	<b>Disclosure of notes on segments</b>	Textual Information(1)	

<b>Text Block</b>	
Textual Information(1)	(Rs. in Lakhs)
	Quarter ended 31-Mar-26 (Audited)
	Tax expense
	Current tax 228.97 Deferred tax credit (112.98) Profit for the period / year 159.55
	Year ended 31-Mar-26 (Audited)
	Current tax 560.37 Deferred tax credit (123.66) Profit for the period / year 1,214.66
	Quarter ended 31-Mar-26 (Audited)
	Depreciation and amortization expense
	Automotive 1,254.05 Non-automotive 118.31 Unallocable 106.10 Total segment depreciation and amortization expense 1,478.46
	Year ended 31-Mar-26 (Audited)
Automotive 4,745.54 Non-automotive 503.46 Unallocable 451.10 Total segment depreciation and amortization expense 5,700.10	

Other Comprehensive Income			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurements of defined benefit liability	4.37	45.51
	Total Amount of items that will not be reclassified to profit and loss	4.37	45.51
2	Income tax relating to items that will not be reclassified to profit or loss	1.10	11.45
3	Amount of items that will be reclassified to profit and loss		
1	Effective portion of gains / (losses) on hedging instruments in cash flow hedges	-380.30	-473.09
	Total Amount of items that will be reclassified to profit and loss	-380.30	-473.09
4	Income tax relating to items that will be reclassified to profit or loss	-95.72	-119.07
5	Total Other comprehensive income	-281.31	-319.96

<b>Cash flow statement, indirect</b>		
Particulars	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	31-03-2026	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1651.37
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	1099.71
	Adjustments for decrease (increase) in inventories	-603.21
	Adjustments for decrease (increase) in trade receivables, current	-4204.59
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	53.76
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	85.24
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	5279.25
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	5700.1
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	556.08
	Adjustments for provisions, non-current	15.38
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	412.45
	Adjustments for dividend income	0
	Adjustments for interest income	101.76
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-28.91
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-2.07

	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>8261.43</b>
	<b>Net cash flows from (used in) operations</b>	<b>9912.8</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	532.89
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>9379.91</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	-65.76
	Other cash payments to acquire equity or debt instruments of other entities	-1697.27
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	3.38
	Purchase of property, plant and equipment	7981.98
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0

	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-6347.09</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	38921.31
	Repayments of borrowings	39225.46
	Payments of lease liabilities	847.43
	Dividends paid	776.35
	Interest paid	1083.63
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-3011.56</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>21.26</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>21.26</b>
	Cash and cash equivalents cash flow statement at beginning of period	289.77
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>311.03</b>

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd														
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by 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	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
1	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works Limited, Japan	AABCI6394M	Ultimate Holding Company	Sale of goods or services		70000	Prior approval of Shareholders and Audit Committee is obtained			11820.41	7462.84	6134.94
2	Igarashi Motors India Limited	AAACC1305R	Agile Electric Sub Assembly Private Limited	AABCI3929C	Holding Company	Sale of goods or services		3000	Prior approval of Audit Committee is obtained			571.48	439.55	395.73
3	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works International Limited, Hong Kong	ZZZZZ9999Z	Fellow Subsidiary Company	Sale of goods or services		3000	Prior approval of Audit Committee is obtained			95.68	37.99	54.45
4	Igarashi Motors India Limited	AAACC1305R	Igarashi Motoren Gmbh, Germany	ZZZZZ9999Z	Fellow Subsidiary Company	Sale of goods or services		3500	Prior approval of Audit Committee is obtained			72.78	-1.07	21.38
5	Igarashi Motors India Limited	AAACC1305R	Igarashi Motor Sales USA LLC, USA	ZZZZZ9999Z	Fellow Subsidiary Company	Sale of goods or services		4000	Prior approval of Audit Committee is obtained			1716.06	504.95	575.37
6	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works (Shenzhen) Ltd, China	ZZZZZ9999Z	Fellow Subsidiary Company	Sale of goods or services		2000	Prior approval of Audit Committee is obtained			1.58	0	0
7	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works (Zhuhai) Ltd	ZZZZZ9999Z	Fellow Subsidiary Company	Sale of goods or services		2000	Prior approval of Audit Committee is obtained			1.1	0	0

8	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works Limited, Japan	AABCI6394M	Ultimate Holding Company	Purchase of goods or services		10000	Prior approval of Shareholders and Audit Committee is obtained			174.76	136.99	156.36
9	Igarashi Motors India Limited	AAACC1305R	Agile Electric Sub Assembly Private Limited	AABCI3929C	Holding Company	Purchase of goods or services		1000	Prior approval of Audit Committee is obtained			177.71	184.67	201.83
10	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works (Zhuhai) Ltd, China	ZZZZZ9999Z	Fellow Subsidiary Company	Purchase of goods or services		1000	Prior approval of Audit Committee is obtained			0.32	0	0
11	Igarashi Motors India Limited	AAACC1305R	Yat Yue Industrial Co. (HK) Ltd, Hong Kong	ZZZZZ9999Z	Fellow Subsidiary Company	Purchase of goods or services		2000	Prior approval of Audit Committee is obtained			395.7	227.24	217.25
12	Igarashi Motors India Limited	AAACC1305R	Igarashi Motoren Gmbh, Germany	ZZZZZ9999Z	Fellow Subsidiary Company	Purchase of fixed assets		500	Prior approval of Audit Committee is obtained			1.6	10.65	0
13	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works Limited, Japan	AABCI6394M	Ultimate Holding Company	Any other transaction	Royalty Paid	5000	Prior approval of Shareholders and Audit Committee is obtained			299.76	0	0
14	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works Limited, Japan	AABCI6394M	Ultimate Holding Company	Any other transaction	Quality cost Paid	500	Prior approval of Shareholders and Audit Committee is obtained			173.71	0	0
15	Igarashi Motors India Limited	AAACC1305R	Igarashi Motor Sales USA LLC, USA	ZZZZZ9999Z	Fellow Subsidiary Company	Any other transaction	Quality cost Paid	100	Prior approval of Shareholders and Audit Committee is obtained			0.04	0	0
16	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works Limited, Japan	AABCI6394M	Ultimate Holding Company	Any other transaction	Reimbursement of expenses paid	500	Prior approval of Shareholders and Audit Committee is obtained			13.12	0	0
17	Igarashi Motors India Limited	AAACC1305R	Igarashi Electric Works (Zhuhai) Ltd, China	ZZZZZ9999Z	Fellow Subsidiary Company	Any other transaction	Reimbursement of expenses paid	100	Prior approval of Audit Committee is obtained			9.14	0	0
18	Igarashi Motors India Limited	AAACC1305R	Igarashi Motor Sales USA LLC, USA	ZZZZZ9999Z	Fellow Subsidiary Company	Any other transaction	Reimbursement of expenses paid	100	Prior approval of Audit Committee is obtained			2.34	0	0

19	Igarashi Motors India Limited	AAACC1305R	Igarashi Motor Sales USA LLC, USA	ZZZZZ9999Z	Fellow Subsidiary Company	Any other transaction	Tooling Advance Received	400	Prior approval of Audit Committee is obtained			95.35	114.48	0
20	Igarashi Motors India Limited	AAACC1305R	Igarashi Motoren Gmbh, Germany	ZZZZZ9999Z	Fellow Subsidiary Company	Any other transaction	Tooling Advance Received	400	Prior approval of Audit Committee is obtained			0	0	0
21	Igarashi Motors India Limited	AAACC1305R	Mr. R Chandrasekaran	AAEPR7522A	Key management personnel- Managing Director	Remuneration			Prior approval of Shareholders and Nomination and Remuneration Committee is obtained			196.12	0	0
22	Igarashi Motors India Limited	AAACC1305R	Mr. S Vivekchandranath	AFCPV3687F	Key management personnel- Chief Financial Officer	Remuneration			Not Applicable			36.87	0	0
23	Igarashi Motors India Limited	AAACC1305R	Mr. P Dinakara Babu	AJNPP4651N	Key management personnel- Company Secretary	Remuneration			Not Applicable			47.11	0	0
24	Igarashi Motors India Limited	AAACC1305R	Agile Electric Sub Assembly Private Limited	AABCI3929C	Holding Company	Any other transaction	Rental Deposit	200	Prior approval of Audit Committee is obtained			0	36	36
25	Igarashi Motors India Limited	AAACC1305R	Agile Electric Sub Assembly Private Limited	AABCI3929C	Holding Company	Any other transaction	Rental Paid	500	Prior approval of Audit Committee is obtained			124.63	6.48	6.48
Total value of transaction during the reporting period											16027.37			

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	B S R & CO. LLP	Yes	31-07-2028

