Related Party Transactions for half year ended September 30, 2023

Additional disclosure of related party transactions - applicable only in case the related party transcation relates to loans, intercorporate deposits, advances or investments made or given by the listed entity / subsidiary. These details need to be disclosed only once, during the reporting period when sunch transaction was undertaken.

Amount in MIN

S. No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the co	unterparty	Type of related party transaction	Details of other related party transactions	Value of the related party transaction as approved by the audit	Remarks on Approval by the Audit Committee	to ei	In case monies are due to either party as a result of the transaction		y as a incurred to make or give l			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary			committee		period	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	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	Any Other Transactions	Management Service fees paid	700.00	Approved by Audit Committee	330.16	(87.00)	(68.72)								
2	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	Any Other Transactions	Payment of Reimbursement of expenses for Training expenses and other expenses	40.00	Approved by Audit Committee	15.21										
3	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	Any Other Transactions	Recovery of Reimbursement of Expenses	15.00	Approved by Audit Committee	2.18	11.16	0.44								
4	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	Any Other Transactions	Rent Received	10.00	Approved by Audit Committee	2.83	-	-								
5	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	NA	Purchase of Goods & Services	1.00	Approved by Audit Committee		-	-								
6	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	NA	Purchase of Capital Goods (Intranet)	-	Approved by Audit Committee	-										
7	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	Any Other Transactions	Rent Paid	10.00	Approved by Audit Committee	1.94										
8	Gabriel India Limited	Ansysco Anand LLP	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category Ill' above	NA	Purchase of Raw material	25.00	Approved by Audit Committee	9.94	(2.59	) (1.20)								
9	Gabriel India Limited	Ansysco Anand LLP	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	Any Other Transactions	Recovery of Reimbursement of Expenses	1.00	Approved by Audit Committee	-										
10	Gabriel India Limited	Ansysco Anand LLP	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	Any Other Transactions	Payment of Reimbursement of expenses	1.00	Approved by Audit Committee	-										
11	Gabriel India Limited	Ansysco Anand LLP	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	NA	Sales of Goods & Services	20.00	Approved by Audit Committee	8.62	3.03	5.80								
12	Gabriel India Limited	Anchemco - Anand LLP	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	NA	Purchase of Raw material	30.00	Approved by Audit Committee	10.00	(1.76	) (0.35)								
13	Gabriel India Limited	Anchemco - Anand LLP	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	Any Other Transactions	Recovery of Reimbursement of Expenses	1.00	Approved by Audit Committee	0.01										

14	Gabriel India Limited	Anchemco - Anand LLP	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	Any Other Transactions	Payment of Reimbursement of expenses	1.00	Approved by Audit Committee	-						
15	Gabriel India Limited	Anchemco - Anand LLP	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	Any Other Transactions	Rent Received	2.00	Approved by Audit Committee	-	0.46					
16	Gabriel India Limited	Dana Anand India Pvt Ltd (Formerly Known as Spicer India Pvt. Ltd)	Category V- Other Related Parties	Any Other Transactions	Recovery of Reimbursement Exp	5.00	Approved by Audit Committee	0.03	3.17	(1.62)				
17	Gabriel India Limited	Dana Anand India Pvt Ltd (Formerly Known as Spicer India Pvt. Ltd)	Category V- Other Related Parties	Any Other Transactions	Rent Received	1.00	Approved by Audit Committee	-						
18	Gabriel India Limited	Dana Anand India Pvt Ltd (Formerly Known as Spicer India Pvt. Ltd)	Category V- Other Related Parties	Any Other Transactions	Rent Paid	1.00	Approved by Audit Committee	-						
19	Gabriel India Limited	Dana Anand India Pvt Ltd (Formerly Known as Spicer India Pvt. Ltd)	Category V- Other Related Parties	Any Other Transactions	Payment of Reimbursement of expenses	1.00	Approved by Audit Committee	-						
20	Gabriel India Limited	Dana Anand India Pvt Ltd (Formerly Known as Spicer India Pvt. Ltd)	Category V- Other Related Parties	NA	Purchase of Goods & Services	35.00	Approved by Audit Committee	0.16	(13.34)					
21	Gabriel India Limited	Mahle Anand Thermal India Private I td	Category V- Other Related Parties	NA	Sales of Goods & Services	1.00	Approved by Audit Committee	-						
22	Gabriel India Limited	Mahle Anand Thermal India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Reimbursement Expenses VIP Canteen, guest house & Hostel exp Debited by GIL	2.00	Approved by Audit Committee	1.34	1.30					
23	Gabriel India Limited	Mahle Anand Thermal India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Rent Received	3.00	Approved by Audit Committee	-						
24	Gabriel India Limited	Mahle Anand Thermal India Private Ltd	Category V- Other Related Parties	NA	Purchase of Goods & Services	2.00	Approved by Audit Committee	-	(2.04)					
25	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Reimbursement expenses Rent expenses + other expenses debited by GIL	2.00	Approved by Audit Committee	0.16	(1.56)	(0.10)				
26	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Rent Received	2.00	Approved by Audit Committee	0.50						
27	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Recovery fo Reimbursement of Expenses	2.00	Approved by Audit Committee	0.27	0.27					
28	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	NA	Purchase of Goods & Services	2.00	Approved by Audit Committee	-						
29	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Rent Paid	2.00	Approved by Audit Committee	-						
30	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	NA	Sales of Goods & Services	2.00	Approved by Audit Committee	-						
31	Gabriel India Limited	Mando Automotive India Private Limited	Category V- Other Related Parties	Any Other Transactions	Payment of Reimbursement of expenses	2.00	Approved by Audit Committee	-						
32	Gabriel India Limited	Mando Automotive India Private	Category V- Other Related	NA	Sale of Piston Rod	25.00	Approved by Audit	6.39	3.33	1.42				
33	Gabriel India Limited	Limited Victor Gasket India Ltd	Parties Category II- Fellow Subsidiaries	Any Other Transactions	Recovery of Reimbursement expenses Nanekar Wadi Land exp. debited by GIL	2.00	Committee Approved by Audit Committee	0.04	0.04					
34	Gabriel India Limited	Anfilco Ltd	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	Any Other Transactions	Rent Paid	5.00	Approved by Audit Committee	0.78	(0.18)	(0.53)				
35	Gabriel India Limited	Anfilco Ltd	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	Any Other Transactions	Recovery of Reimbursement of Expenses	2.00	Approved by Audit Committee	-						
36	Gabriel India Limited	Dytek India Pvt Ltd.	Category V- Other Related Parties	Any Other Transactions	Recovery of reimbursement of Exp	2.00	Approved by Audit Committee	-						
37	Gabriel India Limited	ACMA	Category II- Fellow Subsidiaries	NA	Purchase of Goods & Services	2.00	Approved by Audit Committee	-						
38	Gabriel India Limited	Anand I Power Ltd	Category II- Fellow Subsidiaries	NA	Purchase of Goods & Services	2.00	Approved by Audit Committee	-						
39	Gabriel India Limited	Anand I Power Ltd	Category II- Fellow Subsidiaries	Any Other Transactions	Payment of Reimbursement of expenses	2.00	Approved by Audit Committee	-	(0.13)					
40	Gabriel India Limited	SNS Foundation	Category V- Other Related Parties	Any Other Transactions	Donation for CSR Activities	28.00	Approved by Audit Committee	12.84	0.06	(0.09)				

			Category V- Other Related				Approved by Audit	r r				r	1	1	r	
41	Gabriel India Limited	SNS Foundation	Parties	Any Other Transactions	Rent Received	2.00	Committee	-								
42	Gabriel India Limited	Sujan Tiger Polo Foundation	Category IV- Enterprise, over which control is held by individuals or through relative listed in 'Category III' above	Any Other Transactions	Payment of Reimbursement of expenses -Pramotion Expense	20.00	Approved by Audit Committee	8.00								
43	Gabriel India Limited	GRANT THORNTON ADVISORY	Category V- Other Related Parties	NA	Purchase of Goods & Services	2.50	Approved by Audit Committee	2.50								
44	Gabriel India Limited	Asia Investments Pvt. Ltd	Category I - Holding company	Any Other Transactions	Payment of Reimbursement of expenses -Pramotion Expense	2.00	Approved by Audit Committee	-								
45	Gabriel India Limited	Asia Investments Pvt. Ltd	Category I - Holding company	Any Other Transactions	Recovery of Reimbursement of Expenses	0.29	Approved by Audit Committee	0.29								
46	Gabriel India Limited	Asia Investments Pvt. Ltd	Category I - Holding company	NA	Dividend Paid	204.00	Approved by Audit Committee	-								
47	Gabriel India Limited	Mrs Anjali Singh - Chairperson	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	35.00	Approved by Audit Committee	14.40								
48	Gabriel India Limited	Mrs Anjali Singh - Chairperson	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Director's Commission*	20.00	Approved by Audit Committee	10.98								
49	Gabriel India Limited	Mrs Anjali Singh - Chairperson	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Dividend Paid	2.00	Approved by Audit Committee	1.06								
50	Gabriel India Limited	Mrs Anjali Singh - Chairperson	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Any other Transaction	2.50	Approved by Audit Committee	-16.90								
51	Gabriel India Limited	Mr. Manoj Kolhatkar - MD	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	55.00	Approved by Audit Committee	24.69								
52	Gabriel India Limited	Mr. Manoj Kolhatkar - MD	Category VI - Key Management Personnel (KMP)	NA	Dividend Paid	1.00	Approved by Audit Committee	0.01								
53	Gabriel India Limited	Mr. Manoj Kolhatkar - MD	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Any other Transaction	5.50	Approved by Audit Committee	-4.87	(0.18)	(0.06)						
54	Gabriel India Limited	Mr. Atul Jaggi (DMD) - wef 26th May 2021	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	22.00	Approved by Audit Committee	10.00								
55	Gabriel India Limited	Mr. Atul Jaggi (DMD) - wef 26th May 2021	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Any other Transaction	3.25	Approved by Audit Committee	0.10	0.17							
56	Gabriel India Limited	Mr. Rishi Luharuka	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	18.00	Approved by Audit Committee	7.84								
57	Gabriel India Limited	Mr. Rishi Luharuka	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Any other Transaction	1.50	Approved by Audit Committee	0.59	0.58							
58	Gabriel India Limited	Mr. Nilesh Kumar Jain - Company Secretary	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	6.00	Approved by Audit Committee	2.45								
59	Gabriel India Limited	Mr. Nilesh Kumar Jain - Company Secretary	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Any other Transaction	1.25	Approved by Audit Committee	-0.10								
60	Gabriel India Limited	Mr. Aditya Vij	Key Managerial Person	Any Other Transactions	Any other Transaction	4.25	Approved by Audit Committee	1.27	(0.00)							
61	Gabriel India Limited	Pradeep Banerjee	Key Managerial Person	Any Other Transactions	Any other Transaction	4.25	Approved by Audit Committee	1.27	(0.01)							
62	Gabriel India Limited	Mrs. Matangi Gowrishankar	Key Managerial Person	Any Other Transactions	Any other Transaction	4.25	Approved by Audit Committee	1.27	(0.01)							
63	Gabriel India Limited	Mrs. Pallavi Joshi Bakhru	Key Managerial Person	Any Other Transactions	Any other Transaction	4.25	Approved by Audit Committee	1.27	(0.00)							
64	Gabriel India Limited	Haldex Anand India Pvt. Ltd.	Category V- Other Related Parties	NA	Sales of Product & Services	1.00	Approved by Audit Committee	-								
65	Gabriel India Limited	Haldex Anand India Pvt. Ltd.	Category V- Other Related Parties	NA	Sale of Capital Goods - CAR	1.00	Approved by Audit Committee	-	(0.11)							
66	Gabriel India Limited	Haldex Anand India Pvt. Ltd.	Category V- Other Related Parties	Any Other Transactions	Recovery of Reimbursement of Expense	3.02	Approved by Audit Committee	3.02	0.02							
67	Gabriel India Limited	Deep C Anand	Relatives of KMP's	NA	Dividend Paid	5.79	Approved by Audit Committee	3.54								
68	Gabriel India Limited	Kiran D Anand	Relatives of KMP's	NA	Dividend Paid	1.62	Approved by Audit Committee	0.99								

69	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Investment in equity share capital	600.00	Approved by Audit Committee	294.00		294.00								
70	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	NA	Unsecured Loan given	540.00	Approved by Audit Committee	120.20		110.20	Unsecured Loan given to subsidiary company	8%	12	Unsecured Loan given to subsidiary company	9%	12M	Unsecured	For principle business activities and Expenses.
71	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Recovery of Reimbursement of Expense	1.97	Approved by Audit Committee	1.97		1.90								
72	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	NA	Interest on loan received	0.57	Approved by Audit Committee	0.57										
73	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Receipt of principal amount of loan	540.00	Approved by Audit Committee	10.00										
	TOTAL							903.80	-85.33	341.08								