Related Party Transactions for half year ended March 31, 2024

Amount in MINR

											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, during the reporting period when such transaction was undertaken.							
S. No	**Details of the party (listed entity /subsidiary) entering into the transaction**	**Details of the counterparty**		**Type of related party Transaction**	**Details of Related Party Transaction**	**Value of the related party transaction as approved by the audit committee**	**Remarks on approval by the Audit Committee**	**Value of transaction during the reporting period**	**In case monies are due to either party as a result of the transaction *(see Note 1)***		**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	**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 (*see Note 7*)**	**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 the Audit Committee	330.25	(68.72)	(65.83)								
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 the Audit Committee	14.25										
3	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	Any Other Transactions	Recovery of Reimbursement of Expenses	15.00	Approved by the Audit Committee	0.94	0.44	0.44								
4	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	Any Other Transactions	Rent Received	10.00	Approved by the Audit Committee	2.98										
5	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	NA	Purchase of Goods & Services	1.00	Approved by the Audit Committee	-										
6	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	NA	Purchase of Capital Goods (Intranet)	-	Approved by the Audit Committee	-										
7	Gabriel India Limited	Anand Automotive Private Ltd.	Category II- Fellow Subsidiaries	Any Other Transactions	Rent Paid	10.00	Approved by the Audit Committee	2.12										
8	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	Purchase of Raw material	25.00	Approved by the Audit Committee	12.41	(1.20)	(7.42)								
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 the 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 the 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 the Audit Committee	6.41	5.80	9.05								
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 the Audit Committee	8.67	(0.35)	(3.00)								

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 the Audit Committee	-										
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 the 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 the Audit Committee	0.40		0.35								
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 the Audit Committee	1.22	(1.62)	0.58								
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 the Audit Committee	0.02										
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 the 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 the Audit Committee	0.01		(0.17)								
20	Gabriel India Limited	Dana Anand India Pvt Ltd (Formerly Known as Spicer India Pvt. Ltd)	Category V- Other Related Parties	Any Other Transactions	Purchase of Goods & Services	35.00	Approved by the Audit Committee	2.17		(0.95)								
21	Gabriel India Limited	Mahle Anand Thermal India Private Ltd	Category V- Other Related Parties	NA	Sales of Goods & Services	1.00	Approved by the 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 the Audit Committee	5.16										
23	Gabriel India Limited	Mahle Anand Thermal India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Rent Received	3.00	Approved by the Audit Committee	-										
24	Gabriel India Limited	Mahle Anand Thermal India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Recovery of reimbursement of expenses		Approved by the Audit Committee	1.34		1.20								
25	Gabriel India Limited	Mahle Anand Thermal India Private Ltd	Category V- Other Related Parties	NA	Purchase of Goods & Services	2.00	Approved by the Audit Committee	-										
26	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 the Audit Committee	0.14	(0.10)	(0.03)								
27	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Rent Received	2.00	Approved by the Audit Committee	0.11										
28	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 the Audit Committee	1.51		1.67								
29	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Payment of Reimbursement of Expenses	-	Approved by the Audit Committee	0.07										
30	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	NA	Purchase of Goods & Services	2.00	Approved by the Audit Committee	-										
31	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	Any Other Transactions	Rent Paid	2.00	Approved by the Audit Committee	-										
32	Gabriel India Limited	Mahle Anand Filter Systems India Private Ltd	Category V- Other Related Parties	NA	Sales of Goods & Services	2.00	Approved by the Audit Committee	-										
33	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 the Audit Committee	-										
34	Gabriel India Limited	Mando Automotive India Private Limited	Category V- Other Related Parties	NA	Sale of Piston Rod	25.00	Approved by the Audit Committee	0.16	1.42	0.76								
35	Gabriel India Limited	Victor Gasket India Ltd	Category II- Fellow Subsidiaries	Any Other Transactions	Recovery of Reimbursement expenses Nanekar Wadi Land exp. debited by GIL	2.00	Approved by the Audit Committee	-										

36	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 the Audit Committee	1.92	(0.53)	(1.20)								
37	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 the Audit Committee	-										
38	Gabriel India Limited	Dytek India Pvt Ltd.	Category V- Other Related Parties	Any Other Transactions	Recovery of reimbursement of Exp	2.00	Approved by the Audit Committee	-										
39	Gabriel India Limited	ACMA	Category II- Fellow Subsidiaries	NA	Purchase of Goods & Services	2.00	Approved by the Audit Committee	-										
40	Gabriel India Limited	Anand I Power Ltd	Category II- Fellow Subsidiaries	NA	Purchase of Goods & Services	2.00	Approved by the Audit Committee	-										
41	Gabriel India Limited	Anand I Power Ltd	Category II- Fellow Subsidiaries	Any Other Transactions	Rent Paid		Approved by the Audit Committee	0.12										
42	Gabriel India Limited	Anand I Power Ltd	Category II- Fellow Subsidiaries	Any Other Transactions	Payment of Reimbursement of expenses	2.00	Approved by the Audit Committee	-										
43	Gabriel India Limited	SNS Foundation	Category V- Other Related Parties	Any Other Transactions	Donation for CSR Activities	28.00	Approved by the Audit Committee	12.80	(0.09)									
44	Gabriel India Limited	SNS Foundation	Category V- Other Related Parties	Any Other Transactions	Rent Received	2.00	Approved by the Audit Committee	0.29		(0.16)								
45	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 the Audit Committee	12.00										
46	Gabriel India Limited	GRANT THORNTON ADVISORY	Category V- Other Related Parties	NA	Purchase of Goods & Services	2.00	Approved by the Audit Committee	1.51										
47	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 the Audit Committee	-										
48	Gabriel India Limited	Asia Investments Pvt. Ltd	Category I - Holding company	Any Other Transactions	Recovery of Reimbursement of Expenses	0.29	Approved by the Audit Committee	-										
49	Gabriel India Limited	Asia Investments Pvt. Ltd	Category I - Holding company	NA	Dividend Paid	238.19	Approved by the Audit Committee	113.43										
50	Gabriel India Limited	Mrs Anjali Singh - Chairperson	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	35.00	Approved by the Audit Committee	14.40										
51	Gabriel India Limited	Mrs Anjali Singh - Chairperson	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Director's Commission*	24.59	Approved by the Audit Committee	13.61										
52	Gabriel India Limited	Mrs Anjali Singh - Chairperson	Category VI - Key Management Personnel (KMP)	NA	Dividend Paid	2.02	Approved by the Audit Committee	0.96										
53	Gabriel India Limited	Mrs Anjali Singh - Chairperson	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Any other Transaction	2.50	Approved by the Audit Committee	-										
54	Gabriel India Limited	Mr. Manoj Kolhatkar - MD	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	55.00	Approved by the Audit Committee	24.69										
55	Gabriel India Limited	Mr. Manoj Kolhatkar - MD	Category VI - Key Management Personnel (KMP)	NA	Dividend Paid	1.00	Approved by the Audit Committee	0.01										
56	Gabriel India Limited	Mr. Manoj Kolhatkar - MD	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Any other Transaction	5.50	Approved by the Audit Committee	0.41	(0.06)									
57	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 the Audit Committee	8.17										
58	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 the Audit Committee	-0.32		(0.06)								

59	Gabriel India Limited	Mr. Rishi Luharuka	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	18.00	Approved by the Audit Committee	7.84										
60	Gabriel India Limited	Mr. Rishi Luharuka	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Any other Transaction	1.50	Approved by the Audit Committee	0.51										
61	Gabriel India Limited	Mr. Nilesh Kumar Jain - Company Secretary	Category VI - Key Management Personnel (KMP)	Any Other Transactions	Remuneration**	6.00	Approved by the Audit Committee	2.56										
62	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 the Audit Committee	0.15										
63	Gabriel India Limited	Ms. Mahua Acharya	Key Managerial Person	Any Other Transactions	Any other Transaction	4.25	Approved by the Audit Committee	1.41										
64	Gabriel India Limited	Pradeep Banerjee	Key Managerial Person	Any Other Transactions	Any other Transaction	4.25	Approved by the Audit Committee	1.41										
65	Gabriel India Limited	Mrs. Matangi Gowrishankar	Key Managerial Person	Any Other Transactions	Any other Transaction	4.25	Approved by the Audit Committee	1.41										
66	Gabriel India Limited	Mrs. Pallavi Joshi Bakhru	Key Managerial Person	Any Other Transactions	Any other Transaction	4.25	Approved by the Audit Committee	1.41		(0.04)								
67	Gabriel India Limited	Haldex Anand India Pvt. Ltd.	Category V- Other Related Parties	NA	Sales of Product & Services	1.00	Approved by the Audit Committee	0.05		0.05								
68	Gabriel India Limited	Haldex Anand India Pvt. Ltd.	Category V- Other Related Parties	NA	Sale of Capital Goods - CAR	1.00	Approved by the Audit Committee	-										
69	Gabriel India Limited	Haldex Anand India Pvt. Ltd.	Category V- Other Related Parties	Any Other Transactions	Recovery of Reimbursement of Expense	1.00	Approved by the Audit Committee	-										
70	Gabriel India Limited	Deep C Anand	Relatives of KMP's	NA	Dividend Paid	6.76	Approved by the Audit Committee	3.22										
71	Gabriel India Limited	Kiran D Anand	Relatives of KMP's	NA	Dividend Paid	1.89	Approved by the Audit Committee	0.90										
72	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Investment in equity share capital	600.00	Approved by the Audit Committee	-							N/A	N/A	N/A	N/A
73	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Unsecured Loan given	740.00	Approved by the Audit Committee	563.01	110.20	323.75					9%	12M	Unsecured	For principle business activities and Expenses.
74	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Recovery of Reimbursement of Expense	23.40	Approved by the Audit Committee	21.43	1.90									
75	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Interest on loan received		Approved by the Audit Committee	18.95		7.28								
76	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Receipt of principal amount of loan	740.00	Approved by the Audit Committee	349.46										
77	Gabriel India Limited	Inalfa Gabriel sunroof system Pvt. Ltd.	Wholly owned Subsidiary	Any Other Transactions	Management Service fees received		Approved by the Audit Committee	10.37		10.37								
78	Gabriel India Limited	Gabriel Europe Engineering Centre(GEEC)	Wholly owned Subsidiary	NA	Purchase of Goods & Services		Approved by the Audit Committee	57.11		9.17								
79	Gabriel India Limited	Gabriel Europe Engineering Centre(GEEC)	Wholly owned Subsidiary	Any Other Transactions	Investment in equity share capital	0.45	Approved by the Audit Committee	-							N/A	N/A	N/A	N/A
Total (of Note 6b)						**3,566.59**		**1,635.56**	**47.08**	**285.82**								