

Date: May 23, 2023

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| BSE Limited 25 th Floor, P. J. Towers, Dalal Street, MUMBAI – 400 001 (Company Code: 505714) | National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (E), MUMBAI – 400 051 (Company Code: GABRIEL) |
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Sub: Disclosure under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the disclosure of Related Party Transactions for the half year ended March 31, 2023.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Gabriel India Limited

Nilesh Jain
Company Secretary

Encl : a/a

Email Id: secretarial@gabriel.co.in

Related Party Transactions for six months ended March 31, 2023

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 | Description of any other transaction | Value of the related party transaction as approved by the audit committee | Remarks on Approval by Audit Committee | 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 | 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 |
| 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 transaction | Rent Received | 1.00 | Approved by Audit Committee | 0.43 | 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 transaction | Recovery of Reimbursement Exp | 4.00 | Approved by Audit Committee | 3.17 | 3.17 | | | | | | | | |
| 17 | Gabriel India Limited | Dana Anand India Pvt Ltd (Formerly Known as Spicer India Pvt. Ltd) | Category V- Other Related Parties | Any other transaction | 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 transaction | 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 transaction | Payment of Reimbursement of expenses | 1.00 | Approved by Audit Committee | 0.17 | | | | | | | | | |
| 20 | Gabriel India Limited | Dana Anand India Pvt Ltd (Formerly Known as Spicer India Pvt. Ltd) | Category V- Other Related Parties | Purchase of Goods & Services | NA | 30.38 | Approved by Audit Committee | 18.96 | (13.34) | | | | | | | | |
| 21 | Gabriel India Limited | Mahle Anand Thermal India Private Ltd | Category V- Other Related Parties | Sale of Goods & Services | NA | 1.00 | Approved by Audit Committee | - | | | | | | | | | |
| 22 | Gabriel India Limited | Mahle Anand Thermal India Private Ltd | Category V- Other Related Parties | Any other transaction | Reimbursement Expenses VIP Canteen, guest house & Hostel exp. - Debited by GIL | 1.30 | Approved by Audit Committee | 1.30 | 1.30 | | | | | | | | |
| 23 | Gabriel India Limited | Mahle Anand Thermal India Private Ltd | Category V- Other Related Parties | Any other transaction | Rent Received | 1.00 | Approved by Audit Committee | - | | | | | | | | | |
| 24 | Gabriel India Limited | Mahle Anand Thermal India Private Ltd | Category V- Other Related Parties | Purchase of Goods & Services | NA | 2.04 | Approved by Audit Committee | 2.04 | (2.04) | | | | | | | | |
| 25 | Gabriel India Limited | Mahle Anand Filter Systems India Private Ltd | Category V- Other Related Parties | Any other transaction | Reimbursement expenses. Rent expenses + other expenses debited by GIL | 1.67 | Approved by Audit Committee | 1.67 | (0.10) | (1.56) | | | | | | | |
| 26 | Gabriel India Limited | Mahle Anand Filter Systems India Private Ltd | Category V- Other Related Parties | Any other transaction | Rent Received | 1.00 | Approved by Audit Committee | 0.17 | | | | | | | | | |
| 27 | Gabriel India Limited | Mahle Anand Filter Systems India Private Ltd | Category V- Other Related Parties | Any other transaction | Recovery fo Reimbursement of Expenses | 1.00 | Approved by Audit Committee | 0.27 | 0.27 | | | | | | | | |
| 28 | Gabriel India Limited | Mahle Anand Filter Systems India Private Ltd | Category V- Other Related Parties | Purchase of Goods & Services | NA | 1.00 | Approved by Audit Committee | - | | | | | | | | | |
| 29 | Gabriel India Limited | Mahle Anand Filter Systems India Private Ltd | Category V- Other Related Parties | purchase of fixed assets | NA | 40.00 | Approved by Audit Committee | 40.00 | | | | | | | | | |
| 30 | Gabriel India Limited | Mahle Anand Filter Systems India Private Ltd | Category V- Other Related Parties | Any other transaction | Rent Paid | 1.00 | Approved by Audit Committee | 0.35 | | | | | | | | | |
| 31 | Gabriel India Limited | Mahle Anand Filter Systems India Private Ltd | Category V- Other Related Parties | Sales of Goods & Services | NA | 1.00 | Approved by Audit Committee | - | | | | | | | | | |
| 32 | Gabriel India Limited | HL Mando Automotive India Private Limited | Category V- Other Related Parties | Any other transaction | Payment of Reimbursement of expenses | 1.00 | Approved by Audit Committee | - | | | | | | | | | |
| 33 | Gabriel India Limited | HL Mando Automotive India Private Limited | Category V- Other Related Parties | Sales of Goods & Services | NA | 70.00 | Approved by Audit Committee | 7.98 | 3.92 | 3.33 | | | | | | | |
| 34 | Gabriel India Limited | Sunbeam Lightweighting Pvt Ltd | Category V- Other Related Parties | Purchase of Goods & Services | NA | 1.00 | Approved by Audit Committee | 0.09 | (0.00) | (0.07) | | | | | | | |
| 35 | Gabriel India Limited | Victor Gasket India Ltd | Category II- Fellow Subsidiaries | Any other transaction | Recovery of Reimbursement expenses Nanekar Wadi Land exp. debited by GIL | 1.00 | Approved by Audit Committee | 0.21 | 0.04 | 0.04 | | | | | | | |
| 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 transaction | Rent Paid | 4.00 | Approved by Audit Committee | 1.28 | (0.50) | (0.18) | | | | | | | |

Related Party Transactions for six months ended March 31, 2023

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 | Description of any other transaction | Value of the related party transaction as approved by the audit committee | Remarks on Approval by Audit Committee | 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 | 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 |
| 59 | Gabriel India Limited | Mr. Rishi Luharuka- CFO | Category VI - Key Management Personnel (KMP) | Remuneration | NA | 15.00 | Approved by Audit Committee | 7.17 | | | | | | | | | |
| 60 | Gabriel India Limited | Mr. Rishi Luharuka- CFO | Category VI - Key Management Personnel (KMP) | Any other transaction | Reimbursement of expenses and acturial gain/loss | 4.25 | Approved by Audit Committee | 0.44 | 0.58 | | | | | | | | |
| 61 | Gabriel India Limited | Mr. Nilesh Kumar Jain-CS | Category VI - Key Management Personnel (KMP) | Remuneration | NA | 5.00 | Approved by Audit Committee | 2.27 | | | | | | | | | |
| 62 | Gabriel India Limited | Mr. Nilesh Kumar Jain -CS | Category VI - Key Management Personnel (KMP) | Any other transaction | Reimbursement of expenses and acturial gain/loss | 3.00 | Approved by Audit Committee | 0.07 | | | | | | | | | |
| 63 | Gabriel India Limited | Mr. Aditya Vij | Key Managerial Person | Any other transaction | Director commission and sitting fees | 3.25 | Approved by Audit Committee | 1.31 | (0.00) | | | | | | | | |
| 64 | Gabriel India Limited | Pradeep Banerjee | Key Managerial Person | Any other transaction | Director commission and sitting fees | 3.25 | Approved by Audit Committee | 1.30 | (0.01) | | | | | | | | |
| 65 | Gabriel India Limited | Mrs. Matangi Gowrishankar | Key Managerial Person | Any other transaction | Director commission and sitting fees | 3.25 | Approved by Audit Committee | 1.30 | (0.01) | | | | | | | | |
| 66 | Gabriel India Limited | Mrs. Pallavi Joshi Bakhru | Key Managerial Person | Any other transaction | Director commission and sitting fees | 3.25 | Approved by Audit Committee | 1.30 | (0.00) | | | | | | | | |
| 67 | Gabriel India Limited | Deep C Anand | Relatives of KMP's | Dividend Paid | NA | 4.08 | Approved by Audit Committee | 4.08 | | | | | | | | | |
| 68 | Gabriel India Limited | Kiran D Anand | Relatives of KMP's | Dividend Paid | NA | 1.14 | Approved by Audit Committee | 1.14 | | | | | | | | | |
| Total | | | | | | 1,263.59 | | 599.41 | 14.48 | (85.40) | | | | | | | |