

<b>General information about company</b>	
Name of The Company	GANDHAR OIL REFINERY (INDIA) LIMITED
BSE Scrip Code	544029
NSE Symbol	GANDHAR
MSE Symbol	NOTLISTED
Date of Start of Financial Year	01-04-2024
Date of End of Financial Year	31-03-2025
Reporting Period	First half yearly
Date of Start of Reporting Period	01-04-2024
Date of End of Reporting Period	30-09-2024
Level of rounding to be used in disclosing related party transactions	Millions
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>(b) If answer to above question is No, please explain the reason for not complying.</b>	
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	16-11-2022
Indicate Company website link for updated RPT policy of the Company	<a href="https://gandharoil.com/investor-relations/company-policies/">https://gandharoil.com/investor-relations/company-policies/</a>

**Related party transactions**

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 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	Gandhar Oil Refinery India Limited	AAACG3996J	Samir Parekh	ACRPP2567J	Director	Remuneration		3.08	Approved	3.08	0	0.68
2	Gandhar Oil Refinery India Limited	AAACG3996J	Aslesh Ramesh Parekh	AGCPP5065E	Director	Remuneration		3.08	Approved	3.08	0	0.68
3	Gandhar Oil Refinery India Limited	AAACG3996J	Ramesh Babulal Parekh	AAFPP6795C	Director	Remuneration		3.63	Approved	3.63	0	0.8
4	Gandhar Oil Refinery India Limited	AAACG3996J	Indrajit Bhattacharyya	AHHPB9368G	CFO	Remuneration		0.09	Approved	0.09	0	0.25
5	Gandhar Oil Refinery India Limited	AAACG3996J	Jayshree Soni	BCGPS7311M	Company Secretary	Remuneration		0.57	Approved	0.57	0	0.15
6	Gandhar Oil Refinery India Limited	AAACG3996J	Samir Parekh	ACRPP2567J	Director	Remuneration		0.35	Approved	0.35	0	0
7	Gandhar Oil Refinery India Limited	AAACG3996J	Aslesh Ramesh Parekh	AGCPP5065E	Director	Remuneration		0	Approved	0	0	0
8	Gandhar Oil Refinery India Limited	AAACG3996J	Amrita Dineshchandra Nautiyal	ABWPN3041R	Independent Director	Any other transaction	Sitting Fees	0.2	Approved	0.2	0	0
9	Gandhar Oil Refinery India Limited	AAACG3996J	Deena Asit Mehta	AABPM6683L	Independent Director	Any other transaction	Sitting Fees	0.1	Approved	0.1	0	0
10	Gandhar Oil Refinery India Limited	AAACG3996J	Raj Kishore Singh	AAQPS5452E	Independent Director	Any other transaction	Sitting Fees	0.2	Approved	0.2	0	0

11	Gandhar Oil Refinery India Limited	AAACG3996J	Amrita Dineshchandra Nautiyal	ABWPN3041R	Independent Director	Any other transaction	Sitting Fees	0.05	Approved	0.05	0	0
12	Gandhar Oil Refinery India Limited	AAACG3996J	Deena Asit Mehta	AABPM6683L	Independent Director	Any other transaction	Sitting Fees	0.05	Approved	0.05	0	0
13	Gandhar Oil Refinery India Limited	AAACG3996J	Raj Kishore Singh	AAQPS5452E	Independent Director	Any other transaction	Sitting Fees	0.05	Approved	0.05	0	0
14	Gandhar Oil Refinery India Limited	AAACG3996J	Parekh Bulk Carriers	AAEFP3167B	GROUP COMPANY	Any other transaction	Freight inward/outward	61.28	Approved	61.28	0	40.47
15	Gandhar Oil Refinery India Limited	AAACG3996J	Ramesh Babulal Parekh	AAFPP6795C	Director	Any other transaction	Rent Paid	11.05	Approved	11.05	0	0
16	Gandhar Oil Refinery India Limited	AAACG3996J	Samir Parekh	ACRPP2567J	Director	Any other transaction	Rent Paid	2.19	Approved	2.19	0	0
17	Gandhar Oil Refinery India Limited	AAACG3996J	Aslesh Ramesh Parekh	AGCPP5065E	Director	Any other transaction	Rent Paid	2.19	Approved	2.19	0	0
18	Gandhar Oil Refinery India Limited	AAACG3996J	SUNITA RAMESH PAREKH	AALPP5497M	Promotor Group	Any other transaction	Rent Paid	0.3	Approved	0.3	0	0
19	Gandhar Oil Refinery India Limited	AAACG3996J	Texol Lubritech FZC	ZZZZZ9999Z	Subsidiary	Any other transaction	Purchases	4.92	Approved	4.92	0	4.92
20	Gandhar Oil Refinery India Limited	AAACG3996J	GHANISH ENERGY FZC	ZZZZZ9999Z	GROUP COMPANY	Any other transaction	Purchases	536.26	Approved	536.26	0	598.77
21	Gandhar Oil Refinery India Limited	AAACG3996J	Kamlaben Babulal Charitable Trust	AAATK6161E	GROUP COMPANY	Any other transaction	CSR	3.1	Approved	3.1	0	0
22	Gandhar Oil Refinery India Limited	AAACG3996J	Ramesh Babulal Parekh	AAFPP6795C	Director	Any other transaction	Finance cost	4.28	Approved	4.28	0	4.28
23	Gandhar Oil Refinery India Limited	AAACG3996J	Gandhar Coal And Mines Private Limited	AAHCG4402G	GROUP COMPANY	Inter-corporate deposit		5.42	Approved	5.42	0	5.42
24	Gandhar Oil Refinery India Limited	AAACG3996J	Nature Pure Wellness Private Limited	AAFNC1441E	GROUP COMPANY	Sale of goods or services		1.56	Approved	1.56	0	1.58
25	Gandhar Oil Refinery India Limited	AAACG3996J	Texol Lubritech FZC	ZZZZZ9999Z	Subsidiary	Sale of goods or services		11.32	Approved	11.32	0	1.32

26	Gandhar Oil Refinery India Limited	AAACG3996J	Texol Lubritech FZC	ZZZZZ9999Z	Subsidiary	Any other transaction	Freight & Insurance Collected on Sales	0.36	Approved	0.36	0	0.36
27	Gandhar Oil Refinery India Limited	AAACG3996J	Texol Lubritech FZC	ZZZZZ9999Z	Subsidiary	Interest received		7.78	Approved	7.78	0	0
28	Gandhar Oil Refinery India Limited	AAACG3996J	Gandhar Coal And Mines Private Limited	AAHCG4402G	GROUP COMPANY	Inter-corporate deposit		500	Approved	500	0	4.82
29	Gandhar Oil Refinery India Limited	AAACG3996J	Ramesh Babulal Parekh	AAFPP6795C	Director	Any other transaction	Short-term borrowings repaid	500	Approved	500	0	3.85
30	Gandhar Oil Refinery India Limited	AAACG3996J	Texol Lubritech FZC	ZZZZZ9999Z	Subsidiary	Any other transaction	Loan Repayment received	28.42	Approved	28.42	0	11.77
31	Gandhar Oil Refinery India Limited	AAACG3996J	Texol Lubritech FZC	ZZZZZ9999Z	Subsidiary	Investment		1.13	Approved	1.13	0	9.44
32	Gandhar Oil Refinery India Limited	AAACG3996J	GANDHAR LIFESCIENCES PRIVATE LIMITED	AALCG4546K	Subsidiary	Investment		10	Approved	10	0	0.1
Total value of transaction during the reporting period										1703.01		

