October 31, 2026

कार्तिक - शुक्ल पक्ष, षष्ठी
विक्रम सम्वत २०८३

**National Stock Exchange of India Limited**
"Exchange Plaza"
Bandra – Kurla Complex,
Bandra (E), Mumbai – 400 051
**NSE Code: GHCL**

**BSE Limited**
Corporate Relationship Department,
1st Floor, New Trading Ring, Rotunda Building, P.J. Towers,
Dalal Street, Fort, Mumbai – 400 001
**BSE Code: 500171**

Dear Sir / Madam,

**Sub: Outcome of 219th Board Meeting of the Company and filing of Integrated Financial un-audited standalone quarterly results along with Limited Review Report for the quarter/period ended September 30, 2026**

Pursuant to the requirement of Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. (HO/49/14/14(7)2025-CFD-POD2/I/3762/2026) dated January 30, 2026 and other applicable provisions, if any, it is hereby informed that the Board of Directors in their just concluded meeting held on October 31, 2026, has *inter alia* approved the following;

**A.** Un-audited standalone financial results of the Company for the quarter/period ended on September 30, 2026, which is in compliance with Indian Accounting Standard (Ind-AS). Copy of the said un- audited financial results along with Limited Review Report issued by the Statutory Auditor are enclosed herewith as **Annexure – 1**.

**B. Statement On Deviation Or Variation For Proceeds Of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.**

| **Statement on deviation / variation in utilization of funds raised** | |
|---|---|
| **Name of listed entity** | GHCL Limited |
| **Mode of Fund Raising** | Not Applicable |
| **Date of Raising Funds** | Not Applicable |
| **Amount Raised** | Not Applicable |
| **Report filed for the quarter ended** | **September 30, 2026** |
| **Monitoring Agency, if applicable** | Not Applicable |
| **Is there a Deviation/ Variation in use of funds** | Not Applicable |
| **If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders** | Not Applicable |
| **If Yes, Date of shareholder Approval** | Not Applicable |
| **Explanation for the Deviation / Variation** | Not Applicable |
| **Comments of the Audit Committee after review** | Not Applicable |
| **Comments of the auditors, if any** | Not Applicable |

| Objects for which funds have been raised and where there has been a deviation, in the following table | | | | | | |
|---|---|---|---|---|---|---|
| **Original Object** | **Modified Object, if any** | **Original Allocation** | **Modified allocation, if any** | **Funds utilized** | **Amount of deviation/ Variation for the quarter according to applicable object** | **Remarks, if any** |
| Not Applicable | | | | | | |

**C. Format for disclosing outstanding default on loans and debt securities:**

| S. No. | Particulars | in ₹ crore |
|---|---|---|
| **1** | **Loans / revolving facilities like cash credit from banks / financial institutions** | |
| A | Total amount outstanding as on date | 53.41 |
| B | Of the total amount outstanding, amount of default as on date | 0 |
| **2** | **Unlisted debt securities i.e. NCDs and NCRPS** | |
| A | Total amount outstanding as on date | Not Applicable |
| B | Of the total amount outstanding, amount of default as on date | Not Applicable |
| **3** | **Total financial indebtedness of the listed entity including short-term and long-term debt** | **101.49** |

**D. Disclosure of Related Party Transactions for the half year ended September 30, 2026 is attached herewith.**

**E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)** –

Not Applicable for the quarter.

Please note that the board meeting commenced at 11.30 a.m. and concluded at 2.10 p.m.

Please note that copy of this communication shall also be available on the website of the company (www.ghcl.co.in).

You are requested to kindly take note of the same.

Thanking you

Yours faithfully

**For GHCL Limited**

BHUWNESHWAR PRASAD MISHRA

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Date: 2026.10.31 14:40:53 +05'30'

**Bhuwneshwar Prasad Mishra**
**Vice President - Sustainability & Company Secretary**
(Membership No.: FCS 5330)

**Deloitte**
**Haskins & Sells**
**Chartered Accountants LLP**

**Chartered Accountants**
7th Floor Building 10
Tower B
DLF Cyber City Complex
DLF City Phase II
Gurugram 122 002
Haryana, India

Tel: 124 679000
Fax: 124 679 2012

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF GHCL LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **GHCL LIMITED** ("the Company"), including GHCL Employee Stock Option Trust (the "Trust") for the quarter and six months ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We did not review the interim financial results of the Trust included in the Statement whose interim financial results reflect total assets of Rs. 64.39 crores as at September 30, 2026, total revenue of Rs. 0.01 crores and Rs. 6.37 crores for the quarter and six months ended September 30, 2026 respectively, total net loss after tax and total comprehensive loss of Rs. 0.06 crores for the quarter ended September 30, 2026, total net profit after tax and total comprehensive income of Rs. 5.22 crores for the six months ended September 30, 2026, and net cash outflows of Rs. 0.01 crores for the six months ended September 30, 2026 as considered in this Statement which have not been reviewed by their auditor. The unaudited financial results of the trust has been approved and furnished to us by the management, and our conclusion on the statement in so far as it relates to the amounts and disclosures included in respect of this Trust, is based solely on the unaudited results and the procedures performed by us as stated in paragraph 3 above. According to the information and explanations given to us by the management, the financial results are not material to the Company.

   Our conclusion on the Statement is not modified in respect of this matter.

**Deloitte**
**Haskins & Sells**
**Chartered Accountants LLP**

6. The comparative financial results of the Company for the quarter and six months ended September 30, 2025 and for the year ended March 31, 2026 prepared in accordance with Indian Accounting Standards, included in this statement, were reviewed/audited by predecessor auditor. The report of the predecessor auditor on these comparative financial information dated November 01, 2025 for the quarter and six months ended September 30, 2025 and dated May 05, 2026 for the year ended March 31, 2026 expressed an unmodified conclusion / opinion.

   Our conclusion on the Statement is not modified in respect of this matter.

For **Deloitte Haskins & Sells Chartered Accountants LLP**
Chartered Accountants
(Firm Regn. No. 117364W/W100739)

VIJAY AGARWAL
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Date: 2026.10.31 13:27:37 +05'30'

**Vijay Agarwal**
Partner
Membership No. 094468
UDIN: 26094468XQMNAN8070

Place: Noida
Date: October 31, 2026

**GHCL Limited (CIN : L24100GJ1983PLC006513)**

**Registered Office: GHCL House, Opp. Punjabi Hall, Near Navrangpura Bus Stand, Navrangpura, Ahmedabad - 380009, Gujarat**

**(Email: ghclinfo@ghcl.co.in, secretarial@ghcl.co.in, Website: www.ghcl.co.in, Phone: 079- 26427519)**

**Statement of Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026** **(₹ in crores)**

| S. No. | Particulars | Quarter Ended | | | Six Month Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | **Income** | | | | | | |
| | (a) Revenue from operations | 808.03 | 774.26 | 721.29 | 1,582.29 | 1,517.16 | 3,064.21 |
| | (b) Other income | 13.23 | 23.75 | 17.68 | 36.98 | 45.00 | 79.72 |
| | **Total income** | **821.26** | **798.01** | **738.97** | **1,619.27** | **1,562.16** | **3,143.93** |
| | | | | | | | |
| 2 | **Expenses** | | | | | | |
| | a) Cost of raw materials consumed | 254.83 | 241.94 | 240.62 | 496.77 | 476.64 | 907.04 |
| | b) Purchase of stock-in-trade | 47.69 | 41.81 | 35.73 | 89.50 | 71.26 | 163.10 |
| | c) Change in inventories of finished goods, stock-in-trade and work-in-progress | (28.89) | (50.62) | (34.17) | (79.51) | (34.73) | 23.72 |
| | d) Power, fuel and water expenses | 176.96 | 163.80 | 152.86 | 340.76 | 314.44 | 612.31 |
| | e) Employee benefits expense | 29.49 | 30.92 | 30.03 | 60.41 | 61.92 | 119.00 |
| | f) Finance costs | 1.52 | 1.55 | 2.11 | 3.07 | 4.50 | 9.01 |
| | g) Depreciation and amortisation expense | 28.65 | 27.15 | 27.63 | 55.80 | 54.54 | 110.81 |
| | h) Other expenses | 138.72 | 137.55 | 138.97 | 276.27 | 273.17 | 550.26 |
| | **Total expenses** | **648.97** | **594.10** | **593.78** | **1,243.07** | **1,221.74** | **2,495.25** |
| 3 | **Profit before exceptional items and tax (1-2)** | **172.29** | **203.91** | **145.19** | **376.20** | **340.42** | **648.68** |
| 4 | Exceptional items (gain) | - | (53.62) | - | (53.62) | - | - |
| 5 | **Profit before tax (3-4)** | **172.29** | **257.53** | **145.19** | **429.82** | **340.42** | **648.68** |
| 6 | **Tax expenses:** | | | | | | |
| | (a) Current tax | 44.05 | 48.19 | 38.40 | 92.24 | 85.22 | 161.90 |
| | (b) Current tax adjustment for earlier years | - | - | - | - | - | (0.20) |
| | (c) Current tax on exceptional items | - | 13.49 | - | 13.49 | - | - |
| | (d) Deferred tax (credit)/charge | 0.82 | 4.67 | (0.57) | 5.49 | 3.06 | 8.17 |
| | **Total tax expenses** | **44.87** | **66.35** | **37.83** | **111.22** | **88.28** | **169.87** |
| 7 | **Net Profit for the period/year (5-6)** | **127.42** | **191.18** | **107.36** | **318.60** | **252.14** | **478.81** |
| | **Other Comprehensive Income/(loss) :** | | | | | | |
| | (a) Re-measurement gains/(losses) on defined benefit plans - not to be reclassified subsequently to profit & loss | (0.19) | (0.19) | (0.94) | (0.38) | (1.88) | (1.97) |
| | (b) Income tax effect on above | 0.05 | 0.05 | 0.23 | 0.10 | 0.47 | 0.50 |
| | (c) Re-measurement gains/(losses) on investments in equity instruments classified as FVOCI - not to be reclassified subsequently to profit & loss | (1.58) | 1.36 | (0.91) | (0.22) | 0.78 | (3.41) |
| | (d) Income tax effect on above | 0.22 | (0.19) | 0.13 | 0.03 | (0.29) | 0.35 |
| 8 | Other Comprehensive income/(loss) net of tax - not to be reclassified subsequently to profit & loss | (1.50) | 1.03 | (1.49) | (0.47) | (0.92) | (4.53) |
| 9 | **Total Comprehensive income comprising profit after tax and other Comprehensive income (7+8)** | **125.92** | **192.21** | **105.87** | **318.13** | **251.22** | **474.28** |
| 10 | Other Equity as per the audited balance sheet | | | | | | 3,459.96 |
| 11 | Paid up equity share capital (face value of ₹ 10/- each) | 92.13 | 92.13 | 96.07 | 92.13 | 96.07 | 91.93 |
| 12 | Earnings per share (face value of ₹ 10/- each) | | (Not Annualised) | | (Not Annualised) | | |
| | (a) Basic (₹) | 14.02 | 21.04 | 11.23 | 35.06 | 26.39 | 50.83 |
| | (b) Diluted (₹) | 14.02 | 21.04 | 11.22 | 35.05 | 26.36 | 50.80 |

| GHCL Limited (CIN : L24100GJ1983PLC006513) | | | |
|---|---|---|---|
| Statement of Assets & Liabilities as at September 30, 2026 | | | |
| Particulars | | (₹ in crores) | |
| | | As at | |
| | | 30.09.2026 | 31.03.2026 |
| | | Unaudited | Audited |
| I | **Assets** | | |
| | **Non-current assets** | | |
| a | Property, plant and equipment | 1,954.13 | 1,787.55 |
| b | Capital work-in-progress | 274.07 | 449.56 |
| c | Intangible assets | 16.03 | 17.08 |
| d | Right-of-use assets | 15.60 | 16.20 |
| f | Financial assets | | |
| | (i) Investments | 24.52 | 13.72 |
| | (ii) Loans | 0.29 | 0.35 |
| | (iii) Other financial assets | 25.57 | 24.67 |
| g | Non current tax assets (net) | 17.95 | 44.82 |
| h | Other-non current assets | 33.19 | 24.78 |
| | **Total non-current assets** | **2,361.35** | **2,378.73** |
| | **Current assets** | | |
| a | Inventories | 635.82 | 596.77 |
| b | Financial assets | | |
| | (i) Investments | 965.77 | 1,028.14 |
| | (ii) Trade receivables | 221.51 | 173.02 |
| | (iii) Cash and cash equivalents | 19.57 | 44.12 |
| | (iv) Bank balances other than cash and cash equivalents | 74.34 | 45.80 |
| | (v) Loans | 0.74 | 0.90 |
| | (vi) Derivative instruments | 0.44 | 4.25 |
| | (vii) Other financial assets | 2.61 | 0.87 |
| c | Other current assets | 42.63 | 27.11 |
| | **Total current assets** | **1,963.43** | **1,920.98** |
| | **Total Assets** | **4,324.78** | **4,299.71** |
| | | | |
| II | **Equity and liabilities** | | |
| | **Equity** | | |
| a | Equity share capital | 92.13 | 91.93 |
| b | Other equity | 3,621.69 | 3,459.96 |
| | **Total equity** | **3,713.82** | **3,551.89** |
| | | | |
| | **Liabilities** | | |
| | **Non-current liabilities** | | |
| a | Financial liabilities | | |
| | (i) Borrowings | 20.52 | 34.20 |
| | (ii) Lease liabilities | 19.31 | 18.80 |
| b | Provisions | 16.46 | 6.95 |
| c | Deferred tax liabilities (net) | 255.48 | 249.43 |
| | **Total non- current liabilities** | **311.77** | **309.38** |
| | **Current liabilities** | | |
| a | Financial liabilities | | |
| | (i) Borrowings | 28.35 | 27.93 |
| | (ii) Lease liabilities | 1.79 | 2.37 |
| | (iii) Trade payables | | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | 13.27 | 55.42 |
| | (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 151.44 | 224.87 |
| | (iv) Other financial liabilities | 50.00 | 64.73 |
| b | Other current liabilities | | |
| | (i) Contract liabilities | 4.50 | 5.83 |
| | (ii) Other current liabilities | 48.14 | 40.73 |
| c | Provisions | 1.70 | 16.56 |
| | **Total current liabilities** | **299.19** | **438.44** |
| | **Total liabilities** | **610.96** | **747.82** |
| | **Total equity and liabilities** | **4,324.78** | **4,299.71** |

**GHCL Limited (CIN : L24100GJ1983PLC006513)**
**Statement of Cash Flows for the period ended September 30, 2026**
**(₹ in crores)**

| Particulars | For the period ended September 30, 2026 | For the period ended September 30, 2025 |
|---|---|---|
| | Unaudited | Unaudited |
| **Operating activities** | | |
| Profit before tax | 429.82 | 340.42 |
| **Adjustments to reconcile profit before tax to net cash flows :** | | |
| Depreciation and amortisation expense | 55.80 | 54.54 |
| Gain on fair valuation/profit on sale of investments (net) | (31.84) | (27.03) |
| Exceptional items (gain) | (53.62) | - |
| Provision for doubtful debts | - | 1.88 |
| Provision for doubtful debts written back | (0.72) | |
| Loss on sales/discard of property, plant and equipment (net) | 0.88 | - |
| Interest income | (3.54) | (11.59) |
| Finance costs | 3.07 | 4.39 |
| Dividend income | (0.30) | (0.27) |
| Gain on lease modification | (0.01) | - |
| Interest Income on Financial Assets Measured at Amortised Cost | (0.02) | - |
| Employees share based payments | (0.18) | (0.18) |
| Unrealised exchange loss/(gain) | 3.73 | (3.23) |
| **Operating profit before working capital changes** | **403.07** | **358.93** |
| **Adjustments in working capital** | | |
| **Adjustments for (Increase)/decrease in Operating assets:** | | |
| Trade receivables | (47.61) | 26.11 |
| Inventories | (39.05) | 69.56 |
| Other current financial assets | (0.31) | 0.17 |
| Other current assets | (15.52) | (9.33) |
| Non-current financial assets | (0.27) | 0.01 |
| Other non-current assets | - | (0.22) |
| **Adjustments for Increase/(decrease) in Operating liabilities:** | | |
| Contract liabilities | (1.33) | (0.52) |
| Trade payables | (115.66) | (12.90) |
| Other current financial liabilities | (1.86) | (9.69) |
| Other current liabilities | 7.41 | (3.18) |
| Provisions | (5.73) | (1.53) |
| **Cash flow generated from operations** | **183.14** | **417.41** |
| Income tax paid (net) | (78.86) | (93.42) |
| **Net cash flow generated from operating activities (A)** | **104.28** | **323.99** |
| **Cash flow from investing activities** | | |
| Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including capital advances and capital creditors) | (68.13) | (184.83) |
| Proceeds from sale of Property, plant and equipment | 1.04 | 0.02 |
| Proceeds from sales of current investments | 1,124.31 | 687.61 |
| Purchase of current investments | (1,030.19) | (839.97) |
| Purchase of non-current investments | (10.91) | - |
| Proceeds from maturity of bank deposits not considered as cash and cash equivalents | 5.00 | 337.64 |
| Investment in bank deposits not considered as cash and cash equivalents | (33.42) | (244.64) |
| Interest received | 2.63 | 8.01 |
| Dividend received | 0.30 | 0.27 |
| **Net cash flow used in investing activities (B)** | **(9.37)** | **(235.89)** |
| **Cash flow from financing activities** | | |
| Proceeds from issue of equity shares (including securities premium) | 7.39 | 11.93 |
| Dividend paid | (109.73) | (114.73) |
| Proceeds from short-term borrowings | 0.54 | - |
| Repayment of long-term borrowings | (13.63) | (21.58) |
| Payment of lease liabilities | (0.47) | (0.70) |
| Interest paid on lease liabilities | (1.04) | (1.04) |
| Interest paid | (2.52) | (3.80) |
| **Net cash flow used in financing activities (C)** | **(119.46)** | **(129.92)** |
| **Net decrease in cash and cash equivalents (A+B+C)** | **(24.55)** | **(41.83)** |
| Add: Cash and cash equivalents at the beginning of the year | 44.12 | 98.34 |
| **Cash and cash equivalents at the end of the year** | **19.57** | **56.51** |
| **Components of cash and cash equivalents** | | |
| Cash on hand | 0.08 | 0.07 |
| Balances with banks: | | |
| - On current accounts | 19.49 | 25.85 |
| - Deposits with original maturity of less than three months | - | 30.59 |
| **Total cash and cash equivalents** | **19.57** | **56.51** |

Note:
1. The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows".

**Notes to the Statement of Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026**

1. The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 31, 2026. The Statement of unaudited financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Statutory Auditors of the Company have conducted a limited review of these unaudited financial results of the Company for the quarter and six months ended September 30, 2026, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and expressed an unmodified review conclusion on these unaudited results.

2. The figures of the quarter and six month ended September 30, 2025 and for the year ended March 31, 2026 were subjected to limited review/ audit by the predecessor auditor.

3. During the current quarter, commercial production of "Vacuum salt" commenced at the soda ash plant w.e.f August 31, 2026. The facility has an installed annual capacity of 1,70,000 Metric Tonnes. This strategic addition efficiently utilizes surplus plant energy, enhances operational synergy, and creates an additional revenue stream.

4. Subsequent to this quarter end, commercial production of bromine "Bromine" has commenced at GHCL Limited ("the Company"), 122/1/k/paiki Village Kathivadar, Taluka Rajula, District Amreli, Gujarat -365555 w.e.f. October 12, 2026. The facility has an installed annual capacity of 2,800 Metric Tonnes. This new product stream diversifies the portfolio, opens new market opportunities, and is expected to drive incremental revenue and margin expansion.

5. The Company is engaged in the business of "Chemical" activity and hence has only one reportable operating segment as per IND AS 108-Operating Segment.

6. In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the website of BSE Limited (URL: www.bseindia.com), the National Stock Exchange of India Limited (URL: www.nseindia.com) and on the company's website (URL: www.ghcl.co.in).

For and on behalf of Board of Directors of
GHCL Limited (CIN : L24100GJ1983PLC006513)

RAVI SHANKER JALAN
Digitally signed by RAVI SHANKER JALAN
Date: 2026.10.31 13:14:28 +05'30'

R. S. Jalan
Managing Director
DIN: 00121260

RAMAN CHOPRA
Digitally signed by RAMAN CHOPRA
Date: 2026.10.31 13:15:37 +05'30'

Raman Chopra
CFO & Executive Director (Finance)
DIN: 00954190

Noida
October 31, 2026

**Related party transactions for the period 1st April 2026 to 30th September 2026**

| | | | | | | | | | 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 (*see Note 5*) | Value of the related party transaction as approved by the audit committee *(see Note 6a)* | Value of transaction during the reporting period *(see Note 6b)* | 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 | PAN | 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 | GHCL Ltd | AAACG5609C | GHCL Textiles Ltd | Other related party | Shared Services Agreement (Management Consultancy) (Income) | 0.50 Cr | 0.17Cr | | | | | | | | | | |
| 2 | GHCL Ltd | AAACG5609C | GHCL Textiles Ltd | Other related party | Shared Services Agreement (SAP License) (Expenses) | 0.50 Cr | 0.12Cr | | 0.02Cr | | | | | | | | |
| 3 | GHCL Ltd | AAACG5609C | GHCL Textiles Ltd | Other related party | Shared Services Agreement (IT System and Software) (Income) | 0.75 Cr | 0.13Cr | | | | | | | | | | |
| 4 | GHCL Ltd | AAACG5609C | GHCL Textiles Ltd | Other related party | Export License | 2.50 Cr | 2.07Cr | | | | | | | | | | |
| 5 | GHCL Ltd | AAACG5609C | Mrs. Sarita Jalan wife of Mr. R S Jalan | Other related party | Leasing & hire purchase transactions | 0.30Cr | 0.15Cr | | | | | | | | | | |
| 6 | GHCL Ltd | AAACG5609C | M/s Sachin Tradex Pvt Ltd | Other related party | Leasing & hire purchase transactions | 0.18Cr | 0.09Cr | | | | | | | | | | |
| 7 | GHCL Ltd | AAACG5609C | Mrs.Bharti Chopra wife of Mr. Raman Chopra | Other related party | Leasing & hire purchase transactions | 0.42Cr | 0.21Cr | | | | | | | | | | |
| 8 | GHCL Ltd | AAACG5609C | Mrs. Vandana Mishra wife of Mr. Bhuwneshwar Mishra | Other related party | Leasing & hire purchase transactions | 0.07Cr | 0.04Cr | | | | | | | | | | |
| 9 | GHCL Ltd | AAACG5609C | GHCL Foundation Trust | Entities with joint control or significant influence over entity | CSR Activity | 25 Cr | 8.4Cr | | | | | | | | | | |
| 10 | GHCL Ltd | AAACG5609C | GHCL Employees Group Gratuity Scheme | Entities with joint control or significant influence over entity | Gratuity Contribution | 15 Cr | 5Cr | | | | | | | | | | |
| 11 | GHCL Ltd | AAACG5609C | GHCL Employees Group Gratuity Scheme | Entities with joint control or significant influence over entity | Reimbursement of gratuity paid to employee on behalf of trust | 15 Cr | 4.45Cr | | | | | | | | | | |
| 12 | GHCL Ltd | AAACG5609C | Gujarat Heavy Chemical Limited Superannuation Scheme | Entities with joint control or significant influence over entity | Superannuation fund | 3 Cr | 0.48Cr | | | | | | | | | | |
| 13 | GHCL Ltd | AAACG5609C | GHCL Officers Provident Funds Trust | Entities with joint control or significant influence over entity | Provident Funds | 25 Cr | 1.81Cr | | | | | | | | | | |
| 14 | GHCL Ltd | AAACG5609C | Mr. Ravi Shanker Jalan | Key management personnel of entity | Compensation of key management personnel of the Company including perquisite value of shares issued against exercise of stock options | 14.52 Cr | 2.09Cr | | | | | | | | | | |
| 15 | GHCL Ltd | AAACG5609C | Mr. Raman Chopra | Key management personnel of entity | Compensation of key management personnel of the Company including perquisite value of shares issued against exercise of stock options | 9.58 Cr | 1.05Cr | | | | | | | | | | |
| 16 | GHCL Ltd | AAACG5609C | Mr. Neelabh Dalmia | Key management personnel of entity | Compensation of key management personnel of the Company | 5 Cr | 0.89Cr | | | | | | | | | | |
| 17 | GHCL Ltd | AAACG5609C | Mr. Bhuwneshwar Mishra | Key management personnel of entity | Compensation of key management personnel of the Company | 1.43 Cr | 0.5Cr | | | | | | | | | | |
| 18 | GHCL Ltd | AAACG5609C | Mr. Anurag Dalmia | Non-Executive Chairman | Sitting Fee and Commission | 2 Cr | 0.02Cr | | | | | | | | | | |
| 19 | GHCL Ltd | AAACG5609C | Dr. Manoj Vaish | Independent Director | Sitting Fee and Commission | 2 Cr | 0.03Cr | | | | | | | | | | |
| 20 | GHCL Ltd | AAACG5609C | Mrs. Vijaylaxmi Joshi | Independent Director | Sitting Fee and Commission | 2 Cr | 0.03Cr | | | | | | | | | | |
| 21 | GHCL Ltd | AAACG5609C | Justice Ravindra Singh | Independent Director | Sitting Fee and Commission | 2 Cr | 0.02Cr | | | | | | | | | | |
| 22 | GHCL Ltd | AAACG5609C | Mr. Arun Kumar Jain | Independent Director | Sitting Fee and Commission | 2 Cr | 0.03Cr | | | | | | | | | | |

BHUWNESHWAR PRASAD MISHRA

Digitally signed by BHUWNESHWAR PRASAD MISHRA
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