Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

															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.									
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 the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	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	PAN	Name	PAN	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.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Gem Aromatics Limited		GEM AROMATICS LLC		Wholly owned Subsidiary	Sale of goods or services		1500.00	NA			159.48	123.39	0.18										
2	Gem Aromatics Limited		GEM AROMATICS LLC		Wholly owned Subsidiary	Any other transaction	Inventory Holding Cost	1500.00	NA			0.68	0.00	0.00										
3	Gem Aromatics Limited		GEM AROMATICS LLC		Wholly owned Subsidiary	Any other transaction	Reimbursement	1500.00	NA			0.02	0.00	0.00										
4	Gem Aromatics Limited		KRYSTAL INGREDIENTS PRIVATE LIMITED		Wholly owned Subsidiary	Loan		2500.00	NA			636.62	1076.59	1713.21										
5	Gem Aromatics Limited		KRYSTAL INGREDIENTS PRIVATE LIMITED		Wholly owned Subsidiary	Purchase of goods or services		2500.00	NA			183.81	0.00	0.00										
6	Gem Aromatics Limited		KRYSTAL INGREDIENTS PRIVATE LIMITED		Wholly owned Subsidiary	Sale of fixed assets		2500.00	NA			1.13	0.00	0.00										
7	Gem Aromatics Limited		KRYSTAL INGREDIENTS PRIVATE LIMITED		Wholly owned Subsidiary	Purchase of fixed assets		2500.00	NA			2.21	0.00	0.00										
8	Gem Aromatics Limited		KRYSTAL INGREDIENTS PRIVATE LIMITED		Wholly owned Subsidiary	Sale of goods or services		2500.00	NA			305.47	85.23	7.64										
9	Gem Aromatics Limited		KRYSTAL INGREDIENTS PRIVATE LIMITED		Wholly owned Subsidiary	Interest received		2500.00	NA			63.02	0.00	0.00										

10	Gem Aromatics Limited		KRYSTAL INGREDIENTS PRIVATE LIMITED		Wholly owned Subsidiary	Any other transaction	Corporate Guarantee	2500.00	NA			1050.00	0.00	0.00										
11	Gem Aromatics Limited		Kaksha Parekh		Chairperson,CFO, Whole-Time Director & Shareholder	Any other transaction	Office Rent	30.00	NA			1.29	0.00	0.00										
12	Gem Aromatics Limited		Vipul Parekh		Whole-Time Director & Shareholder	Any other transaction	Office Rent	30.00	NA			1.37	0.00	0.00										
13	Gem Aromatics Limited		Gem Foundation		Entity in which directors are interested	Any other transaction	CSR	15.00	NA			10.18	0.00	0.00										
14	Gem Aromatics Limited		Dinesh Vasu Thekkepanakkal		Chief Operating Officer	Any other transaction	Remuneration	7.00	NA			3.00	0.00	0.00										
15	Gem Aromatics Limited		Akshita Gohil		Key Managerial Person (w.e.f November 13, 2025)	Any other transaction	Remuneration	1.30	NA			0.50	0.00	0.00										
16	Gem Aromatics Limited		Vruta Parekh		Close Member of KMP	Any other transaction	Remuneration	0.36	NA			0.15	0.00	0.00										
Total value of transaction during the reporting period												2418.93												