GSPL TRANSMISSION LIMITED

GTL Bhavan, E-18, GIDC Electronics Estate, Nr. K-7 Circle,
Sector – 26, Gandhinagar – 382028 Gujarat (INDIA)
Tel : +91-79-23268500/700
Website: www.gspltrans.com

Ref: GTL/S&L/2026-27
Date: 13th November, 2026

To,
The Manager (Listing)
The BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
Scrip Code: 544801

To,
The Manager (Listing)
The National Stock Exchange of India Ltd.
"Exchange Plaza", Bandra-Kurla
Complex, Bandra (E), Mumbai – 400 051
Company Symbol: GSPLTRANS

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Postal Ballot Notice

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed, **Postal Ballot Notice ("Notice") dated 13th November, 2026**, along with Explanatory Statement, which has been sent today to the Members of the Company seeking approval on Special Businesses as set out in the Notice through electronic voting ("Remote E-voting").

In accordance with the applicable circulars issued by Ministry of Corporate Affairs ("MCA Circular") and Securities and Exchange Board of India ("SEBI"), the Notice has been sent only through electronic mode to those members whose names appeared in the Register of Members/ list of Beneficial Owners maintained by the Company/ Registrar and Transfer Agent ("RTA") / Depositories, as on **Saturday, 07th November, 2026** ("Cut-Off date") and whose E-mail addresses were registered with the Company/ RTA/ Depositories as on Cut-Off date.

The Company has engaged the services of the Central Depository Services (India) Limited ("CDSL") to provide a Remote E-voting facility to its members. The remote e voting period commences on **Saturday, 14th November, 2026 (09:00 A.M. IST)** and ends on **Sunday, 13th December, 2026 (05.00 P.M. IST)** (both days inclusive). The remote e-voting module shall, thereafter, be disabled. The instructions for remote e-voting form part of the **"Notes"** section in the enclosed Notice. The Members whose names appeared in the Register of Members of the Company or Register of Beneficial Owners maintained by the Depositories as on the Cut-Off date shall be eligible to exercise their votes by Remote E-voting.

The proposed Resolutions, if approved, by requisite majority, shall be deemed to have been passed on the last date of e-voting, which would be Sunday, 13th December, 2026.

The Notice is also available on the website of the Company at www.gspltrans.com and on the website of Central Depository Services (India) Limited at www.evotingindia.com.

The result of the Postal Ballot along with the Scrutinizer's Report shall be communicated to the Stock Exchanges within 2 (Two) working days from the conclusion of the E-voting period and will also be placed on the website of the Company at www.gspltrans.com and on the website of Central Depository Services (India) Limited at www.evotingindia.com.

This is for your information and records.

Thanking you,

Yours faithfully,

For GSPL Transmission Limited,

RAJESHWARI ALOK SHARMA

Digitally signed by RAJESHWARI ALOK SHARMA
DN: cn=RAJESHWARI ALOK SHARMA c=IN o=Personal,OID - 7089916
Reason: Authorised Signatory
Location:
Date: 2026-11-13 17:49+05:30

Rajeshwari Sharma
Company Secretary

GSPL TRANSMISSION LIMITED
Corporate Identity No. (CIN): U49300GJ2024SGC153672
Registered Office: GTL Bhavan, E-18, GIDC Electronics Estate, Nr. K-7 Circle, Sector-26, Gandhinagar-382028, Gujarat, India
Tel: +91-79-23268500/600;
Email: csgtl@gspltrans.com **Website:** www.gspltrans.com

POSTAL BALLOT NOTICE

(Pursuant to Section 110 of the Companies Act, 2013 ('Act') read with the Companies (Management and Administration) Rules, 2014 ('Rules') each as amended, and the applicable Circulars issued by the Ministry of Corporate Affairs ('MCA'), Government of India, from time to time)

Dear Members,

NOTICE of Postal Ballot ("Notice") is hereby given pursuant to Section 110 read with Section 108 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 ("Rules"), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India ('SS-2'), each as amended, and in accordance with the requirements prescribed by the MCA for holding general meetings/ conducting postal ballot process through e-voting vide General Circular Nos. 14/2020 dated April 08, 2020, Circular No. 17/2020 dated April 13, 2020, Circular No. 20/2020 dated May 05, 2020, Circular No. 09/2024 dated September 19, 2024 and Circular No. 03/2025 dated September 22, 2025 ("MCA Circulars") issued by the Ministry of Corporate Affairs ("MCA"), and relevant Circulars issued by the Securities and Exchange Board of India ("SEBI") and any other applicable law, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) to transact the Special Business as set out hereunder by passing Ordinary Resolutions by way of postal ballot only, by voting through electronic means ('remote e-voting').

The Explanatory Statement pursuant to Sections 102, 110 and other applicable provisions of the Act, the statement pertaining to the said Resolutions setting out the material facts and the reasons/ rationale thereof is annexed to this Postal Ballot Notice ('Notice') for your consideration and forms part of this Notice.

Pursuant to Rule 22(5) of the Rules, the Board of Directors of the Company has appointed M/s K K Patel & Associates, Practising Company Secretary, Gandhinagar, as the Scrutinizer for conducting Postal Ballot through E-voting process in a fair and transparent manner.

The Company has engaged the services of Central Depository Services (India) Limited (CDSL) as the authorized Agency to provide E – voting facility.

In compliance with the aforesaid MCA Circulars, this Notice is being sent only through electronic mode to those Members whose email addresses are registered with GSPL Transmission Limited ('the Company')/ KFin Technologies Limited, the Company's

Registrar to Issue and Share Transfer Agent ('RTA') / National Securities Depository Limited ('NSDL') and/or Central Depository Services (India) Limited ('CDSL'), (NSDL and CDSL collectively 'Depositories'). Accordingly, a physical copy of the Notice along with Postal Ballot Form and pre-paid business reply envelope is not being sent to the Members for this Postal Ballot. The communication of the assent or dissent of the Members would take place only through the remote e-voting.

In compliance with Regulation 44 of the SEBI Listing Regulations and pursuant to the provisions of Sections 108 and 110 of the Act read with the Rules, MCA Circulars and SS-2, the Company has engaged the services of CDSL for the purpose of providing remote e-voting facility to its Members to enable them to cast their votes electronically instead of submitting physical copy of Postal Ballot form. The instructions and detailed procedure for remote e-voting are appended to this Notice. The Notice is also available on the website of the Company at www.gspltrans.com

The E-voting will be available during the following period after which the portal shall forthwith be blocked and shall not be available:

Commencement of E-voting	09:00 A.M. (IST) on 14th November, 2026 (Saturday)
End of E-voting	05:00 P.M. (IST) on 13th December, 2026 (Sunday)

The Scrutinizer will submit the Report to the Chairman or Vice Chairperson of the Company or any other person authorized by them after completion of scrutiny of the E-voting. The result of the Postal Ballot will be announced within 2 (Two) working days from the conclusion of the E-voting period and the result of Postal Ballot along with the Scrutinizer's Report will be communicated to the BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) and will also be displayed on the Company's website www.gspltrans.com and on the website of Central Depository Services (India) Limited www.evotingindia.com.

In accordance with the provisions of the MCA Circulars, the Company has made the arrangements for the Shareholders to register their E-mail addresses. Therefore, those Shareholders who have not yet registered their E-mail addresses are requested to register the same by following the procedure set out in the Notes to this Postal Ballot Notice.

The proposed Resolutions, if approved, by requisite majority, shall be deemed to have been passed on the last date of e-voting, which would be Sunday, 13th December, 2026. The Resolutions, if passed by the Members by means of Postal Ballot will be deemed to have been passed effectively at a General Meeting.

Members desiring to exercise their vote through the remote e-voting process are requested to carefully read the instructions indicated in the 'Notes' section of this Notice and record their assent (FOR) or dissent (AGAINST) by following the procedure as stated in the Notes forming part of the Notice for casting of votes by remote e-voting not later than 5:00 p.m. (IST) on 13th December, 2026. The remote e-voting facility will be disabled by CDSL immediately thereafter.

SPECIAL BUSINESS:

1. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND GUJARAT ENERGY LIMITED (ERSTWHILE GUJARAT GAS LIMITED)

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT, in modification to resolution passed vide postal ballot dated 16th September, 2026 and pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, with Gujarat Energy Limited (Erstwhile Gujarat Gas Limited), being a related party of the Company under SEBI Listing Regulations, for an aggregate value up to INR 1615 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

2. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND INDIAN OIL CORPORATION LIMITED ("IOCL")

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT, in modification to resolution passed vide postal ballot dated 16th September, 2026 and pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, with Indian Oil Corporation Limited (IOCL), being a related party of the subsidiaries GSPL India Gasnet Limited ("GIGL") & GSPL India Transco Limited ("GITL") under SEBI Listing Regulations, for an aggregate value up to INR 388 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that

the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

3. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND HINDUSTAN PETROLEUM CORPORATION LIMITED ("HPCL")

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, with Hindustan Petroleum Corporation Limited (HPCL), being a related party of the subsidiaries GSPL India Gasnet Limited ("GIGL") & GSPL India Transco Limited ("GITL") under SEBI Listing Regulations, for an aggregate value up to INR 160 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any

question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

4. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND HPCL LNG LIMITED ("HPLNG")

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, with HPCL LNG Limited (HPLNG), being a related party of the subsidiaries GSPL India Gasnet Limited ("GIGL") & GSPL India Transco Limited ("GITL") under SEBI Listing Regulations, for an aggregate value up to INR 210 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers

herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

5. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND GSPL INDIA GASNET LIMITED ("GIGL")

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT, in modification to resolution passed vide postal ballot dated 16th September, 2026 and pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, with GSPL India Gasnet Limited ("GIGL"), being a related party of the Company under SEBI Listing Regulations, for an aggregate value up to INR 471 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid

transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

6. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND GSPL INDIA TRANSCO LIMITED ("GITL")

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT, in modification to resolution passed vide postal ballot dated 16th September, 2026 and pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, with GSPL India Transco Limited ("GITL"), being a related party of the Company under the Act and SEBI Listing Regulations, for an aggregate value up to INR 180 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

7. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN GSPL INDIA GASNET LIMITED ("GIGL"/SUBSIDIARY OF THE COMPANY) AND INDIAN OIL CORPORATION LIMITED ("IOCL")

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT, in modification to resolution passed vide postal ballot dated 16th September, 2026 and pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, between the subsidiary of the Company, i.e. GSPL India Gasnet Limited ("GIGL") with Indian Oil Corporation Limited (IOCL), being a related party of GIGL, under SEBI Listing Regulations, for an aggregate value up to INR 90 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality

threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

8. **TO APPROVE THE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN GSPL INDIA GASNET LIMITED ("GIGL"/SUBSIDIARY OF THE COMPANY) AND BHARAT PETROLEUM CORPORATION LIMITED ("BPCL")**

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT, in modification to resolution passed vide postal ballot dated 16th September, 2026 and pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, between the subsidiary of the Company, i.e. GSPL India Gasnet Limited ("GIGL") with Bharat Petroleum Corporation

Limited (BPCL), being a related party of GIGL, under SEBI Listing Regulations, for an aggregate value up to INR 80 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

9. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN GSPL INDIA GASNET LIMITED ("GIGL"/SUBSIDIARY OF THE COMPANY) AND HPCL RAJASTHAN REFINERY LIMITED ("HRRL")

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT, in modification to resolution passed vide postal ballot dated 16th September, 2026 and pursuant to Regulation 23(4) and other applicable regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue

with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, between the subsidiary of the Company, i.e. GSPL India Gasnet Limited ("GIGL") and HPCL Rajasthan Refinery Limited ("HRRL"), being a related party of GIGL, under SEBI Listing Regulations, for an aggregate value up to INR 160 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

10. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN GSPL INDIA GASNET LIMITED ("GIGL"/SUBSIDIARY OF THE COMPANY) AND HINDUSTAN PETROLEUM CORPORATION LIMITED ("HPCL")

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Regulation 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), the applicable provisions of the Companies Act, 2013 ("Act") read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable Indian Accounting Standards (in particular Ind AS 24), and other applicable laws/ statutory provisions, if any, and Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions as amended, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term

shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to enter into and/or execute new contract(s)/ arrangement(s)/transaction(s) and/ or to continue with the existing contract(s)/arrangement(s)/ transaction(s) if any, (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement, between the subsidiary of the Company, i.e. GSPL India Gasnet Limited ("GIGL") and Hindustan Petroleum Corporation Limited ("HPCL"), being a related party of GIGL, under SEBI Listing Regulations, for an aggregate value up to INR 70 crore, for the financial year ending March 31, 2027 ("FY 2026-27"), on such terms and conditions as may be mutually agreed between the parties notwithstanding that the value of such transaction(s) may exceed the materiality threshold specified in SEBI Listing Regulations or under applicable laws, but shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised, severally and jointly, to negotiate, finalise and execute such agreements, deeds, documents, undertakings, indemnities and writings as may be required to give effect to the aforesaid transaction, to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this resolution, to delegate all or any of the powers herein conferred to any committee of directors and/or one or more directors and/or one or more officials and/or authorised representative(s) of the Company, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all acts, deeds and things already done by the Board, Audit Committee or any authorized officer of the Company in connection with the above transaction be and are hereby noted, ratified and confirmed in all respects."

By order of the Board of Directors
For, GSPL Transmission Limited
Sd/-
Rajeshwari Sharma
Company Secretary

Date: 13th November, 2026
Place: Gandhinagar

Registered Office:
GTL Bhavan, E-18, GIDC Electronics Estate,
Nr. K-7 Circle, Sector-26, Gandhinagar-382028,
Gujarat, India
CIN: U49300GJ2024SGC153672
Tel: +91-79-23268500/600
Email: csgtl@gspltrans.com
Website: www.gspltrans.com

Notes:

1. Statement pertaining to the said Resolutions setting out the material facts, as required under Section 102 (1) of the Act and disclosures as per Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and the Industry Standards on 'Minimum information to be provided to the Audit Committee and Members for approval of RPTs' ('Industry Standards on RPT'), have been disclosed in explanatory statement to this Notice.

2. In accordance with the MCA Circulars, SEBI Circulars, Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this Postal Ballot Notice along with Explanatory Statement and E-voting instructions is being sent only through electronic mode to all those Shareholders whose E-mail addresses are registered with the Company's Registrar and Share Transfer Agent, KFin Technologies Limited ("RTA")/ Depository(s) as on Saturday, 7th November, 2026 (the "Cut-Off Date"). The copy of the Postal Ballot Notice will also be available on Company's website at www.gspltrans.com , website of the Stock Exchanges viz. www.bseindia.com and www.nseindia.com, respectively, and on the website of Central Depository Services (India) Limited, agency providing E-voting facility viz. www.evotingindia.com

3. In compliance with the terms of MCA Circulars and SEBI Circulars, physical copy of this Postal Ballot Notice along with postal ballot forms and pre-paid business envelope will not be sent to the Shareholders for this Postal Ballot and accordingly, the Shareholders are required to communicate their assent or dissent through E-voting system only.

4. Voting rights will be reckoned on the paid-up value of shares registered in the names of the Members on Saturday, 7th November, 2026 (Cut-off date). Only those Members whose names are recorded in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date will be entitled to cast their votes.

5. All the documents referred to in the Notice and Explanatory Statement will be available for electronic inspection without any fee by the Members from the date of circulation of this Notice up to 13th December, 2026. Members seeking to inspect such documents can send an E-mail to csgtl@gspltrans.com

6. Shareholders of the Company under the category of Institutional/Corporate Shareholders are encouraged to participate for the E - voting. Corporate Shareholders intending to authorize their representatives to vote are requested to send a certified copy of the Board resolution / authorization letter to the Scrutinizer by E-mail at scrutinizergtl@gmail.com and the same should also be uploaded on the E-voting portal of Central Depository Services (India) Limited ("CDSL").

7. Shareholders who have not yet registered their E-mail addresses are requested to register by following the below procedure:

- **Shareholders holding Shares in physical mode:** The Shareholders are requested to update their E-mail addresses and mobile number by sending following documents by E-mail with E-sign at einward.ris@kfintech.com or by writing to R&TA at Selenium Tower B, Plot Nos. 31 & 32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad – 500032:
  a) A signed request letter mentioning your name, folio number, complete address and mobile number;
  b) Form ISR-1
  c) Self attested scan copy of the PAN Card; and
  d) Self attested scan copy of any document (such as AADHAR Card, Driving Licence, Passport) in support of the address of the Member as registered with the Company.

- **Shareholders holding Shares in Demat mode:** The Shareholders holding Shares in Demat mode are requested to update their E-mail addresses and mobile number with their Depository Participants.

INSTRUCTIONS TO SHAREHOLDERS FOR E-VOTING ARE AS UNDER:

(i) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December, 2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. Currently, there are multiple E-voting Service Providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple User IDs and Passwords by the Shareholders. In order to increase the efficiency of the voting process, e-Voting facility is being provided to all the Individual Shareholders holding the securities in Demat mode, by way of single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(ii) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and E-mail Id in their demat accounts in order to access e-Voting facility.

Pursuant to aforesaid SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholder	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing User Id and Password. Option will be made

s holding securities in Demat mode with **CDSL**	available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2) After successful login, the Easi / Easiest user will be able to see the eVoting option for eligible companies where the e-voting is in progress as per the information provided by the Company. On clicking the e-voting option, the user will be able to see e-voting page of the E-voting Service Provider for casting their vote during the remote e-voting period. Additionally, there are also links provided to access the system of all E-voting Service Providers i.e. CDSL/NSDL/KFINTECH/ LINKINTIME, so that the user can visit the E-voting Service Providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-voting page by providing Demat Account Number and PAN No. from an e-voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & E-mail as recorded in the Demat Account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and will also be able to directly access the system of all E-voting Service Providers.
Individual Shareholder s holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

	3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or E-voting Service Provider name and you will be redirected to E-voting Service Provider website for casting your vote during the remote e-voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for eVoting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important Note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website. Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL:

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000

(iii) Login method for e-Voting for all Physical Shareholders and Shareholders other than individual Shareholders viz. Institutions/Corporate Shareholders holding Shares in Demat mode:

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,
b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on "Login".

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

For Shareholders other than individual shareholders viz. Institution/ Corporate Shareholders holding shares in Demat mode & Physical shareholders.	
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both Demat Shareholders as well as Physical Shareholders) *Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number provided in the E-mail sent to the Shareholders.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the Depository or Company, please enter the DP ID and Client ID / Folio Number in the Dividend Bank details field as mentioned in instruction (iii).

(iv) After entering these details appropriately, click on "SUBMIT" tab.

(v) Shareholders holding shares in Physical Form will then directly reach the Company selection screen. However, Shareholders holding Shares in Demat Form will now reach "Password Creation" menu, wherein, they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(vi) For shareholders holding shares in Physical Form, the details can be used only for evoting on the resolutions contained in this Notice.

(vii) Click on the EVSN for the "GSPL TRANSMISSION LIMITED" to vote on the same.

(viii) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(ix) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(x) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xi) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xii) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xiii) If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on "Forgot Password" and enter the details as prompted by the system.

(xiv) **Facility for Non – Individual Shareholders and Custodians – Remote E-voting:**

- Non-Individual Shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non-Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; scrutinizergtl@gmail.com if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

EXPLANATORY STATEMENTS TO THE NOTICE

Item No. 1-10

The Members are apprised that pursuant to Regulation 23 of the SEBI Listing Regulations read with Schedule XII thereof, the SEBI Master Circular bearing reference no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Master Circular"), and the Industry Standards on RPT, prior approval of the Members by way of an ordinary resolution is required for all material related party transactions and any subsequent material modifications thereto even if such transactions are in the ordinary course of business of the Company and at arm's length basis.

A transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds the applicable materiality threshold prescribed under Regulation 23 of the SEBI Listing Regulation, as provided below:

Annual Consolidated Turnover of the Company	**Material RPT Threshold**
Up to ₹20,000 crore	10% of annual consolidated turnover
₹20,001 crore – ₹40,000 crore	₹2,000 crore + 5% of turnover above ₹20,000 crore
Above ₹40,000 crore	Lower of: (i) ₹3,000 crore + 2.5% of turnover above ₹40,000 crore, or (ii) ₹5,000 crore

The consolidated turnover of the company for the FY 2025-26 is ₹1,070.41 Crore; accordingly, the Company falls under category 1 and hence material limit is calculated as under:

Consolidated Turnover of Company	**Material RPT Threshold**
Up to ₹20,000 Crore - 10% of the annual consolidated turnover of the listed entity	₹ 107. 04 Crore, being 10% of Company's annual consolidated turnover of ₹ 1,070.41 Crore for the year ended March 31, 2026

Further, pursuant to Regulation 23(2) of the SEBI Listing Regulations, any related party transaction exceeding ₹1 crore, to which a subsidiary of a listed entity is a party but the listed entity is not a party, requires prior approval of the Audit Committee of the listed entity if the value of such transaction, whether entered into individually or together with previous transactions during a financial year, exceeds the threshold specified under the said Regulation. Additionally, pursuant to Regulation 23(4) of the SEBI Listing Regulations, material related party transactions to which a subsidiary of a listed entity is a party but listed entity is not a party also require prior approval of the shareholders of the listed entity by way of an ordinary resolution.

Also, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, has introduced the Industry Standards on "Minimum information to be provided for review of the Audit Committee and Shareholders for approval of a Related Party Transaction" ("Industry Standards on RPT") to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ('SEBI Circular'). The Standards, inter alia, prescribe the minimum information required to be placed before the Audit Committee and Shareholders for consideration of proposed related party transactions.

The members may further note that pursuant to the Composite Scheme of Arrangement and Amalgamation amongst Gujarat State Petroleum Corporation Limited ("GSPC"), Gujarat State Petronet Limited ("GSPL"), GSPC Energy Limited ("GSPC Energy"), Gujarat Energy Limited (formerly known as Gujarat Gas Limited) ("GEL"), and GSPL Transmission Limited ("GTL"/ "The Company"), which became effective upon approval by the Ministry of Corporate Affairs ("MCA"), the Gas Transmission Undertaking of erstwhile Gujarat State Petronet Limited has been transferred to and vested in GSPL Transmission Limited as a going concern with effect from May 1, 2026. Consequent to the Scheme becoming effective, Gujarat State Petronet Limited has ceased to exist and the Company became the successor entity responsible for carrying on the natural gas transmission business.

Consequent upon the Scheme becoming effective, the Company has been listed on BSE and NSE effective 30th September, 2026 and the provisions in relation to SEBI Listing regulations for Related Party Transactions are applicable to the Company from the day of its listing. Hence, the Company (and, in respect of certain transactions, its subsidiary, GIGL) is required to obtain prior approval of members/shareholder for entering into/continuing to enter into transactions with related parties during FY 2026-27, as more particularly described under Item Nos. 1 to 10 of this Notice, on the terms and conditions set out in the respective resolutions. Further, this is to clarify that prior to the date of listing, SEBI Listing regulations were not applicable to the Company and the Company has complied with all the provisions of Companies Act, 2013 in relation to approval for related party transactions. Although the SEBI Listing Regulations were not applicable to the Company, prior to its date of listing, in anticipation that the Company will get listed on the stock exchanges, the Company had taken the Shareholders' approval for related party transactions which were likely to exceed materiality threshold during FY 2026-27 vide its postal ballot dated 16th September 2026. However, subsequent to that, due to current efforts to increase business volumes, it is thought appropriate to revise/modify the said approval of shareholders. The comparative summary of existing approved limit and revision sought is attached vide **Annexure-1** to this explanatory statement.

Considering the nature, volume and frequency of the proposed transactions, the aggregate value of such transaction(s), whether undertaken individually or collectively or in tranches, is expected to exceed the materiality thresholds prescribed under Regulation 23 of the Listing Regulations and the Company's Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions.

The members may further note that the Audit Committee has considered and reviewed each of the said transactions, including the relevant certificates issued by the Chief Executive Officer and the Chief Financial Officer of the Company in the format prescribed under the RPT Industry Standards, and has approved the same in its meeting held on 02nd November, 2026 (Meeting), recording that, although the transactions are in the ordinary course of business and on an arm's length basis, the value thereof during FY 2026-27 may exceed the materiality threshold under Schedule XII of the SEBI Listing Regulations.

The Board of Directors in their meeting held on 03rd November, 2026 on the recommendation of the Audit Committee, has also approved and recommends each of the said transactions for the approval of the Members.

In compliance with the SEBI Master Circular and the Industry Standards on RPT, the minimum information required to be provided to the Members in respect of each of the proposed transactions is set out, transaction-by-transaction, in **Annexure I [For item 1 to 6] & II [For item 7 to 10]** to this Explanatory Statement.

In terms of Regulation 23(4) of the SEBI Listing Regulations, all related parties of the Company, whether or not they are parties to the relevant transaction(s), shall not vote to approve on the resolutions set out at Item Nos. 1 to 10 of this Notice.

Save and except to the extent of their respective shareholding, directorship or other interest, if any, in the Company and/or the concerned related parties, none of the Directors, Key Managerial Personnel of the Company, or their respective relatives, is concerned or interested, financially or otherwise, in the Ordinary Resolutions set out at Item Nos. 1 to 10 of this Notice.

The Company shall ensure compliance with all applicable provisions of the Companies Act, 2013, Listing Regulations, the Industry Standards and the Company's internal policies, from time to time.

The Board of Directors recommends the ordinary resolutions for approval by the Members.

All Material Related Party Transactions entered/ proposed to be entered for FY 2026-2027:

Item No.	Transacting Entity	Counterparty	Relationship	Nature of Transaction	Amount (INR Cr)
1.	GSPL Transmission Limited (GTL)	Gujarat Energy Limited (GEL)	Part of Promoter group - Holding Company of one of the Promoter Gujarat State Energy Generation Ltd.	Purchase of Goods	120
				Purchase of Services	5
				Sale of Goods	90
				Sale of Services	1,335
				Others	65
2.	GSPL Transmission Limited (GTL)	Indian Oil Corporation Limited (IOCL)	Related Party of Subsidiary	Purchase of Goods	40
				Purchase of Services	10
				Sale of Goods	30
				Sale of Services	308
3.	GSPL Transmission Limited (GTL)	Hindustan Petroleum Corporation Limited (HPCL)	Related Party of Subsidiary	Purchase of Goods	40
				Sale of Goods	30
				Sale of Services	90
4.	GSPL Transmission Limited (GTL)	HPCL LNG Limited (HPLNG)	Related Party of Subsidiary	Purchase of Goods	40
				Sale of Services	170
5.	GSPL Transmission Limited (GTL)	GSPL India Gasnet Limited (GIGL)	Subsidiary of the Company	Purchase of Goods	10
				Purchase of Services	420
				Sale of Goods	10
				Sale of Services	10
				Others	21
6.	GSPL Transmission Limited (GTL	GSPL India Transco Limited (GITL)	Subsidiary of the Company	Purchase of Goods	10
				Purchase of Services	130
				Sale of Goods	10
				Sale of Services	10
				Others	20
7.	GSPL India Gasnet Limited (GIGL)	Indian Oil Corporation Limited (IOCL)	IOCL is co-venturer in GIGL	Purchase of Goods	30
				Purchase of Services	20
				Sale of Goods	10
				Sale of Services	20
				Others	10
8.	GSPL India Gasnet Limited (GIGL)	Bharat Petroleum Corporation Limited (BPCL)	BPCL is co-venturer in GIGL	Purchase of Goods	30
				Sale of Goods	10
				Sale of Services	30
				Others	10
9.	GSPL India Gasnet Limited (GIGL)	HPCL Rajasthan Refinery Limited (HRRL)	Fellow Joint Venture of co-venturer (JV of HPCL with Govt. of Rajasthan)	Sale of Services	150
				Others	10
10.	GSPL India Gasnet Limited (GIGL)	Hindustan Petroleum Corporation Limited (HPCL)	HPCL is co-venturer in GIGL	Purchase of Goods	30
				Sale of Goods	10
				Sale of Services	30

Summary disclosure under SEBI Master Circular and RPT Industry Standards (applicable to Item Nos. 1 to 10):

Sr. No.	Particulars	Details
1.	Information as placed before the Audit Committee in the format specified in the RPT Industry Standards, to the extent applicable.	Information as placed before the Audit Committee, in the format specified in the RPT Industry Standards, is enclosed as **Annexure I & II** to this Explanatory Statement and forms an integral part hereof.
2.	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of the RPT.	Refer, transaction-by-transaction, to the disclosures of Details of the proposed transactions with the Related Parties during FY 2026-27 set out in **Annexure I & II.**
3.	Disclosure that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole-Time Director/Manager and CFO of the listed entity, as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificates issued by the Chief Executive Officer and the Chief Financial Officer of the Company in the format prescribed under the RPT Industry Standards, prior to recommending the proposed transactions to the Board.
4.	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and that the Board recommends the same to the shareholders for approval.	The material related party transactions described in Item Nos. 1 to 10 have been approved by the Audit Committee in its meeting held on 02nd November 2026 , and recommended by the Board at its meeting held on 3rd November 2026 to the Members for their approval by way of Ordinary Resolutions.
5.	Web-link and QR code through which shareholders can access the valuation report or other reports of an external party, if any, considered by the Audit Committee while approving the RPT	Not applicable.
6.	Affirmation regarding redaction (if any) of commercial secrets / information adversely affecting the competitive position of the listed entity	Not applicable. No commercial secrets or competitively sensitive information have been redacted from the disclosures made in this Notice.
7.	Any other information that may be relevant.	None.

Date: 13th November, 2026
Place: Gandhinagar

By order of the Board of Directors
For, GSPL Transmission Limited
Sd/-
Rajeshwari Sharma
Company Secretary

Registered Office:

GTL Bhavan, E-18, GIDC Electronics Estate,
Nr. K-7 Circle, Sector-26, Gandhinagar-382028,
Gujarat, India
CIN: U49300GJ2024SGC153672
Tel: +91-79-23268500/600
Email: csgtl@gspltrans.com
Website: www.gspltrans.com

Annexure-1

Summary of Material Related Party Transactions of the Company or its subsidiary with its related parties which are entered/proposed to be entered during FY 2026-27 with existing & proposed revised approval limits

Rs. in Crores

Sr. No.	Name of the Entity	Name of the Related Party	Relationship with Company / Subsidiary	Nature of Transaction	Existing Approval	Revised Approval	Change
1	GSPL Transmission Limited ["GTL"]	Gujarat Energy Limited ["GEL"]	Part of Promoter group Holding Company of one of the Promoter	Purchase of Goods	80.00	120.00	40.00
				Purchase of Services	1.75	5.00	3.25
				Sale of goods	60.00	90.00	30.00
				Sale of Services	1,113.00	1,335.00	222.00
				Others	51.00	65.00	14.00
					1,305.75	**1,615.00**	**309.25**
2	GSPL Transmission Limited ["GTL"]	Indian Oil Corporation Limited ["IOCL"]	Related Party of Subsidiary	Purchase of Goods	-	40.00	40.00
				Purchase of Services	6.00	10.00	4.00
				Sale of goods	-	30.00	30.00
				Sale of Services	220.00	308.00	88.00
					226.00	**388.00**	**162.00**
3	GSPL Transmission Limited ["GTL"]	Hindustan Petroleum Corporation Limited ["HPCL"]	Related Party of Subsidiary	Purchase of Goods	-	40.00	40.00
				Sale of goods	-	30.00	30.00
				Sale of Services	-	90.00	90.00
					-	**160.00**	**160.00**
4	GSPL Transmission Limited ["GTL"]	HPCL LNG Limited ["HPLNG"]	Related Party of Subsidiary	Purchase of goods	-	40.00	40.00
				Sale of Services	-	170.00	170.00
					-	**210.00**	**210.00**
5	GSPL Transmission Limited ["GTL"]	GSPL India Gasnet Limited ["GIGL"]	Subsidiary of the Company	Purchase of Goods	10.00	10.00	-
				Purchase of Services	411.40	420.00	8.60
				Sale of goods	10.00	10.00	-
				Sale of Services	8.10	10.00	1.90
				Others	17.90	21.00	3.10
					457.40	**471.00**	**13.60**
6	GSPL Transmission Limited ["GTL"]	GSPL India Transco Limited ["GITL"]	Subsidiary of the Company	Purchase of Goods	10.00	10.00	-
				Purchase of Services	100.30	130.00	29.70
				Sale of goods	10.00	10.00	-
				Sale of Services	6.00	10.00	4.00
				Others	15.50	20.00	4.50
					141.80	**180.00**	**38.20**
7	GSPL India Gasnet Limited ["GIGL"]	Indian Oil Corporation Limited ["IOCL"]	Co-venturer	Purchase of Goods	24.00	30.00	6.00
				Purchase of Services	14.00	20.00	6.00
				Sale of goods	-	10.00	10.00
				Sale of Services	8.50	20.00	11.50
				Others	2.00	10.00	8.00
					48.50	**90.00**	**41.50**
8	GSPL India Gasnet Limited ["GIGL"]	Bharat Petroleum Corporation Limited ["BPCL"]	Co-venturer	Purchase of Goods	24.00	30.00	6.00
				Sale of goods	-	10.00	10.00
				Sale of Services	11.40	30.00	18.60
				Others	0.20	10.00	9.80
					35.60	**80.00**	**44.40**
9	GSPL India Gasnet Limited ["GIGL"]	HPCL Rajasthan Refinery Limited {"HRRL"}	Fellow JV of co-venturer HPCL	Sale of Services	132.00	150.00	18.00
				Others	0.50	10.00	9.50
					132.50	**160.00**	**27.50**
10	GSPL India Gasnet Limited ["GIGL"]	Hindustan Petroleum Corporation Limited ["HPCL"]	Co-venturer	Purchase of Goods	-	30.00	30.00
				Sale of goods	-	10.00	
				Sale of Services	-	30.00	30.00
					-	**70.00**	**60.00**

Annexure-I

DETAILS OF MATERIAL RELATED PARTY TRANSACTIONS BETWEEN COMPANY AND ITS RELATED PARTIES

Index of Information		
Sr No.	**Category of transaction**	**Information to be provided**
CATEGORY-A		
1	Transaction which exceeds the Value of Transactions as per Category A needs to provide the information as per the RPT Industry Standards	As per Industry standards Common information for all types of RPT
	a. Minimum information of the proposed RPT, applicable to all RPTs	Part A
	b. Details of Transactions as per previous FY 2025-26	Annexure A
	c. Details of proposed transactions with Related Parties	Annexure B
CATEGORY-B		
Information to be Provided for specific type of transaction as mentioned below in addition to the Common information for all types of RPT		
2	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances	Part B

Minimum information of the proposed RPT as per Industry Standards							PART-A
A.1 Basic details of the related party							Rs. in crores
S. No.	Particulars of the information	Information provided by the management					
1	Name of The Entity	GSPL Transmission Limited ["GTL"]	GSPL Transmission Limited ["GTL"]	GSPL Transmission Limited ["GTL"]	GSPL Transmission Limited ["GTL"]	GSPL Transmission Limited ["GTL"]	GSPL Transmission Limited ["GTL"]
2	Name of the related party	Gujarat Energy Limited ["GEL"]	Indian Oil Corporation Limited ["IOCL"]	Hindustan Petroleum Corporation Limited ["HPCL"]	HPCL LNG Limited ["HP LNG"]	GSPL India Gasnet Limited ["GIGL"]	GSPL India Transco Limited ["GITL"]
3	Country of incorporation of the related party	India	India	India	India	India	India
4	Nature of business of the related party	Natural Gas Trading across India, City Gas Distribution, CNG stations & also have presence in renewable energy	IOCL is having business in entire hydrocarbon value chain. Its operations include crude oil refining, pipeline transportation, petroleum marketing, petrochemicals, natural gas, and exploration	HPCL operates primarily in downstream hydrocarbons, encompassing oil refining and marketing of petroleum products	HPCL LNG Limited (HPLNG),is having Greenfield LNG Terminal at Chhara Port with all associated facilities for receipt, unloading, storage and regasification of LNG and supply of re-gasified LNG to the gas grid	Transmission of Natural Gas Through Pipeline	Transmission of Natural Gas Through Pipeline

A.2 Relationship and ownership of the related party							
S. No.	**Particulars of the information**	**Information provided by the management**					
1	Relationship between the listed entity/~~subsidiary (in case of transaction involving the subsidiary)~~ and the related party – including nature of its concern (financial or otherwise) and the following:	Part of Promoter group GEL is a holding company of one of the promoter Gujarat State Energy Generation Limited [GSEG]	Related Party of Subsidiaries IOCL is a co-venturer of GTL's Subsidiaries GSPL India Gasnet Limited ["GIGL] & GSPL India Transco Limited ["GITL"]	Related Party of Subsidiaries HPCL is a co-venturer of GTL's subsidiaries GSPL India Gasnet Limited ["GIGL] & GSPL India Transco Limited ["GITL"]	Related Party of Subsidiaries HPCL is a co-venturer of GIGL & GITL & HPLNG is a subsidiary of HPCL	GTL is Holding Company of GIGL	GTL is Holding Company of GITL
2	Shareholding of the listed entity/ subsidiary in case of transaction involving the subsidiary~~)~~whether direct or indirect, in the related party.	Nil	Nil	Nil	Nil	52%	52%
3	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ ~~subsidiary (in case of transaction involving the subsidiary)~~.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not applicable
4	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	NIL	NIL	NIL	NIL	NIL	NIL

A.3 Details of previous transactions with the related party							
S. No.	**Particulars of the information**	**Information provided by the management**					
1	Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party during the last financial year.	Annexure-A	Annexure-A	Annexure-A	Annexure-A	Annexure-A	Annexure-A
2	Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Annexure-A	Annexure-A	Annexure-A	Annexure-A	Annexure-A	Annexure-A
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

A.4 Amount of the proposed transaction(s)							
S. No.	**Particulars of the information**	**Information provided by the management**					
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders	Annexure B	Annexure B	Annexure B	Annexure B	Annexure B	Annexure B
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	Yes	Yes	Yes	Yes	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	Annexure B	Annexure B	Annexure B	Annexure B	Annexure B	Annexure B
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

S. No.	Particulars of the information	Information provided by the management					
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover	Annexure B	Annexure B	Annexure B	Annexure B	Annexure B	Annexure B
6	Financial performance of the related party for the immediately preceding financial year*:						**(Rs. in Crores)**
	Particulars	**FY 2025-26**	**FY 2025-26**	**FY 2025-26**	**FY 2025-26**	**FY 2025-26**	**FY 2025-26**
	Turnover	24,425	901,453	476,728	91	315	107
	Profit After Tax	1,678	43,677	18,047	(451)	(212)	(9)
	Net worth	18,858	225,547	65,556	1,052	1,566	307
*	*The Financial Performance of the related Party has been taken basis on latest audited financials made available by the related party.*						

A.5 Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management					
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B
2	Details of each type of the proposed transaction	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B
4	Whether omnibus approval is being sought?	Yes	Yes	Yes	Yes	Yes	Yes

S. No.	Particulars of the information	Information provided by the management					
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B	Annexure-B
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	None of the Directors or Key Managerial Personnel of the Company or their relatives, are in any way concerned or interested, financially or otherwise.					
	a. Name of the director / KMP						
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party						
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable					
9	Other information relevant for decision making.	No					

							Annexure - A
A(3)	**Details of transactions with the related party for Preceding FY 2025-26**						
Sr. No.	**Name of the Related Party**	**GUJARAT ENERGY LIMITED ["GEL"]**	**INDIAN OIL CORPORATION LIMITED ["IOCL"]**	**HINDUSTAN PETROLEUM CORPORATION LIMITED ["HPCL"]**	**HPCL LNG LIMITED ["HPLNG"]**	**GSPL INDIA GASNET LIMITED ["GIGL"]**	**GSPL INDIA TRANSCO LIMITED ["GITL"]**
	Particulars of the information	**Rs. In Crores**	**Rs. In Crores**	**Rs. In Crores**	**Rs. In Crores**	**Rs. In Crores**	**Rs. In Crores**
1	**Nature of Transactions**						
a.	Gas Transmission & allied Income [including Settlement Charges]	608.41	239.39	16.95	-	0.59	-
b.	Gas Transmission & allied Expense [including Settlement Charges]	-	0.69	-	-	292.27	7.93
c.	Rent/lease Income including utilities	4.28	-	-	-	1.49	0.53
d.	Rent/lease Expense including utilities	0.42	-	-	-		
e.	Purchase of goods like Natural Gas, CNG/PNG, Other inventories, assets	0.04	-	-	-	0.07	0.11
f.	Various other Sale of services like pipeline crossing, operating charges, connectivity charges income	1.23	-	-	-	-	-
g.	Reimbursement Payable for various business expenditures	3.37	-	-	-	0.74	2.40
h	Reimbursement Receivable for various business expenditures	1.35	-	-	-	3.31	2.42
i	Interest paid/payable on Security Deposit	1.53	-	-	-	-	-

S. No.	Particulars of the information	Rs. In Crores	Rs. In Crores	Rs. In Crores	Rs. In Crores	Rs. In Crores	Rs. In Crores
j	Security Deposits Received/refund received for Pipeline Crossing or connectivity	6.28	-	-	-	-	-
k	Pipeline Crossing Charges Expense	0.02	-	-	-	-	-
l	Security Deposits paid/refunded for Pipeline Crossing or connectivity	0.60	-	-	-	-	-
m	Investment in equity shares					42.03	
N	Advance given					18.01	
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year upto to the quarter immediately preceding the quarter in which the approval is sought*	532.10	86.06	12.68	-	189.66	51.70
* Provisional figures subject to change & to be approved by Audit Committee at the time of approval of quarterly financials							

	(Annexure B) Minimum Information to be provided to the Audit Committee for approval (including ratification) of RPTs								
Name of The Entity	**Name of the Related Party**	**Nature of Transaction**	**Details of each type of the proposed transaction**	**Amount of the proposed transactions (in Crores)**	**Whether material RPT**	**Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding FY**	**Value of the proposed transactions as a percentage of the related party's annual consolidated turnover**	**Tenure of the proposed transaction**	**Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity**
GSPL Transmission Limited	Gujarat Energy Limited	Sale of Services	Gas Transmission & allied Income	1,320.0	Yes	123.32%*	5.40%	12 months	Gas Transmission & allied income will result in increase in revenue. Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB and hence in interest of the Company. Late payment charges, as applicable, shall be similar to that charged with unrelated parties.
GSPL Transmission Limited	Gujarat Energy Limited	Purchase of Goods	Purchase of goods like Natural Gas, CNG/PNG, Other inventories, assets	120.0	Yes	11.21%	0.49%	12 months	Purchase/ Sale of natural gas is required as per operational requirement of GTL including Line Pack & System Usage Gas.

GSPL Transmission Limited	Gujarat Energy Limited	Sale of Goods	Sale of goods like Natural Gas, Other inventories, assets	90.0	Yes	8.41%	0.37%	12 months	The transaction shall be entered at prevalent market price of gas which will be determined basis unrelated party transactions or tendering process. The company may require to buy/ sale materials like pipe, skids etc. when it is in need of the material & other company has surplus material/asset & not have any immediate use of it & which can be allocated for other company's use & can realize fair price. PNG / CNG which is purchased as a regular customer of utility company.
GSPL Transmission Limited	Gujarat Energy Limited	Sale of Services	Pipeline crossing, operating charges, connectivity charges and such other related charges	7.0	Yes	0.65%	0.03%	12 months	Pipeline crossing charges may arise when company's pipeline route crosses the pipeline route of other company. It will be necessary for completion of

GSPL Transmission Limited	Gujarat Energy Limited	Purchase of Services	Pipeline Crossing Charges Expense	1.0	Yes	0.09%	0.00%	12 months	pipeline projects & charges will be same that are charged from unrelated parties GEL may require pipeline connectivity for its CGD locations or CNG stations for smooth transmission of Gas. The connectivity is provided as per technical requirement and as per PNGRB regulations for which connectivity or operating charges is collected. This will result in increase in revenue of the GTL
GSPL Transmission Limited	Gujarat Energy Limited	Others	Security Deposits Receivable for Pipeline Crossing or connectivity	40.0	Yes	3.74%	0.16%	12 months	Security Deposit for connectivity is taken for pipeline connectivity as mentioned supra & pipeline crossing is collected whenever a company crosses pipeline of another, these are taken to safeguard infrastructure & are collected uniformly as per policy.
GSPL Transmission Limited	Gujarat Energy Limited	Others	Security Deposits Payable for Pipeline Crossing	1.0	Yes	0.09%	0.00%	12 months	
GSPL Transmission Limited	Gujarat Energy Limited	Others	Reimbursement Receivable for various business expenditures	7.0	Yes	0.65%	0.03%	12 months	The transactions pertain to any expenditure incurred for both companies in common or on one's behalf for operational ease or cost efficient negotiation with vendor. The cost applicable to the other company is charged back based on actual or logical allocation key
GSPL Transmission Limited	Gujarat Energy Limited	Others	Reimbursement Payable for various business expenditures	14.0	Yes	1.31%	0.06%	12 months	
GSPL Transmission Limited	Gujarat Energy Limited	Others	Interest on Security Deposit	3.0	Yes	0.28%	0.01%	12 months	The Interest rates paid by company shall be similar to all its customers who have given security deposits for connectivity as per company policy

GSPL Transmission Limited	Gujarat Energy Limited	Sale of Services	Rent / Lease income including utilities	8.0	Yes	0.75%	0.03%	12 months	Some of the land/parcels/assets of the Company are leased to GEL for operational requirement of CGD/CNG facilities setup. This helps in growth in gas transmission volumes & also generates source of income in form of rental yield. Whereas some premises of GEL is utilized by GTL for its business operations & all rentals are charged based on arm's length principle. Common utilities & services utilized by the company in case of rental premises is charged back based on actuals or logical allocation keys
GSPL Transmission Limited	Gujarat Energy Limited	Purchase of Services	Rent / Lease Expense including utilities	4.0	Yes	0. 37%	0.02%	12 months	
GSPL Transmission Limited	Indian Oil Corporation Limited	Purchase of Services	Gas Transmission & allied Expense [including Settlement Charges]	10.0	Yes	0.93%	0.00%	12 months	These charges are payable to IOCL because of Settlement mechanism as per PNGRB regulations & approved by industry committee
GSPL Transmission Limited	Indian Oil Corporation Limited	Sale of Services	Gas Transmission & allied Income [including Settlement Charges]	308.0	Yes	28.77%	0.03%	12 months	Gas Transmission & allied income will result in increase in revenue. Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB. Further, settlement charges are also payable as per PNGRB regulations as per established mechanism under PNGRB.

GSPL Transmission Limited	Indian Oil Corporation Limited	Purchase of Goods	Purchase of Natural Gas	40.0	Yes	3.74%	0.00%	12 Months	Purchase/ Sale of natural gas is required as per operational requirement of GTL including Line Pack & System Usage Gas. The transaction shall be entered at prevalent market price of gas which will be determined basis unrelated party transactions or tendering process.
GSPL Transmission Limited	Indian Oil Corporation Limited	Sale of Goods	Sale of Natural Gas	30.0	Yes	2.80%	0.00%	12 Months	
GSPL Transmission Limited	Hindustan Petroleum Corporation Limited	Sale of Services	Gas Transmission & allied Income	90.0	Yes	8.41%	0.02%	12 months	Gas Transmission & allied income will result in increase in revenue. Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB. Further, settlement charges are also payable as per PNGRB regulations as per established mechanism under PNGRB.
GSPL Transmission Limited	Hindustan Petroleum Corporation Limited	Purchase of Goods	Purchase of Natural Gas	40.0	Yes	3.74%	0.01%	12 Months	Purchase/ Sale of natural gas is required as per operational requirement of GTL including Line Pack & System Usage Gas. The transaction shall be entered at prevalent market price of gas which will be determined basis unrelated party transactions or tendering process.
GSPL Transmission Limited	Hindustan Petroleum Corporation Limited	Sale of Goods	Sale of Natural Gas	30.0	Yes	2.80%	0.01%	12 Months	

GSPL Transmission Limited	HPCL LNG Limited	Sale of Services	Gas Transmission & Allied Income	170.0	Yes	15.88%	186.81%	12 Months	Gas Transmission & allied income will result in increase in revenue. Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB. Further, settlement charges are also payable as per PNGRB regulations as per established mechanism under PNGRB.
GSPL Transmission Limited	HPCL LNG Limited	Purchase of Goods	Purchase of Natural Gas	40.0	Yes	3.74%	43.96%	12 Months	Purchase/ Sale of natural gas is required as per operational requirement of GTL including Line Pack & System Usage Gas. The transaction shall be entered at prevalent market price of gas which will be determined basis unrelated party transactions or tendering process.
GSPL Transmission Limited	GSPL India Transco Limited	Sale of Services	Gas Transmission & allied Income [including Settlement Charges]	8.00	Yes	0.75%	7.48%%	12 months	These charges will be receivable/payable to GITL because of Settlement mechanism as per PNGRB regulations & approved by industry committee.
GSPL Transmission Limited	GSPL India Transco Limited	Purchase of Services	Gas Transmission & allied Expense [including Settlement Charges]	129.00	Yes	12.05%	120.56%	12 months	
GSPL Transmission Limited	GSPL India Transco Limited	Sale of Services	Rent / Lease income including utilities	2.00	Yes	0.19%	1.87%	12 months	GTL shares office space with GITL for operational ease and optimal utilization of space. The

GSPL Transmission Limited	GSPL India Transco Limited	Purchase of Services	Rent / Lease Expense including utilities	1.00	Yes	0.09%	0.93%	12 months	transaction generates income at arm's length principles basis. Any future probable rent/lease will be determined based on commercial expediency. Common utilities & services utilized by the company in case of rental premises is charged back based on actuals or logical allocation keys.
GSPL Transmission Limited	GSPL India Transco Limited	Sale of Goods	Sale of goods like inventories, assets	10.00	Yes	0.93%	9.35%	12 Months	The company may require to buy/sale materials like pipe, skids etc. when it is in need of the material & other companies have surplus material/asset & not have any immediate use of it & which can be allocated for other company's use & can realize fair price
GSPL Transmission Limited	GSPL India Transco Limited	Purchase of Goods	Purchase of goods like inventories, assets	10.00	Yes	0.93%	9.35%	12 Months	
GSPL Transmission Limited	GSPL India Transco Limited	Others	Reimbursement Receivable for various business expenditures	12.00	Yes	1.12%	11.21%	12 Months	The transactions pertains to any expenditure incurred for both companies in common or on one's behalf for operational ease or cost efficient negotiation with vendor. The cost applicable to the other company is charged back based on actual or logical allocation key.
GSPL Transmission Limited	GSPL India Transco Limited	Others	Reimbursement Payable for various business expenditures	8.00	Yes	0.75%	7.48%	12 Months	
GSPL Transmission Limited	GSPL India Gasnet Limited	Sale of Services	Gas Transmission & allied Income [including Settlement Charges]	5.00	Yes	0.47%	1.59%	12 Months	Gas Transmission & allied income will result in increase in revenue.

GSPL Transmission Limited	GSPL India Gasnet Limited	Purchase of Services	Gas Transmission & allied Expenses [including Settlement Charges]	415.00	Yes	38.77%	131.75%	12 Months	Gas Transmission & allied expenses are arising because pipeline section of GIGL is used for providing further output service which in turn increases revenue of the company Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB. Further, settlement charges are also receivable/payable as per PNGRB regulations as per established mechanism under PNGRB & can arise on any side i.e. income or expense Late payment charges, as applicable, shall be similar to that charged with unrelated parties.
GSPL Transmission Limited	GSPL India Gasnet Limited	Sale of Services	Rent / Lease income including utilities	3.00	Yes	0.28%	0.95%	12 Months	GTL shares office space with GIGL for operational ease and optimal utilization of space. The transaction generates

GSPL Transmission Limited	GSPL India Gasnet Limited	Purchase of Services	Rent / Lease Expense including utilities	1.00	Yes	0.09%	0.32%	12 Months	income which is at arm's length principles. Any future probable rent/lease will be determined based on commercial expediency. Common utilities & services utilised by the company in case of rental premises is charged back based on actuals or logical allocation keys
GSPL Transmission Limited	GSPL India Gasnet Limited	Sale of Services	Pipeline crossing, operating charges, and such other related charges income	2.00	Yes	0.19%	0.63%	12 Months	Pipeline crossing charges may arise when company's pipeline route crosses the pipeline route of other company. It will be necessary for completion of pipeline projects & charges will be same that are charged from unrelated parties GIGL may require pipeline connectivity for its upcoming projects for smooth transmission of Gas. The connectivity will be provided as per technical requirement and as per PNGRB regulations for which connectivity or operating charges is collected. This will result in increase in revenue of the GTL.
GSPL Transmission Limited	GSPL India Gasnet Limited	Purchase of Services	Pipeline crossing, operating charges, and such other related charges expense	4.00	Yes	0.37%	1.27%	12 Months	
GSPL Transmission Limited	GSPL India Gasnet Limited	Others	Security Deposits Receivable for Pipeline Crossing	1.00	Yes	0.09%	0.32%	12 Months	Security Deposit for pipeline crossing is collected whenever a company crosses pipeline of another, these are taken to

GSPL Transmission Limited	GSPL India Gasnet Limited	Others	Security Deposits Payable for Pipeline Crossing	1.00	Yes	0.09%	0.32%	12 Months	safeguard infrastructure & are collected/paid uniformly as per policy
GSPL Transmission Limited	GSPL India Gasnet Limited	Sale of Goods	Sale of goods like inventories, assets	10.00	Yes	0.93%	3.17%	12 Months	The company may require to buy/sale materials like pipe, skids etc. when it is in need of the material & other company has surplus material/asset & not have any immediate use of it & which can be allocated for other company's use & can realize fair price
GSPL Transmission Limited	GSPL India Gasnet Limited	Purchase of Goods	Purchase of goods like inventories, assets	10.00	Yes	0.93%	3.17%	12 Months	
GSPL Transmission Limited	GSPL India Gasnet Limited	Others	Reimbursement Receivable for various business expenditures	12.00	Yes	1.12%	3.81%	12 Months	The transactions pertain to any expenditure incurred for both companies in common or on one's behalf for operational ease or cost-efficient negotiation with vendor. The cost applicable to the other company is charged back based on actual or logical allocation key
GSPL Transmission Limited	GSPL India Gasnet Limited	Others	Reimbursement Payable for various business expenditures	6.00	Yes	0.56%	1.90%	12 Months	
* % is as per last year turnover as per financials, which is our entitled revenue (net of settlement charges) as per PNGRB regulation, whereas the % to Invoicing as per Unified Tariff as per PNGRB regulation comes to 84%, Further current year revenue/invoicing is expected to be higher than previous year									

	PART B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**						
	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances with below mentioned RPTs						
Name of the Entity	**Name of the Related Party**	**Nature of Transaction**	**Details of each type of the proposed transaction**	**Basis of determination of price**	**Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.**	**In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:**		
						a. Amount of Trade advance	**b. Tenure**	**c. Whether same is self-liquidating?**
GSPL Transmission Limited	Gujarat Energy Limited	Sale of Services	Gas Transmission & allied Income	As per PNGRB regulation / Unified Tariff / approved Tariff or any other mechanism by PNGRB Late payment charges, if any, are as per standard agreement terms	Not Applicable	Not Applicable		
GSPL Transmission Limited	Gujarat Energy Limited	Purchase of Goods	Purchase of goods like Natural Gas, CNG/PNG, Other inventories, assets	(a) Natural Gas to be purchased/sold based on price charged by GEL to unrelated party OR by cost plus comparable markup OR any other method justifying arm's length principle OR following tendering process (b) Other inventories/ assets to be purchased/sold on	The party selection process is based on the operational requirement and urgency of the transaction.			
GSPL Transmission Limited	Gujarat Energy Limited	Sale of Goods	Sale of goods like Natural Gas, Other inventories, assets					

				actual /replacement cost or fair price of that inventory (c) CNG/PNG are purchased at standard rate of CGD companies		
GSPL Transmission Limited	Gujarat Energy Limited	Sale of Services	Pipeline crossing, operating charges, connectivity charges and such other related charges	(a) Rate should be similar to rates charged by/to unrelated parties OR (b) As per company policy applicable to all CGD companies	Not Applicable	
GSPL Transmission Limited	Gujarat Energy Limited	Purchase of Services	Pipeline Crossing Charges Expense			
GSPL Transmission Limited	Gujarat Energy Limited	Others	Security Deposits Receivable for Pipeline Crossing or connectivity	(a) Security Deposit should be similar to that taken/given from/to unrelated parties OR (b) As per company policy applicable to all CGD companies		
GSPL Transmission Limited	Gujarat Energy Limited	Others	Security Deposits Payable for Pipeline Crossing			
GSPL Transmission Limited	Gujarat Energy Limited	Others	Reimbursement Receivable for various business expenditures	At Actual Basis or cost allocation at logical ratio		
GSPL Transmission Limited	Gujarat Energy Limited	Others	Reimbursement Payable for various business expenditures			
GSPL Transmission Limited	Gujarat Energy Limited	Others	Interest on Security Deposit	Interest given should be at similar rates at which given to unrelated parties		
GSPL Transmission Limited	Gujarat Energy Limited	Sale of Services	Rent / Lease income including utilites	(a) Rent/Lease charges are Based on arm's length principles		

GSPL Transmission Limited	Gujarat Energy Limited	Purchase of Services	Rent / Lease Expense including utilities	(b) Utility charges are based on actuals allocated based on logical allocation keys		
GSPL Transmission Limited	Indian Oil Corporation Limited	Purchase of Services	Gas Transmission & allied Expense [including Settlement Charges]	As per PNGRB regulation / Unified Tariff / approved Tariff or any other mechanism by PNGRB		
GSPL Transmission Limited	Indian Oil Corporation Limited	Sale of Services	Gas Transmission & allied Income [including Settlement Charges]			
GSPL Transmission Limited	Hindustan Petroleum Corporation Limited	Sale of Services	Gas Transmission & allied Income			
GSPL Transmission Limited	HPCL LNG Limited	Sale of Services	Gas Transmission & Allied Income		Not Applicable	Not Applicable
GSPL Transmission Limited	Indian Oil Corporation Limited	Purchase of Goods	Purchase of Natural Gas	Natural Gas to be purchased/sold based on price charged by /to unrelated party OR by cost plus comparable markup OR any other method justifying arm's length principle OR following tendering process	The party selection process is based on the operational requirement and urgency of the transaction.	Not applicable
GSPL Transmission Limited	Hindustan Petroleum Corporation Limited					
GSPL Transmission Limited	HPCL LNG Limited					
GSPL Transmission Limited	Indian Oil Corporation Limited	Sale of Goods	Sale of Natural Gas			

GSPL Transmission Limited	Hindustan Petroleum Corporation Limited					
GSPL Transmission Limited	GSPL India Transco Limited	Sale of Services	Gas Transmission & allied Income [including Settlement Charges]	As per PNGRB regulation / Unified Tariff / approved Tariff or any other mechanism by PNGRB Late payment charges, if any, are as per standard agreement terms	Not Applicable	Not Applicable
GSPL Transmission Limited	GSPL India Transco Limited	Purchase of Services	Gas Transmission & allied Expense [including Settlement Charges]			
GSPL Transmission Limited	GSPL India Transco Limited	Sale of Services	Rent / Lease income including utilities	(a) Rent/Lease charges are Based on arm's length principle (b) Utility charges are based on actuals allocated based on logical allocation keys		
GSPL Transmission Limited	GSPL India Transco Limited	Purchase of Services	Rent / Lease Expense including utilities			
GSPL Transmission Limited	GSPL India Transco Limited	Sale of Goods	Sale of goods like inventories, assets	Inventories/assets to be purchased/sold on actual /replacement cost or fair price of that inventory/ asset		
GSPL Transmission Limited	GSPL India Transco Limited	Purchase of Goods	Purchase of goods like inventories, assets			
GSPL Transmission Limited	GSPL India Transco Limited	Others	Reimbursement Receivable for various business expenditures	At Actual Basis or cost allocation at logical ratio		
GSPL Transmission Limited	GSPL India Transco Limited	Others	Reimbursement Payable for various business expenditures			

GSPL Transmission Limited	GSPL India Gasnet Limited	Sale of Services	Gas Transmission & allied Income [including Settlement Charges]	As per PNGRB regulation / Unified Tariff / approved Tariff or any other mechanism by PNGRB Late payment charges, if any, are as per standard agreement terms	Not Applicable	Not Applicable
GSPL Transmission Limited	GSPL India Gasnet Limited	Purchase of Services	Gas Transmission & allied Expenses [including Settlement Charges]			
GSPL Transmission Limited	GSPL India Gasnet Limited	Sale of Services	Rent / Lease income including utilities	(a) Rent/Lease charges are Based on arm's length principles (b) Utility charges are based on actuals allocated based on logical allocation keys		
GSPL Transmission Limited	GSPL India Gasnet Limited	Purchase of Services	Rent / Lease Expense including utilities			
GSPL Transmission Limited	GSPL India Gasnet Limited	Sale of Services	Pipeline crossing, operating charges, and such other related charges income	(a) Rate should be similar to rates charged by/to GTL to/from unrelated parties OR (b) Any other external comparable price		
GSPL Transmission Limited	GSPL India Gasnet Limited	Purchase of Services	Pipeline crossing, operating charges, and such other			

			related charges expense			
GSPL Transmission Limited	GSPL India Gasnet Limited	Others	Security Deposits Receivable for Pipeline Crossing	Security Deposit should be similar to that taken/given by GTL from/to unrelated parties		
GSPL Transmission Limited	GSPL India Gasnet Limited	Others	Security Deposits Payable for Pipeline Crossing			
GSPL Transmission Limited	GSPL India Gasnet Limited	Sale of Goods	Sale of goods like inventories, assets	Inventories/assets to be purchased/sold on actual /replacement cost or fair price of that inventory/ asset		
GSPL Transmission Limited	GSPL India Gasnet Limited	Purchase of Goods	Purchase of goods like inventories, assets			
GSPL Transmission Limited	GSPL India Gasnet Limited	Others	Reimbursement Receivable for various business expenditures	At Actual Basis or cost allocation at logical ratio		
GSPL Transmission Limited	GSPL India Gasnet Limited	Others	Reimbursement Payable for various business expenditures			

Annexure-II

DETAILS OF MATERIAL RELATED PARTY TRANSACTIONS BETWEEN SUBSIDIARY "GSPL INDIA GASNET LIMITED" AND ITS RELATED PARTIES WHERE "GSPL TRANSMISSION LIMITED" IS NOT A PARTY

Index of Information		
Sr No.	**Category of transaction**	**Information to be provided**
CATEGORY-A		
1	Transaction which exceeds the Value of Transactions as per Category A needs to provide the information as per the RPT Industry Standards	As per Industry standards Common information for all types of RPT
	a. Minimum information of the proposed RPT, applicable to all RPTs	Part A
	b. Details of Transactions as per previous FY 2025-26	Annexure A
	c. Details of proposed transactions with Related Parties	Annexure B
CATEGORY-B		
Information to be Provided for specific type of transaction as mentioned below in addition to the Common information for all types of RPT		
2	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances	Part B

Minimum information of the proposed RPT as per Industry Standards					PART-A
A.1 Basic details of the related party					**Rs. in crores**
S. No.	**Particulars of the information**	**Information provided by the management**			
1	Name of The Entity	GSPL India Gasnet Limited ["GIGL"] subsidiary of GTL	GSPL India Gasnet Limited ["GIGL"] subsidiary of GTL	GSPL India Gasnet Limited ["GIGL"] subsidiary of GTL	GSPL India Gasnet Limited ["GIGL] subsidiary of GTL
2	Name of the related party	Indian Oil Corporation Limited ["IOCL"]	Bharat Petroleum Corporation Limited ["BPCL"]	HPCL Rajasthan Refinery Limited ["HRRL"]	Hindustan Petroleum Corporation Limited ["HPCL"]
3	Country of incorporation of the related party	India	India	India	India
4	Nature of business of the related party	IOCL is having business in entire hydrocarbon value chain. Its operations include crude oil refining, pipeline transportation, petroleum marketing, petrochemicals, natural gas, and exploration	BPCL operates primarily in downstream hydrocarbons, encompassing oil refining and marketing of petroleum products.	HRRL is having greenfield refinery-cum-petrochemical complex in Rajasthan	HPCL operates primarily in downstream hydrocarbons, encompassing oil refining and marketing of petroleum products
A.2 Relationship and ownership of the related party					
S. No.	**Particulars of the information**	**Information provided by the management**			
1	Relationship between the listed entity/Subsidiary (in case of transaction involving subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	IOCL is a co-venturer in GIGL	BPCL is a co-venturer in GIGL	Fellow Joint Venture HRRL is Joint Venture of Hindustan Petroleum Corporation Limited ["HPCL"] & Govt. Rajasthan & HPCL is co-venturer of GIGL	HPCL is a co-venturer in GIGL
2	Shareholding of the listed entity/ subsidiary in case of transaction involving the subsidiary~~)~~ whether direct or indirect, in the related party.	Nil	Nil	Nil	Nil

3	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ ~~subsidiary (in case of transaction involving the subsidiary)~~.	Not Applicable	Not Applicable	Not Applicable	Not Applicable
4	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	IOCL is a co-venturer in GIGL with 26% shareholding	BPCL is a co-venturer in GIGL with 11% shareholding	NIL	HPCL is a co-venturer in GIGL with 11% shareholding
A.3 Details of previous transactions with the related party					
S. No.	**Particulars of the information**				
1	Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party during the last financial year.	Annexure-A	Annexure-A	Annexure-A	Annexure-A
2	Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Annexure-A	Annexure-A	Annexure-A	Annexure-A

S. No.	Particulars of the information	Information provided by the management			
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Not Applicable	Not Applicable	Not Applicable	Not Applicable
A.4 Amount of the proposed transaction(s)					
S. No.	**Particulars of the information**	**Information provided by the management**			
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Annexure B	Annexure B	Annexure B	Annexure B
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	Yes	Yes	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	Annexure B	Annexure B	Annexure B	Annexure B

S. No.	Particulars of the information	Information provided by the management			
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Annexure B	Annexure B	Annexure B	Annexure B
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover	Annexure B	Annexure B	Annexure B	Annexure B
6	Financial performance of the related party for the immediately preceding financial year*:				**(Rs. in Crores)**
	Particulars	**FY 2025-26**	**FY 2025-26**	**FY 2024-25**	**FY 2025-26**
	Turnover	901,453	522,820	-	476,728
	Profit After Tax	43,677	25,843	(269.61)	18,047
	Net worth	225,547	100,170	13,644.45	65,556
*	*The Financial Performance of the related Party has been taken basis on latest audited financials made available by the related party.*				

A.5 Basic details of the proposed transaction					
S. No.	**Particulars of the information**	**Information provided by the management**			
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Annexure-B	Annexure-B	Annexure-B	Annexure-B
2	Details of each type of the proposed transaction	Annexure-B	Annexure-B	Annexure-B	Annexure-B
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Annexure-B	Annexure-B	Annexure-B	Annexure-B
4	Whether omnibus approval is being sought?	Yes	Yes	Yes	Yes
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Annexure-B	Annexure-B	Annexure-B	Annexure-B
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Annexure-B	Annexure-B	Annexure-B	Annexure-B
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	None of the Directors or Key Managerial Personnel of the Company or their relatives, are in any way concerned or interested, financially or otherwise.			
	a. Name of the director / KMP				
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party				
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable			
9	Other information relevant for decision making.	No			

Annexure – A

A(3)	Details of transactions with the related party for Preceding FY 2025-26				
Sr. No.	**Name of the Entity**	GSPL India Gasnet Limited ["GIGL"] subsidiary of GTL	GSPL India Gasnet Limited ["GIGL"] subsidiary of GTL	GSPL India Gasnet Limited ["GIGL"] subsidiary of GTL	GSPL India Gasnet Limited ["GIGL"] subsidiary of GTL
	Name of the Related Party	Indian Oil Corporation Limited ["IOCL"]	Bharat Petroleum Corporation Limited ["BPCL"]	HPCL Rajasthan Refinery Limited ["HRRL"]	Hindustan Petroleum Corporation Limited ["HPCL"]
	Particulars of the information				Rs. In Crores
1	**Nature of Transactions**				
i.	Gas Transmission & allied Income [including Settlement Charges]	2.14	0.004	37.32	0.89
ii.	Gas Transmission & allied Expense [including Settlement Charges]	-	-	-	
iii.	Rent/lease Income including utilities	0.01	0.01	-	0.11
iv.	Rent/lease Expense including utilities	0.08	-	-	
v.	Purchase of goods like Natural Gas, CNG/PNG, Other inventories, assets	-	-	-	
vi.	Sale of goods like Inventories / materials	-	-	-	
vii.	Purchase of goods like line pack, Inventories / materials	12.84	-	-	
viii.	Various other Sale of services like operating charges, connectivity charges income	0.25	0.14	-	0.26
ix.	Reimbursement Payable for various business expenditures	1.01	0.002	-	0.02
x.	Reimbursement Receivable for various business expenditures	-	0.02	-	
xi.	Interest paid/payable on Security Deposit	-	0.06	-	
xii.	Security Deposits Received	-	-	-	

xiii.	Pipeline Crossing Charges Expense	-	-	-	
xiv.	Security Deposits paid/refunded for Pipeline Crossing or connectivity	-	-	-	
xv.	Investment in Equity Shares	21.01	8.89	-	-
xvi.	Advance given	21.00	-	-	-
xvii.	Interest on advance	0.01		-	-
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought*	47.33	28.13	32.28	18.20
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Not Applicable	Not Applicable	Not Applicable	Not Applicable
* Provisional figures subject to change & to be approved by Audit Committee at the time of approval of quarterly financials					

(Annexure B)

Minimum Information to be provided to the Audit Committee for approval (including ratification) of RPTs.

Name of the Entity	Name of the Related Party	Nature of Transaction	Details of each type of the proposed transaction	Amount of the proposed transactions (in Crores)	Whether material RPT	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding FY	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover	Tenure of the proposed transaction**	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Sale of Services	Gas Transmission & allied Income [including settlement charges]	15.00	Yes	4.76%	0.00%	12 Months	Gas Transmission & allied income will result in increase in revenue. Gas Transmission & allied expenses arise because pipeline section of that entity is used for providing further output service which in turn increases revenue of the company Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB. Further, settlement charges are also payable as per PNGRB regulations as per established mechanism under PNGRB & can arise on any side i.e. income or expense
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Purchase of Services	Gas Transmission & allied Expense [including settlement charges]	15.00	Yes	4.76%	0.00%	12 Months	
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Purchase of Goods	Purchase of Natural Gas	30.00	Yes	9.52%	0.00%	12 Months	Purchase/Sale of natural gas may be required as per operational requirement of GIGL including Line Pack & System Usage Gas. The transaction shall be entered at prevalent market price of gas

GSPL India Gasnet Limited	Indian Oil Corporation Limited	Sale of Goods	Sale of Natural Gas	10.00	Yes	3.17%	0.00%	12 Months	which will be determined basis similar unrelated party transactions or tendering process.
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Sale of Services	Rent / Lease /RoW Income etc.	3.00	Yes	0.95%	0.00%	12 Months	Some of the land/parcels/assets of one company are leased to the other for operational requirement, rental of which are charged based on arm's length principle
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Purchase of Services	Rent / Lease /RoW Expense etc.	5.00	Yes	1.59%	0.00%	12 Months	
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Sale of Services	Operating Charges Income	2.00	Yes	0.63%	0.00%	12 Months	These are annual charges collected for pipeline connectivity given to IOCL & the same will result in increase in revenue
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Others	Reimbursement payable for Business expenses	9.00	Yes	2.86%	0.00%	12 Months	The transactions pertain to any expenditure incurred for both companies in common or on one's behalf for operational ease or cost-efficient negotiation with vendor. The cost applicable to the other company is charged back based on actual or logical allocation key.
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Sale of Services	Gas Transmission & allied Income	14.00	Yes	4.44%	0.00%	12 Months	Gas Transmission & allied income will result in increase in revenue. Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB.
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Purchase of Goods	Purchase of Natural Gas	30.00	Yes	9.52%	0.01%	12 Months	Purchase/Sale of natural gas is required as per operational requirement of GIGL including Line Pack & System Usage Gas. The transaction shall be entered at prevalent market price of gas which will be determined basis similar

GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Sale of Goods	Sale of Natural Gas	10.00	Yes	3.17%	0.00%	12 Months	unrelated party transactions or tendering process.
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Sale of services	operating charges, connectivity charges and such other related charges income	12.00	Yes	3.81%	0.00%	12 Months	BPCL may require pipeline connectivity for its upcoming CGDs for smooth transmission of Gas. The connectivity is provided as per technical requirement and as per PNGRB regulations for which connectivity or operating charges is collected. This will result in increase in revenue of the GIGL
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Sale of services	Rent / Lease income along with utility charges	4.00	Yes	1.27%	0.00%	12 Months	Some of the land/parcels/assets of the GIGL are leased to BPCL for operational requirement, rental of which are charged based on arm's length principle & will result in increase in revenue of the company.
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Others	Reimbursement payable for Business expenses	9.00	Yes	2.86%	0.00%	12 Months	The transactions pertain to any expenditure incurred for both companies in common or on one's behalf for operational ease or cost-efficient negotiation with vendor. The cost applicable to the other company is charged back based on actual or logical allocation key
GSPL India Gasnet Limited	HPCL Rajasthan Refinery Limited	Sale of Services	Gas Transmission & allied Income	150.00	Yes	47.61%	NA	12 Months	Gas Transmission & allied income will result in increase in revenue. Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB.
GSPL India Gasnet Limited	HPCL Rajasthan Refinery Limited	Others	Utility Charges	9.00	Yes	2.86%	NA	12 Months	GIGL utilizes certain common facilities of HRRL's RT terminal for its business operation & is being charged based on actuals or logical allocation keys

GSPL India Gasnet Limited	Hindustan Petroleum corporation Limited	Sale of Services	Gas Transmission & allied Income	15.00	Yes	4.76%	0.00%	12 Months	Gas Transmission & allied income will result in increase in revenue. Transmission rates are regulated by PNGRB & charged based on Unified Tariff & other mechanism approved by PNGRB.
GSPL India Gasnet Limited	Hindustan Petroleum corporation Limited	Sale of services	operating charges, connectivity charges and such other related charges income	10.00	Yes	3.17%	0.00%	12 Months	HPCL may require pipeline connectivity for its upcoming CGDs for smooth transmission of Gas. The connectivity is provided as per technical requirement and as per PNGRB regulations for which connectivity or operating charges is collected. This will result in increase in revenue of the GIGL
GSPL India Gasnet Limited	Hindustan Petroleum corporation Limited	Purchase of Goods	Purchase of Natural Gas	30.00	Yes	9.52%	0.01%	12 Months	Purchase/Sale of natural gas is required as per operational requirement of GIGL including Line Pack & System Usage Gas. The transaction shall be entered at prevalent market price of gas which will be determined basis similar unrelated party transactions or tendering process.
GSPL India Gasnet Limited	Hindustan Petroleum corporation Limited	Sale of Goods	Sale of Natural Gas	10.00	Yes	3.17%	0.00%	12 Months	
GSPL India Gasnet Limited	Hindustan Petroleum corporation Limited	Sale of services	Rent / Lease income along with utility charges	5.00	Yes	1.59%	0.00%	12 Months	Some of the land/parcels/assets of the GIGL are leased to HPCL for operational requirement, rental of which are charged based on arm's length principle & will result in increase in revenue of the company

PART B	Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A								
Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances with below mentioned RPTs									
Name of the Entity	**Name of the Related Party**	**Nature of Transaction**	**Details of each type of the proposed transaction**	**Basis of determination of price**	**Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.**	**In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:**		
						a. Amount of Trade advance	**b. Tenure**	**c. Whether same is self-liquidating?**
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Sale of Services	Gas Transmission & allied Income [including settlement charges]	As per PNGRB regulation / Unified Tariff / approved Tariff or any other mechanism by PNGRB		Not Applicable		
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Purchase of Services	Gas Transmission & allied Expense [including settlement charges]					
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Purchase of Goods	Purchase of Natural Gas	By following tendering process OR any other method justifying arm's length principle	The party selection process is based on the operational requirement and urgency			
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Sale of Goods	Sale of Natural Gas					

					of the transaction.	
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Sale of Services	Rent / Lease /RoW Income etc	(a) Rent/Lease charges are Based on arm's length principles (b) Lease charges for of Right of Way are based on govt. guidelines	Not Applicable	
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Purchase of Services	Rent / Lease /RoW Expense etc			
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Sale of Services	Operating Charges Income	Based on company policy & charged in uniformity with other unrelated parties		
GSPL India Gasnet Limited	Indian Oil Corporation Limited	Others	Reimbursement payable for Business expenses	At Actual Basis or cost allocation at logical ratio		
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Sale of Services	Gas Transmission & allied Income	As per PNGRB regulation / Unified Tariff / approved Tariff or any other mechanism by PNGRB		
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Purchase of Goods	Purchase of Natural Gas	By following Tendering process OR any other method justifying arm's length principle	The party selection process is based on the operational requirement and urgency of the transaction.	
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Sale of Goods	Sale of Natural Gas			
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Sale of services	operating charges, connectivity charges and such other related charges income	(a) Rate should be similar to rates charged by/to unrelated parties OR (b) Based on company policy	Not Applicable	

				applicable in uniformity with unrelated parties		
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Sale of services	Rent / Lease income along with utility charges	(a) Rent/Lease charges are Based on arm's length principles (b) Utility charges are based on actuals allocated based on logical allocation keys		
GSPL India Gasnet Limited	Bharat Petroleum Corporation Limited	Others	Reimbursement payable for Business expenses	At Actual Basis or cost allocation at logical ratio		
GSPL India Gasnet Limited	HPCL Rajasthan Refinery Limited	Sale of Services	Gas Transmission & allied Income	As per PNGRB regulation / Unified Tariff / approved Tariff or any other mechanism by PNGRB		
GSPL India Gasnet Limited	HPCL Rajasthan Refinery Limited	Others	Utility Charges	At Actual Basis or cost allocation at logical ratio		
GSPL India Gasnet Limited	Hindustan Petroleum Corporation Limited	Sale of Services	Gas Transmission & allied Income	As per PNGRB regulation / Unified Tariff / approved Tariff or any other mechanism by PNGRB	Not Applicable	Not Applicable
GSPL India Gasnet Limited	Hindustan Petroleum Corporation Limited	Purchase of Goods	Purchase of Natural Gas	By following Tendering process OR any other method justifying arm's length principle	The party selection process is based on the operational requirement and urgency of the	
GSPL India Gasnet Limited	Hindustan Petroleum Corporation Limited	Sale of Goods	Sale of Natural Gas			

					transaction.	
GSPL India Gasnet Limited	Hindustan Petroleum Corporation Limited	Sale of services	operating charges, connectivity charges and such other related charges income	(a) Rate should be similar to rates charged by/to unrelated parties OR (b) Based on company policy applicable in uniformity with unrelated parties	Not Applicable	
GSPL India Gasnet Limited	Hindustan Petroleum Corporation Limited	Sale of services	Rent / Lease income along with utility charges	(a) Rent/Lease charges are Based on arm's length principles (b) Utility charges are based on actuals allocated based on logical allocation keys		