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POLICY ON DEALING WITH RELATED PARTY TRANSACTIONS



(This version of Policy is applicable with effect from February 06, 2026)

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POLICY ON RELATED PARTY TRANSACTIONS

1. PREAMBLE

The Board of Directors (the “Board”) of AKSH Optifibre Limited (the “Company”) has adopted this Policy upon the recommendation of the Audit Committee and the said Policy includes the materiality threshold and the manner of dealing with Related Party Transactions (“Policy”) in compliance with the requirements of Section 188 of the Companies Act, 2013 and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”).

Amendments, from time to time, to the Policy, if any, shall be considered by the Board based on the recommendations of the Audit Committee. The Board shall mandatorily review this Policy at least once in every 3 years.

2. DEFINITIONS

“Arm’s length transaction” means a transaction between two related parties that is conducted as if they were unrelated, so that there is no conflict of interest.

“Audit Committee or Committee” means committee of the Board constituted from time to time under the provisions of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 177 of the Companies Act, 2013.

“Board” means board of directors as defined under the Companies Act, 2013.

“Key Managerial Personnel” means key managerial personnel as defined under the Companies Act, 2013.

“Ordinary course of business” means the usual transactions, customs and practices undertaken by the Company to conduct its business operations and activities and includes all such activities which the Company can undertake as enunciated in the Memorandum and the Articles of Association. The Board and the Audit Committee may lay down principles for determining in the ordinary course of business in accordance with statutory requirements and other industry practices and guidelines.

“Material Related Party Transaction”: 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 thresholds specified in Schedule XII of the SEBI (Listing of Obligations and Disclosures Requirement) Regulation, 2015*.



*Schedule XII of the SEBI (Listing of Obligations and Disclosures Requirement) Regulation, 2015- Please refer Annexure-1 of this policy

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Notwithstanding the above, a transaction involving payments made to a related party with respect to brand usage or royalty shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceed five percent of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity.

“Material Modifications”: the subsequent modification(s) of Related Party Transaction shall be considered material if:

- a) the impact in consideration exceeds 20% than the original contract or arrangement;
- b) the change in payment terms or any other material commercial term like security, tenure, rate of interest etc. not favorable to the Company;
- c) the impact in quantity exceeds 20% than the original contract or arrangement.;

“Related Party” means a related party as defined under Section 2(76) of the Companies Act, 2013 and Regulation 2(1) (zb) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Provided that:

- (a) any person or entity forming a part of the promoter or promoter group of the Company; or
- (b) any person or any entity, holding equity shares:
 - (i) of twenty per cent or more; or
 - (ii) of ten per cent or more, with effect from April 1, 2023;

in the Company either directly or on a beneficial interest basis as provided under section 89 of the Companies Act, 2013, at any time, during the immediate preceding financial year; shall be deemed to be a related party.

“Related Party Transaction” means any transaction as defined in Regulation 2(1)(zc) and Section 188(1) of the Companies Act, 2013, between the Company and any Related Party for transfer of resources, services or obligations between:

- (i) a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand; or
- (ii) a listed entity or any of its subsidiaries on one hand, and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries, with effect from April 1, 2023,

regardless of whether a price is charged and a “transaction” with a related party shall be construed to include a single transaction or a group of transactions in a contract.

Further, in terms of Section 188(1) of the Companies Act, 2013, the following Transaction(s) between the Company and any Related Party, shall be Related Party Transactions:-

- a. Sale, purchase or supply of any goods or materials directly or through appointment of agent;



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- b. Selling or otherwise disposing of, or buying property of any kind directly or through appointment of agent;
- c. Leasing of property of any kind;
- d. Availing or rendering of any services directly or through appointment of agent;
- e. Such related party's appointment to any office or place of profit in the Company, its subsidiary Company or associate Company;
- f. Underwriting the subscription of any securities or derivatives thereof, of the Company.

Provided that the following shall not be a related party transaction:

- (a) the issue of specified securities on a preferential basis, subject to compliance of the requirements under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (b) the following corporate actions which are uniformly applicable/offered to all shareholders in proportion to their shareholding:
 - i. payment of dividend;
 - ii. subdivision or consolidation of securities;
 - iii. issuance of securities by way of a rights issue or a bonus issue; and
 - iv. buy-back of securities.
- (c) acceptance of fixed deposits by banks/Non-Banking Finance Companies at the terms uniformly applicable/offered to all shareholders/public, subject to disclosure of the same along with the disclosure of related party transactions every six months to the stock exchange(s), in the format as specified by the SEBI
- (d) acceptance of current account deposits and saving account deposits by banks in compliance with the directions issued by the Reserve Bank of India or any other central bank in the relevant jurisdiction from time to time: Explanation: For the purpose of clauses (c) and (d) above, acceptance of deposits includes payment of interest thereon.
- (e) retail purchases from any listed entity or its subsidiary by the directors or key managerial personnel of the listed entity or its subsidiary, and relatives of such directors or key managerial personnel, without establishing a business relationship and at the terms which are uniformly applicable/offered to all employees, directors, key managerial personnel and relatives of directors or key managerial personnel.

“Relative” means a relative as defined under Section 2(77) of the Companies Act, 2013 and includes anyone who is related in any of the following manner –

- a. Members of a Hindu undivided family;



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- b. Husband or wife;
- c. Father (including step-father);
- d. Mother (including step-mother);
- e. Son (including step-son);
- f. Son's wife;
- g. Daughter;
- h. Daughter's husband;
- i. Brother (including step-brother); or
- j. Sister (including step-sister).

"Transaction" with a related party shall be construed to include a single transaction or a group of transactions.

"Industry Standards" shall mean the Industry Standards on "Minimum information to be provided for Review of the Audit Committee and Shareholders for Approval of Related Party Transaction (RPT)" as notified and amended by SEBI, from time to time, which are structured into the following parts:

Part A – Universal RPT Information, applicable to all the Related Party Transactions;

Part B – Specific RPT Categories, applicable to specified categories of Related Party Transactions in addition to Part A; and

Part C – Material Related Party Transactions, applicable to material Related Party Transactions covered under Part B, in addition to Part A and Part B.

The **RPT Industry Standards** shall not be applicable to:

(a) Transactions exempted under Regulation 23(5) of the LODR Regulations; and

(b) Quarterly review of RPTs by the Audit Committee in terms of Regulation 23(3)(d) of the LODR Regulations.

(c) Transaction(s) with a related party to be entered into individually or taken together with previous transactions during a financial year (including which are approved by way of ratification) **do not exceed Rs. One Crore.**

3. POLICY

All related party transactions and subsequent material modifications shall require prior approval of the Audit Committee of the Company:

Provided that only those members of the Audit Committee, who are independent directors, shall approve related party transactions.



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Provided further that:

- (a) the Audit Committee of the Company shall define “material modifications”, from time to time and disclose it as part of this Policy;
- (b) a related party transaction above rupees one crore, whether entered into individually or taken together with previous transactions during a financial year, to which the subsidiary of a listed entity is a party but the listed entity is not a party, shall require prior approval of the audit committee of the listed entity if the value of such transaction, exceeds the lower of the following:
 - (i) ten percent of the annual standalone turnover of the subsidiary as per the last audited financial statements of the subsidiary; or
 - (ii) the threshold for material related party transactions of listed entity as specified in *Schedule XII of these regulations.
- (c) In the event of a related party transaction above rupees one crore, whether entered into individually or taken together with previous transactions during a financial year, to which the subsidiary of a listed entity is a party but the listed entity is not a party and such subsidiary does not have audited financial statements for a period of at least one year, prior approval of the audit committee of the listed entity shall be obtained if the value of such transaction exceeds the lower of the following:
 - (i) ten percent of the aggregate value of paid-up share capital and securities premium account of the subsidiary; or
 - (ii) the threshold for material related party transactions of listed entity as specified in *Schedule XII of these regulations:Provided that the aggregate value of paid-up share capital and securities premium account of the subsidiary shall be taken as on a date, not older than three months prior to the date of seeking approval of the audit committee.
- (d) prior approval of the Audit Committee of the Company shall not be required for a related party transaction to which the listed subsidiary, if any, is a party but the Company, is not a party, if Regulation 23 and sub-regulation (2) of Regulation 15 of the SEBI Listing Regulations are applicable to such listed subsidiary.

Explanation: For related party transactions of unlisted subsidiaries of the listed subsidiary as referred to in (d) above, the prior approval of the Audit Committee of the listed subsidiary shall suffice.

- (e) remuneration and sitting fees paid by the Company or its subsidiary to its Director, Key Managerial Personnel or Senior Management, except who is part of promoter or promoter group, shall not require approval of the Audit Committee provided that the same is not material in terms of the provisions of sub-regulation (1) of Regulation 23 of the Listing Regulations.



*Schedule XII of the SEBI(Listing of Obligations and Disclosures Requirement)Regulation, 2015- Please refer Annexure-1 of this policy

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The members of the Audit Committee, who are Independent Directors, may ratify related party transactions within three months from the date of the transaction or in the immediate next meeting of the audit committee, whichever is earlier, subject to the conditions as mentioned under “Clause 5” of this Policy.

In the case of frequent / regular / repetitive transactions which are in the normal course of business of the Company, the Committee may grant omnibus approval, details whereof are given in a separate section of this Policy.

In exceptional cases, where a prior approval is not taken due to an inadvertent omission or due to unforeseen circumstances, the Committee may ratify the transactions in accordance with this Policy.

3.1 REVIEW AND APPROVAL OF RELATED PARTY TRANSACTION

All Related Party Transactions shall be subject to the prior approval of the Audit Committee at a meeting or by a Resolution passed by Circulation. However, for Related Party Transactions which are not in the ordinary course of business or which are not on arm's length basis, shall be approved only at a duly convened meeting of the Audit Committee. A member of the Committee, who has a potential interest in any Related Party Transaction, will not remain present at the meeting or abstain from discussion and voting on such Related Party Transaction and shall not be counted in determining the presence of a quorum when such Transaction is considered.

3.1.1 CONSIDERATION BY THE AUDIT COMMITTEE IN APPROVING THE PROPOSED TRANSACTIONS

While considering any transaction, the Committee shall take into account all relevant facts and circumstances including the terms of the transaction, the business purpose of the transaction, the benefits to the Company and to the Related Party, and any other relevant matters.

Prior to the approval, the Committee shall, *inter-alia*, consider the following factors to the extent relevant to the proposed transaction:

- a. Name of the related party and its relationship with the Company or its subsidiary, including nature of its concern or interest (financial or otherwise)
- b. Type, material terms and particulars of the proposed transaction
- c. Tenure of the proposed transaction (particular tenure shall be specified)
- d. Value of the proposed transaction
- e. Any advance paid or received for the contract or arrangement, if any;
- f. The manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract;



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- g. Whether all factors relevant to the contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors; and
- h. Any other information relevant or important for the Board to take a decision on the proposed transaction.

While considering the arm's length nature of the transaction, the Committee shall take into account the facts and circumstances as were applicable at the time of entering into the transaction with the Unrelated Party.

While placing the Related Party Transaction for approval before the Audit Committee, **where the Industry Standards are applicable**, the Company shall place the **minimum information as prescribed under the applicable Industry Standards**, as may be amended or replaced from time to time, **which is detailed in Annexure - 2 to this Policy**, or such other information as may be required by the Audit Committee.

Notwithstanding the above, where the value of the Related Party Transaction, whether entered into individually or taken together with previous transaction(s) during a financial year (including transactions approved by way of ratification), does not exceed **1% of the annual consolidated turnover of the Company or Rupees Ten Crore, whichever is lower**, the Company shall place before the Audit Committee **simplified minimum information** as specified in **Part A of Annexure - 4** to this Policy, **in lieu of the minimum information prescribed under the applicable Industry Standards**.

3.1.2 OMNIBUS APPROVAL BY THE COMMITTEE

- i. The Audit Committee may grant Omnibus Approval for Related Party Transactions proposed to be entered into by the Company or its Subsidiary which are repetitive in nature, subject to the compliance of the conditions specified in the SEBI Listing Regulations, the Companies Act, 2013 and rules made thereunder. The Audit Committee shall satisfy itself the need for such omnibus approval and that such approval is in the interest of the Company;

The omnibus approval shall specify the following:

- a. Name of the related party;
- b. Nature of the transaction;
- c. Period of the transaction;
- d. Maximum amount of the transactions that can be entered into;
- e. Indicative base price / current contracted price and formula for variation in price, if any;
- f. Such other conditions as the Audit Committee may deem fit

Such transactions will be deemed to be pre-approved and may not require any further approval of the Audit Committee for each specific transaction unless the price, value or material terms of the contract or arrangement have been varied / amended.



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Any proposed variations/amendments to these factors shall require a prior approval of the Committee.

Further, where the need of the related party transaction cannot be foreseen and all prescribed details are not available, the Committee may grant omnibus approval subject to the value per transaction not exceeding Rs.1,00,00,000/- (Rupees One Crore only). The details of such transaction shall be reported at the immediate next meeting of the Audit Committee or within 3 months, whichever is earlier for ratification. Further, the Committee shall on an annual basis review and assess such transactions including the limits to ensure that they are in compliance with this Policy.

Omnibus approval shall be valid for a period not exceeding one financial year and shall require fresh approval after the expiry of such financial year.

The omnibus approval granted by the shareholders for material related party transactions in an annual general meeting shall be valid till the date of the next annual general meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time:

In case of omnibus approvals for material related party transactions, granted by shareholders in general meetings other than annual general meeting, the validity of such omnibus approvals shall not exceed one year from the date of such approval.

3.1.3 APPROVAL BY THE BOARD

If the Committee determines that a Related Party Transaction should be brought before the Board, or if the Board in any case elects to review any such matter or it is mandatory under any law for Board to approve the Related Party Transaction, then the Board shall consider and approve the Related Party Transaction at a meeting and the considerations set forth above shall apply to the Board's review and approval of the matter, with such modification as may be necessary or appropriate under the circumstances.

3.1.4 APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS

All Material Related Party Transactions and subsequent material modifications as defined in this policy shall require approval of the shareholders through ordinary resolution and the Related Parties shall not vote to approve such resolution, whether the entity is a related party to the particular transaction or not.

The notice being sent to the shareholders seeking approval for any proposed RPT shall, in addition to the requirements under the Companies Act, 2013, include the following information as a part of the explanatory statement:

- (a) A summary of the information provided by the management of the listed entity to the audit committee as specified in this policy;



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- (b) Justification for why the proposed transaction is in the interest of the listed entity;
- (c) Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, the details specified under this policy;
- (d) A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email address of the shareholders;
- (e) Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis;
- (f) Any other information that may be relevant.

Where approval of the shareholders is required for Related Party Transactions, the Company shall place before the shareholders the **minimum information as prescribed under the applicable Industry Standards**, as amended from time to time, details whereof are set out in **Annexure - 3 to this Policy**.

Further, pursuant to the SEBI Circular dated **October 13, 2025**, providing relaxations with respect to disclosure requirements for certain Related Party Transactions, where the value of the Related Party Transaction, whether entered into individually or taken together with previous transaction(s) during a financial year (including transactions approved by way of ratification), does not exceed **1% of the annual consolidated turnover of the Company or Rupees Ten Crore, whichever is lower**, the **minimum information to be placed before the Shareholders**, as applicable under such circular, is detailed in **Part B of Annexure - 4 to this Policy**.

3.1.5 TRANSACTIONS NOT IN ORDINARY COURSE OF BUSINESS OR NOT AT ARM'S LENGTH

All Related Party Transactions in excess of the limits prescribed under the Companies Act, 2013 and rules made thereunder, which are not in the Ordinary Course of Business or not at Arms' Length shall also require the prior approval of the shareholders through ordinary resolution and the Related Parties shall not vote to approve such resolution, whether the entity is a related party to the particular transaction or not.

Provided further that the omnibus approval granted by the shareholders for material related party transactions in an annual general meeting shall be valid till the date of the next annual general meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time:

Provided further that in case of omnibus approvals for material related party transactions, granted by shareholders in general meetings other than annual general meeting, the validity of such omnibus approvals shall not exceed one year from the date of such approval.



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4. TRANSACTIONS ON WHICH “POINT 3” OF THIS POLICY (i.e. sub-regulation (2), (3) and (4) of the SEBI Listing Regulations) SHALL NOT BE APPLICABLE

- (a) Transactions entered into between a holding company and its wholly owned subsidiary whose accounts are consolidated with such holding company and placed before the shareholders at the general meeting for approval.
- (b) Transactions entered into between two wholly-owned subsidiaries of the listed holding company, whose accounts are consolidated with such holding company and placed before the shareholders at the general meeting for approval.
- (c) Transactions which are in the nature of payment of statutory dues, statutory fees or statutory charges entered into between an entity on one hand and the Central Government or any State Government or any combination thereof on the other hand.
- (d) transactions entered into between a public sector company on one hand and the Central Government or any State Government or any combination thereof on the other hand.

5. RELATED PARTY TRANSACTIONS NOT APPROVED UNDER THIS POLICY

The members of the audit committee, who are independent directors, may ratify related party transactions within three months from the date of the transaction or in the immediate next meeting of the audit committee, whichever is earlier, subject to the following conditions:

- (i) the value of the ratified transaction(s) with a Related Party, whether entered into individually or taken together, during a financial year shall not exceed rupees one crore;
- (ii) the transaction is not material in terms of the provisions of sub-regulation (1) of Regulation 23 of the Listing Regulations;
- (iii) rationale for inability to seek prior approval for the transaction shall be placed before the Audit Committee at the time of seeking Ratification;
- (iv) the details of ratification shall be disclosed along with the disclosures of Related Party Transactions in terms of the provisions of sub-regulation (9) of Regulation 23 of the Listing Regulation.

Provided that failure to seek ratification of the Audit Committee shall render the transaction voidable at the option of the Audit Committee and if the transaction is with a related party to any director, or is authorized by any other director, the director(s) concerned shall indemnify the Company against any loss incurred by it.



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Where any contract or arrangement is entered into by a director or any other employee, without obtaining the consent of the Board or approval by a resolution in the general meeting under sub-section (1) of Section 188 of the Act, and if it is not ratified by the Board or, as the case may be, by the shareholders at a meeting within three months from the date on which such contract or arrangement was entered into, such contract or arrangement shall be voidable at the option of the Board or, as the case may be, of the shareholders and if the contract or arrangement is with a related party to any director, or is authorized by any other director, the directors concerned shall indemnify the company against any loss incurred by it.

Without prejudice to anything stated above, it shall be open to the company to proceed against a director or any other employee who had entered into such contract or arrangement in contravention of the provisions of that section for recovery of any loss sustained by it as a result of such contract or arrangement.

THRESHOLD LIMITS OF TRANSACTIONS WITH RELATED PARTIES

Transaction Type	Approving Authority	Transactions	Threshold
RPTs in the ordinary course of business and at arm's length and subsequent material modifications thereof.	Audit Committee	All types of Transactions	Not applicable
RPT's not in ordinary course of business or; not at arm's length and subsequent material modifications thereof	Audit Committee and the Board If the RPT's exceed the Threshold Limits, in addition to above, approval of Shareholders by	a. Sale, purchase or supply of any goods or material, directly or through appointment of agent; b. Selling or otherwise disposing of or buying property of any kind, directly or through appointment of agent;	a. Amounting to ten percent (10%) or more of the turnover of the Company; b. Amounting to ten percent (10%) or more of the net worth of the Company;

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	an ordinary resolutio n	c. Leasing of property of any kind; d. Availing or rendering of any services, directly or through appointment of agent; e. Appointment to any office or place of profit in the Company, its subsidiary company or associate company; f. Remuneration for Underwriting the subscription of any securities or derivatives, thereof	c. Amounting to ten percent (10%) or more of the turnover of the Company; d. Amounting to ten percent (10%) or more of the turnover of the Company; e. Monthly remuneration exceeding two and a half lakh rupees (Rs.2,50,000/- p.m.); f. Exceeding one percent (1%) of the networth of the Company.
Material RPTs and subsequent material modifications thereof	Audit Co mmittee, Board of Directors and Sharehold ers	a. All types of Transactions excluding brand usage and royalty	Individually or taken together with previous transactions during a financial year, exceeds the lower of the following: (i) ten percent of the annual standalone turnover of the subsidiary as per the last audited financial statements of the subsidiary; or

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		b. Brand usage and Royalty payments transactions	(ii) the threshold for material related party transactions of listed entity as specified in *Schedule XII of these regulations. Individually or taken together with previous transactions during a financial year, exceed five (5%) percent of the annual consolidated turnover of the Company as per the last audited financial statement.
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5.1 DISCLOSURE AND REPORTING OF RELATED PARTY TRANSACTIONS

- Every contract or arrangement entered with Related Parties with the approval of Board / Shareholders in line with Section 188 of the Companies Act 2013 shall be referred in the Board's Report to the shareholders along with the justification for entering into such contract or arrangements.
- Details of all Material Related Party Transactions shall be disclosed quarterly along with the compliance report on corporate governance to be submitted to stock exchanges.
- The Company shall disclose the policy on dealing with Related Party Transactions on its website and a web link thereto shall be provided in the Annual Report.
- Disclosures on materially significant related party transactions that may have potential conflict with the interests of the Company at large in the Corporate Governance Report.
- Disclosures in the financial statements as required under Ind AS 24.
- The Company shall keep one or more registers giving separately the particulars of all contracts or arrangements with any related party as required under the Companies Act, 2013.
- The Company shall in every six months on the date of publication of its standalone and consolidated financial results submit to the stock exchanges disclosures of related party transactions in the format as specified by the SEBI from time to time and publish the same on its website.



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6. SCOPE LIMITATION

The Board of Directors, can amend this policy as and when deemed fit, Any or all provisions of this policy would be subject to revision/ amendment in the Act, Rules, Regulations, Notifications, etc., as may be issued by relevant statutory authorities, from time to time.

In case of any amendment(s), clarification(s), circular(s), etc. issued by the relevant authorities, not being consistent with the provisions laid down under this policy, then such amendment(s), clarification(s), circular(s), etc. shall prevail upon the provisions hereunder and this policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

Further, this policy shall be reviewed by the Board of Directors at least once in every three years and update this policy accordingly.

7. DISSEMINATION OF POLICY

The Company shall disclose the policy on dealing with Related Party Transactions on its website and the web link of the policy shall be provided in the Annual Report.



***Schedule XII of the SEBI(Listing of Obligations and Disclosures Requirement)Regulation, 2015- Please refer Annexure-1 of this policy**

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Annexure- 1

Schedule XII: RELATED PARTY TRANSACTIONS

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 following:

Consolidated Turnover of Listed Entity		Threshold
(I)	Up to ₹20,000 Crore	10% of the annual consolidated turnover of the listed entity
(II)	More than ₹20,000 Crore to upto ₹40,000 Crore	₹2,000 Crore + 5% of the annual consolidated turnover of the listed entity above ₹20,000 Crore
(III)	More than ₹40,000 Crore	₹3,000 Crore + 2.5% of the annual consolidated turnover of the listed entity above ₹40,000 Crore or ₹5000 Crores, whichever is lower.



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Annexure - 2

Minimum Information to be placed before the Audit Committee for Approval of Related Party Transactions

(Pursuant to the applicable Industry Standards, as amended from time to time)

Part A – Minimum Information Applicable to All Related Party Transactions

- Name of the related party and nature of relationship
- Nature, purpose and key terms of the proposed Related Party Transaction
- Tenure of the transaction
- Value of the proposed transaction and cumulative value of transactions with the related party during the financial year
- Basis for determination that the transaction is in the ordinary course of business and at arm's length, where applicable

Certification

- Certificate from the Chief Executive Officer / Managing Director / Whole-time Director / Manager and the Chief Financial Officer confirming that the proposed Related Party Transaction is in the interest of the listed entity.

Part B – Additional Information for Specified Types of RPTs

(Applicable only where the proposed RPT falls under any of the following categories, in addition to Part A)

The following categories of RPTs are covered:

- Sale, purchase or supply of goods or services
- Loans and advances (excluding trade advances)
- Investments made by the listed entity or its subsidiary
- Guarantees, sureties, indemnities or comfort letters
- Borrowings by the listed entity or its subsidiary
- Disposal of assets or shares of subsidiaries or associates
- Transactions relating to royalty payments



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Additional information, as applicable:

- Details of the transaction structure, including source and end-use of funds
 - Tenure, cost of funds and repayment terms
 - Security, covenants and nature of exposure
 - Valuation or external report, if any, relied upon for the transaction
-

Part C – Additional Information for Material Related Party Transactions

(Applicable only where the RPT covered under Part B is material, in addition to Part A and Part B)

- Rationale for classification of the transaction as a material Related Party Transaction
- Details of similar transactions entered into with the same related party during the financial year
- Impact of the transaction on the listed entity, including financial and operational impact
- Any other information considered relevant by the Audit Committee for evaluating the transaction



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Annexure - 3

Minimum Information to be Placed Before Shareholders for Approval of Related Party Transactions

(Pursuant to the applicable Industry Standards, as amended from time to time)

The following minimum information shall be provided to the shareholders for seeking approval of Related Party Transactions:

- Name of the related party and nature of relationship
- Nature, duration and material terms of the proposed Related Party Transaction
- Value of the proposed transaction and cumulative value of similar transactions during the financial year
- Percentage of the listed entity's consolidated turnover that the transaction represents
- Whether the transaction is in the ordinary course of business and at arm's length
- Justification for entering into the transaction and benefits to the listed entity
- Details of the approval accorded by the Audit Committee, including any material modifications, if applicable
- Details of loans, advances, guarantees, sureties, indemnities, comfort letters, investments, borrowings, disposal of assets or shares, or royalty payments, where applicable
- Summary of the information placed before the Audit Committee in accordance with the Industry Standards
- Statement that the Related Parties shall not vote on the resolution to approve the Related Party Transaction, irrespective of whether the entity is a related party to the particular transaction
- Any other information that may be relevant for the shareholders to take an informed decision



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Annexure – 4

A. Minimum Information to be Placed Before the Audit Committee

(Simplified disclosures pursuant to Annexure-13A of SEBI Circular dated Oct 13, 2025)

Where simplified disclosure is applicable, the following minimum information shall be placed before the Audit Committee for approval of a proposed RPT:

- Type, material terms and particulars of the proposed transaction
- Name of the related party and nature of relationship with the listed entity or its subsidiary, including nature of concern or interest
- Tenure of the proposed transaction
- Value of the proposed transaction
- Percentage of the listed entity's annual consolidated turnover represented by the proposed transaction
- In case of loans, inter-corporate deposits, advances or investments:
 - Source of funds
 - Nature, cost and tenure of indebtedness, if any
 - Key terms including interest rate, security and repayment schedule
 - Purpose for which the funds shall be utilised by the ultimate beneficiary
- Justification as to why the RPT is in the interest of the listed entity
- Copy of valuation or external report, if relied upon
- Percentage of the counter-party's annual consolidated turnover represented by the proposed RPT, on a voluntary basis
- Any other information considered relevant by the Audit Committee



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B. Minimum Information to be Placed Before the Shareholders

(Simplified disclosures pursuant to Annexure-13A of SEBI Circular dated Oct 13, 2025)

Where simplified disclosure is applicable, the notice sent to shareholders seeking approval of an RPT shall include, in the explanatory statement:

- Summary of the information provided by the management to the Audit Committee
- Justification for why the proposed transaction is in the interest of the listed entity
- In case of loans, inter-corporate deposits, advances or investments, details as placed before the Audit Committee
- Statement that any valuation or external report relied upon shall be made available to shareholders on request through registered email address
- Percentage of the counter-party's annual consolidated turnover represented by the proposed RPT, on a voluntary basis
- Any other information relevant for shareholders to take an informed decision



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