IL JIN ELECTRONICS (INDIA) LIMITED
(FORMERLY KNOWN AS IL JIN ELECTRONICS (INDIA) PRIVATE LIMITED)

POLICY ON RELATED PARTY TRANSACTIONS, INCLUDING THEIR MATERIALITY, AND DEALING WITH RELATED PARTY TRANSACTIONS

Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026

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POLICY ON RELATED PARTY TRANSACTIONS, INCLUDING THEIR MATERIALITY, AND DEALING WITH RELATED PARTY TRANSACTIONS

1. PREAMBLE

The Board of Directors (**"Board"**) of IL JIN Electronics (India) Limited (**"Company"**) has adopted this Policy on Materiality of Related Party Transactions and Dealing with Related Party Transactions **("Policy")**, in compliance with the requirements of Section 188 of the Companies Act, 2013 ("the Act") and Rules made thereunder (collectively known as the **"Act"**) and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (**"SEBI LODR Regulations, 2015"**).

The Policy may be reviewed and amended from time to time as and when necessary or required as per specific requirement of the Act and SEBI LODR Regulations, 2015.

2. OBJECTIVE

Related Party Transaction (**"RPT"**) has emerged as a critical area of attention in the ongoing corporate governance reforms in India. Such transactions may give rise to actual or perceived conflicts of interest, potentially compromising the Company's and its shareholders' best interests.

This Policy is designed to establish a transparent framework for the approval and disclosure of RPTs, ensuring that all dealings between the Company and its related parties are conducted in a manner that safeguards the interests of the Company and its stakeholders.

3. DEFINITIONS

3.1 **"Audit Committee"** means the Committee of Board of the Company constituted under provisions of Act and SEBI LODR Regulations, 2015.

3.2 "**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.

3.3 **"Board"** means Board of Directors of the Company.

3.4 **"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 Transactions" as notified by SEBI vide its circular dated June 26, 2025, as amended from time to time.

3.5 **"Key Managerial Personnel" or "KMP"** means

(i) the Chief Executive Officer or the Managing Director or the Manager;
(ii) the Company Secretary;
(iii) the Whole-Time Director;

(iv) the Chief Financial Officer;
(v) such other officer, not more than one level below the directors who is in whole-time employment, designated as key managerial personnel by the Board; and
(vi) such other officer as may be prescribed by the Board.

3.6 **"Material Related Party Transaction"** means:

Material Related Party Transactions shall mean the transaction(s) to be entered into with a related party individually or taken together with previous transactions during a financial year, exceeding the following:

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

Explanation: For the purpose of computing the thresholds stated above, the annual consolidated turnover of the Company shall be determined based on the last audited financial statements of the Company.

The thresholds specified above are based on Schedule XII of the SEBI LODR Regulations, 2015 and shall be read in conjunction with and subject to any amendment, modification or substitution thereof from time to time.

Further, 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 Company as per the last audited financial statements of the Company.

3.7 **"Material modifications"** means any modification to an approved Related Party Transaction which has been determined by the Audit Committee to be material.

Without prejudice to the foregoing, the following shall be treated as Material Modifications: (i) a change in the monetary value of the approved transaction by twenty percent (20%) or more; (ii) a change in the nature, scope, rights, obligations, commercial terms, pricing mechanism or tenure of the approved transaction that may materially alter the basis on which approval was originally granted; iii) any modification resulting in the transaction no longer being in the ordinary course of business and/or no longer being on an arm's length basis.

3.8 **"Ordinary Course of Business"** means the usual and customary transactions and practices undertaken by the Company in a consistent and regular manner, which are incidental to and form an integral part of its normal business operations and activities, and are ancillary thereto. The term shall include all such activities that the Company is permitted to undertake in accordance with its Memorandum and Articles of Association. The Board of Directors and the Audit Committee may, from time to time, lay down principles and guidelines for determining whether an activity falls within the ordinary course of business, in accordance with applicable statutory requirements, industry practices, and regulatory guidelines, as they may deem appropriate.

3.9 **"Policy"** means this Policy on Related Party Transactions, including their materiality, and dealing with Related Party Transactions.

3.10 **"Related" or "Related Party"** has the meaning assigned to such term:

a. under Section 2(76) of the Act; or
b. under the applicable accounting Standards as may be in force from time-to-time in relation to Related Party; or
c. any person or entity forming a part of the promoter or promoter group of the Company; or
d. any person or any entity, holding equity shares: Ten per cent or more, in the Company either directly or on a beneficial interest basis as provided under section 89 of the Act, at any time, during the immediately preceding financial year;
e. Any other addition or any omission as may be prescribed under the Act or SEBI LODR Regulations, 2015 from time to time.

3.11 **"Related Party Transaction"** has the meaning assigned to such term under the Act and the SEBI LODR Regulations, 2015 as mentioned below:

Act

Any contract or arrangement with a related party with respect to the following shall be considered as a RPT:

a) sale, purchase or supply of any goods or materials;
b) selling or otherwise disposing of, or buying, property of any kind;
c) leasing of property of any kind;
d) availing or rendering of any services;
e) appointment of any agent for purchase or sale of goods, materials, services or property;
f) such related party's appointment to any office or place of profit in the company,
g) its subsidiary company or associate company; and
h) underwriting the subscription of any securities or derivatives thereof of the Company

SEBI LODR Regulations, 2015

"Related party transaction" means a transaction involving a transfer of resources, services or obligations between:

(i) The Company and Related Party of the Company
(ii) Subsidiary of the Company and Related Party of the Company
(iii) The Company and Related Party of the Subsidiary of the Company
(iv) Subsidiary of the Company and Related Party of Subsidiary of the Company
(v) The Company and any other person/entity, purpose and effect of which is to benefit a Related Party of the Company/subsidiary
(vi) The Subsidiary of the Company and any other person/ entity, purpose and effect of which is to benefit a Related Party of the Company / subsidiary

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.

Provided that the following shall not be a related party transaction under the SEBI LODR Regulations, 2015:

(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. sub-division 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 Board;

(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 the Company or its subsidiary by the directors or key managerial personnel of the Company 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.

3.12 **"Relative"** has the meaning assigned to such term under Section 2(77) of the Act and Regulation 2(1)(zd) of the SEBI LODR Regulations 2015.

4. INTERPRETATION

4.1 Any words used in this Policy but not defined herein shall have the same meaning prescribed to it in the Act, the Securities and Exchange Board of India Act, 1992, as amended, or rules and regulations made thereunder including the SEBI LODR Regulations 2015, the applicable accounting standards or any other relevant legislation/law applicable to the Company.

4.2 In case of any dispute or difference upon the meaning/interpretation of any word or provision in this policy, the same shall be referred to the Audit Committee and the decision of the Chairman of the Audit Committee shall be final. In interpreting such term/provision, the Audit Committee may seek the help of any of the officers of the Company or an external expert as it deems fit.

5. IDENTIFICATION OF POTENTIAL RELATED PARTY AND RELATED PARTY TRANSACTIONS

- The Related Parties and the RPTs of the Company shall be identified and ascertained in light of the definition of the Related Party and RPT.

- Every Director and KMP of the Company shall be responsible for providing a list of Related Parties to the Company.

- Each Director and KMP shall promptly notify the Company of any material interest that such person or relative of such person had, has or may have in any transaction with the company, by providing notice to the Board or Audit Committee of any potential RPT together with additional information about the RPT that the Board or Audit Committee may reasonably request.

- The Company prefers that such notices are given well in advance, so that all stakeholders have adequate time to obtain and review information about the proposed RPT.

- The Company Secretary of the Company shall maintain a database of Company's Related Parties containing the names and other applicable details of individuals and the entities, identified on the basis of the information received and definition set forth in this Policy.

6. STANDARDS FOR REVIEW OF RELATED PARTY TRANSACTION

As appropriate for the circumstances, the Audit Committee or Board, as applicable, shall review and consider:

- The Related Party's interest in the RPT;
- The amount involved in the RPT;
- Whether the RPT was undertaken in the ordinary course of business of the Company;
- Whether the transaction with the Related Party is proposed to be, or was, entered on an arms' length basis;

- Whether the Company was notified about the RPT before its commencement and if not, why pre-approval was not sought and whether subsequent ratification would be allowed and be detrimental to the Company;
- Require public disclosure, if any; and
- Any other information regarding the RPT or the Related Party in the context of the proposed transaction that would be material to the Audit Committee/ Board/shareholders, as applicable in light of the circumstances of the particular RPT.

Upon the Industry Standards coming into effect, the Company shall furnish all requisite information as mandated under such Industry Standards, in the prescribed format. Such information shall be placed before the Audit Committee and, where required due to the exceeding of applicable materiality thresholds, shall subsequently be placed before the Shareholders for their review and approval of the proposed Related Party Transaction(s).

The Audit Committee and/or the Board of Directors, as applicable, will carefully examine all relevant details and supporting documents pertaining to the proposed RPT, including the nature of the transaction, its terms and conditions, the rationale for entering into such transaction, and its potential impact on the Company and its stakeholders.

The Audit Committee or the Board, as the case may be, shall approve or recommend the RPT to the Shareholders only after due consideration of all circumstances. Such approval or recommendation shall be granted if the Audit Committee or the Board is satisfied that the transaction is conducted on an arm's length basis, is fair and reasonable, serves the best interests of the Company, and fully complies with the provisions of the Act, the SEBI LODR Regulations 2015.

7. APPROVAL OF RELATED PARTY TRANSACTIONS

7.1 Audit Committee

All Related Party Transactions, including any subsequent material modifications thereto, except those specifically exempted under the SEBI LODR Regulations 2015, shall require prior approval of the Audit Committee of the Company and, where required due to the exceeding of applicable materiality thresholds, shall require Shareholders approval.

a. Only the Independent Directors, being members of Audit Committee shall approve a RPT. Any member of the Audit Committee who has potential interest in any RPT shall not be present at the meeting during the discussions on the subject matter and shall recuse himself or herself and abstain from discussion and voting on the approval of the RPT.

b. 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 of the Company, provided that the same is not a material related party transaction.

c. With respect to related party transaction to which the unlisted subsidiary of the Company is a party but Company is not a party, and which is above rupees one crore whether entered into individually or taken together with previous transactions during a financial

year shall require prior approval of the Audit committee of the Company, 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 Transaction of the Company as specified in Schedule XII of SEBI LODR regulations, 2015.

d. 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 unlisted subsidiary of the Company is a party but the Company is not a party and such unlisted subsidiary does not have audited financial statements for a period of at least one year, prior approval of the Audit Committee of the Company 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

(iii) the threshold for Material Related Party Transaction of the Company as specified in Schedule XII of SEBI LODR regulations, 2015.

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.

e. For RPTs of unlisted subsidiaries of a listed subsidiary, the prior approval of the Audit Committee of the listed subsidiary shall suffice.

7.2 Board and the Shareholders

a. All RPTs within the scope of Section 188 of the Act and Regulation 23 of the SEBI LODR Regulations 2015, which are not in the ordinary course of business and not at an arm's length shall require prior approval of the Board.

b. All other RPTs as referred by the Audit Committee from time to time shall require approval of the Board.

c. Transactions which are in the ordinary course of business and at arm's length basis, but which as per Audit Committee requires Board approval.

d. Transactions in respect of which the Audit Committee is unable to determine whether or not they are in the ordinary course of business and/or at arm's length basis and decides to refer the same to the Board for approval.

e. All Material Related Party Transaction and subsequent material modifications shall require prior approval of the shareholders through a resolution. Also, no related party shall vote to approve such resolutions, whether the entity is a related party to the particular transaction or not.

Prior approval of the Shareholders of the Company shall not be required for a RPT to which the listed subsidiary is a party, but the Company is not a party, if Regulation 23 and Regulation 15(2) of the SEBI LODR Regulations, 2015 are applicable to such listed subsidiary.

f. If a RPT is not in the ordinary course of business, or not at arm's length price and exceeds following thresholds as prescribed under Section 188 of the Act, it shall require shareholders' approval.

Sl. No.	Transactions	Threshold
1	Sale, purchase or supply of any goods or material, directly or through the appointment of agent	10% or more of the turnover of the Company
2	Selling or otherwise disposing of or buying a property of any kind, directly or through the appointment of an agent	10% or more of the net worth of the Company
3	Leasing of property of any kind	10% or more of the turnover of the Company
4	Availing or rendering of any services, directly or through the appointment of an agent	10% or more of the turnover of the Company
5	Appointment of such related party to any office or place of profit in the Company, it's subsidiary company or associate Company	At a monthly remuneration exceeding Rs. 2,50,000/-
6	Remuneration for underwriting the subscription of any securities or derivatives thereof, of the Company	Exceeding 1% of the net worth of the Company

Explanation: For the transaction or transactions to be entered into either individually or taken together with the previous transactions during a financial year.

The turnover or net worth of the Company referred above shall be computed on the basis of audited financial statements of the preceding financial year.

Prior approval of the Shareholders of the Company shall be required for Related Party Transactions to which an unlisted subsidiary is a party, subject to the applicable materiality threshold limits specified for such unlisted subsidiary.

Any member of the Board or KMP who has an interest in any RPT, shall recuse him or herself and abstain from discussion and voting on the approval of such Related Party Transaction, except that the director / Key Managerial Personnel shall provide all material information concerning such Related Party Transaction to the Audit Committee or the Board as appropriate.

In case of RPTs requiring approval of shareholders, no Related Party shall vote to approve such resolution as shareholders, whether the entity is a related party to the particular transaction or not.

8. EXEMPTIONS

The requirement for prior approval of all related party transactions and subsequent material modifications by the Audit Committee of the Company and/or grant of omnibus approval for related party transactions by the Audit Committee of the Company and/or seeking prior approval of the shareholders of the Company through resolution shall not be applicable to:

i. transactions entered into between two public sector companies
ii. 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;
iii. transactions entered into between two wholly-owned subsidiaries of the Company, whose accounts are consolidated with the Company and placed before the shareholders at the general meeting for approval;
iv. 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.
v. 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.

9. OMNIBUS APPROVAL OF RELATED PARTY TRANSACTION

The Audit Committee may grant omnibus approval for Related Party Transactions proposed to be entered into by the Company or its subsidiary, subject to the following conditions:

a) The Audit Committee shall lay down the criteria for granting the omnibus approval in line with this Policy, and such approval shall be applicable in respect of transactions which are repetitive in nature.

b) The Audit Committee shall satisfy itself, regarding the need for such omnibus approval and that such approval is in the interest of the Company.

c) Such omnibus approval shall specify:

- the name(s) of the related party, nature of transaction, period of transaction, maximum amount of transactions that can be entered into, or
- the indicative base price / current contracted price or the formula for variation in the price, if any; and
- such other conditions as the Audit Committee may deem fit.

Provided that where the need for RPT cannot be foreseen and aforesaid details are not available, Audit committee may grant omnibus approval for such transactions subject to their value not exceeding rupees one crore per transaction.

d) The Audit Committee, shall review, at least on a quarterly basis, the details of RPTs entered into by the Company or its subsidiary pursuant to each of the omnibus approval given.

e) The omnibus approval shall be valid for a period not exceeding one year and shall require fresh approval after the expiry of one year.

Further, the omnibus approval granted by the shareholders for material RPTs at an Annual General Meeting shall remain valid till the date of the next Annual General Meeting, provided such meeting is convened within the timelines prescribed under Section 96 of the Act, or in accordance with the applicable rules, notifications, or circulars issued from time to time. In the case of omnibus approvals for material RPTs granted by the shareholders in general meetings other than the Annual General Meeting, the validity of such approvals shall not exceed one year from the date of the respective approval.

10. RATIFICATION OF RELATED PARTY TRANSACTION

The members of the Audit Committee, who are independent directors, may ratify RPTs 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 a material as defined in Clause 3.6 of this Policy;
(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 RPTs in terms of the provisions of sub-regulation (9) of SEBI LODR Regulation, 2015;
(v) any other condition as specified by the Audit Committee.

The 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 authorised by any other director, the director(s) concerned shall indemnify the Company against any loss incurred by it.

11. INDUSTRY STANDARDS ON MINIMUM INFORMATION TO BE PROVIDED FOR REVIEW OF THE AUDIT COMMITTEE AND SHAREHOLDERS FOR APPROVAL OF A RELATED PARTY TRANSACTION

These standards as provided in the SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/18 dated June 26, 2025 **("SEBI Circular")**, with effect from September 01, 2025, are structured as under:

Part A: This Part of the Standards captures the minimum information of the proposed RPT and is applicable to all RPTs.

Part B: This Part is applicable only if a specific type of RPT is proposed to be undertaken and is in addition to Part A. Seven types of RPTs have been specified as per the SEBI Circular.

Part C: This Part is applicable to Material Related Party Transactions placed for approval of both the Audit Committee and shareholders and is in addition to Part A and Part B (with respect to such RPT).

These Industry Standards are not applicable for:

i. Transactions exempted under Regulation 23(5) of SEBI LODR Regulations, 2015 and as mentioned in Clause 7 of this Policy.

ii. Quarterly review of RPTs by the Audit Committee in terms of Regulation 23(3)(d) of SEBI LODR Regulations, 2015.

iii. Transactions 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.

With effect from 1st September 2025, the RPTs entered into by the Company or its subsidiary(ies) shall be required to obtain the following approvals by disclosing information provided below:

I. Transactions exceeding Rs. 1 Crore during a Financial Year but not exceeding the lower of 1% of Annual Consolidated Turnover or Rs. 10 Crore

For transaction with a related party, whether individually or taken together with previous transaction(s) during a financial year (including transaction(s) which are approved by way of ratification), do not exceed 1% of annual consolidated turnover of the Company as per the last audited financial statements of the listed entity or Rupees Ten Crore, whichever is lower, the Company shall provide 'Minimum information to the Audit Committee and Shareholders for approval of Related Party Transactions' specified in Annexure-13A of the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 read with SEBI Master Circular dated November 11, 2024 ("Master Circular") as in force and as may be revised or superseded from time to time and as mentioned below-

A. Audit Committee:

a. Type, material terms and particulars of the proposed transaction;
b. Name of the related party and its relationship with the Company or its subsidiary, including nature of its concern or interest (financial or otherwise);
c. Tenure of the proposed transaction (particular tenure shall be specified);
d. Value of the proposed transaction;
e. The percentage of the Company's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided);
f. If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:
   i. details of the source of funds in connection with the proposed transaction;

ii. where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments,
- nature of indebtedness;
- cost of funds; and
- tenure;

iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and
iv. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.

g. Justification as to why the RPT is in the interest of the Company;
h. A copy of the valuation or other external party report, if any such report has been relied upon;
i. Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT on a voluntary basis;
j. Any other information that may be relevant.

B. Shareholders:

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

a. A summary of the information provided by the management of the Company to the audit committee as specified in Clause 11 (I) (A) of this Policy;
b. Justification for why the proposed transaction is in the interest of the Company;
c. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the Company or its subsidiary, the details specified under Clause 11 (I) (A) (f) of this Policy;
d. A statement that the valuation or other external report, if any, relied upon by the Company 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.

II. Transaction exceeding the lower of 1% of Annual Consolidated Turnover or Rs. 10 Crore during a financial year

A. Audit Committee:

a. Minimum Information to be provided to the Audit Committee to approve the RPTs as prescribed under the SEBI Circular.

b. Certificate from the Chief Executive Officer (CEO)/Managing Director/Whole Time Director/ Manager and Chief Financial Officer (CFO) of the Company confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

c. A copy of the valuation or other report of external party, if any.

d. Additional information to be provided for specific types of RPTs as provided in the SEBI Circular for the below:

i. Sale/Purchase/Supply of goods or services/any other similar business transaction and trade advances

ii. Loans and advances (other than trade advances) or inter-corporate deposits given by the Company or its subsidiary

iii. Investment made by the Company or its subsidiary

iv. Guarantee (including performance guarantee in the nature of security or contractual commitment which could have an impact in monetary terms on the issuer of such guarantee)/surety/indemnity/ comfort letter, by whatever name called, made or given by the Company or its subsidiary

v. Borrowing by the Company or its subsidiary

vi. Sale/ lease/ disposal of assets of a subsidiary/unit/division/undertaking of the Company/disposal of shares of a subsidiary or associate

vii. Payment of Royalty

e. Additional information to be provided for Specific Material Related Party Transactions as provided in the SEBI Circular for the below:

i. Transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the Company or its subsidiary

ii. Investment made by the Company/Subsidiary

iii. Guarantee (including performance guarantee in the nature of security or contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee)/surety/indemnity/ comfort letter, by whatever name called, made or given by the Company or its subsidiary

iv. Borrowing by the Company or its subsidiary

v. Sale/lease/ disposal of assets of a subsidiary or of unit/ division/undertaking of the Company/disposal of shares of a subsidiary or associate

vi. Payment of Royalty

B. Shareholders:

The explanatory statement to the notice of the General Meeting, to enable informed decision-making in respect of the proposed Related Party Transaction(s), shall provide all requisite disclosures as prescribed under the SEBI (LODR) Regulations, 2015 applicable SEBI Circulars, the Act, and the relevant Industry Standards.

12. PROCESS FOR DEALING WITH RELATED PARTY TRANSACTIONS

i. A list of all Related Parties in relation to the Company, as received from the Board, shall be maintained and updated from time to time.

ii. Basis the above-mentioned list of Related Parties, every department shall, prior to entering into any contract or arrangement with a related party, ascertain whether the proposed contract or arrangement satisfies the approval mechanism prescribed under this Policy.

iii. The contract/arrangement shall not be entered in to without the necessary approval from the Audit Committee/Board/Shareholders, as the case may be. Compliance to this condition will strictly be adhered to by the concerned department proposing the underlying contract or arrangement.

13. DISCLOSURES & REGISTERS

- The Company shall disclose every contract or arrangement entered into with a Related Party under Section 188(1) of the Companies Act, 2013 in the Board's Report to the shareholders, together with the justification for entering into such contract or arrangement.
- Details of all Related Party Transactions requiring shareholders' approval shall be disclosed in the notice and explanatory statement of the general meeting in accordance with the Companies Act, 2013 and applicable rules.
- The Company shall keep and maintain a register of contracts or arrangements in which directors are interested, either physically or electronically, giving separately the particulars of all contracts or arrangements to which this Policy applies, and such register shall be placed/taken note of, before the next meeting of the Board and signed by all the Directors present at the meeting.
- Every Director and Key Managerial Personnel shall, upon appointment and upon any change in his/her interests, disclose to the Company the particulars relating to his/her concern or interest in any company, body corporate, firm or other association, as required to be recorded in the register maintained by the Company.
- The Company shall submit disclosures of Related Party Transactions to the stock exchanges in the format prescribed by SEBI and shall simultaneously publish the same on its website in accordance with the SEBI LODR Regulations, 2015, as amended from time to time.
- The Company shall submit disclosures every six months on the date of publication of its standalone and consolidated financial results, or within such timelines as may be prescribed under the SEBI (LODR) Regulations, 2015 from time to time to the stock exchanges.
- The remuneration and sitting fees paid by the Company or its subsidiary to its director, KMP or senior management, except who is part of promoter or promoter group, shall not require disclosure, provided such payments do not constitute a Material Related Party Transaction under the SEBI (LODR) Regulations, 2015.

14. AMENDMENT IN LAW/ REVIEW OF THE POLICY

Any change or amendment to this Policy shall be approved by the Board of the Company. The Board shall have the authority to amend, modify, withdraw, or replace any part of this Policy or the Policy in its entirety, at any time or from time to time, as it may deem fit, and the decision of the Board in this regard shall be final and binding.

Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026

This Policy shall be reviewed by the Board at least once every three years and updated, wherever necessary, pursuant to Regulation 23 of SEBI LODR Regulations, 2015, to ensure continued relevance and compliance.

Any subsequent amendment or modification or re-enactment to the Act, SEBI LODR Regulations, 2015 or any other applicable laws or regulations shall automatically apply to and be deemed to be modified to that extent.

Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026