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Policy on Materiality and Dealing with Related Party Transactions

Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires a listed company to formulate a Policy on Materiality of Related Party Transactions and also on dealing with such Related Party Transactions. Accordingly, a Policy is hereby framed as under:-

All Related Party Transactions (RPTs) of the company covered under the Companies Act, 2013 Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 will be approved by the audit committee of the Board from time to time.

Consent of the Board and the Shareholders also would be taken in respect of all RPTs, except in the following cases:

- i. Where the transactions are below the threshold limits specified in the Companies Act, 2013 & Rules thereunder or the Listing Agreement, as may be applicable; or
- ii. Where the transactions are entered into by the company in its ordinary course of business and are on an arms' length basis.

Dealing with Related Party Transactions shall be in accordance with the Companies Act, 2013 & Rules thereunder, Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions for the time being in force.

The above policy is subject to change from time to time.
